

**TAR RIVER BAPTIST  
ASSOCIATION, INC.  
92 NC Highway 56 East  
Louisburg, North Carolina 27549**

**POLICY  
AND  
PROCEDURES  
MANUAL**

## **Table of Contents**

<b>1. BUILDING USE POLICY .....</b>	<b>3</b>
<b>2. CHURCH PLANTING POLICY AND PROCEDURES .....</b>	<b>5</b>
<b>3. COMMITTEES AND COUNCILS POLICY AND PROCEDURES.....</b>	<b>16</b>
<b>4. FINANCIAL POLICY AND PROCEDURES .....</b>	<b>31</b>
<b>5. MEMBERSHIP POLICY AND PROCEDURES.....</b>	<b>59</b>
<b>6. PERSONNEL POLICY AND PROCEDURES.....</b>	<b>62</b>

## **1. BUILDING USE POLICY**

Tar River Baptist Association encourages member churches to use the facilities of the Association. Tar River Baptist Association church groups, Associational ministry teams and other groups may request to use the building (an application is provided by Tar River Baptist Association). Other groups requesting use of the building must be approved by the Associational Building and Grounds Committee.

Requests for use of the building must be made at least two weeks prior to the event. Upon approval, the event will be placed on the building use calendar.

There may be a nominal charge for non-Tar River Baptist Association member churches and/or groups.

The group leader will be responsible for any damages incurred during use of the building.

**1.1.** Groups (not part of Tar River Baptist Association) using the building must provide a "Certificate of Insurance" from the church's or organizations insurance company. This certificate is due four days prior to the use of the building.

**1.2.** Any group using the building must indicate the date, the beginning time, and the ending time for the use of the building.

**1.3.** The use of the building is restricted to the foyer, the large conference room, the small conference room, the kitchen, and the restrooms. Staff offices, work room, and media center are off limits unless special arrangements have been made with the Associational Staff in advance.

**1.4.** By county ordinance, functions in the large conference room are limited to 120 persons. However, the maximum number who can be seated at tables is eighty-four (84). This number will be fewer if a buffet table and speaker's stand are used. The small conference room will seat 10 at a table and a few more can sit around the wall.

**1.5.** To prevent damage to the building, nothing (posters, decorations, tacks, tape, etc.) may be attached to the building (floors, ceilings, walls, doors, windows, etc.)

**1.6.** Children must be supervised at all times and not permitted to roam the building. No nursery facilities are available.

**1.7.** The key to the Associational Center must be picked up between the hours of 9:00 a.m. and 3:00 p.m. (Monday-Friday) prior to the use of the building. When you

pick up the key, the security code for that date will be given to you. When leaving the building, secure locks on all doors, set the security code and exit the front door. Then drop the key in the mail slot of the front door.

**1.8.** Smoking, or use of any kind of alcohol or illicit drugs, is not permitted in the building or on the property.

**1.9.** Profanity is not permitted in the building or on the property.

**1.10.** All offices, the media center, and the conference room not requested will remain locked and off limits to the group.

**1.11.** Only local phone calls are permitted and only the kitchen phone may be used.

**1.12.** The group using the building must set up needed tables and chairs. Return the room to its original condition following the meeting unless otherwise instructed by office personnel.

**1.13.** If the kitchen is used, the group must bring its own food, beverages, and kitchen products (garbage bags, plates, cups, utensils, napkins, paper towels, coffee filters, etc.) The kitchen must be cleaned. The stoves must be turned off and wiped clean. (No oven cleaners should be used.)

**1.14.** Food and beverages must be restricted to the conference room used.

**1.15.** All trash must be removed from the premises.

**1.16.** All rooms and the restrooms must be left clean. The Associational Staff will provide a checklist to insure all areas are checked.

**1.17.** Spills must receive immediate attention.

**1.18.** Heating and air conditioning will be programmed by the office staff.

**1.19.** Each group that uses the facilities is asked to be sure that the room(s) used is left clean because the custodian only comes twice a month. Tar River Baptist Association will provide a check list to insure all items are checked.

**1.20.** Failure for a group to adhere to the policies established by the Tar River Baptist Association may forfeit their privilege of using the building in the future.

**1.21.** All Tar River Baptist Association groups will make a conscious effort to see that Christ is magnified during the activity.

## **2. CHURCH PLANTING POLICY AND PROCEDURES**

Tar River Baptist Association seeks to assist new church starts so that they will become healthy, reproducing congregations. To that end, we will enter into a covenanted relationship with the church planter and the congregation, sponsor church (es) when applicable, the Baptist State Convention of North Carolina, and other entities in working with new church starts. The covenant, though varied from new work to new work, must adhere to certain basic guidelines in that covenant for Tar River Baptist Association's continued involvement. Local sponsoring churches in the area and the Tar River Baptist Association are closest entities to the new work and they will be better suited to assist in the day-to-day/week-to-week partnership. Funding from BSCNC is approved due to the Association's endorsement of the new work. For that reason, certain provisions are made in this covenant that must be addressed for funding to continue through the Tar River Baptist Association.

Knowing that the Church Planting Team (CPT) of the Mission Growth Evangelism Group under the Baptist State Convention of North Carolina (BSCNC) accepts their assignment in leading North Carolina Baptists to plant healthy new churches in every place and among every people group where a new work is needed. Like BSCNC CPT, we (Tar River Baptist Association) resolve to work in partnership with as a Baptist Association with them and sponsor churches in fulfillment of our assignment – establishing healthy, Great Commission/Great Commandment Churches.

It is our belief that a healthy church plant can occur when the right person is in the right place with the right strategy and has the right support system. BSCNC refers to these as the 4 “P’s” (Person, Place, Process, and Partnership). When all of these factors are in place and a passionate church planter enthusiastically and cooperatively works the plan with God’s empowerment and blessing, the result will be the birth, development, and growth of a healthy new church family.

As stewards of the mission dollars, both BSCNC and Tar River Baptist Association take the four “P’s” related to the establishment of a new work very seriously. There may be occasions when new church plants do not need actual dollars from either Tar River Baptist Association or BSCNC. However, it is our desire to partner with all church plants and provide them with the best training, consultation, people strategies, and other help we have at our disposal. We believe our greatest contribution is found in the training, mentoring, and experience we bring to church planting, not just the church planting dollars that are available.

In order to maximize our strengths and to clarify all relationships, Tar River Baptist Association, along with the Church Planting Team of the BSCNC proposes the following covenant. This covenant shall serve as a guide for our relationship in the “birthing” of a healthy, new congregation. Non-compliance with the specifics agreed upon in this covenant and/or a change in sponsorship or funding conditions by one or

more of the existing partners, may result in the restructuring/revising the existing covenant, the re-writing of a new covenant to guide the relationship between all parties, or termination of funding when such provisions cannot be worked through satisfactorily.

## OUR PARTNERSHIP COVENANT TOWARD BUILDING A HEALTHY CHURCH

### **2.1. Partnership with Associations and Churches**

Tar River Baptist Association has established guidelines regarding its church planting/new work within the Association. Any new work must be in compliance with those guidelines or an exception granted through a vote of the Association, before a covenant relationship can be entered into with a new church plant. Tar River Baptist Association can accept no funds from any entity for new work that does not comply with the established policies of the Association or conform to the established financial policies of the Association.

Upon completion of all requirements, church planters, local Associations and/or sponsor churches who desire financial assistance from the BSCNC are requested to complete the following Application for Congregational Assistance Form:

#### **2.1.1. *Complete an Application for Congregational Assistance Form***

A local church or church planter seeking assistance from the BSCNC must complete a Congregational Assistance Request Form. This form engages the Association (the Associational Church Planting Team) the sponsor church(es), and the Church Planting Team of BSCNC in the project. The request form must be filed with BSCNC within twenty-four months of the new church's beginning to receive financial assistance from the Convention.

***All funding is considered not to be more than a one (1) year commitment but may be renewed for a second year with a satisfactory review of the Associational Missions Development Council at the end of that first year of funding.***

#### **2.1.2. *New Church Covenant of Partnership***

A New Church Covenant of Partnership is a declaration of commitment between the cooperating partners. It acknowledges their participation in all that is necessary to launch a new church. The financial aspect of this partnership, as it applies to BSCNC, is recorded on the Congregational Assistance Request Form.

#### **2.1.3. *New Work Or Church Splits***

Though Tar River Baptist Association does not have a 100% policy against working with a “new work” from a “church split,” certain criteria must be met before Tar River Baptist Association will work with that particular “new work.” For clarification purposes, these criteria may also be used for church splits from neighboring Associations:

**2.1.3.1.** Effort must be made by the new work to reconcile with the established church. This process may include the Association meeting with both congregations prior to working with the new work and/or church conflict resolution.

**2.1.3.2.** As the new work affects the established member congregation of the Association, Tar River Baptist Association will meet with representatives of the established church prior to approval of a new work under a church split situation.

**2.1.3.3.** In the event a resolution of the church split cannot be achieved at the completion of the above, both the existing church and new church will be asked to sign a covenant of cooperation as co-existing member churches of the Tar River Baptist Association. If either church refuses to sign this covenant, Tar River Baptist Association will not proceed with a partnership with the new work for a minimum period of three years

**2.1.3.4.** After the three-year time frame, if the new work still desires to be a part of Tar River Baptist Association, they may make application through the membership process of the Association.

**2.1.3.5.** The new work planter must complete Basic Training as a church planter within six-months of initial approval (if not already completed) to receive funding from or through Tar River Baptist Association.

**2.1.3.6.** For clarification – a deliberate effort on the part of an established church to begin a new work will undergo the same process as other new church starts in the Association.

**2.1.4.** *New Works NOT Requiring Assistance With Funding*

For the purpose of clarification, new work that is not requesting assistance through funding is subject to the same requirements for membership in the Association as new work requesting assistance with funding with the exemption of Basic Training for the church planter. However, if the church planter is encouraged to go through the Basic training of BSCNC for church planting and to participate in new work communities formed by BSCNC or other groups to assist in new work.

## **2.2 Partnership Funding With New Church Starts**

**2.2.1** *All financial commitments from the Church Planting Team (CPT) are good faith commitments based on the availability of funds. In the event that BSCNC or Tar River Baptist Association experiences a budget shortfall that leaves us unable to fulfill our Church Planting financial commitments, we reserve the right to unilaterally reduce funding to the available funding level. Should such drastic action become necessary, all covenanted parties would be notified as soon as possible. In such an event, the basic elements of the covenant will be reviewed and may be renegotiated with all partners as lack of funding by BSCNC could adversely affect other sponsoring entities as well.*

Because local partnership is vital to the success of starting a church, we strongly encourage the church plant to raise two dollars (\$2.00) locally for each dollar requested from the BSCNC. This local support may come from the Association, partner church(es), the church planting nucleus, interested friends, etc.

**2.2.2.** All CPT, as well as Tar River Baptist Association, funds are dispersed based on a covenant agreement with the local Association, sponsor church(es), and the mission church. Tar River Baptist Association reserves to withhold funds when they have observed a failure to adhere to the established covenant. If such an event occurs, Tar River Baptist Association will notify the new work of its observation/concern and ask for clarification/for the issue to be resolved. Withheld funds will be escrowed until:

**2.2.2.1.** Compliance with the current covenant.

**2.2.2.2.** Renegotiation of a new covenant.

**2.2.3.** In the event no resolution can be reached and/or the partnership is dissolved, the escrowed funds will be:

**2.2.3.1.** Return of funds to the contributor unless otherwise requested/designated.

**2.2.3.2.** Held for future new work with approval by the contributor.

**2.2.4.** All mission churches must agree to support missions through the BSCNC Cooperative Missions Budget (CP), the North Carolina state missions offering (NCMO), and the Tar River Baptist Association during the duration of BSCNC funding. MISSIONS funds are to be distributed at a minimum: Cooperative Program (5%); Association (5% is requested by Tar River Baptist Association Finance Team, but 3% is suggested by CPT); and new church plants (2%). Most funds allocated to the Church Planting Team's budget come from the Cooperative Program (BSCNC/NAMB) and the NCMO and all the monies for operational expenses and the agreed upon ministries of the Tar River Baptist Association come from the contributions of its member churches.



**2.2.5.** The CPT operates two levels (Tiers) of financial support in assisting new churches. These funding levels are not rigid rules, but serve as guidelines. They also reflect our projected income and factor in the financial resources necessary for our Convention to grow from 75 to 125 new church plants each year. In a few exceptional situations, special grants or additional financial support may be considered by the Church Planting Team or the Tar River Baptist Association.

**It is our desire to work with all mission churches regardless of their need for BSCNC dollars.**

- Tier I - \$1 - \$700 monthly
- Tier II - \$701 - \$1,200 monthly

Criteria that will impact funding requests for Tier I:

**2.2.5.1.** There must be the need for a church plant in the area where the new church is being started. Need is defined as an unreached people group that the new church has the potential of impacting.

**2.2.5.2.** The church planter must meet with the Church Planting Team member assigned to that local area for the purpose of hearing the church planter's vision, see the target area, and evaluate the potential for a successful church plant, etc.

**2.2.5.3.** If it is impossible for the church planter to attend Basic Training, the planter must agree to work in close Association with a Church Planting Team member in the development and carrying out of a strategic plan.

**2.2.5.4.** The church planter must make monthly reports to the BSCNC and meet periodically with the assigned Church Planting Team member.

Criteria that will impact funding requests for Tier II:

**2.2.5.5.** The church planter's commitment to devote full-time employment with the new church plant;

**2.2.5.6.** Rate of population growth/change in the focus area;

**2.2.5.7.** Numbers of lost and/or unchurched people in the focus area;

**2.2.5.8.** Readiness or receptivity of the area;

**2.2.5.9.** Potential effectiveness of the church planter. This is determined through a process of assessment and evaluation that measures church planting skills;

**2.2.5.10.** A strong partnership with the local Association and/or partner church(es);

- 2.2.5.11.** Successful completion of Basic Training I;
- 2.2.5.12.** Commitment of the church planter to live in the community where the church is located;
- 2.2.5.13.** Compliance with BSCNC and Tar River Baptist Association financial policies for new churches. Church planters and/or their family members are not to sign church checks or process church offerings and other funds contributed to the new work. It is recommended that a member of the sponsor church, host Association, or someone in the mission church sign all checks;
- 2.2.5.14.** The right of BSCNC or the Tar River Baptist Association to request regular audits of all receipts and expenditures of mission churches that are receiving financial support from the Convention;
- 2.2.5.15.** The church planter must meet/confer with the Associational Missionary on a monthly basis and should be involved in a pastor support/fellowship group.
- 2.2.5.16.** The church plant is considered a “mission of Tar River Baptist Association” or the sponsor church for the entire time of its funding from either BSCNC or Tar River Baptist Association and is subject to the watchcare status provisions of the Association’s By-Laws. Once the church plant is fully constituted, self-sustaining, and accepted into full fellowship upon recommendation by the Membership Committee, then the church will have full privileges in the Association as a constituted member church of the Tar River Baptist Association.
- 2.2.5.17.** The Church Planting Team is available to help the Association, the sponsor church, or the church planter with any or all of the above issues.

**2.2.6.** *Terms of Funding*

Funding is approved for only a twelve (12) month period, unless otherwise stated. Funding may be requested for an additional twelve (12) months. Factors that impact continuation of funding and approvals of extended support include:

- 2.2.6.1.** Availability of funds at the BSCNC and/or the Tar River Baptist Association;
- 2.2.6.2.** A satisfactory review of a Growth Plan by the Strategic Planning Team (SPT) and the BSCNC CPT Representative. (The SPT will consist of representatives from the new church, partnering churches, Association, and the BSCNC Church Planting Team);
- 2.2.6.3.** Length of time this congregation has been in the BSCNC Partnership Ministry Agreement system. Our goal is to help new churches become financially independent and “reproducing” in 12 - 18 months;

**2.2.6.4.** Achievement of stated objectives and measurable goals with emphasis on discipleship, worship attendance and baptisms;

**2.2.6.5.** Level of support by membership and level of missions contributions;

**2.2.6.6.** In the event the new work determines not to affiliate with the Southern Baptist Convention, BSCNC, or Tar River Baptist Association within two years after receiving Cooperative Program Mission Dollars, Tar River Baptist Association New Work Dollars, and utilizing both manpower and resources from the state convention and the Association, it is both ethical and moral that the church should pay back monies and property received for start up, special event, and operational cost as such monies were designated for the establishing of a Baptist Work within the Tar River Baptist Association. This shall be a part of the established covenant with the new work.

**2.2.6.7.** Tar River Baptist Association reserves the right in its covenant with the new work to distribute funds differently than received from BSCNC when deemed appropriate. Unless otherwise agreed upon, such funds would be returned to BSCNC when not used under the terms of the established covenant with the new work.

