CHECKLIST FOR BUSINESS CONTINUITY

Introduction

Business continuity and succession planning may seem overwhelming. You have too little time to get done the business staring you in the face, much less giving thought on how to help your successor(s) do your job and run your office. But the process of planning for both also has value in helping you make sure you are operating your office in an efficient and effective manner and so that you can locate documents and records you need to do your job well.

This checklist is intended to help you think about issues and offer simple solutions. You need not "attack" them all at once. Pick a topic and make that the topic of the week or of the month. In January I am going to locate all of the contracts with employees, independent contractors, vendors, and others and place them in labeled files. February will be personnel files month, including locating and locking up medical records. And so forth.

Most church, presbytery, and synod offices are small, with only a few employees. Perhaps only one. Some thoughts as you consider how to organize or reorganize your office.

1. As you are organizing and discussing job duties, make a list for each staff person of individual responsibilities (see attached table A). Put those duties into their job descriptions and hold them accountable.
2. Never have anyone on your team who is indispensable or, put another way, make sure yu cross train on duties and responsibilities. Do not allow just one person to know your paper or electronic storage systems or physical or electronic processes or protocols.
3. Similarly, do not allow one person to keep vital information or processes in their head. Ask folks to write it down.
4. Use electronic and paper calendars more effectively (and regularly) to stay organized. Not just in the short term, but for the long term. When you identify annual work that needs to be done, make the project a recurring event on your calendar. Example: preparing for audits. When do you start collecting financial information to share with your CPA? When do you meet with the CPA? Once you identify such dates, make them recurring events, and calendar them so you do not have to think about it.
5. As you are organizing (and afterwards), hold regular staff meetings. Invite everyone to share. Never assume people in the office know what is going on, share what work and projects that are in process.
6. As you are organizing, think about systems to organize. For example, when the mail arrives, one person should be responsible for opening it, date stamping it, and passing it out to the rest of the staff.
7. Is someone adept at flow charts? They can help you come to grips with processes and systems.
8. If your staff is small (or non-existent), consider asking volunteers to help.
    a. Think about who you trust and who can help you to locate, identify, and organize key records. They do not need to do much at first. Just put masking tape on the front of file cabinet drawers labeled "insurance" or "contracts." Or do quick inventories of boxes and type up a list of contents by type of documents and year.
    b. Are there former employees you can hire as independent contractors to locate and organize?
    c. Are there folks on your session or council you trust, particularly committee chairs? Perhaps ask the Finance Committee Chair to help with financial and banking records. Maybe the Personnel Chair could help with personnel and benefits files. Get help if you need it.
9. While you are organizing have a "look here first" or "it's on fire" file (copies of lawsuits, bank account information, names of vendors, computer passwords, etc.). In that file include all active matters so that if you are unavailable someone can look in that file and immediately be able to address critical business.

Coverage of Work in Small Offices

If your office has a small staff, consider forming partnerships with other local PCUSA councils so that if employees take medical or other leaves, the partner organization can provide support. Offer a reciprocal arrangement.

General/How to Find Records

If you are looking for missing records or are new to your position and struggling to get your arms around cabinets and boxes of files, consider simple ways to track down and get control of documents.

1. Contact all former employees, office staff, Stated Clerks, volunteers, and anyone who might have records or know where records are located.
    a. Sometimes folks take papers home and never return them. Ask if anyone has records to return and if they could please organize and label them.
    b. Sometimes folks have duplicate papers (ex. minutes) stored at home.
    c. Ask folks how records were stored in the past (paper, electronic) and where.
    d. Ask of there is or was a room where records are/were stored and who has a key.
    e. Get access to all cabinets, boxes, electronic records, and protect them until you or others have time to review them.
2. When someone leaves a council, committee, position, <u>have an exit interview</u>. Ask them if they have any records at home, paper or electronic, that might be needed. Make sure they check and transfer them back to you.
3. The Department of History has a staff which is very experienced in records-keeping. If you are looking for advice on processes and systems, contact the DOH for help.
4. In addition, if you are concerned about the safety and security of records or do not have adequate storage systems or space or fireproof cabinets, consider sending your records to the Department of History. They can store them and limit access to specific people form your council (ex. Clerk of Session or Stated Clerk).

