

Article XVII Finances

Section 1 Audit

The Treasurer and or other Senior Leadership Team appointed person shall complete an internal audit. This audit of all financial records shall be made after the close of the calendar year, prior to the end of March.

Section 2 Checks, Payments, and Withdrawals

The Senior Leadership Team of The Emmanuel Baptist Church shall adopt a Corporate Expenditures Policy detailing the procedure for properly executing checks, payments, and withdrawals.

Section 3 Salaries

All salaries shall be determined in the following manner:

- A. The Senior Leadership Team shall consider each candidate, create a compensation package and vote on the package.
- B. Only uncompensated individuals of the Senior Leadership Team shall vote on any recommended compensation package.

All salaries shall be reviewed each year during the last meeting of the calendar year.

Article XVIII Review of Church Records

Section 1 Requests Made by Congregant

To ensure the trust of the congregants and to also ensure that a public interest is being served, church records and basic financial information may be available for congregational inspection and review. At no time may information be supplied that would violate Section 4 of this Article or Article XVII. Any questions by any congregant shall be addressed to the treasurer either in writing or by scheduled appointment.

Section 2 Required Provisions of the Request

The request must state the name of the individual, the reason for the request and that the information shall in no way be made public or shared with any other congregant in a way that will jeopardize the church.

Section 3 Required Fee

This corporation may require a reasonable per page fee for any copies that are required in order to accommodate approved records requests.

Section 4 Confidentiality

In order to keep the records of the church confidential, records shall not be released to any outside agency, person or entity unless due process has been served and a certified subpoena has been personally delivered. This includes the IRS, except under the provisions of Section 7611 which shall be limited only to information deemed to be relevant to the inquiry being made. At all times, the IRS will be expected to comply with all of the provisions of Section 7611.

Section 5 Denying a Request

A. The Senior Leadership Team reserves the right to deny such a request for any of the following reasons:

- a. The request is considered by the Senior Leadership Team and deemed to be frivolous.
- b. The individual making the request has a history of being divisive.
- c. The individual does not adequately provide the required information on the request as stated in this Article.
- d. The person making a request is not a regular attendee or financial supporter of the church through giving.

Article XIX Privacy

This church shall diligently watch to keep private all records concerning policy, doctrine, counseling, and information on individuals in fellowship with this church. This church must not disclose any records that may compromise information about a congregant's attendance, status, giving and counseling records.

Article XX Property Rights

- A. All property, real or chattel, shall be taken, held, sold, transferred, or conveyed in the corporation's name.
- B. No real or chattel property of the corporation shall be sold, leased, mortgaged, or otherwise alienated without authorization of the Senior Pastor/President.
- C. The Senior Pastor/President of the corporation shall certify in such conveyances, leases, or mortgages.

Article XXI Dissolution

In the event that the corporation ceases to exist, all assets of this church shall, at the discretion of the Senior Leadership Team be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not disposed of shall be disposed of by a court of competent jurisdiction in the county in which the principal office of the church is then located, exclusively for such purposes or to such church or church, as said Court shall determine, which are organized and operated exclusively for such purposes.

Article XXII Indemnification

This church shall, to the extent legally permissible, indemnify each person who may serve or who has served at any time as an officer, director, or employee of the church against all expenses and liabilities, including, without limitation, counsel fees, judgments, fines, excise taxes, penalties and settlement payments, reasonably incurred by or imposed upon such person in connection with any threatened, pending or completed action, suit or proceeding in which he or she may become involved by reason of his or her service in such capacity; provided that no indemnification shall be provided for any such person with respect to any matter as to which he or she shall have been finally adjudicated in any proceeding not to have acted in good faith in the reasonable belief that such action was in the best interests of the corporation; and further provided that any compromise or settlement payment shall be approved by a majority vote of a quorum of directors who are not at that time parties to the proceeding.

Article XXIII Considerations

Anything that has not been discussed in these Bylaws shall be discussed and decided upon at an official Senior Leadership Team meeting.

Article XXIV Amendments

Amendments to the Bylaws may be made by a two-thirds majority vote of the Senior Leadership Team.