

**2022 ORGANIZATION AND GOVERNANCE**  
**of LAKEVIEW UNITED CHURCH**  
(2021 version revised March 6, 2022)

## 1. INTRODUCTION

Lakeview United Church is a Community of Faith, within the United Church of Canada,  
*Seeking Spiritual Renewal and Growth in a Caring, Affirming Community*  
*We offer Christian Worship, Study, Service and Relationships that will open all ages to*  
*experience God's life changing love.*

As a Community of Faith of The United Church of Canada, the administration and activities of Lakeview United Church (LUC) are governed by the appropriate sections of **THE UNITED CHURCH OF CANADA MANUAL**, as revised from time to time.

This document is not intended to replace **THE MANUAL**, but to describe certain details specific to LUC that may not be included in **THE MANUAL**.

Lakeview United Church is a **congregation** as defined in **THE MANUAL 2021** section B.1.1.

**THE MANUAL 2021**

**B. COMMUNITY OF FAITH**

**B.1 General**

**B.1.1 Definition**

A community of faith is any community of people within the United Church that

- a) gathers to explore faith, worship, and serve; and
- b) is recognized as a community of faith within the United Church by the regional council through a covenantal relationship between the community of faith and the regional council.

There are many kinds of communities of people that may be recognized as communities of faith: pastoral charges, congregations, outreach ministries, chaplaincies, faith-based communal living, house churches, online communities, and others.

A congregation is a group of people that meets for public worship, and that has been formed as a congregation of the United Church. A pastoral charge is a unit of organization that consists of one or more congregations.

# 1. ORGANIZATION

## THE MANUAL 2021

### B.2.1.7 Organization

The community of faith is responsible for having a governance structure as a framework for the life and work of the community of faith. The governance structure must free people to live out their commitment to God and to each other.

### B.7.1 Responsibilities of the Congregation or Pastoral Charge

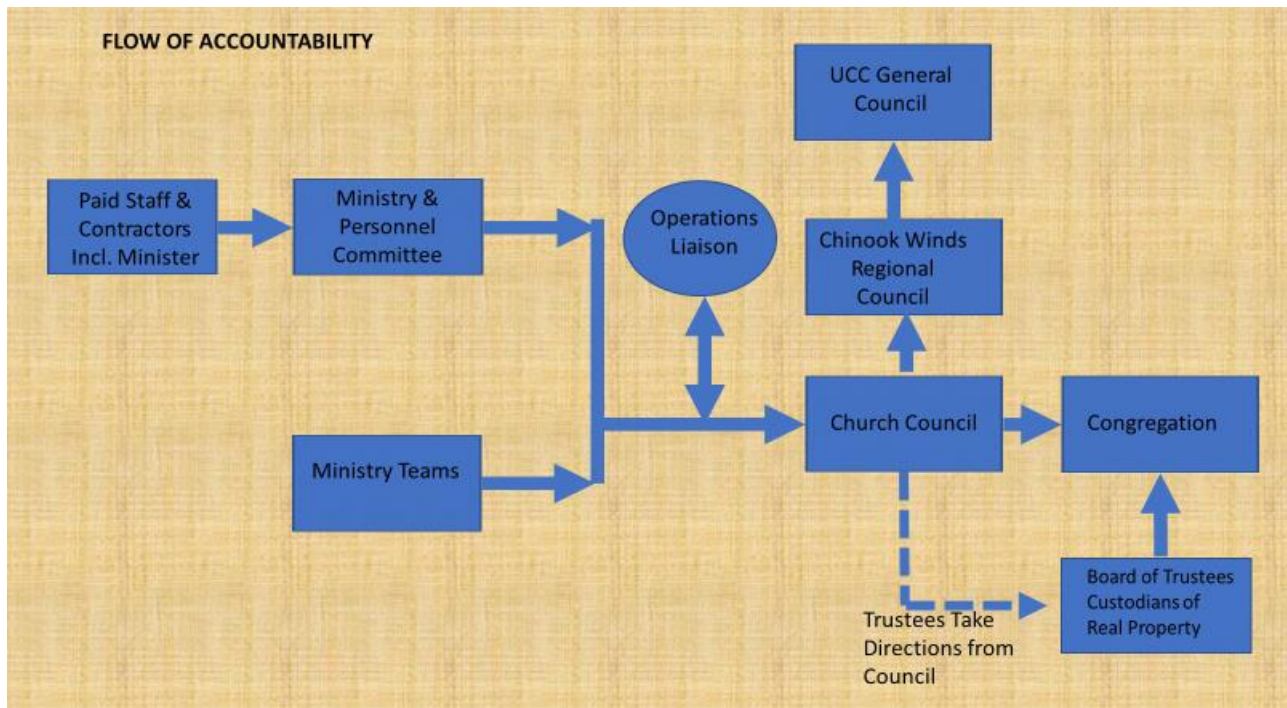
*The governing body is accountable to the congregation or pastoral charge.*