**2.2.7.** *Termination of Funding*

Issues that could result in the early termination of BSCNC or Tar River Baptist Association financial commitment or a renegotiation of the Partnership Ministry Agreement include, but are not necessarily limited to the following:

**2.2.7.1.** Resignation or termination of the mission pastor;

**2.2.7.2.** Failure of the covenanted partner or partners to live up to their agreement;

**2.2.7.3.** Behavior on the part of the mission pastor that is unbecoming for a Christian;

**2.2.7.4.** Church Planter is involved in counting, depositing, or dispersing church monies;

**2.2.7.5.** Failure of the church planter to prepare and send to all involved parties monthly reports;

**2.2.7.6.** Continued unsatisfactory evaluations of the church planter by the SPT;

**2.2.7.7.** A decrease in available funds from BSCNC and/or other partners;

**2.2.7.8.** Failure on the part of the church planter/congregation to comply with other aspects of the established covenant.

### **2.3. Partnership with Church Planters**

#### **2.3.1.** *Assessment of Potential Church Planter*

The church planter must be assessed by an approved assessor designated by the BSCNC Church Planting Team prior to receiving funds from or through Tar River Baptist Association.

#### **2.3.2.** *Personal History*

All church planters seeking financial assistance from the BSCNC must sign an agreement for personal history, financial, and credit checks prior to receiving funds from or through Tar River Baptist Association.

#### **2.3.3.** *Successful Completion of Basic Training I for Church Planters*

All church planters seeking assistance from the BSCNC and Tar River Baptist Association must successfully complete Basic Training I for church planters. The individual must make reservations to participate in a Basic Training I through the Church Planting Office at the BSCNC in Cary, NC. This must be done within the first six months of receiving funds or will be viewed as a violation of the partnership covenant.

#### **2.3.4.** *Monthly Reporting*

Church Planters must submit monthly reports if their congregation is receiving church growth assistance from the BSCNC. Report forms are online and should be completed in a timely manner. If the church planter does not have web access, form will be mailed to the church planter when the initial support check is sent to the Association.

***At any time there are two successive months when reports are not received, funding will be stopped. In any year that the church planter fails to submit at least half of the monthly reports, funding will be terminated at the end of the year.***

Linked closely with monthly reports are the monthly meetings with the Associational Missionary and/or his designee. Failure to meet two consecutive months may result in termination of funding through Tar River Baptist Association.

#### **2.3.5.** *Evaluation*

The BSCNC Church Planting Team representative and/or the Associational Missionary (or his designee), through regular meetings, will evaluate church planters receiving funding from the BSCNC and/or the Tar River Baptist Association.

For churches receiving Tier II funding there will be quarterly reviews of the church's progress by a representative of the BSCNC Church Planting Team. Results of the reviews will be shared with the Strategic Planning Team. (See 2.4.1)

## **2.4. Partnership in Growing the New Church**

### **2.4.1. *Strategic Planning Team (SPT) of the New Church***

Partners who support a new church start will form a *Strategic Planning Team (SPT)*. An initial meeting will be held with the SPT of new churches that receive funds from BSCNC to create a New Church Covenant of Partnership.

If the church plant falls within the Tier I category, the SPT will meet at least once each year (in addition to the initial organization meeting) in the first two years of the new work. If the church plant receives Tier II funding, the SPT will meet quarterly throughout the first two years of the covenant.

The SPT is responsible for leading the new church to:

- 2.4.1.1.** Initially establish a New Church Resources Covenant;
  - 2.4.1.2.** Initially establish, implement, and regularly review a prayer plan for the partners of the new church;
  - 2.4.1.3.** Initially approve, regularly review, regularly evaluate, and renegotiate changes as necessary for the Growth Plan (see 2.4.2) as it is unfolding;
  - 2.4.1.4.** Evaluate how the Covenant is working;
  - 2.4.1.5.** Discuss the financial health of the new work and make necessary recommendations;
  - 2.4.1.6.** Review the support systems for the church planter and family;
  - 2.4.1.7.** Encourage the planning and conducting of appropriate anniversary celebrations.
- 2.4.2. *Approved Growth Plan***

A *Growth Plan* for the new church must be developed and approved by the Strategic Planning Team. The Growth Plan will include:

- 2.4.2.1.** Statements in their founding documents (Articles of Incorporation and Constitution and By-Laws) that reflect their intentions of being a Baptist church in friendly cooperation with the BSCNC;
- 2.4.2.2.** A clear definition of an evangelism strategy for reaching their target area or focus group;
- 2.4.2.3.** A written strategy for identifying, enlisting, equipping, and multiplying leaders;

**2.4.2.4.** An organizational plan that provides a strong structure for growth and development;

**2.4.2.5.** A Kingdom of God vision for being a reproducing church;

**2.4.2.6.** A plan for celebrating appropriate church anniversaries.

The BSCNC representative and the Associational Missionary of Tar River Baptist Association will utilize this Growth Plan, monthly reports, Strategic Planning Team (SPT) covenant, reviews with all “partners”, and general observations to evaluate and determine the merit of continuing or renegotiating financial support from BSCNC and/or Tar River Baptist Association.

A request to apply for additional time frames of funding will require an acceptable growth review by the SPT, the BSCNC representative, the Associational Missionary and the availability of funds.

**2.4.3.** *Strategic Action Plan*

A church plant that has two consecutive unsatisfactory evaluations will be encouraged to develop a Strategic Action Plan that will identify areas of need and initiate a plan of action.

**2.4.3.1.** This Strategic Action Plan will be written by the pastor and the SPT;

**2.4.3.2.** The SPT will collaborate with the pastor to initiate a plan of action to strengthen denoted areas of weakness within a specified period of time with possible bench marks;

**2.4.3.3.** The Church Planter pastor is responsible for implementing the Strategic Action Plan;

**2.4.3.4.** The SPT is responsible for meeting with the pastor at appropriate times with regard to benchmarks and time periods placed on the action plan.

**2.4.3.5.** *Should the progress of the new church be consistently unsatisfactory after the implementation of a Strategic Action Plan with the help of the SPT, the BSCNC and/or the Tar River Baptist Association may withdraw or alter its commitment to the church planting project.*

***In addition to the above tenants of the covenant relationship each new work and the Tar River Baptist Association will enter into an individual covenant.***

## **2.5. Covenant Agreement**

### COVENANT AGREEMENT

The undersigned parties hereby enter into a covenant agreement relationship, under the guidance of the Holy Spirit, to develop this new church. All agree that final authority and responsibility for actions and activities of the church rest with the new congregation and its partnering church(es). The parties realize that major decisions are ideally made through consensus agreement among the signatories. Major decisions include matters relating to budget (salaries, outside support, missions giving and facilities costs); the calling of a pastor; meeting place (temporary space as well as planning and financing of permanent buildings); and non-budget items. Any party may withdraw from participation in the agreement should that party's policies and procedures be violated.

Signing this covenant indicates that the parties have read and understand the entire covenant packet. The covenant is null and void should a congregation work with disregard for the negotiated Growth Plan.

The support of the new church from partnering church(es), Association, and the Church Planting Team of BSCNC is subject to the approval of the governing bodies of each entity and shall not be considered approved until this covenant is signed.

The partnering church(es) and new church, in signing this document, agree to place the words "this church is a Baptist church, cooperating with the Baptist State Convention of North Carolina and the Tar River Baptist Association" in the founding documents of the church.

### **3. COMMITTEES AND COUNCILS POLICY AND PROCEDURES**

#### **3.1. General**

The welfare of the Association as a whole has precedence over the work or program of any committee or council of the Association. There shall be one Associational program, not several. The following are general statements related to the policy and procedures as it relates to all standing and special committees, and the Ministry Councils of the Tar River Baptist Association.

**3.1.1.** Council Directors and the Chairperson of the Finance Committee serve on the Association's Executive Council.

**3.1.2.** Record minutes of each meeting.

**3.1.3.** Will meet regularly (quarterly unless special circumstances related to the individual committee dictate) and schedule meetings with the Association's Ministry Assistant.

**3.1.4.** Request funding in accordance with the Financial Policy and Procedures of the Tar River Baptist Association as it relates to their area of ministry/responsibility in the work of the Association.

**3.1.5.** Make recommendations to the Finance Committee of the Association in the annual budgeting process of the Tar River Baptist Association.

**3.1.6.** Make recommendations to the Personnel Committee regarding policy and procedure changes applicable to their committee's responsibility, in compliance with the By-Laws of the Tar River Baptist Association.

**3.1.7.** Make recommendations to the By-Laws Committee regarding amendment changes related to their committee's responsibility, in compliance with the By-Laws of the Tar River Baptist Association.

**3.1.8.** Submit events and activities related to their area of responsibility to be included in the Calendar of the Tar River Baptist Association (reviewing the existing calendar for conflicts in scheduling, etc.).

**3.1.9.** Make recommendations to the Association for approval regarding their area of ministry in compliance with the by-laws of the Tar River Baptist Association.

**3.1.10.** Prepare written reports for Associational Meetings.



**3.1.11.** Make recommendations to the Nominating Committee of the Association regarding possible nominations to serve on councils and committees of the Tar River Baptist Association.

### **3.2. Policy and Procedure – Individual Committees**

The general procedures detailed in Article I above serve as the basic guidelines for all committees of the Tar River Baptist Association. However, there are certain policies and procedures that may be particular to the individual standing committees of the Tar River Baptist Association. The specific policy and procedures for each standing committee is listed below:

#### **3.2.1. Benevolence**

The Benevolence Committee shall coordinate with churches and the Association processes for requests for benevolent assistance.

**3.2.1.1.** Upon receiving a request for assistance, the Tar River Baptist Association Ministry Assistant shall record the call in the Benevolence Log.

**3.2.1.2.** Upon determination the request is from an individual within the Tar River Baptist Association area, the Association's Ministry Assistant will determine which of the Association's participating church is most appropriate and refer the caller to that participating church.

**3.2.1.3.** The Association's Ministry Assistant will provide the name of the participating church and contact information to connect the person in need with the local church for assistance.

**3.2.1.4.** Participating churches which provide assistance are asked to notify the type of assistance rendered to the Tar River Baptist Association's Ministry Assistant.

**3.2.1.5.** Information gathered regarding the benevolence request, findings through the investigations, and any assistance given will be maintained by the Association's Ministry Assistant in the Benevolence Log.

#### **3.2.2. Building and Grounds**

The Building and Grounds Committee shall supervise, maintain, and make necessary repairs to the Association's facilities. This committee is authorized to spend reasonable funds within the approved budget. Major expenditures (any expenditure exceeding 25% of this committee's annual budget) must be approved by the

Association except in the case of an emergency. (An emergency, as defined in the By-Laws of the Tar River Baptist Association, “means a maintenance breakdown that will interfere with the normal activities of the Association.”

**3.2.2.1.** The Building and Grounds Committee shall inspect and keep an inventory of Associational properties.

**3.2.2.2.** The Building and Grounds Committee shall make recommendations to the appropriate committees of the Association regarding maintenance of the properties; use of facilities; replacement of equipment; future needs of the Association; etc.

**3.2.2.3.** The recommendations of the appropriate committees and the Building and Grounds Committee must be approved by the Association.

### **3.2.3. By-Laws**

The By-Laws Committee shall make all recommendations relative to By-Law changes to the Association for approval. This committee shall receive all proposed changes and/or amendments to the By-Laws and upon review, this committee shall make recommendations to the Association. All changes to the Associational By-Laws shall be recorded by the Associational Ministry Assistant, as they are approved by the Executive Board, and submitted to the By-laws Committee for their annual review. The By-Laws Committee shall review annually all actions made by the Tar River Baptist Association to determine if the actions taken remain in accordance with the existing By-Laws of the Association.

### **3.2.4. Credentials**

The Credentials committee will receive and maintain the list of Messengers and Alternate Messengers from the individual churches. The committee will register those in attendance at all meetings of the Association and designate those in attendance as voting members (messengers), non-voting members (other members of the Association not elected as messengers by individual churches), and visitors. The Chairperson of the Credentials Committee shall make an oral report at each meeting and submit said report to the Clerk regarding attendance. In addition, the Credential Committee will inform the Membership Committee of member churches of the Association that have not attended meetings of the Association annually.

### **3.2.5. Finance**

The Finance Committee assists the Association in securing, administering, and reporting its finances. In addition, the Finance Committee proposes the annual budget to the Association for approval. The policy and procedure of the Finance Committee is detailed in the Financial Policy and Procedures of the Tar River Baptist Association.

### **3.2.6. Membership**

The Membership Committee shall determine when churches are of like faith and order; when they should be properly accepted into the watchcare of the Association according to Article IV; and review the compliance of member churches in accordance with the By-Laws of the Tar River Baptist Association. The policy and procedures of the Membership Committee is detailed in the Membership Policy and Procedures of the Tar River Baptist Association.

### **3.2.7. Nominating**

The Nominating Committee shall be recommend all officers, leaders, directors, chairpersons, committee and council representatives to the full Association for approval.

**3.2.7.1.** The Nominating Committee will select, enlist, and recommend general Associational officers, council directors, and committee members in accordance with the By-Laws of the Tar River Baptist Association and in close cooperation with the Associational Missionary.

**3.2.7.2.** The Nominating Committee will work to insure all nominees are active members of member churches; representative of the member churches of the Association in as much as possible; and, work with existing committee chairpersons, council directors, and others to identify potential leaders for the Association.

**3.2.7.3.** The Nominating Committee will meet throughout the year, as needed, to nominate persons to serve in positions vacated throughout the year. The committee shall name the individuals as “acting Director, Chairperson, etc.” and submit the name for approval at the next meeting of the Association. Persons that are nominated to fill an unexpired term may be eligible to serve another term after completion of the unexpired term of office.

### **3.2.8. Personnel**

The Personnel Committee provides general oversight of all salaried Associational Staff. It shall be the duty of this committee to maintain and recommend changes to the personnel policy as well as the entire Policy and Procedures Manual of the Association; conduct annual evaluations and make recommendations to the Association for salary and benefit adjustments; evaluate the need for additional staff; and make recommendations to fill all salaried positions. The policy and procedure of the Personnel Committee is detailed in the Personnel Policy and Procedures of the Tar River Baptist Association.

### **3.2.9. Resolutions**

The Resolutions Committee shall assist the Association in studying resolutions for consideration by the Association according to Article XIX, Section 7 in the By-Laws of the Tar River Baptist Association.

**3.2.9.1.** The Resolutions Committee will receive, review, and recommend all proposed resolutions or public statements of the Tar River Baptist Association.

**3.2.9.2.** All resolutions, aside from resolutions of appreciation, must be submitted in writing to the Resolutions Committee at least two months prior to the meeting where the statement will be considered by the Association.

**3.2.9.3.** The recommended resolution must be published prior to the meeting of the Association in the Association's newsletter.

**3.2.9.4.** The Resolutions Committee has the right to approve, modify, or reject the resolution in accordance with the By-Laws of the Tar River Baptist Association.

**3.2.9.5.** In the event a resolution is modified or rejected by the Resolutions Committee, an appeal may be made to the Associational Council.

**3.2.9.6.** The decision of the Associational Council regarding the appeal is final.

**3.2.9.7.** The Resolutions Committee shall maintain an updated record of the Association's Resolutions.

### **3.2.10. Time, Place, and Preacher**

The Time, Place, and Preacher shall recommend to the Fall Meeting of the Association a time, place, and preacher for the bi-annual meetings of the Association.

## **3.3. Special/Adhoc Committees and Ministry Teams**

On occasion the Tar River Baptist Association appoints special/temporary committees to accomplish certain tasks. In addition, there are occasions when adhoc teams or committees are formed to assist a staff member in the accomplishment of the ministry of the Association. As far as they relate to these Special and Adhoc Committees, the general policies detailed in Article I of this section apply to the general operations of these type committees/ministry teams. Specific guidelines for special committees are listed below.

### **3.4. Policy and Procedures – Individual Ministry Councils**

The general procedures detailed in Article I of this document serve as the basic guidelines for all ministry councils of the Tar River Baptist Association. However, there are certain policies and procedures that may be particular to the individual ministry councils of the Tar River Baptist Association. The specific policy and procedures for each ministry council is listed below:

**3.4.1. Baptist Men:** The Baptist Men’s Council will assist the Associational Missionary and other leadership of the Tar River Baptist Association in planning, promoting, conducting, and evaluating the work of Baptist Men and Royal Ambassadors in the Tar River Baptist Association.

**3.4.1.1.** The Baptist Men’s Council, in cooperation with the Associational Missionary, will develop an Association-wide strategy to enlist, engage, and equip member churches in Baptist Men’s Ministries (Missions education, Handy-man ministries, Disaster Relief, etc.).

