

The Clerk's Report

2024 GLGP Spring Mtg ~ Indianapolis, IN
Feb 29 — Mar 2, 2024 @ Second RPC

Dear Fathers and Brethren,

It has been a pleasure serving as your clerk over the last nine years and counting! If you re-elect me for the upcoming year, it will be my tenth and final term as clerk. If I could, I would continue in this capacity for a good while longer. However, wisdom requires me to make room for exciting new challenges and fresh opportunities for ministry in my local congregation and in my family, here in Southfield. Now would be an optimal time for the Nominating Committee to identify a replacement. That way, I can begin training him *this* year, since I will be moving on to other things next year. If we fail to take action now, we will be placing an undue burden on the new clerk, as well as on our Assistant Clerk, Mr. Eshelman. So let's act now to ensure a smooth transition.

Corporate Intercessory Prayer. Congregational prayer assignments are noted in the proposed agenda. Wherever possible, I tried to assign delegates to the congregation whose minutes they recently reviewed. Please look for your name in the proposed agenda so that you are prepared to lead in prayer at the appointed time. If you are unable to do so, please inform your alternate that they will need to fill in for you.

Annual Congregational Financial Audits. Last year, you tasked the clerks with researching the denominational requirements for completing annual congregational financial audits.¹ Having spoken with RPCNA Stated Clerk, Elder Jim McFarland, it seems apparent that we need to start documenting our compliance with these requirements.² Therefore, I have proposed that we instruct our local sessions, starting next spring, to attach a signed financial audit form³ to their annual congregational financial report.

Minutes Review. The review of digital session/TGB minutes is nearly complete.⁴ As of 2/15/24, all minutes have been reviewed and found to be in lawful order except for Marion and Sparta.⁵ ***Session clerks must still bring their minute books to the spring meeting to be stamped by the Assistant Clerk.***

Complaint Verdict. When Synod sustains a complaint against our Presbytery, it is important for us to notify the court, so that Synod's ruling may serve to inform our future deliberations, and so that it may prompt any additional actions, as needed. With that in mind, the 2023 Synod sustained Complaint 23-06 (GLG 23-14), ruling as follows:

“That the Great Lakes-Gulf Presbytery erred in responding to the IRPC session's restoration of Mr. Olivetti to communion with a bare rebuke, unaccompanied by adequate pastoral and/or judicial action, thereby failing to uphold at least four of the five purposes of church discipline, as set forth in the RPCNA *Book of Discipline*; namely, (1) To reclaim a sinning member, (2) To deter others from similar offenses, (3) To maintain the honor of Christ and the purity and peace of His Church; and (4) To avoid the wrath of God coming upon the Church.”

Communications. Please note the following communications and subsequent recommendations.

1. 23-34: Complaint to GLGP — Odom v. WRPC (Clerk's Rec. #7)
2. 23-35: Petition to GLGP from R. Fearing requesting a Sparta Visitation Committee (Granted by AIC)

¹ Here is a link to our previous findings: <https://drive.proton.me/urls/KE05JRZ3B8#hPcF94wDX4Xe>

² JM: “Thanks for asking Adam. You are correct, this process should still be in place for congregations and presbyteries. Unfortunately, the feedback I have received is that many are not practicing this. Often, our volunteer treasurers and others in the congregation are doing so much already. The Trustees of Synod produced the review guidelines in order to be a help to the presbyteries, but the authority to require this of each congregation rests with the presbyteries. Improvement would require each presbytery to follow up regularly with their congregations. The Trustees of Synod have more recently sent out a PDF package of ‘Treasurer Guidelines’ which includes the financial review guidelines, along with other helpful information. We will be sending this out again this year, after some improvements are made.”

³ For example: <https://drive.proton.me/urls/B74D5W2DJW#waOHRnJQFIr>

⁴ MODERATOR'S REVIEW APPOINTMENTS: Atlanta: Murray, Shipp. Belle Center: McCollum, Doerr. Bloomington: Dage, Samul. Columbus: J. Smith, VanSickle. Elkhart: Eshelman, Porter. Hetherton: S. Rhoda, Kim. Lafayette: Mann, Pockras. Marion: D. Hanson, A. Woodson (J. Jones). Orlando: Holdeman, Hoover. Second: F. Smith, McKissick. Selma: Reid, D. Schisler. Southfield: J. Sturm, Cerbus. Southside: Niess, Lodge. SWORP: J. Hart, Oðom Kuehner. Sparta: Wise, Fisher. Sycamore: Fearing, J. Hanson. Terre Haute: Work, Bibby. Westminster: Foltz, Mauser.

⁵ The delay in reviewing the Marion minutes is my fault for not copying the clerk of session on my request. The Sparta minutes remain outstanding.