### B.7.9 Organizations in the Pastoral Charge

*All organizations and groups in the congregation or pastoral charge are accountable to the governing body.*

The life and work of the Lakeview United Church Congregation is carried out by:

- A. The Governing Body (Council)
- B. The Members
- C. Paid Staff & Contractors
- D. The Board of Trustees
- E. Ministry and Personnel Committee
- F. Operations Liaison
- G. Ministry Teams



## 2. CONGREGATIONAL LIFE

### 3.A GOVERNING BODY (COUNCIL)

Lakeview United Church uses the council structure as its governing body. The Church Council functions in accordance with **THE MANUAL 2021** Section B.7.

#### **THE MANUAL 2021**

#### **B.7 Organization—Governing Body of a Community of Faith That Is a Congregation or Pastoral Charge**

##### **B.7.1 Responsibilities of the Congregation or Pastoral Charge**

A congregation or pastoral charge is responsible for having a governing body. It must

- a) decide on a governance model for the congregation or pastoral charge; and
- b) elect the members of the governing body.

The governing body is accountable to the congregation or pastoral charge.

##### **B.7.2 Requirements for the Governing Body**

###### **B.7.2.1 Governing Body Structure**

The governing body may be any structure that

- a) fulfills all of the responsibilities of a governing body in these bylaws;
- b) fulfills the membership and other requirements for a governing body in these bylaws;
- c) is approved by the congregation or pastoral charge; and
- d) is approved by the regional council.

*The governing body may take any shape the congregation or pastoral charge chooses, with the approval of the regional council.*

*The following three structures are common:*

- a) *the Session/Stewards/Official Board model;*
- b) *a unified board model, called the Church Board; and*
- c) *a council structure, called the Church Council.*

### 3.A.1 COUNCIL MEMBERSHIP

Council members are elected at the Annual Meeting in late February.  
The minister is automatically a member of council, not elected.

#### Voting Members of Council

Chair	<b>Ministry Team Representatives</b>
Secretary	Faith Formation and Worship
Treasurer	Fellowship and Caring
Minister	Finance and Facilities
Representative to Regional Council	Reaching Out and Community Connections
Chair of Ministry and Personnel Committee	
Operations Liaison	

#### Term of office of elected members of Council

Normally, the term of each Council member shall be 2 years, beginning on the date of the Annual Meeting in which they were elected. A member may serve 2 consecutive terms (4 years) in any one Council role, after which the member is encouraged to take at least 2 years out of that role. Council may exercise discretion to adjust terms to ensure both continuity and change, with a unanimous vote. When a member has completed their term, they will participate in but not vote at the next two council meetings to help the member replacing them with the transition.