**3.4.1.2.** The Baptist Men’s Council shall consult with member church leaders to identify training needs and coordinate training for Baptist Men, Royal Ambassadors, and Disaster Relief. In addition, the council will plan and conduct Association-wide events/activities for these groups.

**3.4.1.3.** The Baptist Men’s Council shall be responsible for maintaining the Disaster Relief Trailer of the Association.

**3.4.1.4.** The Baptist Men’s Council helps member churches in organizing Royal Ambassador, and Baptist Men groups.

### **3.4.2. Discipleship**

The Discipleship Council will assist the Associational Missionary in planning, promoting, conducting, and evaluating the Discipleship ministry of the Association.

**3.4.2.1.** The Discipleship Council, in cooperation with the Associational Missionary, will develop an Association-wide strategy to strengthen member churches in Discipleship.

**3.4.2.2.** The Discipleship Council shall be responsible for planning, promoting, and conducting Discipleship training in the Tar River Baptist Association.

**3.4.2.3.** The Discipleship Council will assist member churches in developing discipleship strategies and training in the local church. Upon request.

**3.4.3. Evangelism**

The Evangelism Council will assist the Associational Missionary in planning, promoting, conducting, and evaluating Evangelism ministry of the Association.

**3.4.3.1.** The Evangelism Council will plan periodic Association-wide evangelism events and training for member churches.

**3.4.3.2.** The Evangelism Council will keep evangelism programs before the member churches of the Association.

**3.4.3.3.** The Evangelism Council will promote lay evangelism training and assist in lay renewal weekends in member churches.

**3.4.3.4.** The Evangelism will initiate and maintain a long-range strategy to reach every person in the Association with the Gospel.

**3.4.4. History**

The History Council will work with the Association's Historian and the Clerk of the Tar River Baptist Association to gather and preserve the historical records of the life and work of the Tar River Baptist Association.

**3.4.4.1.** The History Council will work with the Associational Clerk in gathering and preserving all past Associational records.

**3.4.4.2.** The History Council will work with member churches to record present-day activities.

**3.4.4.3.** The History Council will work to update historical records and communicate those updates to the member churches.

**3.4.4.4.** The History Council will work with the Associational Clerk to ensure that historical records of Tar River Baptist Association are appropriately filed with entities in Baptist life that preserve such records so that the Association's historical record and documents can be used to educate and challenge member churches to be faithful in the mission of the Association.

**3.4.4.5.** The History Council will be responsible for planning, promoting special anniversaries of the Tar River Baptist Association (i.e. the 200<sup>th</sup> Anniversary Celebration).

### **3.4.5. Media/Library**

The Media/Library Council of the Association will maintain the Media Center and additional media resources for use by the member churches of the Association.

**3.4.5.1.** The Media/Library Council will build up and maintain an inventory of books, reference materials, Bible study resources, media equipment, etc. available for check out by member churches and individuals who are members of said churches.

**3.4.5.2.** The Media/Library Council will determine the circumstances by which certain non Tar River Baptist Association member churches may use resources housed in the media center of the Tar River Baptist Association.

**3.4.5.3.** The Media/Library Council will establish and maintain check out procedures for members to use the resources available at the Association.

**3.4.5.4.** The Media/Library Council will strive to screen materials purchased for or donated to the media center to determine appropriateness prior to allowing resources to be checked out. However, the Media/Library Council does not have the manpower to fully accept responsibility for such screening. Therefore, material considered objectionable by some should be referred to the Media/Library Council for review if such materials are discovered. Upon review, the Media/Library Council will determine the suitability of the material for placement in the media.

### **3.4.6. Missions Development**

The Missions Development Council will study existing missions and new work needs of the Association and make recommendations concerning those needs.

**3.4.6.1.** The Missions Development Council will periodically review the existing ministries of the Association to determine ministry needs and make recommendations to the Association regarding new ministries.

**3.4.6.2.** The Missions Development Council, at the request of member churches or individuals seeking to address new work needs, will meet with these individuals to discuss the needs and review their plan of action; evaluate the requests and determine Tar River Baptist Association's level of participation; and will make recommendation to the Association regarding new work.

**3.4.6.3.** The Missions Development Council will have the responsibility to develop and maintain policy and procedures related to church planting in the Tar River Baptist Association. The policy and procedures recommended by the Missions Development Council must be approved by the Association.

#### **3.4.7. Music**

The Music Council will assist the Associational Missionary and the other officers of the Association with the music needs of the Association.

**3.4.7.1.** The Music Council will determine training needs of the Association's member churches and offer training periodically.

**3.4.7.2.** The Music Council, in partnership with the Program Committee and other officers of the Association, will secure accompanists and assist with other music needs for meetings and special events of the Association.

**3.4.7.3.** The Music Council will be responsible for Association-wide music events of the Association.

#### **3.4.8. Ordination Advisory Council**

Ordination into Baptist ministry concerns both the church which ordains and her sister churches because a candidate ordained by one church will presumably serve other like-minded churches and enjoy the public recognition afforded Baptist ministers. It is to be clearly understood, that the ordaining church is only seeking the advice and counsel of her sister churches through the Associational Ordination Council. The ordaining church retains the sole authority in determining whether a candidate is scripturally qualified to be ordained.

It is the policy of the Tar River Baptist Association to assist the member churches with advice, counsel, and resources as they seek to ordain or license an individual from their congregation into the Gospel Ministry. To that end, the Tar River Baptist Association sets forth the following procedures:

The Ordination Advisory Council shall provide counsel upon the request of the local



church in setting up an Ordination Council for the local church when they have a candidate for licensing or ordination. Tar River Baptist Association will maintain and make available the following:

**3.4.8.1.** A list of pastors and other individuals of like-mindedness to assist the local church in establishing an Ordination Council.

**3.4.8.2.** Information regarding scriptural qualifications, denomination guidelines, possible examination questions, sample ordination and licensing orders of service (program, charges to the candidate, charge to the church, etc.) and other pertinent information to the process of licensing and ordination.

**3.4.8.3.** Assistance to the local church pastor or other local church leadership through members of the Ordination Advisory Council in setting up the council.

**3.4.8.4.** Members of the Association's Ordination Advisory Council may be available to sit on local church ordination councils as their time allows.

**3.4.8.5.** Members of the Association's Ordination Advisory Council may be available to participate in services of ordination in the local church as their time allows.

**3.4.8.6.** The Association's Ordination Advisory Council does not have the opportunity to investigate the character and reputation of candidates. It is the responsibility of the local church to determine that the candidate leads a life worthy of the ministry and possesses the spiritual gifts and abilities to do the ministry. Therefore, it is not the policy of the Association's Ordination Advisory Council to serve as the Ordination Council for the local church.

### **3.4.9. Pastoral Ministries**

The Pastoral Ministries Council shall lead the planning, promotion, conducting, and evaluating the pastoral ministries work of the Tar River Baptist Association.

**3.4.9.1.** The Pastoral Ministries Council will work with the Associational staff to identify ministry needs and plan projects, events, and training to assist in the pastoral ministry needs of the Association.

**3.4.9.2.** The Pastoral Ministries Council will work with the Associational Staff to provide resources to strengthen the pastoral ministries of the Association; offer

training, services, conferences, and retreats for spiritual enrichment for those engaged in pastoral ministry throughout the Association.

**3.4.9.3.** Promote events, programs, training, resources, etc. being offered through the Association, Baptist State Convention, Center For Congregational Health, local Seminaries and Divinity Schools, Baptist Hospital, etc. to those serving in pastoral ministry throughout the Association.

#### **3.4.10. Program**

The Program Council will plan the bi-annual meetings of the Association. It shall be their duty to:

**3.4.10.1.** Determine the theme for the bi-annual meetings of the Tar River Baptist Association.

**3.4.10.2.** Work with the Associational Ministry Assistant to complete the printed agenda in a timely manner.

**3.4.10.3.** Propose to the Executive Board an order of business for the bi-annual sessions.

**3.4.10.4.** Enlist persons to participate in the programs of the Association as deemed necessary to conduct the purpose of the bi-annual meetings.

**3.4.10.5.** Publicize the order of business for the bi-annual meetings thirty (30) days in advance through the Association's newsletter and web site.

**3.4.10.6.** Work with the host church to insure that the specific needs for conducting the bi-annual meetings are in place (i.e. registration table, projectors, musicians, etc.)

**3.4.10.7.** After each bi-annual meeting, evaluate carefully and make notes regarding improvements for the next bi-annual meeting.

#### **3.4.11. Recreation**

The Recreation Council will plan, coordinate, promote, and conduct the recreation program of the Tar River Baptist Association in compliance with the By-Laws and established policies and procedures.

**3.4.11.1.** The Recreation Council shall set up and supervise the recreation program of the Association.

**3.4.11.2.** The Recreation Council shall publicize through use of the Association's newsletter and web site information regarding the recreation programs of the Association.

**3.4.11.3.** Make a conscious effort to see that Christ is magnified in every phase of the Association's recreation ministry.

**3.4.12. Sunday School**

The Sunday School Council of the Association shall work closely with the Associational Missionary in the development of a strategy to assist member churches in the strengthening of the Sunday School/Bible Teaching Ministry of the local church:

**3.4.12.1.** The Sunday School Council shall call upon churches to be on mission to reach persons for Bible study, teach the Bible, and to engage those in the Bible study ministries to the local church in the five functions of the church through Sunday School, Small Groups, and other Bible study groups within the church.

**3.4.12.2.** The Sunday School Council shall develop a strategy with the Associational missionary to equip the local church in the area of Bible study/Sunday School and make themselves available to the local church, upon request to work with that local church.

**3.4.13. Technology**

The Technology Council, working closely with the Associational Staff, shall have the responsibility of evaluating the technology needs of the Tar River Baptist Association; make recommendations to the Association for upgrading technology needs and equipment; maintain the various technology systems used by the Association; make recommendations to the Associational staff and appropriate committees regarding minimum competencies needed to engage in use of certain technologies; and, in consultation with the Associational Missionary implement training for the staff and volunteers who use the technology in their work with the Association.

**3.4.14. Vacation Bible School**

The Vacation Bible School Council shall have the responsibility of planning, promoting, and conducting the Vacation Bible School Program for the Association.

**3.4.14.1.** The Vacation Bible School Council will strive to conduct training for member churches in use of VBS materials; learning styles of children; follow-up strategies, etc. to strengthen the Bible School ministry of the local church.

**3.4.14.2.** The Vacation Bible School Council will promote regional and state training for Vacation Bible School leaders in the local church.

**3.4.14.3.** The Vacation Bible School Council will work closely with the Associational Missionary in developing partnerships (with LifeWay, Cokesbury, BSCNC, etc.) that will bring additional resources to the Association.

**3.4.14.4.** The Vacation Bible School Council will work with member churches in developing strategies to share resources.

**3.4.14.5.** The Vacation Bible School Council shall be responsible for gathering annual reports from member churches regarding VBS attendance, decisions made, goals, etc. and getting this information to both BSCNC and LifeWay Christian Resources (or other agencies seeking such information).

#### **3.4.15. Woman's Missionary Union**

The Woman's Missionary Union Council works with the Associational Missionary in planning, promoting, conducting, and evaluating WMU work in the Association.

**3.4.15.1.** The Woman's Missionary Union Council works to develop awareness of missions with all age-levels in the local church.

**3.4.15.2.** The Woman's Missionary Union Council works with leaders of age-level organizations to help them carry out their plans.

**3.4.15.3.** The Woman's Missionary Union Council sets goals for the Associational WMU work annually; trains and assists WMU leaders of the local church, strengthening existing work; promotes missions work of the Association, Baptist State Convention, Southern Baptist Convention, WMU NC, National WMU and other like-minded organizations; strives to keep missions before the people through WMU and Associational Newsletters and web site.

**3.4.15.4.** The Woman's Missionary Union Council promotes and encourages giving to the various missions' offerings (Lottie Moon, Heck Jones, Annie Armstrong, Associational offerings, etc.) and participation in missional activities sponsored by the Association, BSCNC, etc.

#### **3.4.16. Youth**

The Youth Council works with the Associational Missionary and the youth leaders of member churches to help plan, promote, and conduct the youth ministry program of the Association.

**3.4.16.1.** The Youth Ministry Council plans and conducts training for youth leaders of member churches.

**3.4.16.2.** The Youth Ministry Council plans and conducts youth retreats, mission trips, fellowship opportunities, special worship services, youth discipleship training events, etc. for the Association.

**3.4.16.3.** The Youth Ministry Council shall strive to include all member churches in their planning sessions to address needs/concerns of the Association's member churches in strengthening the Youth Ministry of the local church.

**3.4.16.4.** It is the policy of the Tar River Baptist Association that all persons working with children and youth (under the age of 18) must submit to a background check prior to serving as a driver; Bible study leader; chaperone; etc. Such background checks are considered "current" if conducted and on file in the Associational Center.

### **3.5. Special Committees and Ministry Teams**

On occasion the Tar River Baptist Association appoints special/temporary committees and ministry teams to accomplish certain tasks. In addition, there are sometimes special committees or ministry teams formed to assist Associational Staff in the accomplishment of the ministry of the Association. As far as they relate to these special committees and ministry teams, the general policies detailed in Article I of this section apply to the general of these type committees/ministry teams. Likewise, established policies of the Tar River Baptist Association are applicable to such committees/ministry teams. Other guidelines applicable to special committees/ministry teams are listed below:

**3.5.1.** Special committees and ministry teams are exempt from the usual process of selection by the Nominating Committee and may be called upon from a pool of volunteers with a passion/calling for a particular area of ministry; enlisted by individual staff members for their passion/calling to the ministry, talents, abilities, and giftedness; or appointed by the Moderator of the Tar River Baptist Association.

**3.5.2.** Special committee and ministry teams are under the direct supervision of the ministry team leader or staff member charged with that area of responsibility in the ministry of Tar River Baptist Association.

**3.5.3.** Special committees and ministry teams are exempt from the rotational basis of the selection process as they operate from a sense of calling.

**3.5.4.** The duties/responsibilities of special committees and ministry teams will vary depending the ministry needs and limitations placed on them in the By-Laws, Policy and Procedures of the Association, or the extent of their responsibilities imposed by the Moderator and/or the Association at the time of their appointment.

**3.5.5.** These special committees and ministry teams shall have the responsibility to help plan, promote, conduct, and evaluate the specific ministry. They shall also have other specific duties as assigned/defined by the ministry team leader, staff member, and Associational Missionary in compliance with the By-Laws and Policy and Procedures of the Tar River Baptist Association.

**3.5.6.** The number of people serving on special committee or ministry teams may be defined by vote of the Association, but will often be both “flexible and fluid” as persons may come and go in their areas of ministry; may vary to the specific needs of that area of ministry; can enter into the process without approval by the Association as long as they are active members/attendees of member churches of the Tar River Baptist Association.

**3.5.7.** The ministry leader or staff member may consider an active member/attendee of a church outside of Tar River Baptist Association as a part of ministry teams.

## **4. FINANCIAL POLICY AND PROCEDURES**

### **4.1. Introduction**

#### **4.1.1. *Organization***

Tar River Baptist Association, Louisburg, North Carolina is a 501(c) (3), nonprofit organization and is tax exempt from federal income taxes. Tar River Baptist Association was incorporated and certified by the Secretary of State on April 27, 1995 under Chapter 55A of the statutes of North Carolina as a nonprofit corporation. Tar River Baptist Association is tax exempt from state income taxes.

The Financial Policy and Procedures, as set forth in this manual, are intended to provide an accurate and confidential accounting of all financial transactions to the paid and elected leadership and member churches of the Association.

Charitable contributions are the primary source of support of the Association and are received in the form of cash, checks, bank drafts, goods, stocks, bonds, and real property.

The Financial Policy and Procedures are intended to assure the member churches that the Mission [Vision] of the Association is being financially empowered through good fiscal management and accountability.

#### **4.1.2. *Statement of Purpose***

The Financial Policy and Procedures contained herein are established to provide specific guidelines for the handling of all funds and properties received by Tar River Baptist Association, Louisburg whether they are contributions, fees/donations for usage of space or equipment, services rendered, or any other purpose for which payment or special contributions are received.

The purpose of the Financial Policy and Procedures Manual is five-fold:

**4.1.2.1.** To provide an administrative framework of best practices to assist the employed staff and elected leadership to conduct the business of the Association in a consistent and standardized manner;

**4.1.2.2.** To establish checks and balances within the administrative processes to assure the integrity and safety of the monies and properties received from the member churches and other sources;

**4.1.2.3.** To assure compliance with actions of the membership as approved and recorded in the By-Laws and minutes of any Association business meeting;

**4.1.2.4.** To assure compliance with all governmental regulations and/or

laws;

**4.1.2.5.** To protect the Internal Revenue Service (IRS) 501(c)(3) tax exempt status;

**4.1.2.5.1.** To prevent liability claims; and

**4.1.2.5.2.** To protect the employees; and,

**4.1.2.5.3.** To serve as an orientation document for newly hired staff members and as a reference for the existing staff members and lay leadership which should enhance the continuity and ease the transition of annual rotations of involved councils, committees, and organizational leadership in conducting the financial business of the Association.

