

# KEY DOCUMENTS FOR BOARD MEMBERS



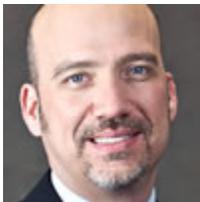
**Q:** I've been elected to serve on the church board. What documents should I be familiar with to help me serve effectively?

**A:** There are several key documents that affect the governance and administration of the church. Some of these documents will define your responsibilities and others will dictate certain requirements that must be met to comply with applicable laws and regulations. Becoming knowledgeable about these church documents is a critical responsibility for any church leader.

1. **Articles of Incorporation.** This document is generally filed with the Secretary of State and contains the church's name, address, years of existence, initial board of directors, and a statement of purpose. The church charter is the most authoritative legal document that the church has. It may contain special restrictions or limitations that the board should be aware of.
2. **Church Bylaws.** The church constitution, or bylaws, contains the church's rules of internal administration. It will discuss church organization and administration, church members, and the election or selection of board members.
3. **Accounting and Financial Records.** As part of the board member's fiduciary duty, they will need to ensure that income and expenses are properly recorded and presented in the financial statements. Board members should review the finances of the church at each board meeting and ask questions about anything they don't understand or that seem irregular.
4. **List of Members.** A current list of active, voting members is a critical legal record, especially if members are empowered to elect pastors or vote on the purchase or sale of property.

5. **Minutes of Meetings.** Your church records should include the minutes of all board meetings, committee meetings, annual business meetings and any specially-called meetings.
6. **Insurance Policies.** Board members should be aware of where the church's property and general liability policies are filed and they should maintain copies of all insurance policies indefinitely.
7. **Tax Records.** Board members should be familiar with tax-related documents that include payroll tax forms, housing allowance designations for your pastors, contribution records, and any other required federal or state forms. This will include your church's exemption from property taxes or from state sales tax.
8. **Corporate Annual Reports.** In many states, incorporated churches are required to file an annual report with the Secretary of State's office. This simple form takes only a few minutes to complete, but failure to comply with this requirement can jeopardize the church's corporate status and expose board members to personal liability.
9. **Employment Records.** Employment records should include employment applications, reference checks, disciplinary actions, attendance records, changes in employee status, the I-9 employment eligibility form, and any other document relating to employees.
10. **Property Deed.** The deed to your church property may contain vital information, such as a restriction on the sale of church property.
11. **Mission and Vision Statement.** While the articles of incorporation will state the general purpose of the church, the mission and/or vision statements will further define the purpose and goals of the church.

Due to the various state rules, you may want to consult a qualified attorney or CPA for additional help in understanding these documents. This list was adapted from [Gain Knowledge About Church Documents](#), an article written by Richard Hammar for Brotherhood Mutual. The website also offers a documents and records checklist.



by **Rollie Dimos**

Rollie Dimos, CIA, CISA, CFE, is the Director of Internal Audit and the Center for Leadership and Stewardship Excellence at the AG National Office. As an auditor in the government and nonprofit sectors, Rollie has been helping leaders assess the strength of their organizational controls for over 25 years. If you have a question about this article, you can contact Rollie at [rdimos@ag.org](mailto:rdimos@ag.org).