

Top Ten Administrative Items for Senior Wardens

1. Internal controls/separation of duties

It's easy, especially in a small church, to let one person take care of all the financial responsibilities. Not a good idea. Make sure there are at least two people involved in every aspect of the finances – money counting, bill paying, check writing and reconciliation, etc.

2. Have written procedures for all financial activities

This includes money counting, banking, bill paying, payroll, who has to approve what, etc. for every financial activity associated with the church. Check with your diocese for recommendations and resources.

3. Have a policy manual

This should include finances, personnel, and other aspects of church life (weddings, funerals, building use, youth activities, nursery, etc.). Review and update regularly.

4. Audit

Every church is required to have an annual audit. Churches with annual income of \$650K or more need to have an audit or review by a CPA. Churches with annual income less than \$650K can use a CPA or an audit committee or a person on the diocesan audit team. Non-CPA audits need to be done according to the diocesan audit program which can be found on the diocesan website (diosova.org).

5. Keep up with what's going on in the diocese

Besides the audit, there are other requirements from the diocese throughout the year (parochial report, pledge, etc). And, just as important, there are many opportunities (workshops, seminars) for churches to learn about relevant topics. Assign one person from the vestry or staff to read the weekly e-news and parish news emails and disburse the information to the appropriate people.

6. Keep good vestry minutes

Make sure all financial decisions (the annual budget, housing allowances, bank signatures) are approved by the vestry AND recorded in the minutes. Keep the minutes in a safe and secure place.

7. Know who your church trustees are

You might not need the trustees to do anything for years, so it's easy to forget about them. But when you need them, you don't want to find out they moved or died or no one remembers who the trustees are. To learn about duties of trustees, go to www.diosova.org and look under Congregation Resources.

8. Read your church's newsletter and check out your website

These are two good ways to find out what's going on in your church. Help your web minister keep the website current by notifying her/him of needed changes, broken links, etc.

9. Be aware of the requirements and responsibilities of being a vestry member

It is recommended that all vestry members take Safe Church Training. Also, your liability insurance should include Directors and Officers coverage (hint: if your church has its insurance through Church Insurance Agency, you have D&O coverage). A good resource is *Church Law & Tax Report*, a bi-monthly publication about the ever-changing world of legal issues for churches, by Richard Hammar.

10. Good luck!