**4.1.3.** *Scope of Financial Policy and Procedures Manual*

The Financial Policy and Procedures contained herein, subject to the By-Laws, replace and supersede any and all policies and procedures concerning the issues described within these specific guidelines that may have been previously adopted by Tar River Baptist Association, Louisburg or the Finance Committee or other elected leadership teams, councils, and committees. If some previously adopted policy has been inadvertently omitted, the earlier policy will prevail until such time as the guidelines contained herein are amended or rescinded.

**4.1.4.** *Procedure for Revising the Policy and Procedures Manual*

The Finance Committee will review the adopted Financial Policy and Procedures annually in order to maintain consistency of the procedural guidelines and the actual practices and to insure that the guidelines remain in compliance with applicable state and federal laws. Changes may be proposed by the Associational Missionary or any committee and must be submitted to the Finance Committee Chairperson in writing for discussion and adoption by the full committee. The Finance Committee will then be responsible for submitting approved changes to the Associational Executive Council. The Associational Executive Council will make their recommendation to the Executive Board during one of its meetings.

**4.1.5.** *Exception Process for Handling Non-Compliance to Procedures*

Any non-compliance to the required procedures in this manual may be addressed to any of the following parties depending on the non-compliant party involved and the escalation needed for approval of the non-compliance or the disciplinary actions needed: Associational Missionary, Personnel Committee, Finance Committee, Moderator, and Vice-moderator.

**4.1.6.** *Applicability of Manual to All Associational Receipts and Disbursements*



All the policies and procedures in this manual apply to Tar River Baptist Association ministries and operations since all receipts and disbursements are centralized and managed by the Financial Secretary and Treasurer.

**4.1.7.**        *Copies of Financial Policy and Procedures Manual*

Copies of this manual can be viewed online or be obtained by a request through the Association office.

**4.2.        General**

The fiscal year of the Association is January 1 – December 31.

**4.2.1.**        *Funds*

**4.2.1.1.**        General Operating Fund

The General Operating Fund is established to provide for the overall operation and functions of the Association:

**4.2.1.1.1.**    Deposits to the General Operating Fund consist primarily of budget receipts.

**4.2.1.1.2.**    Disbursements of funds for budget approved expenditures are made from the General Operating Fund.

**4.2.1.1.3.**    The purpose of the General Operating Fund is to receive and distribute the funds for the approved expenditures.

**4.2.1.1.4.**    The operation of the Association is accomplished through the General Operating Fund.

**4.2.1.1.5.**    The General Operating Fund is used as a tool to help the Association accomplish its mission.

**4.2.1.1.6.**    All cash, checks, and other forms of currency which are not marked for approved designated purpose will be deposited to the General Operating Fund.

**4.2.1.1.7.**    The Financial Secretary will maintain a record of deposits made to the General Operating Fund in compliance with the established policies of the Association.

**4.2.1.1.8.**    Checks dated December 31 or earlier must be post marked not later than midnight December 31 to be recorded as a contribution for the previous year. Also, such contributions must be received by January 7 to be recorded in the contribution records for the previous year.

**4.2.1.1.9.** The value of time or services contributed by an individual to the Association is not recognized by the Internal Revenue Service as a valid charitable contribution. Therefore, the Association will not provide any form of acknowledgment as a record of contribution.

**4.2.1.1.10.** Contribution records from individuals are confidentially maintained. Only the employee or elected person having the responsibility for maintaining the contribution records and the independent auditor shall have access to individual contribution records. From time to time, other specific persons or officers shall have access to records for specified purposes and defined periods of time as determined and authorized by the Associational Missionary.

**4.2.1.1.11.** In the event Tar River Baptist Association serves as the responsible agent (therein serving as bookkeeper, etc. for that entity) for any outside organization (North Central Region, church mission/plant, mission and ministry causes, etc.), such organizations must adhere to the established financial policies and procedures of the Association.

**4.2.1.2.** Reserve Fund:

The Reserve Fund is established to allow the Association to carry on with its work during times when cash flow from the member churches is not sufficient to meet approved budgeted expenditures.

**4.2.1.2.1.** Tar River Baptist Association contributes monthly from its approved budget funds to the Reserve Fund.

**4.2.1.2.2.** The Association will strive toward building up the Reserve Fund to provide three (3) months operating expense as prescribed by Certified Public Accountant's recommendations with regard to business operations of the Association.

**4.2.1.2.3.** The Financial Secretary is authorized to make transfers from the Reserve Fund to the General Operating Fund to comply with the approved budget so the work of the Association will not be impacted during times when cash-flow from member churches is an issue.

**4.2.1.2.4.** The Financial Secretary must report such action to the Finance Committee at their next meeting for review.

**4.2.1.2.5.** In the event the Finance Committee determines cash-flow issues represent a downward trend in contributions from member churches or other factors related to the current budget, they may make requests of staff, council directors and committee chairpersons related to the cash-flow issue.

**4.2.1.2.6.** Upon continued review, the Finance Committee may also make recommendations to the Association with regard to adjusting the approved budget at a regular or special called meeting of the Association.

**4.2.1.3. Designated Funds**

Designated funds are contributions made to the Association for a specified (designated or restricted use) purpose.

**4.2.1.3.1.** Designated fund accounts are designed to help meet the needs of a variety of ministries.

**4.2.1.3.2.** When a designated fund account has fulfilled its intended purpose it will be deleted and any remaining funds will be transferred to the Reserve Fund.

**4.2.1.3.3.** Requests to spend funds in excess of \$500 (single receipt or total cost for a particular project/ministry) must go to the Associational Missionary for prior approval. The Associational Missionary may seek advice from the Finance Committee or Moderator, Vice-Moderator, Treasurer, and Chairperson of the Finance Committee if deemed necessary.

**4.2.1.3.4.** Designated fund accounts must be approved by the Associational Missionary, Moderator, Vice-Moderator, Treasurer, and Chairperson of the Finance Committee.

**4.2.1.3.5.** It is the responsibility of the Finance Committee to periodically review and determine the validity of the designated accounts. Once the review is accomplished, the Finance Committee will bring their recommendations to the Associational Executive Council for their recommendation to the Executive Board.

**4.2.1.3.6.** Any cash, checks, or other currency received for an approved designated fund will be deposited to that fund. Each contributor will be notified in writing by Tar River Baptist Association of the procedures for handling Designated Funds within 45 days of the contribution.

**4.2.1.3.7.** The Financial Secretary will maintain a record of deposits and withdrawals to the designated fund in compliance with the established policies and procedures of Tar River Baptist Association.

**4.2.1.3.8.** Authorized designated fund accounts will be maintained by the Financial Secretary.

**4.2.1.3.9.** The stated purpose of each designated fund is maintained by the Financial Secretary.

**4.2.1.3.10.** Internal Revenue Service regulations prohibit tax-exempt status for any contribution in which the contributor is a direct recipient of personal services provided by the contribution. The Financial Secretary will provide acknowledgement of gifts to the Association (individual cash or property) in an appropriate manner as prescribed in Internal Revenue Service code. Individuals are prohibited from soliciting designated funds for projects that are included within or omitted from the budget unless specific approval is given by Associational Missionary, Moderator, Vice-Moderator, Treasurer, and Chairperson of the Finance Committee.

**4.2.1.3.11.** In the event Tar River Baptist Association serves as the responsible agent (therefore serving as bookkeeper, etc. for that entity) for any other organization outside itself (North Central Region, church mission/plant, mission and ministry causes, etc.), such organizations must adhere to the established policies and procedures of the Tar River Baptist Association.

**4.2.2.** *Bank Accounts*

Bank accounts that bear the name of Tar River Baptist Association, Inc. must be approved by and under the oversight of the Finance Committee.

**4.2.2.1.** The Finance Committee will authorize and maintain the minimum number of bank accounts required to fulfill the functions of Tar River Baptist Association.

**4.2.2.2.** Any bank account that bears the name “Tar River Baptist Association, Inc.” and uses the Employer Identification Number [EIN] or accounts used by entities or individuals operating under the name of Tar River Baptist Association and its ministries must be approved by and under the oversight of the Finance Committee.

**4.2.2.3.** The Financial Secretary shall strive to maintain a balance in all accounts to avoid bank service charges to the Association.

**4.2.2.4.** The Treasurer and the Assistant Treasurer have the authority to sign checks on authorized bank accounts of the Association. Any exception must be approved by the Finance Committee.

**4.2.2.5.** The Financial Secretary will reconcile each account on a monthly basis and maintain the accuracy of the account. After the account is reconciled, the account report will be reviewed and signed by the Chairperson of the Finance Committee.

**4.2.3.** *Petty Cash*

**4.2.3.1.** A Petty Cash Fund of \$100.00 shall be established and held by the Financial Secretary (petty cash custodian). Cash payments are authorized from this fund for minor Association business expenditures where a Purchase Order,

Association credit card or check is not practical or accepted by the supplier. Documentation shall be kept in the locked box/fund drawer for all petty cash expenditures and the Petty Cash Request Form shall be completed for each request.

**4.2.3.2.** A log showing the date, amount, and description of all expenditures from Petty Cash must be maintained by the custodian at all times with supporting documentation attached to account for all expenditures from the fund.

**4.2.3.3.** The Petty Cash Fund will be replenished by writing a check as needed to maintain the appropriate working balance. The Petty Cash fund will not be replenished without an up-to-date log and supporting documentation for the amounts expended. The Petty Cash custodian cannot be one of the check signers.

**4.2.3.4.** When the check from the General Operating Fund checking account is prepared for replenishing Petty Cash, the expenses will be charged to the appropriate budget line item account.

#### **4.3. Approving, Establishing, And Receiving Designated Funds**

**4.3.1.** Charitable Deductibility  
“Designated Gifts” are contributions made to the Association for a specified (designated or restricted use) purpose.

**4.3.1.1.** If the specified purpose is an approved project, program, or ministry of the Association, the designation will not affect the charitable deductibility of the contribution.

**4.3.1.2.** If a donor stipulates that a contribution be spent on a designated individual or family, no deduction is usually allowed. The donor is giving to an individual and not the Association.

**4.3.1.3.** For a Designated Gift to be a Charitable Contribution, the Association must exercise full administrative control over the donated funds to ensure that the funds are being spent in the furtherance of the tax-exempt purpose of the Association.

#### **4.3.2. Establishing a Designated Project or Fund**

**4.3.2.1.** The member of a member church and/or elected leader must discuss the proposed project with the Associational Missionary.

**4.3.2.2.** The member of a member church and/or elected leader must present in writing all aspects of the proposed project and complete an Approval Form for establishing a new Designated Fund (The Financial Secretary has copies of the form in the Association office.).

**4.3.2.3.** The Associational Missionary, Moderator, Vice-Moderator, Treasurer, and Chairperson of the Finance Committee will recommend approval or denial of the proposed project.

**4.3.2.4.** The Associational Missionary will present the proposed project and report the approval or denial recommendation to the Association in a regularly scheduled or called Associational Executive Board meeting.

**4.3.2.5.** A simple majority vote of the members present will be required to approve the proposed project and for the Association to receive Designated funds that will be considered and classified as a charitable contribution from donors.

**4.3.3.** Purpose of the Designated Funds Procedure

The purpose of the procedure is not intended to prohibit the establishment of such projects or restricted use funds. The procedure for gaining the approval of the Association will provide greater communication and will be viewed by the leadership and member churches as a proposed Association-wide project or fund. Further, the project should contribute to fulfilling the Vision and Mission of the Association.

**4.3.4.** Redirecting Previously Designated Contributions

In most cases, the designated contributions will be used for the purpose for which given. There may be instances where the Association in a regularly scheduled quarterly meeting, upon the recommendation of the Finance Committee, may decide that the contributions could be better used for another purpose.

**4.3.4.1.** The Association in a regularly scheduled quarterly meeting, upon the recommendation of the Finance Committee, will take official action with regard to the alternative use of the designated funds.

**4.3.4.2.** In any situation, the Association retains the authority to use designated funds as the Association so chooses if the funds are not used for the designated purpose.

**4.3.5.** Gifts Donated in Memory or in Honor of a Person

Monies received in memory or in honor of a person are to be credited to the general operation funds of the Association unless the donor or donors specify an approved Association project.

**4.3.6.** Directed Contributions or Receipts

Directed contributions or receipts to individuals or other organizations or agencies external to Tar River Baptist Association of Louisburg must be accounted for separately from regular contributions. Such directed contributions or receipts must NOT be included in the annual contribution statements issued to individuals by the Association.

#### **4.4. RECEIPTS**

##### **4.4.1. Budget Receipts**

Budget receipts in the form of checks or cash will be credited to the General Operating Fund and should be deposited in the bank within two (2) business days. No checks or cash are to be left in the Association office during the period of time it is closed for holidays. Designated fund receipts will be handled in the same manner.

##### **4.4.2. Profit Prohibited**

Ministries or Organizations of the Association are expressly prohibited from entering into any type of activity or event, which is designed to generate a profit.

##### **4.4.3. Activity Fees and Event Receipts**

Certain designated accounts exist to provide for the accounting of various activity fees and receipts.

**4.4.3.1.** In compliance with the Internal Revenue Service code, the Association cannot give credit of contribution for any activity fee charged by Association functions.

**4.4.3.2.** The ministry or committee responsible for collecting the activity fee is also responsible for maintaining “name listings” of paid and unpaid individuals for the event or activity.

**4.4.3.3.** Proper handling of these funds includes depositing the balance with the Financial Secretary within two (2) business days of the event.

**4.4.3.4.** Purchases, disbursements, and receipts for events or activities are to be made in accordance with the guidance contained in the financial policies and procedures.

**4.4.3.5.** Any ministry or organization must obtain the approval of the Associational Missionary before engaging in any type of activity which includes the selling of goods or services.

**4.4.3.6.** Any ministry can collect monies from participants of various trips (including mission trips) or projects to cover personal expenses. The tax status of such expenses is subject to the regulations of the Internal Revenue Service. The Associational Missionary and office staff are to see that these receipts are handled properly.

##### **4.4.4. Cash Receipts**

The Association may both maintain a petty cash fund and accept cash payment from individuals in compliance with established financial policy and procedure.

**4.4.4.1.** Cash receipts are to be received by the office staff.

**4.4.4.2.** A receipt book with duplicate copies is to be maintained by the office staff and signed by both parties when cash is received. No monies are to be received by the Financial Secretary without proper receipt being issued at the time monies are received.

**4.4.4.3.** A balance of not more than \$100 will be maintained in a Petty Cash Fund.

**4.4.5.** Non-Cash Receipts

**4.4.5.1.** The acceptance of any non-cash gift must be approved by the Finance Committee.

**4.4.5.2.** The Finance Committee is authorized to accept only those gifts that are considered practical for the Association to manage.

**4.4.5.3.** Non-cash gifts can be approved for the General Operating Fund or an approved designated fund.

**4.4.5.4.** The Association appreciates the fact that certain individuals may wish to provide for the Lord's work through the donation of non-cash items such as real property, stocks, bonds, jewelry, or other such items. The donor and not the Association is responsible for all expenses related to the transfer title of personal or real property or stocks to the Association.

**4.4.5.4.1.** Personal or real property

Contributions of personal or real property shall be valued by the contributor to establish fair giving credit. If a donation is greater than \$5,000, the Financial Secretary will need to complete Section B, Part IV, of the IRS Appraisal Summary Form 8283, Non-cash Charitable Contributions. For property valued at greater than \$500, an informational return IRS Form 8282, Donee Information Return (Sale, Exchange or Other Disposition of Donated Property), shall be completed within 125 days from the date of sale, exchange or disposal of the donated property within two (2) years of the donation of the property.

**4.4.5.4.2.** Stocks

Stock contributions will be valued at the trading price the next trading day after the stock is received regardless of market conditions. At the time a donor offers to contribute shares of stock, the Finance Committee will ask the contributor to transfer the stock to Tar River Baptist Association, Inc. The donor's broker will facilitate the transfer. Since the Association does not have an account with a broker, the Finance Committee will be responsible for contacting the donor's broker and request the broker



to sell the stock as soon as practical but not later than thirty [30] days after the transfer and remit the net receipts to the Association. Stock certificates are not to be physically received and held by the Association.

**4.4.5.5.** The Financial Secretary will acknowledge the receipt of non-cash gifts with a letter. No value will be included in the letter.