Transition/Process Issues Within the PCUSA

Remember that when there is a transition at the synod or presbytery level, the new leadership has paperwork to do. The presbytery or synod Stated Clerk fills out a Mid Council Change Form, located inside the Portal. That lets the Office of the General Assembly know who to contact and interact with going forward.

Categories of Records

Below are various categories of records and papers that all or many councils should accumulate over time. The list provides suggestions on what to accumulate and how to store and protect key records.

1. Bank Accounts
    - Identify all banks where your council’s accounts are held.
    - Identify all types of accounts held at the bank(s) (checking, savings, etc.).
    - Create a binder or file of account information and keep it locked in a safe or secured in a locked location. Types of information to include:
        - Names and locations of banks
        - Bank account numbers

- Type of account (savings, checking)
- Passwords/log-in information
- Signatories/those authorized to access each account

- Keep records up to date in a secure location.
- Work with your finance committee to reconcile monthly account statements and to conduct regular audits to track money coming in and going out of all accounts.

NOTE: make sure at the time of a change in leadership or session membership that the people who you want and need to be signatories on accounts go to the bank and take care of changing the identity of those who are entitled to work with the bank and to sign on checks and accounts. Make it a "formal ceremony," make an appointment, maybe go out to lunch.

2. Investment Accounts

- Identify all entities where accounts are held.
- Create a binder or file of account information and keep it locked in a safe or secured in a locked location. Types of information to include:
  - Investment entities and locations
  - Account numbers
  - Type of account (savings, checking)
  - Passwords/log-in information
  - Signatories/those authorized to access accounts

NOTE: make sure at the time of a change in leadership or session membership that the people who you want and need to be signatories on accounts go to the bank and take care of changing the identity of those who are entitled to work with the bank and sign on checks and accounts.

3. Gifts

- Make sure you have a system to track gifts and their restrictions. Ex. you may be provided copies of wills or trusts or letters describing a gift and its limitations. It is important to follow restrictions, such as, the church/presbytery/synod may not spend the principal, but it may spend any interest on the principal.
- Work with your finance committee to track and store information on all gifts and restrictions. Notify your CPA of restrictions.
- Have a system to store donative documents, even if it is electronic so you scan them in. You may need the documents in future to confirm purpose of the gift. If the purpose becomes one for which you cannot use the money, you may need to file a *cy pres* action to ask a court to allow you to use the money in other ways.

4. Corporate Documents

- Keep a separate file for your corporate records:
  - Articles of incorporation
  - Bylaws
  - Minutes of meetings
  - Policies and procedures
  - Records showing authorized signer(s) for corporate documents, contracts, etc.

- Consider locking such important documents in fireproof cabinets or the bank lockbox.
- Do not forget annual filings for corporate status. Put a reminder on the Clerk's calendar annually to check your corporate status. When paperwork from the state regarding applying to reup your corporation is mailed to your office attend to it promptly.
- You need to have a corporation and corporate status to hold bank accounts, title to property, to transfer/sell property, and so forth.
- Make sure your corporate name matches what is on file with the state, your bank, and the IRS. Also, if you have loans or are seeking loans, make sure you use the correct corporate name.

5. Releases
   - Do you have folks sign releases for events and trips (ex. hayride, mission trips).
   - If so, the releases should be maintained in a cabinet for at least 5 or more years.
   - If a lawsuit is filed, you may need the release to defend your corporation/church/council.
   - Keep releases for minors even longer since they can typically sue after they reach the age of majority plus one year.

