

# 9. Fiduciary and Legal Responsibilities

The Board has fiduciary and legal responsibility to oversee the church (including care for people and property), ensuring that the church operates in compliance with applicable laws, regulations and accounting procedures. Board members act for the good of the organization rather than for the benefit of themselves.

Board members should make sure they understand the reports provided, and that the reports indicate the Senior Minister is carrying out these responsibilities in a professional and prudent manner and in ways consistent with the Church's mission, values, and vision, bylaws, and the Board policies.

- [Fiduciary Responsibilities](#)
- [Legal Responsibilities](#)
- [Misconduct](#)

# Fiduciary Responsibilities

The Board delegates financial management to the Senior Minister in Board Policy 2.4 Care for Material Resources, and provides financial oversight as part of the Board's monitoring responsibilities.

Throughout the Board year, the Senior Minister provides quarterly financial reports, culminating in an annual report with end-of-year financials.

In October of each year, the Senior Minister presents a draft budget to the Board for affirmation. This budget is then shared with the Congregation for questions and input, before being presented for a vote of approval at the December congregational meeting.

Board Policy 2.4 addresses financial and HR internal and external reviews. Each year, the Senior Minister is responsible for initiating a review of the financial records and processes, and HR policies, practices, and procedures to ensure we are protecting the health of the organization. At least once every 3 years this review is done by external qualified professionals. The Senior Minister provides the Board with the review reports.

The Board is responsible for initiating any capital campaign, after which the campaign itself will be run by the staff as determined by the Senior Minister. Capital campaigns are used for building projects, paying down debt, purchasing land, or expensive equipment purchases such as solar panels or audio equipment.

Some fiduciary responsibility is reserved for the Congregation: calling and dismissing called ministers, amending the Bylaws and approving the annual budget, decisions regarding church property, and dissolution of the church.

# Legal Responsibilities

The Church has an attorney who can be engaged, through the Board President and Senior Minister, to assist with any legal concerns that arise as part of the fiduciary responsibilities or Duty of Care of the Board. Duty of Care means the Board needs to follow a standard of reasonable care while preventing acts that could foreseeably harm others.

# Misconduct

We believe it is important to speak openly about misconduct. Board members should review the [misconduct archives](#) to understand our history with misconduct.

Watch [this video](#) (15:24) about why we speak openly about misconduct.