**4.4.5.6.** The value of non-cash gifts for determining the amount of any tax deductions is the responsibility of the donor. The donor may report on her/his personal income tax the value that he/she can attest to as a charitable contribution. The Association can only officially acknowledge receipt of the non-cash gift but has no responsibility to assign a value to a non-cash gift. [The same procedure that all non-profit organization follow i.e., Goodwill Industries.]

**4.4.5.7.** Gifts with an estimated value greater than \$500 but less than \$5,000 must be acknowledged with Internal Revenue Service Form 8283 (or other IRS designated form) and appropriate documentation. Copies of said forms will be supplied to the contributor for tax purposes.

**4.4.5.8.** Gifts with an estimated value greater than \$500 but less than \$5,000 sold by the Association within three (3) years must, in accordance with the IRS Code, be acknowledged with IRS Form 8282 being both filed with the IRS and a copy given to the contributor listing the sale price of said item(s).

**4.4.5.9.** Gifts with an estimated value greater than \$5,000 will be received and acknowledged in compliance with the IRS Code related to such gifts.

**4.4.5.10.** The Associational Missionary is available to provide assistance or referral so that estates and individuals can contribute non-cash items to the Association.

#### **4.4.6.** Love Offerings

Love Offerings will be counted and properly tendered to the recipient in compliance with current Internal Revenue Service tax laws.

**4.4.6.1.** From time to time the Association may receive love offerings to allow the Association to participate in the support of various ministers, evangelists, soloists, missionaries, mission groups, and ministries. This is intended so that the Lord can provide for their various needs.

**4.4.6.2.** Love offerings will be forwarded to the intended recipient at the earliest appropriate time following receipt unless unusual circumstances require other action.

**4.4.6.3.** Love offerings must be approved by the Associational Missionary, Moderator, Vice-Moderator, Treasurer, and Chairperson of the Finance Committee.

#### **4.5. DUTIES OF THE FINANCIAL SECRETARY**

The Financial Secretary is accountable to Associational Missionary and the Finance Committee for the ongoing financial operations of the Association. The Financial Secretary serves on the Finance Committee along with the Treasurer, Assistant Treasurer, and Associational Missionary as ex-officio non-voting members.

**4.5.1.** Records all receipts and disbursements pertaining to the Association.

**4.5.2.** Prepares required financial reports and maintains file copies for the appropriate funds.

**4.5.3.** Maintains auditable time period records of tax-deductible contributions given to Tar River Baptist Association.

**4.5.4.** Monitors the execution of the budget.

**4.5.5.** Ensures ministry compliance with the Financial Policy and Procedures.

**4.5.5.1.** The Financial Secretary will ensure that all receipts coming into the Association are handled in a wise and efficient manner.

**4.5.5.2.** All transactions will comply with the standard of God's Word, the law of government authorities, and the By-laws and the Financial Policy and Procedures of Tar River Baptist Association.

**4.5.5.3.** All funds are to be accounted for in accordance with the cash basis of accounting.

**4.5.6.** A non-staff member of the Association approved by the Finance Committee and trained in the procedure will open and review monthly bank statements for Tar River Baptist Association, Inc. and assist in a monthly reconciliation process as defined by the Finance Committee.

**4.5.7.** The Treasurer and the Assistant Treasurer are authorized to sign checks for the Association.

**4.5.8.** In the event of an emergency and either of the above are not available to sign checks in a timely manner, both the Financial Secretary and the Finance Committee Chairperson may sign the check (signature of both required).

**4.5.9.** The Financial Secretary has the authority to electronically transfer funds between and among Association accounts to comply with approved transactions to accomplish the work of the Association.

#### **4.6. RESPONSIBILITIES AND DUTIES OF THE FINANCE COMMITTEE**

The Finance Committee is entrusted with all of the monies received and disbursed in the name of Tar River Baptist Association.

**4.6.1.** The Committee is responsible for overseeing the financial affairs of the Association.

**4.6.2.** The Committee is responsible for developing, maintaining, and approving the financial policies and internal control procedures [checks and balances and separation of duties] that embody sound accounting principles and practices of the Association that are also in compliance with federal and state guidelines and laws.

**4.6.3.** The Committee will receive reports from the Associational Missionary, who provides guidance and oversight in the administration of the Association budget.

**4.6.4.** The Committee, in consultation with the Associational Missionary, coordinates the annual budgeting process, compiles, determines and recommends to the Association the proposed budget for the next fiscal year.

**4.6.5.** The Associational Missionary and Finance Committee are responsible for maintaining the highest integrity and trust in the administration of the Association finances.

**4.6.6.** The committee shall:

**4.6.6.1.** Review and approve the Budget Report and other Financial Reports monthly.

**4.6.6.2.** Under the direction of the Associational Missionary, take necessary actions to seek approval of any budget area which exceeds the approved budget limit. Council Directors, Committee Chairpersons, Staff member or any approved Associational ministries shall prepare a written statement to the Finance Committee and the Associational Missionary providing the rationale and/or justification for the possible “overrun” of the amount in the specific budget line item. The Finance Committee will make its recommendation to the Executive Board.

**4.6.6.3.** Work with the Associational Missionary in forecasting projected revenue for the coming fiscal year.

**4.6.6.4.** Present the proposed budget to the Association.

**4.6.6.5.** Authorize and maintain the minimum number of bank accounts required to fulfill the functions of Tar River Baptist Association. Serve as approving authority for individuals to sign checks on authorized bank accounts.

**4.6.6.6.** Determine wisdom of acceptance of “non-cash” gifts.

**4.6.6.7.** Resolve any questionable reimbursements/disbursements. (See all other procedures regarding resolution of issues by the Finance Committee.)

**4.6.6.8.** To strive toward and maintain a reserve account balance that includes a sufficient amount for at least three months of Association operating expenses.

**4.6.6.9.** Any expenditure that would increase the overall budget of Tar River Baptist Association must go back to the Executive Board for final approval.

#### **4.7. PREPARING THE BUDGET AND COMPILING FINANCIAL REPORTS**

##### **4.7.1. Budget Guidelines**

**Each year the Finance Committee shall plan and propose a budget for the Association and be approved as required by the By-Laws.**

**4.7.1.1.** The Tar River Baptist Association must approve the budget before the next fiscal year begins on January 1.

**4.7.1.2.** The budget serves as the maximum spending limit for various ministries and programs of the Association unless changes are recommended by the Finance Committee and approved by the Executive Board.

**4.7.1.3.** Each department, ministry or committee is responsible for budget stewardship and staying within the approved budget limits.

**4.7.1.4.** It is the policy of the Tar River Baptist Association that no line item be over spent. If however, it becomes apparent that an effective program goal cannot be achieved or administered within the line items approved; Council Directors/Committee Chairs/Staff member shall follow the procedures set forth as described under the Responsibilities and Duties of the Finance Committee above.

**4.7.1.5.** All general office operations expenses, office supplies, and postage that are for the good of the Association should be charged to those portions of the annual budget. Any expenditure for similar line items that are unique to a specific program or activity and can be defined as such should be charged to that program or activity.

##### **4.7.2. Budgeting Preparation And Execution Process**

**4.7.2.1.** Approximately four months prior to the start of the next fiscal year the Finance Committee in cooperation with the Associational Missionary will review receipts and forecast the expected annual receipts for the upcoming year.

**4.7.2.2.** Ministry heads, and/or committees shall have 30 days to prepare their outlined budget requests that are to be used to meet the Mission [Vision] of the Association. Rationale for funding for their ministry area shall accompany the budget request.

**4.7.2.3.** The projected revenue will be compared to the projected fixed expenses. The difference between these two figures is the amount available for the various discretionary expenses.

**4.7.2.4.** Budget requests should be typed (if possible) on the standard form supplied by the Financial Secretary. Each request must reflect the standard accounts listed in the budget requests form. Completed budget request forms will be returned to the Financial Secretary.

**4.7.2.5.** The Financial Secretary and the Associational Missionary will receive and compile the budget request, prepare a draft budget, and present it to the Finance Committee for review.

**4.7.2.6.** Once the budget requests have been reviewed and any adjustments made and communicated to affected staff member or committee, the Financial Secretary will prepare the printed form of the proposed budget for review by the messengers.

**4.7.2.7.** The proposed budget will be made available to each church and voted on at the annual Fall meeting of the Association.

**4.7.2.8.** The budget will be approved by the Association by a simple majority vote of members at a regular or special called meeting. If a majority does not vote in support of the budget, the Finance Committee will present an alternate budget to the members for vote within two [2] weeks.

**4.7.2.9.** If it is apparent that an effective program cannot be administered within the line items approved, the Committee Chairperson, Council Director, or Staff Member (Ministry Leader) may seek additional funds or consider expending designated funds if they are available. The request should be in the form of a written request on a form established by the Association for that purpose and submitted to the Finance Committee for approval in a timely manner.

**4.7.2.10.** If the Finance Committee approves the request, information will be sent to the Associational Missionary and to the program director who initiated the request. The Finance Committee will not make a decision on the merits of the program but on the availability of undesignated [unrestricted] funds [cash flow] and/or designated [restricted use] funds.

**4.7.2.11.** If the request is denied, all parties will be informed and, if desired, an appeal for reconsideration may be made to the Associational Missionary, Moderator, Vice-Moderator, Treasurer, and Chairperson of Finance Committee. If they feel the appeal has merit, they will ask the Finance Committee to reconsider their decision. The decision on the appeal is final.

#### **4.7.3. Financial Reports**

**4.7.3.1.** The Financial Secretary will prepare monthly a detailed report for the previous month of the Receipts and Expenses and furnish to the Finance Committee and make available to the paid and elected leadership of the Association.

**4.7.3.2.** The reports will include comparisons of actual receipts and expenses to the budgeted figures by line item. Member churches may request copies of the financial statements through the Association office at any time.

**4.7.3.3.** A Cash Flow – Cash Available report shall be prepared by the Financial Secretary. The report will present the cash situation at the beginning, receipts, disbursements, and ending cash balance.

**4.7.3.4.** The Finance Committee will review the reports. If the committee agrees, the Chairman of the Finance will sign thereby indicating the reports reflect the cash status of the Association for the period under review.

#### **4.7.4. External Annual Review of Financial Internal Control Procedures**

##### **4.7.4.1. Conducted By**

The review will be conducted by a reputable Certified Public Accountant (CPA). Preferably, the CPA should have experience in Association and/or church accounting. The Finance Committee will negotiate the cost and scope of the review and obtain initial approval from the Executive Board before the review begins. Subsequent annual reviews will be approved in the annual budget of the Association.

##### **4.7.4.2. Frequency**

As indicated, this will be an annual review of the financial control procedures of the Association. A consultative relationship with an accountant should be pursued for assistance/advice during the time between on-site reviews.

##### **4.7.4.3. Scope**

Each review will analyze all major financial procedures and transactions including but not limited to: counting, recording and depositing of receipts; recording of transactions in financial software; printing, signing and distribution of checks; petty procedures; credit card procedures; balancing of bank statements; records retention; government reporting; employee time reporting [if in use] and payroll procedures.

#### **4.7.4.4. Distribution of Results**

The Preliminary Review Report (including all infractions and recommended solutions) will be reviewed in a joint meeting with the accountant, Moderator and Associational Missionary. All deletions and revisions agreed on in this meeting will be reflected in the Final Review Report. Before the Final Report is issued, the Associational Missionary and Moderator will review the recommendations with the appropriate committees to accept or reject the findings. The Preliminary Review Report will be presented to the Finance Committee for its comments prior to being presented to the Executive Board. The Final Review Report will be presented by the accountant to the Association during a regular meeting. A motion should be proposed by a member to approve or reject the report.

#### **4.7.4.5. Implementation of Annual Review Recommendations**

The Finance Committee and all appropriate committees will implement all parts of the Final Annual Review Report immediately following Association approval. A Final Implementation Report will be filed by the Clerk [also known as Secretary] with minutes for the meeting that the report was approved. The file will list the “who, how and when” for each recommendation implemented.

### **4.8. PURCHASING AND PAYING FOR GOODS AND SERVICES**

#### **4.8.1. Purchases**

**4.8.1.1.** Receipts of purchases should be turned in to the Financial Secretary within five (5) business days.

**4.8.1.2.** Single item purchases for goods or service that cost \$500 or greater, will require the advance approval of the Associational Missionary even though the purchase is an approved budget expense.

**4.8.1.3.** The Associational Missionary must sign all contracts for goods and services.

#### **4.8.2. Disbursements**

**4.8.2.1.** The Financial Secretary is responsible for processing accounts payable invoices in a timely manner.

**4.8.2.2.** Invoices are to be paid as funds permit and the accounts payable balance kept as low as possible.

**4.8.2.3.** The Financial Secretary is responsible for maintaining accounts payable and vendor accounts as current and accurate as possible.

**4.8.2.4.** Invoices are to be maintained by the Financial Secretary.

**4.8.2.5.** Checks are to be written semi-monthly, around the 12<sup>th</sup> and 27<sup>th</sup> of the month to allow for distribution around the 15<sup>th</sup> and 30<sup>th</sup> of each month.

**4.8.2.6.** A copy of the invoice is to be attached with a copy of the check stubs and filed with the records for the current year.

**4.8.2.7.** An unauthorized invoice, with a letter of explanation, will be returned to the vendor. A copy of the invoice and letter will be forwarded to the individual making the purchase. Any person making unauthorized purchases will be counseled by the Finance Committee.

#### **4.9. ACCOUNTABLE REIMBURSEMENT PLAN**

##### **4.9.1. Defining an Accountable Reimbursable Plan**

**4.9.1.1.** To be an accountable plan, the reimbursement or allowance arrangements must include ALL four (4) of the following rules: The expenses of the Associational Missionary, other employees, and elected leaders must have a business connection – that is, they must have paid or incurred deductible expenses while performing service as an employee of the Association.

**4.9.1.2.** The Associational Missionary, other employees, and elected leaders must adequately account to the Association for these expenses within thirty days. The Associational Missionary, other employees or elected leaders must adequately account by giving the Financial Secretary a statement of expense, an account book, a diary, or a similar record in which the Associational Missionary, other employees or elected leader entered each expense at or near the time it was incurred, along with documentary evidence (such as receipts) of their travel, mileage, and other employee business expenses. The Associational Missionary, other employees or elected leaders must account for all amounts they receive from the Association during the year as advances, reimbursements, or allowances. Each employee or elect leader must give the Association the same type of records and supporting information that he/she would have to give the Internal Revenue Service (IRS) if the IRS questioned a deduction on her/his tax return. He/she must pay back the amount of any reimbursement or other expense allowance for which he/she does give and adequate accounting or that is more than the amount for which he/she accounted.

**4.9.1.3.** The Associational Missionary, employees or elected leaders must return any excess reimbursement or allowance (cash advance) within ten (10) days after completing the trip. An excess reimbursement or allowance is any amount the staff



member or ministry leader is paid that is more than the business-related expenses that they adequately accounted for to the Association. Under an accountable plan, the Associational Missionary, other employees or elected leaders are required to return any excess reimbursement or other expense allowances for their businesses to the person paying the reimbursement or allowance.

**4.9.1.4.** No individual is allowed to approve his own or his spouse's expenses.

**4.9.2.** Reimbursement of Travel Expenses for Conferences and Conventions, Educational Conferences and Personal Development Seminars

**4.9.2.1.** The Finance Committee is responsible for including in the Personnel portion of the General Operating Fund Budget an annual amount to cover reimbursable expenses. The total reimbursement costs should not exceed the amounts budgeted. Such expenses are separate line items and are not shown as compensation.

**4.9.2.2.** Upon provision of applicable receipts, employees and/or members will be reimbursed for authorized, reasonable out-of-pocket travel expenses while attending educational conferences, personal development seminars and conventions. Such expenses include meals, lodging, and transportation. Itemized requests on the Tar River Baptist Association Expense Report for travel expense reimbursements shall be submitted to the Associational Missionary for approval.

**4.9.2.3.** Travel expense reimbursements for the employees and elected leaders of the Association shall be submitted to the Associational Missionary for approval.

**4.9.2.4.** Travel expense reimbursement for the Associational Missionary shall be submitted to the Chairman of the Finance Committee for approval.

**4.9.3.** Reimbursement of Hospitality and Miscellaneous Ministry Expenses

Budgeted expenses are to be used to reimburse the Associational Missionary and support staff for the following:

**4.9.3.1.** Business and professional expenses including travel costs while attending educational conferences, professional development seminars, and conventions.

**4.9.3.2.** Dues paid to ministry and other professional development organizations, periodicals, books, and reference materials.