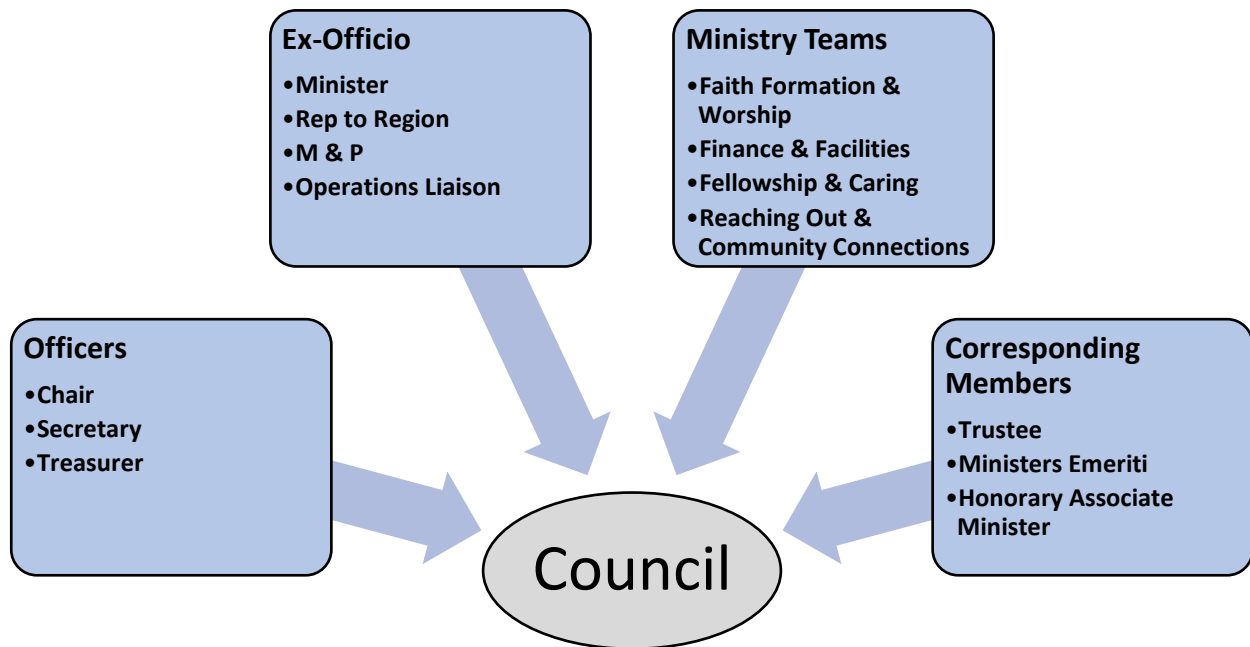
#### Vacancies

When a vacancy exists on council for any reason, the council may fill the vacancy until the congregation elects a replacement.

#### Corresponding Members:

Corresponding members of Council shall be entitled to personal notice of meetings, including an agenda, to inform their participation, and to receive draft minutes. They are not entitled to vote at Council meetings. Corresponding members include:

- Chair of the Board of Trustees
- Minister(s) Emeriti recognized by the Community of Faith and Regional Council
- Honorary Associate Minister recognized by the Community of Faith and Regional Council



### 3.A.2 COUNCIL MEETINGS

#### THE MANUAL 2021

#### B.7.7 Meetings of the Governing Body

#### B.7.7.1 Frequency

A governing body must meet at least once quarterly. It may decide to meet more often.

The current LUC Council has agreed to meet 6 times per year on the third Wednesday of:

- **January**
- **February**
- **April**
- **June**
- **September**
- **November**

Council can change this at any time, as long as they meet the minimum requirement of meeting at least once in every quarter.

**Notice of Meeting:**

Notice of meetings are to be given in public worship on the Sunday before any meeting, confirming that Council meetings are open to observers. A notice of meeting and agenda is to be distributed to all members including corresponding members prior to the meeting.

**Minimum number:**

A quorum of Council shall be 1/3 of the voting members, not by proxy, and provided that the Minister is present.

**Note:** When a member of council holds more than one position, that member is counted as one for quorum purposes and has one vote.

**Voting:**

Each member of Council, including the minister, shall have one vote, not by proxy, on all matters requiring Council approval. Members may recuse themselves from discussions and abstain from voting on grounds of conflicting interests or apprehension of bias. All matters requiring approval shall be passed by a majority vote of the members in attendance at the meeting. In the event of a tie, the Chair shall cast the deciding vote.