3. 23-36: Appeal to Synod — Manring v. GLGP re: Complaint 23-26 (Transmitted by AIC)
4. 23-37: Appeal to Synod — Manring v. GLGP re: Appeal 23-27 (Transmitted by AIC)
5. 23-38: Communication from WRPC Session re: Complaint 23-34 (Informational)
6. 24-1: Orlando Petition to Synod re: RP Home, seeking endorsement (Clerk's Rec. #8)
7. 24-2: PCP to GLGP: Credentials for Rev. Namsik Yang (Clerk's Rec. #9)
8. 24-3: Bloomington Paper to Synod, not seeking endorsement (Clerk's Rec. #10)
9. 24-4: Update from Mr. Pockras to GLGP re: his hospital chaplaincy ministry (Clerk's Rec. #11)
10. 24-5: Communication from Mr. Rhoda, received beyond the two-week deadline (Clerk's Rec. #12)
11. 24-6: Sycamore Petition to Synod re: BOD revision, received beyond the two-week deadline (Clerk's Rec. #13)

RECOMMENDATIONS

1. That Presbytery appoint the following parliamentarians for this meeting: J. Hughes,⁶ S. Shipp, B. Dage (alt), P. Pockras (alt), J. Odom (alt), W. Mann (alt), S. Anderson (alt).
2. That Presbytery instruct the nominating committee to (A) Determine the congregations to be visited this year, (B) Recommend a new Inter-Church Liaison, and (C) Recommend a prospective clerk to begin preparing to replace Mr. Kuehner in the Spring of 2025.⁷
3. That Presbytery instruct the AIC to determine and publicize the time and place for the fall meeting by 7/31/23.⁸
4. That Presbytery approve the following committee reports as submitted, without hearing oral reports: (A) Geneva College Board of Corporators, (B) Fearing Chaplaincy, (C) Inter-Church Liaison, and (D) Manring Appeal Verdict Rationale Comte.
5. That Presbytery instruct sessions to oversee an annual audit of congregational finances, employing either a professional accountant or a congregational committee, and to attach the signed audit form to its financial report to presbytery each spring, in keeping with denominational requirements.
6. That Presbytery instruct the moderator to announce the following committee appointments by the start of Business Session #2 at the latest: Nominating (3), Resolution of Thanks (2), Time and Place (2).
7. That Presbytery hear Mr. Odom's Complaint (GLG 23-34) as specified in the proposed agenda, and receive the WRPC Session's response (GLG 23-38) for informational purposes.
8. That Presbytery take up the Orlando Session's Petition (GLG 24-1), with a view to voting on the question of endorsement, as specified in the proposed agenda.
9. That Presbytery receive Rev. Namsik Yang's ministerial credentials from the Pacific Coast Presbytery (RPCNA) at his request.⁹
10. That Presbytery transmit the Bloomington Session's Paper (GLG 24-3) to Synod, at their request, without reference to endorsement.
11. That Presbytery receive Mr. Pockras' chaplaincy ministry update (GLG 24-4).
12. That Presbytery entertain a motion from the floor regarding whether or not to take up GLG 24-5, Mr. Rhoda's communication, which was received beyond the two-week deadline (two-thirds majority required).¹⁰
13. That Presbytery entertain a motion from the floor regarding whether or not to take up GLG 24-6, the Sycamore petition to Synod, which was received beyond the two-week deadline (two-thirds majority required).
14. That Presbytery adopt the proposed agenda for this meeting.
15. That Presbytery grant all RPCNA elders present the privilege of the floor during the remainder of this meeting.

Respectfully Submitted,
Adam Kuehner, Clerk

⁶ Prior to the election of the new moderator, the first alternate (B. Dage) would serve as one of the parliamentarians.

⁷ Letter "C" becomes moot if someone other than Mr. Kuehner is elected clerk at this meeting.

⁸ This year (2024) is the final year of our three year agreement (2022-2024) to hold an annual fall meeting. If there is no need for a fall meeting this year, the AIC has the authority to cancel it. Since the moderator has authority to call a meeting, it is generally wise for the AIC to consult him as well.

⁹ Rev. Yang is a minister in good standing within the Pacific Coast Presbytery (RPCNA) who lives with his family in Grand Rapids, Michigan and worships in a local OPC congregation. The Yangs reside in Grand Rapids due to their son Minsol's rare medical condition. In order to have their youngest child baptized, without relinquishing Rev. Yang's RPCNA ministerial credentials, the entire family was transferred to the Southfield congregation from LARPC, with the understanding that their OPC congregation will continue providing local shepherding care. The baptism is scheduled for 2/25/24 in Southfield. The PCP has sent Rev. Yang's ministerial credentials, at his request, to be received by the GLGP.

¹⁰ For efficiency's sake, perhaps this recommendation (if seconded) could be granted by common consent, and the moderator could ask for a motion.