6. Contracts
   - Maintain files on all existing and active contracts, including:
     - Employee contracts
     - Third party independent contractors (ex. snow removal)
     - Vendor contracts
     - Equipment contracts
   - If possible, scan in contracts in case one is lost.
   - Keep a table of all contracts, including date it started and renewal dates.
   - Remember to calendar all renewal dates on the calendars of several office employees PLUS the date you must renew. For example, some contracts say that you must give notice of renewal 30 or 60 days before expiration OR they say if you do not give notice of non-renewal the contract will automatically be renewed. It should be one person's primary responsibility to review and renew (or give notice of non-renewal) contracts.

7. Invoices/Accounts Payable
   - Create a system to receive and process invoices. Include approvals of charges by appropriate leaders or officers (ex. real estate paperwork must be reviewed and signed off by the Chair of Property Committee; finance paperwork must be reviewed and signed off by the Chair of Finance Committee. When they leave office move the authority to their successors).
   - Document the payment and rectification process.
   - Create on your computer a place where you can scan in invoices and show they were paid.
   - Key invoices to focus on during business continuity:
     - Utilities
     - Internet/Wi-fi
     - Taxes
     - Rent

  - Supplies
  - Any payments to local, state or federal governments
  - Loan repayments
  - Independent and third-party contractors (ex. snow removal, mowing/landscaping)

8. Audits/Tax Records
   - Keep your tax records for at least five (5) years stored in secure files.
   - If you have trouble finding tax records, identify your CPA and ask the CPA for your past records.
   - Keep audit records as well, wherever you store your tax records.
   - It is of value to review your audits, especially if you are new to your role. Audits will highlight deficiencies in controls and processes that need to be addressed.

9. Personnel Files
   - Maintain files on all employees. Keep personnel files at least 5-7 years after an employees leaves or retires.
   - Individual files for each employee should include:
     - Applications and background check information
     - Terms of call
     - Benefits information
     - Requests for leaves of absence
     - Performance reviews
     - Disciplinary records
     - Medical information (separate locked file)

10. Real Estate Files
    - Keep deeds and mortgages in files. Keep any and all records related to the real estate owned by the council (including liens, easements).
    - Keep all loan documents in files and locked. Make sure when a loan is paid off you file something with the clerk's office and lender to be able to clear the loan off your books
    - If you have work done on your property and buildings, keep the records and any warranties related to the work.
    - Do not forget unusual items related to real estate such as contracts for communications companies to put a cell phone tower in the steeple or elsewhere on the property. They tend to be for decades, not years.
    - Presbyteries should keep track of churches within their jurisdiction that discontinue worship and operation and collect all real estate records related to that congregation.
    - Consider locking such important documents in fireproof cabinets or the bank lockbox.

11. Insurance Policies
    - NEVER get rid of any insurance policies. Suit can be filed years after events have occurred. Particularly in sexual misconduct cases. Segregate them by type of insurance (ex. general liability, cyberliability)

- Locate all insurance policies, put them in files by year, and lock them up, preferably in fireproof cabinets or the bank lockbox.

12. Lawsuits

- What happens when you receive a summons and/or complaint in a lawsuit?
- Who is responsible to determine what steps to take?
    - Have an office date stamp to stamp complaints as soon as they are received.
    - Notify your insurer(s) to determine if you have insurance coverage for claims. If the claim is prior to your existing policies locate old policies and identify and contact the insurer.
    - Determine how quickly you must file and answer to the complaint, put it in your calendar. If you miss the deadline to respond it will result in a default judgment against your council's corporation.
    - How do you identify an attorney to represent you?
        - Does your council have an attorney?
        - Is there an attorney on your council who can help retain an attorney?
        - If your insurance company will give coverage, it will identify an attorney
    - Have someone assigned to follow the case and work with the attorney.
    - If possible, have someone as backup to the main person, who gets copied on updates from attorneys and can step in if needed.

13. Reports of Misconduct/PJC Records

- If you receive/received reports of misconduct by anyone (members, elders, ministers, volunteers, employees) they should be maintained in confidential, locked files. This includes investigations and PJC paperwork.
- For employees the reports should be kept in personnel files. Including investigation records and disciplinary records.
- Reports of misconduct should be promptly addressed and appropriately resolved.
- All records should be maintained in case: (1) "it" happens again so you can see there is a pattern; and (2) in case there is a claim brought under the *Book of Order* or in a civil court.