**Procedures:**

The Chair of Council shall preside at all Council meetings. In the absence of the Chair, a meeting chair shall be appointed by the members in attendance at the meeting. Unless there is something to discuss that could be a conflict, the minister can chair the meeting. Where change to the terms of employment of any employee are included as a Council agenda item, the M&P committee shall have specific written notice of the proposed change, and opportunity to advise the chair before the meeting, and to be present at the council at the meeting, in camera, concerning the proposed change.

**3.A.3 ROLES OF COUNCIL MEMBERS****1. Chair:**

- Holds office for 2 years. (May serve a second 2-year term)
- Presides and keeps order at Council meetings.
- Votes only if there is a tie.
- Co-signs approves council meeting minutes.
- Represents the council and congregation publicly, for example at baptisms and acceptance of members.
- Fulfills all other responsibilities as set out in **THE MANUAL 2021** section B.7.6.1.

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### B.7.6.1 Chair

- a) **Election:** The pastoral charge is responsible for electing a chair of the governing body.
- b) **Eligibility:** The following people are eligible for election:
  - i. full members of the congregation;
  - ii. a member of the order of ministry who has been called or appointed to the pastoral charge;
  - iii. a designated lay minister who has been recognized by the regional council and appointed to the pastoral charge; and
  - iv. the pastoral charge supervisor.
- c) **Responsibilities:** The chair is responsible for
  - i. presiding and keeping order at meetings of the governing body;
  - ii. taking votes and announcing the results;
  - iii. voting only if there is a tie; and
  - iv. holding office until the next annual meeting or for another term set by the pastoral charge.

## 2. Secretary:

- Is a voting member of council.
- Holds office for 2 years. (May serve a second 2-year term)
- In consultation with the chair, prepares and circulates council meeting agendas.
- Takes minutes at council meetings.
- Prepares, co-signs and files council meeting minutes.
- Receives and sends correspondence on behalf of the Council.
- Fulfills all other responsibilities as set out in **THE MANUAL, 2021** section B.7.6.2.

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### B.7.6.2 Secretary

- a) **Election:** The governing body is responsible for electing a secretary. This person must be a member of the governing body.
- b) **Responsibilities:** The secretary is responsible for
  - i. taking minutes at all meetings of the governing body;
  - ii. receiving and sending correspondence for the governing body;
  - iii. ensuring the minutes, the membership roll, registers, records, and all other documents of the governing body are kept safe; and
  - iv. sending the minutes, membership roll, and other records to the regional council annually for review, if required by the regional council.

### 3. Treasurer:

- Is a voting member of council.
- Holds office for 2 years. (May serve a second 2-year term)
- Attends council meetings and provides a monthly financial report.
- Is automatically a member of the Finance & Facilities Ministry Team
- Keeps current financial records.
- Assists with the development of the annual draft budget.
- Responsible for the development of the annual year-end financial report.
- Fulfills other responsibilities as set out in **THE MANUAL, 2021** section G.4.

#### **THE MANUAL 2021**

##### **G.4.2.1 Treasurers**

The governing body is responsible for electing

- a) a treasurer for the congregation or pastoral charge. This person must be a member of the governing body; and
- b) a treasurer for the Mission & Service fund and other funds for the mission of the wider church.

The same person may serve as treasurer of both.

##### **G.4.3 Treasurers' Responsibilities**

*There is a resource available for treasurers. It sets out the United Church requirements for treasurers and congregational finances in more detail, and contains information on best practices for treasurers. See the Financial Handbook for Congregations available from the General Council Office.*

##### **G.4.3.1 Treasurer of Congregation or Pastoral Charge**

The treasurer of the congregation or pastoral charge has the following responsibilities:

- a) receiving all funds for the ministry of the congregation or pastoral charge from offerings and other sources;
- b) disbursing these funds under the direction of the governing body;
- c) keeping records of all receipts and disbursements; and
- d) reporting on the funds as required by the governing body or committee responsible.