The 1989 Minutes of Synod on pages 37 and 38 stated, "In 1963 (Minutes of Synod, p. 36), an action was taken wherein congregations were to have their financial records audited. It appears not all congregations are doing this, and we know of situations where an audit would have been helpful. Therefore, we are making a recommendation that congregational audit reports be reviewed by presbyteries and included in their annual report to Synod."

And those same 1989 minutes on page 39 stated the following recommendation that passed, "We recommend that Synod require each presbytery, in its annual report to Synod, in their review of congregational records, to include a review of the congregational treasurer's reports and congregational audit reports. The treasurer's reports should detail all income, expenses, assets and liabilities of the congregation. The audit report of each congregation, while it does not need to be prepared by a C.F.A., should reflect that a committee has reviewed the reconciled bank statements, verified all assets and substantiated all disbursements."

The 1963 Minutes of Synod (referred to in the 1989 minutes) on page 18 had stated, "That an audit be made annually in each congregation of all accounts by a Certified Public Accountant, but in a situation where the hiring of a C.P.A. is not, that an auditing committee be appointed annually."

Then in 2000, James McFarland, Synod's Treasurer sent a reminder to all Presbytery Treasurers and Clerks along with a suggested form. Each congregation is to submit annually to Presbytery its regular report along with a Treasurer's report and the audit form. James McFarland's letter and the audit form are attached.



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JAMES K. MCFARLAND
Treasurer

June 26, 2000

To: Congregational and Presbytery Treasurers and Clerks
From: James K. McFarland

In 1989 Synod adopted a procedure requiring each presbytery, in its annual report to Synod, to include a review of the congregational treasurer's reports and congregational audit reports (See item 8, page 39, 1989 Minutes of Synod). In order to have a uniform procedure, the Trustees of Synod issued guidelines for review committees to follow in the examination of financial records and reports.

The Trustees have revised the suggested internal review guidelines to encourage full participation in this important procedure. A form is included with these guidelines that is to be completed by the review committee and forwarded to the Clerk of Presbytery. Presbyteries are also reminded that a review of the records and reports of the presbytery treasurers should be completed.

These guidelines are being sent out at this time as a reminder to complete all reviews that are not yet completed for the 1999 financial records. This may also assist you in preparing for the examination of fiscal year 2000 financial records to be done in January. We will be sending another copy of the guidelines at that time.

Please contact me if you have any questions concerning these procedures.

Thank you,

James K. McFarland

**REFORMED PRESBYTERIAN CHURCH
SUGGESTED INTERNAL REVIEW GUIDELINES
FOR CONGREGATIONS AND MISSION CHURCHES
AS REQUIRED BY SYNOD**

Purpose: The purpose of an internal review is to ascertain the reliability and accuracy of financial statements prepared and records maintained by the congregational treasurer. It is also intended to provide constructive suggestions toward improvement of procedures, record keeping and reporting.

Who should perform the review: The congregation should appoint a review committee, preferably comprised of 2 to 3 independent people. These people should preferably be unrelated to the treasurer.

Frequency: A review should be performed annually and a copy of the committee report should be sent to the presbytery clerk.

Procedures:

1. All financial records for the year should be gathered. This should include bank statements, cancelled checks, deposit slips, paid bills and treasurer's books.
2. Two months picked at random in the cash receipts and cash disbursements journals should be footed and cross-footed (added down and across). A few of these totals should then be traced into the general ledger (if one is maintained).
3. Trace the ending bank balance of two different months to the appropriate bank reconciliation. The bank reconciliation should be footed and agree to the books.
4. Select two checks from each month and trace to the source document (i.e. invoice, employment agreement, congregational minutes, deacon board minutes, etc.). Check the amount of the check to the source document and review for proper endorsement.
5. Trace the amounts on the year-end financial statements to the general ledger or other workpapers summarizing the monthly activity.
6. Determine that the cash balance at the beginning of the year plus receipts minus disbursements equals the ending reconciled cash balance.

7. Verify the existence of assets other than cash in checking (i.e. stock certificates, savings accounts, brokerage accounts, etc.). Review the earnings from investments to the amount of the assets for reasonableness.
8. Trace balances of notes payables and other liabilities to supporting documents.
9. Compare the income and expenses of the current year to those of the prior year for any significant fluctuations.
10. Review procedures for counting and handling of funds. This should be done by someone other than the treasurer.

We have examined the financial records of the _____ Congregation and have found the following:

- _____ 1. No problems or questions were noted.
- _____ 2. The following error(s) or problem(s) were found and were resolved as follows:

Finding

Resolution

Congregation _____ Date _____

Review Committee Members:

Please send two copies of this report to your Clerk of Session to be submitted to your presbytery clerk along with your congregational reports.