**4.9.3.3.** Other business and professional expenses considered ordinary and necessary in performance of duty.

**4.9.3.4.** Rules governing the use of Miscellaneous funds:

**4.9.3.4.1.** Use of personal car by support staff for travel will be reimbursed at the IRS approved level. Actual mileage incurred will be recorded on the Tar River Baptist Association Expense Report or the mileage recorded may be from an approved internet mileage chart of driving distances between Tar River Baptist Association office and frequently traveled locations. Automobile mileage will be reimbursed at the current

IRS level. The mileage chart used and/or the reimbursement amount must be approved by the Finance Committee.

**4.9.3.4.2.** Itemized requests for all expense reimbursements shall be submitted to the Associational Missionary for approval.

**4.9.3.4.3.** The Chairperson of the Finance Committee shall be the approving authority for expense reimbursement for the Associational Missionary.

**4.9.3.4.4.** No expenses shall be paid without appropriate applicable receipts/proper accounting submitted with the Tar River Baptist Association Expense Report and signed by the Associational Missionary and in the case of the Associational Missionary, signed by the Chairperson of the Finance Committee.

**4.9.3.4.5.** The Hospitality and Miscellaneous Ministry funds contain a limited amount of money and the total reimbursement costs shall not exceed the funds budgeted without Finance Committee approval.

**4.9.3.5.** For all trips and retreats utilizing Association budgeted funds, a Tar River Baptist Association Expense Report with all receipts and vouchers shall be submitted to the Financial Secretary within five days after returning from a trip. A report summary shall be submitted with the Tar River Baptist Association Expense Report, which documents all expenses incurred and all monies paid out for that trip. Often on such trips, a staff person and/or a layperson involved in planning the trip may have received a travel advance or allowance. Any funds remaining from the travel advance or allowance shall be returned when the Tar River Baptist Association Expense Report and the receipts and vouchers are submitted.

**4.9.3.6.** In no case will an expense be reimbursed if submitted more than 30 days after the expense is paid or incurred by an employee without Finance Committee approval.

**4.9.3.7.** The Association shall not include in an employee's W-2 Form the amount of any properly substantiated and reimbursed business or professional expense.

**4.9.3.8.** No employee or layperson will be reimbursed for expenses incurred on behalf of the Association without proper documentation as specified herein.

#### **4.9.4. Expense Reimbursement Procedures**

**4.9.4.1.** Form Required: A Tar River Baptist Association Expense Report must be completed for reimbursement of personal expenditures or the use of personal property for Association related business or programs. The Tar River Baptist Association Expense Report should include the following:

**4.9.4.1.1.** Names of all persons present for whom expenses are being submitted;

**4.9.4.1.2.** Business reason for the expense;

**4.9.4.1.3.** Date and amount of the expense; and

**4.9.4.1.4.** Receipts that match the date and amount of the expense.

**4.9.4.2.** Original invoices or receipts for all personal expenditures, regardless of the amount, must be attached to the completed form.

**4.9.4.3.** Non-Reimbursable Expenses: The Association will not reimburse the following expenses incurred or submitted on a Tar River Baptist Association Expense Report: (1) purchases without a receipt, invoice, or proper accounting, and (2) motel and related expenses within 30 miles of the Association unless circumstances dictate otherwise.

**4.9.4.4.** Expense Reimbursement Approval: A completed Tar River Baptist Association Expense Report must be given to the Associational Missionary for approval and he will submit the form to the Financial Secretary for reimbursement. The Associational Missionary's Expense Reports will be approved by the Chairperson of Finance committee.

**4.9.4.5.** Reimbursement Payment: A reimbursement check will be written in accordance with the established policies of the Association in regard to check writing by the Financial Secretary for distribution with the paychecks of TRBA employees.

#### **4.10. DESCRIBING THE TAX CLASSIFICATION AND TREATMENT OF STAFF MEMBERS**

##### **4.10.1.** Definition of "Employee"

All permanent, non-ordained staff members shall be considered employees of the Association for income tax purposes and issued an IRS W-2 form at the end of the year to report salary and withholding. The Association is required by law to withhold federal and state taxes on all non-ordained employees. The Association is not required to withhold any taxes on ordained ministerial employees. Ordained ministerial employees may voluntarily request in writing that the Association withhold federal and state income tax.

##### **4.10.2.** Gifts to Ministerial and Non-Ministerial Employees

All gifts to ministerial and non-ministerial employees of the Association paid from Association funds are classified as compensation and will be included on the W-2 for the year received.

##### **4.10.3.** Housing Allowance for Ordained Staff Members

Whereas, Section 107 of the Internal Revenue Code permits a minister of the gospel to exclude from gross income a Association-designated housing allowance paid to the minister as part of the minister's compensation to the extent used by the minister for actual expenses incurred in owning or renting a home, that a portion of the minister's salary that has been designated shall be considered as housing allowance for the following year and will stay in effect until a change is requested by the minister,

reviewed by the Personnel Committee and approved by the Association. Each minister participating in the housing allowance exclusion must submit to the IRS a Minister's Housing Allowance accounting for actual housing expenses for a tax year. The burden of proof for the minister's actual housing expenses rests with the minister and is not the liability of Tar River Baptist Association.

The Financial Secretary should remind the Associational Missionary (and other qualified ministers on staff) when adjustments need to be made and will supply a form to review housing expenses for coming calendar year. This is to be done as a part of the annual budget process and will ensure that the Associational Missionary (and other ordained staff) reconsiders their housing allowance on an annual basis.

#### **4.10.4. Conflicts of Interest**

The Associational Missionary, other employees, and elected leadership should disclose any conflicts of interests and any financial commitments made to vendors. These must be approved by the Association prior to commencement.

#### **4.11. PAYROLL**

The payroll is administered by the Financial Secretary under a policy of strict confidence.

**4.11.1.** The involvement of the Finance Committee and the Financial Secretary in the Association payroll and compensation process is outlined below.

**4.11.2.** The Financial Secretary is to maintain appropriate records, pay required taxes on a timely basis, and process the payroll as scheduled and in accordance with the appropriate laws.

**4.11.3.** Before the Financial Secretary can issue a payroll check for a new employee, the Financial Secretary must have on file the following:

**4.11.3.1.** A completed application or resume.

**4.11.3.2.** A completed W-4 Form (Income Tax Withholding)

**4.11.3.3.** A completed I-9 Form (Proof of Citizenship)

**4.11.3.4.** A completed State Form NC – 4

**4.11.4.** The Financial Secretary is responsible for maintaining salaries within the approved amounts.

**4.11.5.** Tar River Baptist Association staff will be paid semi-monthly around the 15<sup>th</sup> and last day of the month in accordance with established Personnel Policy unless otherwise agreed upon.

#### **4.12. REPORTING TO GOVERNMENT AGENCIES**

The Financial Secretary will complete, sign or obtain signatures for reports and documentation related to the following:

##### **4.12.1. Internal Revenue Service (IRS)**

Donee Information Return, Form 8282 for contribution of property to the Association valued at  $\geq$ \$500 that were disposed of within two (2) years. This form must be filed within 125 days of disposition of the donated property.

##### **4.12.2. Government Tax Reports**

Federal 941 payroll tax reports per the following schedule:

<u>Quarter</u>	<u>Ending</u>	<u>Due Date</u>
<u>Form 941</u>		
1. Jan-Feb-Mar	3/31	4/30
2. Apr-May-Jun	6/30	7/31
3. Jul-Aug-Sep	9/30	10/31
4. Oct-Nov-Dec	12/31	01/31

Federal Payroll Tax Payment (941-Form 8109) – remitted by the semiweekly schedule found in Federal Publication 15, Circular E. State Withholding Tax (NC-5 Form) – remitted monthly, reconciled annually.

All payroll tax liabilities are deposited in the bank by the 15<sup>th</sup> day of the following month.

##### **4.12.3. New Employee Forms**

The following forms must be obtained from a new employee and copies placed in their personnel file:

###### **4.12.3.1. Federal Form W-4**

###### **4.12.3.2. Proof of Citizenship or Immigration Form I-9**

###### **4.12.3.3. State Form NC-4**

###### **4.12.3.4. Work Permit, if under 18 years old**

###### **4.12.3.5. North Carolina New Hire Form**

**4.12.4. Annual Reports**

**4.12.4.1. Employee W-2, W-3**

**4.12.4.2. Self-Employed 1099, 1096**

**4.12.4.3. State Reconciliation Form NC-3M**

**4.12.5. Sales Tax Refund**

**4.12.5.1.** Filed semi-annually; January through June filed by October 15; July through December filed by April 15.

**4.12.5.2.** Forms for requesting sales tax refund are provided by the North Carolina Department of Revenue.

**4.13. NON-BUDGETED EXPENDITURE**

**4.13.1.** Non-budgeted expenditures are to meet emergency and non-budgeted priority needs. Every attempt is to be made to keep the budget within the guidelines approved by the Association.

**4.13.2.** The Associational Missionary, Finance Committee, Moderator, Vice-Moderator, Treasurer, and chairperson of the appropriate committee may approve non-budgeted expenditures in an amount up to \$5,000.

**4.14. INVESTMENTS**

**4.14.1.** Funds not planned for immediate use in the ministry of Tar River Baptist Association may be invested by the Association.

**4.14.2.** Funds that are not planned for use in the immediate future may be invested in a number of different investment instruments. The Associational Missionary, with approval by the Finance Committee of Tar River Baptist Association may invest in the following investment grade instruments.

**4.14.2.1.** Agency Investments (e.g. Fannie May, Freddie Mac, etc.)

**4.14.2.2.** Baptist Foundations

**4.14.2.3.** Certificate of Deposits [CDs]

**4.14.2.4.** Corporate Bonds

**4.14.2.5.** Money Market

**4.14.2.6.** US Treasury Notes

**4.14.2.7.** Zero Coupon Bonds

**4.14.3.** Decisions for use of the instruments should be made on current financial circumstances at the time investment is made to allow Tar River Baptist Association the best return for its invested funds with a high degree of security that is found in investment grade instruments.

**4.14.4.** A plan of money usage should be reviewed every quarter to give direction to the investment of available funds.

**4.14.5.** Normally, General Operating Fund cash is not to be invested but retained in appropriate accounts for liquidity.

**4.14.6.** To maintain FDIC protection, a maximum of \$100,000 shall be kept in a Money Market or other liquid account to allow for easy access of funds for which there are plans to use in the foreseeable future.

**4.14.7.** Funds beyond the immediate need for liquid cash shall be invested conservatively with the main objectives being preservation of principal and obtaining a rate of return in keeping with or above market values.

#### **4.15. RETAINING OF DOCUMENTS AND FINANCIAL RECORDS**

All Association records listed below will be stored in the large safe or a designated area of the Association building and clearly labeled. Proper storage and retention of records is the responsibility of the Financial Secretary. Records should be kept according to the following retention schedule:

<b><u>Document</u></b>	<b><u>Retention Period</u></b>
501 (c)(3) Tax exempt status letter	Permanent
All Titles to Property, Deeds and Mortgages	Permanent
Articles of Incorporation	Permanent
Constitution, Bylaws and Charter	Permanent
Membership Register	Permanent
Regular and Called Association Meetings Minutes	Permanent
Audit Reports	Four Years
Bank Statements and reconciliations	Four Years
Checks stubs	Four Years
Contractor Liability and Worker's Comp Insurance Certificates	Four Years
Contracts & Agreements	Four Years
Correspondence – Legal & Tax	Four Years
Employment tax forms and details	Four Years

Expense Reimbursement records	Four Years
Financial Ledgers/Cash Books	Four Years
Financial Reports (Monthly)	Four Years
Insurance Claims (After Settlement)	Four Years
Insurance Policies (All Types-Expired)	Four Years
Mortgage Notes & Leases (Expired)	Four Years
Payroll (Individual Time Reports & Earnings Records)	Four Years
Personnel Disability & Sick Benefits Records	Four Years
Personnel Files (Terminated)	Four Years
Personnel Withholding Tax Statements	Four Years
Paid Invoices	Four Years
Correspondence General	Two Years

#### **4.16. GLOSSARY OF TERMS AND FORMS**

##### **TERMS:**

##### **Annual Contribution Statement:**

Individual's summary of all contributions received by Tar River Baptist Association during a given year. Distributed no later than January 31<sup>st</sup>.

##### **Certificate of Insurance:**

Document designed to provide proof of insurance to vendors, suppliers, customers, etc. Explains in detail the type of insurance, policy information, named insured, coverage amounts and certain limitations.

##### **Designated Fund:**

Funds designated by the donor to be used for a specific purpose (not general use). Designated funds can be temporary or permanent.

##### **Directed Contributions:**

Receipts by the Association that are actually "pass through monies". The Association is serving as centralized collecting agent or cashier for the funds to be consolidated and remitted to a single recipient – person or organization.

##### **Endowment:**

Funds or property donated to an institution, individual or group as a source of income.



**Financial Secretary:**

Responsibilities include but are not limited to: the day-to-day accounting, recording and reporting aspects of the Association record keeping including payroll, check preparation, preparation of deposits during the week, the monthly financial statements and the year-end contribution statements to the member churches and individual contributors. This position reports directly to the Associational Missionary and the Finance Committee.

**General Operating Fund**

Contributions made to the Association that are not designated for a specific purpose, rather are used by the Association in its normal, day-to-day, functions as an Association.

**Majority Vote:**

Greater than 50% of members attending and voting at an official meeting of the Association.

**Reserve Fund:**

Tar River Baptist Association contributes monthly from its approved budget funds to a Reserve Fund. These funds allow the Association to carry on with the mission of the Association as approved by the Association when cash-flow or a downward trend in church contributions could otherwise affect the overall work of the Association. The Association shall strive, in accordance with CPA recommendations and approved Policy and Procedures of the Association, to build up a three (3) months Reserve Fund for this purpose.

**Stock Certificate:**

A certificate establishing ownership of a stated number of shares in a corporation's stock.

**Worker's Compensation:**

Payments required by law to be made to an employee who is injured or disabled in connection with work.

**FORMS:****Federal Form W-4:**

Completed by employees to determine amount of federal tax to be withheld from pay.

**Federal Form W-2**

Form used for reporting the wages paid to and taxes withheld from each employee for the year. Social Security Administration is sent the original for each employee.

**Federal Form: 1099Misc**

Issued to self-employed persons or independent contractors receiving \$600 or more compensation for the year

**State Form NC-4:**

Completed by employees to determine amount of state tax to be withheld from pay.

**Form I-9:**

Proof of citizenship or immigration. Required for employment.

**State Withholding Tax Form NC-5:**

Remitted monthly to report state payroll tax.

**Federal Payroll Tax Payment Form 941:**

Prepared quarterly and furnished to the Internal Revenue Service to report wages paid and federal payroll tax (income, social security, and Medicare).

**Form 8282:**

Internal Revenue Service required form for contributions of property valued at > \$500.

## **5. Membership Policy and Procedures**

### **5.1. INTRODUCTION**

#### **5.1.1. Responsibility of Member Churches to the Association**

The Association shall be composed of cooperating Baptist churches in the area served by the Association. Member churches have the following responsibilities to the Association:

**5.1.1.1.** File an annual report in accordance with Article 5 of the Associational By-laws.

**5.1.1.2.** Send messengers to the bi-annual meetings. Each church is entitled to four (4) messengers and the pastor/interim pastor as voting members of the association. In addition to the elected messengers for each church, each church may also elect two alternate messengers to serve as voting members in the absence of any of the four elected messengers, but not the pastor/interim pastor. The names of the alternates must be listed with the Tar River Baptist Association as elected alternate messengers.

**5.1.1.3.** Send contributions to pay the expenses of the Association

#### **5.1.2. Statement of Purpose**

The Membership Policy and Procedures contained herein are established to provide specific guidelines related to membership in the Association. It shall be the responsibility of the Membership Committee to:

**5.1.2.1.** Determine the compliance of member churches with the requirements of membership in the Association.

**5.1.2.2.** Determine when churches are of like faith and order and should be accepted into watchcare of the Association.

**5.1.2.3.** Make recommendation to the Association related to the dissolution of the Association's relationship with member churches not in compliance with the Association's Bylaws.

#### **5.1.3. Scope of Membership Policy and Procedures**

The Membership Policy and Procedures contained herein, subject to By-Laws, replace and supersede any and all policy and procedures previously established for this purpose

#### **5.1.4. Procedure For Revising The Policy and Procedures**

The Membership Committee will review the adopted Membership Policy and Procedures in order to maintain consistency of the procedural guidelines and the actual practices of the Association. Changes may be proposed by the Associational Missionary or submitted to the chairperson of the Membership Committee by members of the Association. The Membership Committee will then be responsible for submitting proposed changes to the Associational Executive Council. The Associational Executive Council will make their recommendation to the Executive Board.

