

CHURCH OR MINISTRY ANNUAL BOARD OF DIRECTORS MEETING for Nonprofit corporations CHECKLIST

Date: _____, 20__

Task/Item	Responsible Party	Status	Comments
General Corporate Matters			
1. Review Minutes of prior annual meeting of board of directors			
2. Check minutes for compliance with Bylaws re how: a. Annual Meeting was announced; b. New directors are nominated & elected; c. Other mandatory activities specified in bylaws?			
3. Is there training for new directors? a. Require each Director to certify that he/she has read the bylaws and the articles of incorporation before allowing them to vote on any matter.			
4. Provide new directors with a packet: a. Articles b. Bylaws c. Minutes of prior year's meetings d. Current D & O Certificate e. Current liability and fire insurance certificates f. Last audit			
5. Has the annual report been filed with the Arizona Corporation Commission? a. Is the Corporation in good standing? Check Arizona Corporation Commission website b. Has the annual report been filed with Arizona Corporate Commission? c. Is the address for the statutory agent correct? d. Is the address for the principal place of business correct? e. Are officers and directors and their addresses correctly listed?			
6. Review last year's minutes and agenda to prepare an agenda for the coming meeting			
Tax & Audit Issues			
1. Review footnotes to audit or reviewed financial statement.			
2. Discuss with CPA: a. Filing a Form 990 or 990T is not			

<p>required, or</p> <ul style="list-style-type: none"> b. If some type of 990 is required, that it has been filed. <ul style="list-style-type: none"> i. Give each director a copy; ii. Review it and talk with CPA about what it means and why it was filed. c. Your organization complies with the following IRS requirements? d. Filing form 1099 for vendor/subcontractor payments as required; e. Filing form 1098-C for all car donations; f. Filing form W-2G for certain gambling activities (raffles, "key" purchases are gambling); g. Filing W-2 forms that include all compensation; h. Issuing receipts for contributions that contain required IRS verbiage; i. Indicating on receipts if any part of the payment is non-deductible; j. Filing form 8282 for the disposal of certain donated assets if the organization signed form 8283 at the time of donation. 			
<p>3. Does your organization have:</p> <ul style="list-style-type: none"> a. Accountable Reimbursement Plan; b. Section 125 pre-tax health insurance plan (if you have pre-tax deductions for health insurance); c. 403(b) Plan revised to meet IRS criteria effective for 2010 (if you have employees contributing to a plan through payroll deductions or you contribute to a plan for an employee); d. Affordable Care Act compliance issues? 			
<p>4. State Tax Matters: Does your organization comply with these state requirements:</p> <ul style="list-style-type: none"> a. Preparing the Arizona Corporation Commission Report listing ALL board members; b. Paying Use Tax as required; c. Paying Sales Tax, i.e., bookstore? 			
<p>4. Filing annual property tax exemption unless property is 100% permanently exempt.</p>			
<p>5. Staff or CPA confirmed that all employee withholding taxes are current?</p>			
<p>Insurance Issues</p>			
<p>1. Review Certificate for Directors & Officers Insurance ("D&O") to confirm:</p> <ul style="list-style-type: none"> a. Coverage dates; b. Name on certificate matches church 			

<p>name;</p> <p>c. Min. \$1M coverage;</p> <p>d. Has policy & endorsements been competitively shopped/reviewed within last three years?</p> <p>e. Directors received a photocopy of the cover sheet for the D&O insurance policy proving that the policy is currently in effect.</p>			
<p>2. Review Certificate for liability & fire certificate to confirm:</p> <p>a. Coverage dates;</p> <p>b. Name on certificate matches church name;</p> <p>c. Min. \$1M coverage;</p> <p>d. Have policy & endorsements been competitively shopped/reviewed within last three years?</p> <p>e. Directors received a photocopy of the cover sheet for the policy proving that the policy is currently in effect.</p>			
<p>3. Check with Staff re pending claims, if any.</p>			
<p>General Policies and Procedures:</p>			
<p>Does the church have these general policies and procedures:</p> <p>a. Whistle Blower Policy</p> <p>b. Document Retention Policy</p> <p>c. Conflict of interest Policy for board and staff</p> <p>d. Facility Use Policy</p> <p>e. Definition of Marriage</p> <p>f. Vehicle Use Policy</p> <p>g. Social Media Policy</p> <p>h. Donor Gift Acceptance Policy</p> <p>i. Volunteer/Employee Background Checks</p> <p>j. Mandatory Abuse Reporting Policy & staff training</p> <p>k. Abuse Prevention/touching/two person rule</p> <p>l. Others?</p> <p>Does the staff know about these policies and procedures?</p>			
<p>4. Have lease payments, if any, been made?</p>			
<p>5. Do all occasional users sign a facility use agreement and provide an insurance certificate prior to entry on the premises?</p>			
<p>Employment Matters:</p>			
<p>Is your organization complying with these</p>			

<p>requirements:</p> <ul style="list-style-type: none">a. Completing E-Verify for all new employeesb. Notifying the state of new employees under the New Hire rulesc. Paying minimum wage and applicable overtime under both Federal and State lawsd. Keeping appropriate time records for employeese. Treating employees appropriately under the US DOL rules for exempt and non-exempt employeesf. Display the required employment posters			
---	--	--	--