##### **G.4.3.2 Treasurer for Mission & Service Fund**

The treasurer for the Mission & Service fund is responsible for

- a) receiving all funds given for the Mission & Service fund and other funds for mission of the wider United Church;
- b) keeping a record of the funds given by each donor in an account separate from the other funds of the congregation or pastoral charge;
- c) sending the funds to the appropriate General Council working unit monthly; and
- d) reporting on the funds as required by the governing body or committee responsible.



**4. Minister:**

- The spiritual leader of our community of faith.
- Is a voting member of council.
- Attends council meetings and provides a report.
- Ex-officio member of all ministry teams.
- Serves as a link to the wider church, advising the council and ensuring that any actions taken by Lakeview United Church are in keeping with UCC requirements.

**5. Representative to Regional Council:**

- A connectional link to Chinook Winds Region.
- Is a voting member of council.
- Attends council meetings and provides a report.
- Holds office for 2 years. (May serve a second 2-year term)

**6. Chair of Ministry and Personnel committee:**

- Is a voting member of council.
- Attends council meetings and provides a report.
- Holds office for 2 years. (May serve a second 2-year term)
- Ensures that the M & P committee fulfills all responsibilities as set out in **THE MANUAL, 2021** section B.7.8.5

**7. Operations Liaison:** (see page 14 for a more detailed description of this role)

- Is a voting member of council.
- Attends council meetings and provides a report.
- Holds office for 2 years. (May serve a second 2-year term)
- Provides oversight of the day-to-day operations of the church.
- Serves as a liaison between ministry personnel, administration, communication, technology and council.

**8. Ministry Team representative:** (See Section F, pages 11-13 for detailed descriptions of the ministry teams)

- Usually the Ministry Team leader but can be anyone that represents that ministry.
- Is a voting member of council.
- Attends council meetings and provides a report.
- Holds office for 2 years. (May serve a second 2-year term)

### **3.B THE MEMBERS**

1. Full Members
2. Adherents
3. Members of the Order of Ministry
4. Honorary Members. (Minister(s) Emeriti, Honorary Associate Minister)

#### **THE MANUAL 2021**

#### **B.3.3 Full Members of the Congregation**

##### **B.3.3.1 Approval**

A person becomes a full member of the congregation with the approval of

- a) the governing body;
- b) the congregation, if the congregation decides to take on this responsibility; or
- c) a chaplain in the Canadian Armed Forces and two full members of the United Church, if the person is under the chaplain's pastoral care.

##### **B.3.3.2 Readiness**

In order to become a full member, a person must have enough knowledge about the Christian faith and the United Church to make their commitment with understanding.

#### **B.3.4 Adherents**

##### **B.3.4.1 Meaning**

An adherent of a congregation is a person who contributes regularly to the life and work of the congregation but is not a member or full member.

#### **B.3.5 Members of the Order of Ministry**

##### **B.3.5.1 Members Called or Appointed to the Pastoral Charge**

A member of the order of ministry who has been called or appointed to a pastoral charge is not a member of the congregation, and is not eligible to have their name added to the membership roll.

### **3.C PAID STAFF & CONTRACTORS**

#### **1. Minister**

This person is called to be the Spiritual Leader of our congregation. The duties and responsibilities of the minister are many and varied. The terms of employment are agreed upon at the time of call and reviewed regularly by the Ministry and Personnel Committee. The minister is accountable to the Council, through the M & P Committee.

#### **2. Office Administrator**

The duties and responsibilities of the office administrator are many and varied. The terms of employment are agreed upon at the time of hiring and reviewed regularly by the Ministry and Personnel Committee. The office administrator is accountable to the Council, through the Operations Liaison or the Ministry & Personnel committee.

#### **3. Music Director**

This is a contracted position, the terms of which are agreed upon at the time of hiring and reviewed regularly by the Ministry and Personnel Committee. The music director is accountable to the Council, through the Faith Formation and Worship ministry.

#### **4. Janitorial & Maintenance Contractors**

Janitorial and other property maintenance responsibilities are handled through the Finance and Facilities ministry.