#### **5.1.5. Copies Of Membership Policy and Procedures**

Copies of policy and procedures regarding membership can be viewed online or be obtained by a request through the Association office.

### **5.2. Compliance By Member Churches**

The Membership Committee will determine compliance by member churches with the responsibilities of membership to the Association and make recommendation to the Association.

**5.2.1.** The Membership Committee will review member churches compliance with the responsibilities of membership to the Association.

**5.2.2.** The Membership Committee will provide an annual report to member churches regarding their responsibilities of membership.

**5.2.3.** After consultation with member churches regarding non-compliance with the requirements of membership to the Association, the membership committee may make recommendation to the Association regarding participation by member churches with the Association.

### **5.3. Application Process For Membership**

The Membership Committee will determine the like faith and order of churches petitioning for membership and make recommendation concerning watchcare and full membership to the Association.

**5.3.1.** Churches seeking affiliation with the Association will petition the Association by letter.

**5.3.2.** The petitioning church will submit its Articles of Faith, Bylaws, etc. for review by the Membership Committee.

**5.3.3.** Upon review of the above, the Membership Committee may determine to meet with the petitioning church.

**5.3.4.** If the church petitioning the Association is the result of a conflict with an existing church, the Membership Committee must meet with the petitioning church and the existing church. The purpose of this meeting is to work toward reconciliation or mutual agreement to co-exist as member churches in cooperation with one another.

**5.3.5.** The Membership Committee will make recommendation to the Association regarding a minimum one-year period of watchcare.

**5.3.6.** The Membership Committee will meet with the leadership of the church under watchcare toward the end of the watchcare period. The purpose of this meeting is to determine if all parties wish to continue to go forward in the membership process.

**5.3.7.** The Membership Committee will make recommendation to the Association regarding full membership in the Association.

#### **5.4. Dismissal Process**

The Membership Committee will investigate and make recommendation to the Association with regard to the dismissal or withdrawal of a member church from the Association.

**5.4.1.** In the event a member church no longer maintains scriptural integrity and doctrinal positions and practices consistent with the Association, the Membership Committee will make recommendation to the Association regarding dismissal.

**5.4.2.** In the event a member church treats with contempt the requirements of membership to the Association, the Membership Committee will investigate and make recommendation to the Association.

**5.4.3.** In the event a member church notifies the Association of its intent to withdraw from the Association, the Membership Committee will investigate and make recommendation to the Association.

#### **5.5. Definition:**

**Cooperating Church:** Member church that files an annual report, sends messengers to the Association's bi-annual meetings, sends contributions to pay the expenses of the Association, and maintains scriptural integrity and doctrinal positions and practices consistent with one of the Baptist Faith and Messages.

## **6. PERSONNEL POLICY AND PROCEDURES**

### **6.1. PREFACE**

This organization shall be known as the Tar River Baptist Association. It shall be the purpose of the Association to promote the Kingdom of God on earth in compliance with New Testament principles; to encourage cooperation with the Baptist State Convention of North Carolina and the Southern Baptist Convention; to promote unity, growth, and fellowship among the member churches; and, to carry out properly these purposes and other necessary purposes and activities of the Association.

We are glad that you are one of us, and we believe you will find great satisfaction in the work you do and the service you render. The work of the Tar River Baptist Association is a witness to the world to the glory of Christ through missions, evangelism, ministry, and training.

The Association is committed to and engaged in the important business of assisting churches to fulfill their mission by providing opportunities for individual and collective participation in missions, evangelism, ministry, and training to the glory of God.

It is the desire of the Tar River Baptist Association to provide fair, equitable treatment and reasonable conditions of employment for all its employees. The following Policy and Procedures concerning personnel are set forth for use by the Associational Missionary, Personnel Committee and the Executive Board.

### **6.2. PURPOSE**

The Personnel Committee shall act as the official agent of the Association in the overall administration of the personnel program which shall apply to all its employees. The Personnel Committee shall be responsible for recommending to the Executive Board the official personnel policy, changes and/or revisions in policy, whenever it is deemed necessary for the betterment of employee/Association relationships.

#### **6.2.1. Selection and employment of Personnel**

**6.2.1.1.** The election of an Associational Missionary shall be in accordance with the provisions set forth in the By-Laws, Articles XIV, Section 4.b.

**6.2.1.2.** All other personnel shall be selected and employed as follows: When a vacancy occurs the Personnel Committee will interview and screen applicants. The Personnel Committee, working with the Associational Missionary, will make a recommendation to the Executive Board as to qualifications of the applicant and proposed salary and fringe benefits. Upon approval by the Executive Board, employment will be offered to the applicant.

**6.2.2.** The Associational Missionary shall be the chief administrative officer of the Associational Staff. He is responsible for defining all duties and responsibilities, and for providing overall supervision of all staff and volunteers.

**6.2.3.** The Personnel Committee shall be responsible for the maintenance of Personnel Policy and Procedures. Its members shall be responsible for reviewing job descriptions annually and recommending changes as necessary to the Executive Board.

### **6.3. STANDARDS OF CONDUCT**

We believe the Scriptures establish basic principles to guide the actions and attitudes of a Christian and that it is the responsibility of each Christian to glorify God through the application of these principles.

We believe the life of a Christian, empowered by the Holy Spirit, is characterized by love for and dependence upon God and love toward all people. A Christian loves others by sharing their burdens, forgiving their personal offenses and seeking to restore them to fellowship with the Lord, demonstrating the fruit of the Spirit – love, joy, peace, patience, kindness, goodness, faithfulness, gentleness and self control.

We believe that a Christian must strive to live a life in which Christ is Lord of all thoughts, actions and words. A Christian must recognize that there are actions and attitudes that are inconsistent and inappropriate. A Christian led by the Holy Spirit will, after prayer and studying the Scriptures, exercise freedom responsibly with loving regard for the sensitivities and weaknesses of others. We believe that, based on the Scriptures, we must refrain from such practices as sexual impurity and marital infidelity, as well as gossiping, drunkenness and other excesses.

In addition, many believe that certain activities, though not specifically prohibited in Scripture, are detrimental to our individual and corporate lives and the witness of our Association in our community. These activities include selling and using all forms of habituating drugs, tobacco, alcohol, and narcotics except those used for medicinal purposes; viewing and participating in the activities of organizations which are inconsistent with the Gospel of Christ.

### **6.4. GENERAL PRINCIPLES**

**6.4.1.** The Associational Missionary is the “chief of staff” to whom all staff, salaried workers, and volunteers are responsible. If an employee has a grievance (complaint) they must follow the grievance procedure in filing their complaint (See Section 6.6.6.) The entire program shall be planned and correlated under the supervision and leadership of the Associational Missionary.

**6.4.2.** Conduct Expectations - All employees are expected to conduct their personal lives outside of work in accordance with the high standards of biblical teaching. The personal life of an Association employee not only affects the employee's

ability to command respect and do his or her job, it also reflects upon and affects the entire ministry of the Association. For this reason, personal conduct by an employee that is immoral, unethical, or otherwise not in accordance with Scripture may be grounds for disciplinary action, including dismissal.

**6.4.3.** Harassment - Tar River Baptist Association is an employer covered by Title VII of the Civil Rights Act and is committed to providing a work environment in keeping with Christian principles and free of unlawful harassment. Tar River Baptist Association policy prohibits sexual harassment and harassment because of race, color, national origin, ancestry, physical or mental disability, medical condition, marital status, age or any other basis protected by federal, state, or local law, ordinance, or regulation. Tar River Baptist Association anti-harassment policy applies to all persons involved in the operation of Tar River Baptist Association and prohibits unlawful harassment by any employee or volunteer worker of the Association, including supervisors and co-workers. Tar River Baptist Association is committed to taking seriously any allegations of harassment and all claims will be investigated by the Personnel Committee. An employee may file a complaint directly with the Equal Employment Opportunity Commission which will investigate the allegations. The Federal Equal Employment Opportunity Commission investigates and prosecutes complaints of prohibited harassment in employment. Any employee who believes that prohibited harassment has occurred or who believes that retaliation for resisting or filing a complaint has occurred may file a complaint with the appropriate federal agency. The nearest offices for the federal agencies are listed in the telephone book.

## **6.5. GENERAL REQUIREMENTS**

**6.5.1.** Staff members are expected to know how to maintain confidences, refrain from discussing confidential matters relating to the work of the Association, and sign a statement of confidentiality.

**6.5.2.** Staff members are expected to work together in a harmonious and cooperative spirit. Christian leaders should set a worthy example of friendly working relationships.

**6.5.3.** It is the responsibility of all staff to maintain a cooperative attitude and support any decisions made by the Association.

**6.5.4.** Staff member must be an active supportive member of a Tar River Baptist Association church.

**6.5.5.** The failure of any salaried employee to adhere to the principles set forth in Section C and D of these General Employment Policies shall be considered sufficient cause for the termination of services.

## **6.6. GENERAL PROVISIONS**



**6.6.1.**        General Duties - The general duties of the Associational staff, the amount of salary, and other employment consideration shall be agreed upon at the time of employment. Because of the nature of Associational events, the work schedule may be adjusted by the Associational Missionary or Executive Board.

**6.6.2.**        New Employees - All new employees are subject to a 90-day probationary period. During this time the overall performance of the employee will be evaluated by the Associational Missionary and the Personnel Committee. A probationary employee may be terminated at any time during the 90 days probation if performance is deemed unsatisfactory with no separation pay. At the end of 90 days the employee will become a regular employee. All employees shall be subject to an annual review by the Personnel Committee.

**6.6.3.**        Working Schedule - The following working schedule shall be followed:

**6.6.3.1.**        Office Hours – Actual working hours will be 8:00 a.m. to 4:30 p.m. Office hours shall be 8:30 a.m. – 4:30 p.m., Monday through Friday. A thirty minute lunch will be from 12:00 – 12:30 p.m., daily. Each employee is entitled to a 10 minute break in the morning and a 10 minute break in the afternoon, not to be combined with lunch. In the case of inclement weather, the Associational Missionary will make a decision on the safety of driving and will contact staff as to closing the office or delaying office hours. If a staff person chooses not to work that day if the office is open, the hours will be deducted from vacation. In the event a vacation day is not applicable, arrangements may be made with the Associational Missionary to make up that day.

**6.6.3.2.**        Work Week - The work week of the Associational Missionary/Ministerial Staff, exempt under the Fair Labor Standards Act (FLSA), shall be whatever hours are necessary to do the job. The work week of other full time staff, not exempt under the FLSA, shall be a five day work week with a minimum of 40 hours. The work week of part-time employees shall be set by the Associational Missionary, and/or the Personnel Committee.

**6.6.3.3.**        Holidays - The following nine days will be allowed as paid holidays. If the holiday falls on Saturday, the preceding Friday will be taken off and if on Sunday, the following Monday.

**6.6.3.3.1.**        New Year's Day; Easter Monday; Memorial Day; Independence Day; Labor Day; Thanksgiving (Thursday and Friday); and Christmas Eve and Christmas Day.

**6.6.3.4.**        Vacations

**6.6.3.4.1.**        Full time Associational staff members shall be entitled to receive vacation with pay on the following basis:

After six months of continuous service; one (1) week.

After the first year of continuous service and up to a total of five years of continuous service; two (2) weeks vacation per year.

After five years of continuous service; three (3) weeks vacation per year.

**6.6.3.4.2.** Associational Missionary shall be entitled to receive vacation with pay on the following basis:

Three weeks per year for the first five years of service.

After five years; four weeks annually.

**6.6.3.4.3.** Guidelines for Vacations

Vacations must be taken in the year earned.

Vacations must be scheduled with approval of the Associational Missionary.

Vacations will be scheduled so that the program of the Association is least interrupted.

Two or more weeks of consecutive vacation time must be approved by the Associational Missionary and/or the Personnel Committee.

Vacations shall be taken as actual time off with no provisions for working a vacation week and receiving regular salary plus vacation salary.

Any vacation earned, but not taken as of termination of employment, will be paid for by the Association.

**6.6.3.5.** Sick Leave - Full time Associational staff members will be granted sick leave in accordance with the provisions of this section.

**6.6.3.5.1.** Staff members will be allowed up to twelve days of sick leave per year. Sick leave is earned at a rate of one day per month.

**6.6.3.5.2.** Accrued Sick Leave – Unused accrued sick leave may be carried from one year to the next, up to a maximum of 90 days.

**6.6.3.5.3.** Sick leave may be granted by the Associational Missionary or the Personnel Committee for instances of personal illness or necessary medical and dental appointments.

**6.6.3.5.4.** Unused sick days are not payable in cash or in any other form of compensation. Unused sick days shall not be compensated in any manner should the staff member leave the Association either through termination or resignation.

**6.6.3.5.5.** Sick leave may be granted only for absences which occur on a scheduled work day. Sick leave shall not be granted in lieu of a holiday or scheduled vacation day unless all sick leave has been exhausted.

**6.6.3.5.6.** Necessary absences because of illness and/or medical appointments in the family (mother, father, brother, sister, wife, husband, or child) will be considered the same as sick leave.

**6.6.3.5.7.** Extraordinary illnesses that involve the need for further consideration than the guidelines given here will be dealt with through recommendation of the Associational Missionary, Personnel Committee and presented to the Executive Board for approval.

**6.6.3.6.** Other considerations for Associational Full Time Staff members

**6.6.3.6.1.** Deaths – Time off with pay up to three days in the event of the death of their own immediate family members (Husband, wife child, brother, sister, parent, Grandparent)

**6.6.3.6.2.** Civic Duties- All full time staff members are to be paid for jury or witness duty. Any funds received by the employee will be transferred to the Association or if the employee chooses to keep the reimbursement the time spent equal to the compensation will be counted as vacation days.

**6.6.3.6.3.** Revivals, Self-Improvement, and Denominational Service

All ministerial staff members are entitled to two weeks per year for revivals, assisting other churches, or leading conferences outside the Association.

Reasonable participation is encouraged in conferences, conventions, and other types of events that inform the staff members of developments in their fields and to provide leadership in denominational activities. When possible, these absences should not conflict with the program of the Association and performance of regular duties.

The time the Associational Missionary spends attending conventions, conferences, seminars etc. will not be classified as vacation or unpaid leave.

**6.6.4.** Termination and Resignation of Ministerial Staff – The Executive Board of the Association shall review and act on any recommendation, from the Personnel Committee, to discipline or dismiss ministerial staff.

**6.6.4.1.** Such proceedings shall be bathed in prayer.

**6.6.4.2.** A concern to be loving, fair, and true to our faith and witness shall permeate this process.

**6.6.4.3.** The advisability of bringing in an outside mediator may be considered.

**6.6.4.4.** Decisions to discipline or dismiss ministerial staff shall be made by two-thirds vote of member's present and voting in a special called meeting of the Executive Board.

**6.6.4.5.** When a decision to dismiss is made, thirty days salary and benefits shall be given to departing staff. In the case of moral or ethical failure, no salary or benefits will be given beyond the dismissal date. No separation packages or benefits may be given beyond the pre-approved written policy. The departing staff will discontinue work performance on the official date of dismissal.

**6.6.4.6.** Termination of Other Members – Other staff members can be dismissed at the direction of the Executive Board after consultation with the Personnel Committee and the Associational Missionary. At least one week's salary and benefits shall be given to terminated staff with the exception that if termination is due to some ethical or moral failure, no separation benefits will be given.

**6.6.4.7.** Voluntary Separations of Staff – Associational Missionary shall give at least 30 days notice. All other staff members shall give at least two weeks notice.

**6.6.4.8.** Upon separation of any employee, by resignation or termination the employee will be compensated for any unused accrued vacation time. No sick days or other benefits will be compensated beyond the last day of employment. Before receiving the final paycheck the employee and the Associational Missionary will sign a finalization of separation agreement.

**6.6.5.** Insurance – The insurance program for the Associational Full Time Staff Members will be provided at a rate recommended by the Personnel and Finance Committees and as approved by the Association in the annual budget. The Personnel Committee will recommend to the Finance Committee the amount of a reasonable policy. Should the employee desire a policy with higher benefits and or less deductible, the employee may pay the additional cost.

**6.6.6.** Grievances - If an employee has a grievance (complaint), the employee should share the concern with the Associational Missionary. If the employee is not satisfied with the decision of the Associational Missionary, the employee may appeal to the Personnel Committee in writing after notifying the Associational Missionary of the intention to ask for an appeal. The Personnel Committee shall not hear grievances from employees who cannot verify that they have talked with the Associational Missionary and that they have made the Associational Missionary aware of their appeal. If the employee feels that the Personnel Committee has not responded appropriately to their grievance an appeal may be made to a called or regular meeting of the Executive Board. The employee must furnish documented evidence of the grievance in advance. The Executive Board will not receive grievances from any employee who has not followed the aforementioned process.