13. Minutes

- Maintain multiple copies of minutes:
    - An official set signed by the Clerk and other appropriate leaders
    - An unofficial set kept in a separate location
    - An electronic set (scan in old minutes) stored so in the event of fire or flood you have a set to access if all other minutes are destroyed
    - Consider having the Department of History digitize your minutes. Ask for a searchable pdf.
- It is also of value to have a set of minutes online so folks can access them.

14. Next Session/Council Meeting

- If you are new, determine when the next session or council meeting is to be, people may have it on their calendars.
- Determine whether to keep the date or move it.

- Check on all committees and their planning.
  - Identify all committees, chairs, contact information
  - What work is being done by committees, what needs to continue
- Gather the chairs and have a “cabinet” meeting.

15. Training
    - Identify what sort of training has been done in recent history and by whom?
        - Boundary training
        - Equity and cultural proficiency/humility
    - Locate all files and information on training and who has been trained.
    - Make sure training is scheduled and continues.

16. Columbaria
    - Maintain files on your columbaria.
    - Know the identities of anyone whose remains are stored in your columbaria.
    - Keep all agreements and records on dates of installation, gifts for maintenance.

Other Business Continuity Issues

1. Website/Social Media Platforms
    - Have at least two employees eligible as administrators. If one is unavailable or leaves your organization the other can address issues.
    - Never allow just one person to control your website or social media platforms. Make sure that those who have control understand it is a business platform and should not include personal statements or beliefs of employees.
    - If you have an outside company that manages the website, introduce them to the administrators. When you have a change in staff make sure the outside company is informed.

    NOTE: make sure at the time of a change in leadership or session membership that the people who you want and need to be administrators work with your website folks (internal or external) to change the identity of the administrators.

2. Computer System/Backup
    - Where is your backup system for your computer, onsite or offsite?
    - How often is your system backed up? Daily is preferable. In that way if your system is hacked or goes down you can regain your data for all but the last 24 hours.
    - Do you have a server onsite? If so, is it secure and at least in a locked room?
    - Who/what entity maintains your backup systems?
    - Are your records in the cloud stored with a reliable company?
    - Know who is the third party storage company and let the company representatives know who is authorized to work with them.
    - Let them know who is authorized to request access to the system (ex. for investigations).

- When new leadership takes over make sure this relationship is transferred.

3. Corporate Credit Cards

   - If anyone is authorized to use a corporate credit card, keep a file to identify who they are, which company issued the card, account numbers, and other details.
   - The process of handling credit cards should include a requirement that users provide back-up paperwork to justify/support any charges.
   - When new leadership takes over make sure this credit card authority is transferred.

4. Equipment

   - Keep records of purchases of equipment and how it is deployed, including all warranty information. Who has phones, who has laptops?
   - Keep records of maintenance of equipment and any warranties.
   - For computer equipment, determine the passwords of all employees. In case one employee quits or is fired or is incapacitated, you will need the password to access their computer equipment.

5. Keys/Key Cards

   - Maintain a record of who has keys or key card access to your building(s).
   - When new leadership takes over make sure the former leader surrenders the key/key card to the new leader.
   - Consider having a "lockbox" with a number code that holds all important keys for the organization and allow several trusted people to have the number code (ex. lost keys, former employee walks off with key).

ATTACHMENT A

Table of Job Duties/Responsibilities

Area	**Specific Duties**	**Contact Information for Vendor/Partner**	**Notes**
Interaction with public			
	Answer the office phone, transfer calls or take messages		
	Greet walk-in guests and assist as needed, connect with staff		
	Open the mail, date stamp it and circulate it to staff		
Office equipment			
	Maintain files on office equipment and track expiration dates (to discuss renewal with boss) and warranties		
	Maintain equipment as explained by vendor		
	Contact maintenance and repair vendor	Copier Solutions John Doe (XXX-XXX-XXXX) John.doe@copiersolutions.com	