#### **5. Other contractors that may be used from time to time.**

### **3.D THE BOARD OF TRUSTEES**

The Board of Trustees is mandated by the United Church of Canada to hold in trust the building and property. To this end the Board ensures that:

- the building is adequately insured and well maintained;
- rental agreements are such as to protect the property and;
- any investments are sound and managed prudently and efficiently.

The Board reviews the draft budget before it is presented to the congregation at the Annual Meeting.

***The Board of Trustees is accountable to the Congregation and they operate at the direction of Council.***

Trustees are appointed by the congregation upon the recommendation of the Chair of the Board of Trustees for no fixed term of office.

## **THE MANUAL 2021**

### **G.3 Trustees**

#### **G.3.1 General**

The congregation is responsible for having a board of trustees for the congregation.

#### **G.3.3 Membership**

##### **G.3.3.1 Appointing Trustees**

The congregation is responsible for appointing the trustees at a congregational meeting.

##### **G.3.3.2 Eligibility**

A majority of the trustees must be members of the United Church.

##### **G.3.3.3 Automatic Trustee Membership**

One of the following people is automatically a trustee because of their position:

- a) the member (or one of the members) of the order of ministry who has been called or appointed to the pastoral charge;
- b) the designated lay minister who has been recognized by the regional council and appointed to the pastoral charge; or
- c) the pastoral charge supervisor.

##### **G.3.3.4 Number**

The congregation is responsible for deciding on the number of its trustees. There must be a minimum of three and a maximum of 15, including the one person who is automatically a trustee.

**Vacancies:** The trustees may continue to act even if there are vacancies, as long as there are at least three trustees.

##### **G.3.3.5 Term**

The congregation is responsible for setting a trustee's term of office.

#### **G.3.4 Responsibilities**

##### **G.3.4.1 Holding Congregational Property**

The trustees are responsible for holding all congregational property for the congregation as part of the United Church.

##### **B.7.4.6 Property Matters**

The governing body gives orders and directions to the trustees on property matters.

### **3.E MINISTRY and PERSONNEL COMMITTEE**

- Has a minimum of 3 members, elected at a congregational meeting.
- Term of office: 2 years (May serve a second 2-year term)
- Selects a chair from the committee members.
- Meets as a committee with a frequency that the committee deems necessary.
- A representative of the committee (the chair when possible) provides a report to and attends council meetings.
- Acts in accordance with the terms of **THE MANUAL 2021** section B.7.8.5.

#### **THE MANUAL 2021**

##### **B.7.8.5 Ministry and Personnel Committee**

All congregations or pastoral charges must have a committee or other body, which may be called the Ministry and Personnel Committee or a different name, with the following responsibilities:

- a) being available for consultation and support for matters involving the pastoral charge staff;
- b) overseeing the relationship of the pastoral charge staff to each other and to people in the congregation;
- c) regularly reviewing the working conditions, responsibilities, and compensation of all pastoral charge staff;
- d) making any recommendations needed as a result of these reviews to the governing body;
- e) revising position descriptions of pastoral charge staff as needed;
- f) conducting annual performance reviews of the pastoral charge staff;
- g) ensuring pastoral charge staff make use of opportunities for continuing education that they have been given; and
- h) maintaining close contact with the regional council Pastoral Relations Committee or equivalent.

*There are resources to assist Ministry and Personnel Committees with their responsibilities. See the Ministry and Personnel Committees resources available from the General Council Office.*

### 3.F OPERATIONS LIAISON

**NOTE:** Our traditional way of doing things has frequently left gaps and overlaps in the relationship between what we do and the ministry teams. There is always a risk that something will get forgotten or done twice. The creation of this new position addresses this situation.

Where is it unclear which ministry team is responsible for a particular task or responsibility, the Operations Liaison will assign it to the appropriate ministry team and/or volunteers.

**Scope:** This position provides oversight by monitoring, facilitating and enabling the day-to-day operations of the church and serves as a liaison between ministry personnel, administration, communication, technology, and council. The Operations Liaison is accountable to the Church Council.