## **6.7. OFFICE STANDARDS AND PROCEDURES**

**6.7.1.**        Punctuality and Attendance - Because you are an essential member of our team and teamwork is important, the Association expects you to be prompt and regular in attendance. You are expected to be ready to begin work at the time your work schedule begins. If you are unable to report to work at the assigned time for any reason, you are expected to call the Associational office or contact the Associational Missionary as soon as possible.

**6.7.2.**        Dress Standards - Personal appearance should be a matter of concern for each employee. Your personal appearance reflects not only on you as an individual, but on the Association as well. We expect you to take pride in your appearance and strive to achieve a positive, business-like image when representing the Association. Dress for all employees should be professional, modest and appropriate for the type work you perform. Anyone who violates this standard will be subject to disciplinary action.

**6.7.3.**        Reports and Records - Staff, both support and Associational Missionary, may be requested to file periodic reports on their activities and projects to the Personnel Committee. All non-exempt staff must complete monthly time sheets as developed by the Personnel Committee.

**6.7.4.**        Bonding - The Personnel Committee may require the bonding of certain employees who handle substantial Association funds.

**6.7.5.**        Keys - You will be issued keys necessary for your work area(s). Keys are to be carefully guarded. You should exercise care in allowing individuals into the Association facilities. Do not duplicate the keys. Immediately report any lost key to the Associational Missionary.

**6.7.6.**        Telephones - You will be assigned a telephone, a telephone extension, and if appropriate a long distance authorization/accounting code. Personal use of telephones is discouraged. Personal long-distance calls from office phones should be charged to your personal phone or credit card.

**6.7.7.**        Security - The security of facilities as well as the welfare of our members, regular attendees, employees, and visitors requires that every individual be constantly aware of potential security risks. You should immediately notify the Associational Missionary when unknown persons are acting in a suspicious manner in or around the facility. Files, desk drawers and other places where confidential or valuable materials are kept should be locked when no one is in the office. Access to another person's office is not permitted without prior permission and approval of the office occupant.

**6.7.8.**        Health and Safety - Every employee is responsible for the safety of her- or himself as well as others in the workplace. To achieve our goal of maintaining a safe workplace, everyone must be safety conscious at all times. The Associational Missionary is the designated Tar River Baptist Association Office building Safety Officer. The Safety Officer is responsible to ensure all safety checks are conducted in accordance to local, state and federal code.

**6.7.9.**        Children in the Office - Children should not normally be brought to the office by employees during the times when they are working. The work environment is not suited for the care or safety of children, and children should not be placed in other facilities in the Association while their parent is at work. On those special circumstances when an emergency arises, with the prior approval of the Associational Missionary, employees may be permitted to bring their children to work. Children who are volunteers are the exception to this rule as long as adult supervision is present.

**6.7.10.**        Confidentiality - As an employee, you may have access to confidential information regarding the finances, operations, vision, and future of the Association. You may also know or be informed of personal information about an Association member, visitor, job applicant or fellow employee. The ability to keep information confidential is a required element of employment. Any violation of confidentiality seriously injures the Association's reputation and effectiveness. Discussion of information relating to Association business will be limited to those officially concerned. These matters should never be discussed outside official/professional channels including family and fellow employees. If you are questioned by someone, and you are concerned about the appropriateness of giving them certain information, remember that you are not required to answer. Instead, as politely as possible, refer the request to the Associational Missionary or other Association leadership. No one is permitted to remove or make copies of any Association records, reports or documents for other than official Association business without prior approval of the Associational Missionary or the Executive Board.

**6.7.11.**        Use of Association Property, Equipment and Supplies - The Association retains the right of access at all times to any Association property including employee offices, work stations, filing cabinets, desks, credenzas, and any other Association property at its discretion, with or without advance notice or consent. Such access would also include records, documents, files, schedules, ledgers, etc. Association supplies, copying machines, A/V equipment, tools, and other equipment are for use in the ministry of the Association and not for personal use by members, attendees and employees. Use of any Association equipment must be approved by those responsible for the equipment or the Associational Missionary.

**6.7.12.**        Smoking Policy - Smoking is not allowed on any of the Association's property.

**6.7.13.**        Copyright Policy - The Association is committed to respecting all copyrights and prohibits staff or volunteers from any forms of copyright infringements. Association-owned copy machines; computers, tape duplicators, sound-recording devices or any other forms of duplicating or reproducing equipment should not be used to copy or reproduce any forms of copyrighted materials for ministry or personal use. If any questions arise regarding appropriate copying, employees and others may seek direction from the Associational Missionary.

**6.7.14.**        Employee Personal Business Promotion and/or Sales - Employees, immediate family members of employees, or businesses operated by employees or family members may not directly sell merchandise to employees, Association members or visitors during normal working hours. Furthermore, sales may not be made at

Association-related functions. Any purchases of merchandise by the Association for the Association's ministry from employees or their family must be handled through the normal purchasing procedures of the Association.

**6.7.15.**     Personnel Files and Access - The Association maintains current and accurate information about each employee. Employees are expected to keep the Association informed of changes to their name, address, phone number, marital status, person to notify in case of emergency, etc. Personnel files will include the following types of employee information (list is not all inclusive):

- 6.7.15.1.**     Position description
- 6.7.15.2.**     Employment application and other forms completed by applicant
- 6.7.15.3.**     Authorization of Association or its agent to conduct a background check of the individual
- 6.7.15.4.**     Background checks
- 6.7.15.5.**     Offer of employment
- 6.7.15.6.**     Personal information form including emergency-notification information
- 6.7.15.7.**     IRS Form W-4 and other withholding forms or authorizations
- 6.7.15.8.**     Acknowledged receipt of employee handbook
- 6.7.15.9.**     Acknowledgement of At-Will Employment
- 6.7.15.10.**    Appropriate materials regarding any disability accommodation
- 6.7.15.11.**    Sign-up forms for employee benefits and any benefit elections
- 6.7.15.12.**    Periodic performance evaluations
- 6.7.15.13.**    Memos on commendations for excellent performance
- 6.7.15.14.**    Warnings and disciplinary actions
- 6.7.15.15.**    Any retirement election forms
- 6.7.15.16.**    Hospital insurance election forms
- 6.7.15.17.**    Beneficiary designation forms
- 6.7.15.18.**    Other personnel-related items

**6.7.16.**     Works Made for Hire - All work prepared by any employee within the scope of his or her employment, whether on or off the premises and whether or not prepared during normal working hours, will be owned by Tar River Baptist Association. Examples of such work would be: books written, music composed and software developed on the Association premises during normal working hours, or for the Association, or in furtherance of the ministry of the Association. Section 201 of the Copyright Act specifies that *the employer . . . is considered the author of a work made for hire, and owns all the rights comprised in the copyright unless the employer and the employee have expressly agreed otherwise in a written instrument signed by them.* Therefore, in the absence of such an executed instrument, all works prepared by an employee in the scope of his or her employment are owned by the Association. Employees engaged in such creative work who believe it should fall outside the "work for hire" principle should seek any clarification or enter into a written agreement with the Association affirming any exception or otherwise negotiated agreement.

**6.7.17.**     Life-threatening, Infectious and Communicable Diseases - We recognize that employees with a potentially life-threatening and/or infectious illness may wish to continue to engage in as many of their normal pursuits as their condition allows, including their employment. As long as these employees are able to meet acceptable

performance standards and medical evidence indicates that their conditions are not a threat to them or others, the Associational Missionary should be sensitive to the employee's condition and ensure that they are treated consistently with other employees. Reasonable precautions should be taken to ensure that an employee's medical condition does not present a health and/or safety threat to other employees. Employees with highly communicable diseases that do threaten others with infection in the normal course of contact in the normal course of the employee's activities should notify the Associational Missionary and either take sick days, or where it is possible, work under some accommodation that minimizes the risk of infecting others. The Association will seek to work with the preferences of the employee but retains the right to make decisions that preserve the health and safety of others.

## **6.8. COMPUTER AND OFFICE EQUIPMENT POLICY**

The Association makes computers and office equipment available to certain of its employees and others for the furtherance of its ministry. The Association wants its equipment to be used in a way that is not inconsistent with the ministry of the Association and that will not create a risk of legal liability to the Association or the users. Therefore, the Association has created this policy regarding Association computers and office equipment and it requires compliance with it by each user.

All users, employees or non-employees, are required to read this policy carefully and to sign the form attached to the policy at the time of their employment by the Association (for employees) or, when they first use the computer equipment (for other users). The signature acknowledges that they have read and understand the policy and will comply with it. The policy may be revised by the Association at any time and upon each user's receipt of the revisions or the policy as revised; he or she assumes the responsibility to carefully note the revisions and to comply with the policy as revised.

**6.8.1. Ownership and Access** - The information created on, stored in, sent from, or received by the computer equipment owned or used in the Association's ministry belongs to the Association and the Association reserves the right to review, audit, intercept, access, monitor, sample, and disclose all such information. The Association intends to exercise that right when it considers it useful to further its ministry or for other Association purposes. Any information it obtains may be disclosed to any person, either within or outside of the Association without the permission of the employee. Thus, the confidentiality of any information should not be expected or assumed. Even when information is deleted, it is still possible to retrieve and read it. Further, the use of passwords for security does not guarantee confidentiality. No user shall create or use any password that has not been approved by the Associational Missionary or delegated supervisor and any users who give anyone their passwords or permit any person to use the computer equipment assigned to them are responsible for that person's use of the computer equipment.



**6.8.2.**        Data Back-up - All data must be backed up on the Disaster Recovery site. All Association computer data and information belongs to the Association and should not be copied or given to any person or loaded onto any other computer.

**6.8.3.**        Confidentiality - Notwithstanding the Association's right to retrieve and use all information, all information should be treated as confidential by all users and accessed only by individuals authorized to do so. Users are not authorized to retrieve or read any information stored by another user without prior approval by that user or the Association. Users should not use a password, access a file, or retrieve any stored information, unless authorized to do so. Users should not attempt to gain access to another user's computer files without the latter's permission.

**6.8.4.**        Personal Use - All computer and office equipment provided by the Association (whether in office or home use) exists for the sole purpose of helping the Association to better accomplish its ministry objectives and is to be used for that purpose. The Association is aware that there are times when users would like to use computer equipment for personal purposes and, provided that such use is minimal and in compliance with all other provisions of this policy, such personal use will be permitted. Like personal use of the Association telephones, however, use of office equipment for personal purposes must be minimal and, except in unusual circumstances, should be during breaks, after hours, or otherwise on the user's own time and at no cost to the Association. Users must be aware that the authorization of minimal personal use of Association computer equipment does not change the Association's right to access, review, intercept, audit, monitor, sample and disclose all information created, sent or received on, or stored in, all computer equipment, as provided above, and does not give rise to any expectation of privacy. The personal use of office equipment that expends budget resources such as paper, toner, DVDs, CDs, etc. is prohibited. Such equipment includes, but is not limited to printers, photocopiers, etc.

**6.8.5.**        Prohibitions - The computer equipment available to users is to be used for the purpose of enhancing the ministry of the Association and should not be used in any way which would detract from that ministry or create the risk of any legal liability to the user or the Association. Specifically, computer equipment may NOT be used to create, store, transmit, or otherwise communicate or access:

**6.8.5.1.**       Live streaming sites (internet sites which broadcast real time radio, music, and/or television media) dramatically reduce the bandwidth and could potentially crash the office network. Therefore, live streaming is prohibited.

**6.8.5.2.**       Pornography or images, text or other information that contains pornographic or other sexually explicit materials (which terms, because of the nature of the Association and its ministry, will be broadly construed), which prohibition shall

include, but shall not be limited to, the creation, transmission, receipt, retrieval, viewing, or storage, of e-mail containing such materials, and accessing, retrieving, downloading, uploading, copying or viewing of such text, images or other information from the internet, World Wide Web, or any on-line service;

**6.8.5.3.** Information that creates an atmosphere that is sexually or racially abusive;

**6.8.5.4.** Information that is libelous, defamatory or abusive;

**6.8.5.5.** Any message or other information that would violate any applicable federal or state laws, Association rules or regulations, or any Association policy; any message or other information that is unlawful or for an unlawful purpose;

**6.8.5.6.** Any copyrighted materials or other information, or any trade secrets or other proprietary information or similar materials, in violation of law;

**6.8.5.7.** Any e-mail or other information which the user knows or should know contains, or is likely to contain, a computer virus (e.g., a self-executing program) which corrupts the integrity of data or causes the loss of information to the recipient;

**6.8.5.8.** By definition, “inappropriate site” does not merely include pornographic, sexually explicit, and racial/hate sites, etc. They could also include sites deemed legitimate/appropriate but used by the staff person inappropriately (i.e. personal shopping continually done on Association time).

**6.8.5.9.** Any message or other information which constitutes or is used for the purpose of spreading chain mail or other frivolous communications.

In general, users should be aware that, despite the simplicity of creating and communicating information by e-mail, e-mail is no less significant than letters, memoranda and other communications and that they should use the same care in creating and sending e-mail communications that they use in creating and sending such other communications on behalf of the Association.

**6.8.6.** Personal Software - The use of personal software on Associational computer equipment is permitted only with the written approval of the Associational Missionary and the Tar River Baptist Association Office and Technology Committee. Loading personal software is the number one means of introducing viruses into a computer network. Valid software licenses are required for all software loaded onto the Association-computer network.

**6.8.7.**        Home Computer Use - Computer software purchased by the Association is owned by the Association and cannot be copied or installed on employees or volunteer's personal home computers. Associational documents, spreadsheets, or data cannot be loaded on any other computer not owned by the Association without prior approval of the Associational Missionary and the Tar River Baptist Association Office and Technology Committee. However, all data must be backed up on the Disaster Recovery site.

**6.8.8.**        Violations - Each user who violates this policy or uses Associational office equipment for improper purposes shall be subject to the limitation or termination of his or her right to use the computer equipment. Any employee who violates this policy or uses computer equipment for improper purposes shall be subject to discipline, up to and including discharge. Members of the Association who violate the policy may also be subject to other Association discipline. Any user who discovers a violation of this policy is required to notify the Associational Missionary or other designated representative.

**6.8.9.**        Computer-Use Policy Agreement - (See signature page at end of document).

## **6.9.        EMPLOYEE REVIEW**

Corrective Counsel and Discipline - We want to commend you when your performance is outstanding. You will also be counseled if your job performance is below acceptable standards. If improvement is not shown immediately, you may be disciplined up to and including involuntary termination. The basic principle underlying any disciplinary action is that it be corrective in intent. The system is not formal and the Association, in its sole discretion, may utilize whatever form of discipline is deemed appropriate under the circumstances. The Association's policy of discipline in no way limits or alters the at-will- employment relationship.

## **6.10.       AMENDMENTS**

Amendments to these policies are to be recommended by the Personnel Committee to the Executive Board for their approval. No amendment may be made without a 30 day written notice to the Executive Board.

### Acknowledgment of Receipt

I have received my copy of the *Tar River Baptist Association Personnel Policy and Procedures Manual*. I understand and agree that it is my responsibility to read and familiarize myself with the policies and procedures contained in the manual. I understand that except for the employment at-will status, any and all policies or practices can be changed at any time by the Association. Tar River Baptist Association reserves the right to change my hours, wages and working conditions at any time. I understand and agree that, other than the Associational Missionary, no supervisor or representative of Tar River Baptist Association has authority to enter into any agreement, expressed or implied, for employment for any specific period of time or to make any agreement for employment other than at-will. I understand and agree to the policy and procedures contained in this manual.

Employee Name (print)

Signature \_\_\_\_\_ Date \_\_\_\_\_

### Acknowledgement of Employment-at-Will

I understand that I am free to resign at any time with or without cause and with or without prior notice. Tar River Baptist Association reserves the right to terminate my employment at any time, with or without cause and without prior notice. Nothing in this manual constitutes an agreement or contract of any kind. I understand that no supervisor or representative of Tar River Baptist Association is authorized to make any assurances inconsistent with the provisions of this paragraph, and that no implied, oral or written agreements contrary to the foregoing express language are valid unless they are in writing and approved by a resolution of the Association or the body to whom in its bylaws it has designated such authority.

Signature \_\_\_\_\_ Date \_\_\_\_\_

### Computer and Office Equipment - Use Policy Agreement

Before signing, please read carefully the Computer and Office Equipment Policy of the *Tar River Baptist Association Personnel Policy and Procedures Manual*. Your signature will identify you have read that policy, understand and agree to be bound by it.

I have read, understand, and agree to be bound by and comply with, the Association policy regarding the use of computer and office equipment as set forth in the *Tar River Baptist Association Personnel Policy and Procedures Manual*.

Signature \_\_\_\_\_ Date \_\_\_\_\_