**Responsibilities** include but are not limited to the following:

- Coordinate the day-to-day operations and serve as a link between ministry teams where responsibilities overlap.
- Attend Council meetings and provide input from administration, communication, technology and property.
- Provide regular reports of activities to council.
- Liaise with the office administrator to ensure we meet the needs of the congregation within the proposed budget.
- Oversee the management of office infrastructure...Monitor and facilitate replacement or repairs of phones, computer equipment and supplies on behalf of the Finance & Facilities ministry.
- Oversee the management of pew bibles, hymn books and similar items.
- Monitor and facilitate Health and Safety Practices on behalf of the Finance & Facilities ministry.
- Oversee management of records and archives.
- Assist and confer with ministry teams when asked re: projects and volunteers.
- Keep informed of communication and technology needs.
- Facilitate the procurement of current police background checks.
- Meets regularly with ministry personnel to update each other on activities.

### **3.G MINISTRY TEAMS**

Much of the life and work of Lakeview United Church is conducted by faithful volunteers who participate in one or more of four ministries. Ministry Teams are accountable to the Council.

#### **1. Faith Formation and Worship**

Works closely with and supports the minister on matters of spiritual life in the community of faith, including but not limited to the following:

- a) Supports the minister in Faith Development:
  - Adult study and discussion groups
  - Confirmation
  - Children and Youth Programs
  - Library
- b) Supports the minister in matters of worship:
  - Sacraments
    - Communion Servers & Elements
    - Baptism, candles
  - Membership
  - Audio/Video
    - Equipment
    - Volunteers
  - Sanctuary prep
    - Banners
    - Candles
    - Pew Bibles, Hymn Books, etc.
  - Worship support
    - Readers
    - Drama participants
    - Ushers
    - Pulpit Supply
- c) Supports the minister and the community of faith in the important function of being an AFFIRMING MINISTRY.
- d) Supports the music ministry.
  - Approves music expenditures.
  - Participates in the drafting of a music director contract or employment agreement.
  - Informs M & P of any issues with respect to the Music Director contract.
- e) Prepares an annual budget for the ministry and submits it to the Finance and Facilities ministry for inclusion in the church annual budget.
- f) Works within the approved budget.

- g) A representative of the ministry team provides a report to and attends council meetings.

## **2. Finance and Facilities**

- a) Provides strategic and financial guidance to Council to ensure financial commitments are met.
- b) Ensures that systems and procedures are in place to facilitate prudent and efficient management of Church finances and assets including responsible maintenance of church property and administration of rentals.
- c) Works closely with and supports the treasurer and office administrator on financial matters of the community of faith.
- d) Together with the treasurer, prepares an annual draft budget to be presented to council before presenting it to the congregation at the Annual Financial Meeting.
- e) The treasurer is automatically a member of this ministry team.
- f) A representative of the ministry team provides a report to and attends council meetings.

## **3. Fellowship and Caring**

- a) Promotes fellowship among the members and participants in the ministries, including initiatives such as:
  - Arranging for greeters at the front door on Sundays
  - Coordinating coffee on Sundays
  - Organizing special social events such as Souper Sunday or hot dog Sunday
  
- b) Works closely with the minister on matters of Pastoral Care which would include:
  - Visiting shut ins especially at Christmas and Easter.
  - Coordinating food deliveries as required.
  - Arranging transportation if required to appointments.
  - General tracking of the ill parishioners for the minister.
  - Organizing and Helping with funeral receptions.
  - Sending get well and sympathy cards.
  - Facilitating the prayer chain.
  - Anything else regarding shut ins or illness.
  
- c) Prepares an annual budget for the ministry and submits it to the Finance and Facilities ministry for inclusion in the church annual budget.
- d) Works within the approved budget.
- e) A representative of the ministry team provides a report to and attends council meetings.



#### **4. Reaching Out and Community Connections**

Responsible for community service, mission outreach beyond the congregation, and community connections.

- a) Mission outreach and humanitarian initiatives through financial and volunteer participation in work beyond the congregation.
- b) Promotes the Mission and Service Fund of the United Church.
- c) Facilitates allocation of funding from the Outreach Fund in accordance with established guidelines.
- d) Facilitates allocation of funding for initiatives beyond the congregation and makes recommendations to council.
- e) Responsible for communication from and to the wider community to promote partnerships and networks of complementary missions.
- f) Promotes Lakeview United Church in the local community and beyond.
- g) Prepares an annual budget for the ministry and submits it to the Finance and Facilities ministry for inclusion in the church annual budget.
- h) Works within the approved budget, in consultation with the treasurer.
- i) A representative of the ministry team provides a report to and attends council meetings.

### 3. CONGREGATIONAL MEETINGS

#### 3.A CHURCH YEAR

Lakeview United Church year is January 1 to December 31.

#### 3.B ANNUAL MEETING

The Lakeview United Church Congregation meets annually, typically on the last Sunday of February or whenever possible soon thereafter. The annual meeting will:

- Receive annual reports from Council, Committees, Ministry Teams and other groups.
- Receive report from Independent Financial Review
- Make a decision on the proposed draft budget.
- Elect members of Council, Committees and Ministry Teams.

#### **THE MANUAL 2021**

##### **B.5 Meetings of a Community of Faith That Is a Congregation or Pastoral Charge**

###### **B.5.1 Frequency**

The congregation or pastoral charge must meet annually. This meeting must be held as early as possible in the calendar year. The congregation or pastoral charge may also decide to meet more often than annually.

###### **B.5.2 Annual Meeting**

At the annual meeting, the congregation or pastoral charge is responsible for

- a) electing a chair and a secretary of the annual meeting;
- b) receiving the annual reports from the governing body, committees, and other groups in the congregation or pastoral charge;
- c) electing the governing body, regional council representatives, and members of the committees; and
- d) considering and making a decision on the draft annual budget.

Additional meetings may be called if a matter of urgency requires it. The meetings are called and conducted in accordance with the terms of **THE MANUAL 2021** Section B.5.

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##### **G.4.1.3 Action by Congregation or Pastoral Charge**

The congregation or pastoral charge must consider the draft budget and make a decision:

- a) to approve the budget without any changes;
- b) to make changes to the budget and approve the budget with those changes;
- c) to refer the budget to the governing body to make changes for the congregation or pastoral charge to consider at another meeting; or
- d) to take other action that would help the congregation or pastoral charge to approve an annual budget.

## **THE MANUAL 2021**

### **G.4.4 Independent Reviews**

#### **G.4.4.1 Meaning of an “Independent Review”**

An independent review is an examination of financial records following the procedures set out in section G.4.4.4 below.

#### **G.4.4.2 Purpose**

The purpose of an independent review is to

- a) determine the accuracy of financial statements;
- b) determine whether financial transactions have been recorded properly; and
- c) identify potential weaknesses in the accounting systems.

#### **G.4.4.3 Who May Perform the Independent Review**

The person performing the independent review must be

- a) a public accountant; or
- b) a person familiar with bookkeeping who understands the purpose of an independent examination of financial records.

*It is not necessary for the person performing the independent review to be a member or adherent of the congregation.*

#### **G.4.4.4 Procedures for an Independent Review**

The person independently reviewing a report or financial statement is responsible for

- a) ensuring that at least two unrelated people are responsible for signing all cheques and transaction documents;
- b) examining the records of meetings of the governing body;
- c) examining the books that record cash receipts, cash disbursements, payroll, and general ledger transactions for accuracy;
- d) ensuring that all transactions were authorized properly; reviewing bank reconciliations for the year;
- e) ensuring that all funds given for the Mission & Service fund have been sent to the appropriate General Council working unit monthly;
- f) reviewing the procedures used for keeping records to ensure that the chance of error or fraud is minimized;
- g) ensuring that cash receipts match the charitable donation receipts that have been issued; and
- h) ensuring that the annual information return was completed and submitted to governmental authorities within six months after the end of the previous financial year.