

	Title	Modified	Author
01.00 PREFACE			
01.00	Preface/Relationship to ICOC Policies and Procedures	01/21/2003	
02.00 ORGANIZATIONAL STRUCTURE AND DEFINITIONS			
02.01	ICOC Organizational Structure	10/29/2001	Cecil Wooten
02.02	Local Church Organizational Structure	10/03/2001	John Bringardner
02.03	Ministry Roles and Responsibilities	04/26/2000	John Bringardner
02.04	Administrative Roles And Responsibilities	04/26/2000	John Bringardner
03.00 CORPORATE GOVERNANCE			
03.01	Articles of Incorporation	10/03/2001	Abe Hernandez
03.02	Bylaws	10/03/2001	Abe Hernandez
03.03	Membership	04/26/2000	Abe Hernandez
03.03.03	Membership Form	05/21/98	John Bringardner
03.04	Corporate Meetings	04/26/2000	Abe Hernandez
03.05	Board of Directors	04/26/2000	Abe Hernandez
03.06	Officers and Employees	10/03/2001	Abe Hernandez
03.07	Conflicts of Interest	04/26/2000	Abe Hernandez
03.08	Application to Serve on Board of Directors	04/26/2000	John Bringardner
03.09	Model Form for Annual Conflicts of Interest Statement	04/26/2000	John Bringardner
03.10	Notice of Board Meetings	04/26/2000	John Bringardner
04.00 GENERAL WORKPLACE POLICIES			
04.01	Fundamental Personnel Policies	04/26/2000	John Bringardner
04.02	Employee Handbook	04/26/2000	John Bringardner
04.03	Compliance With State And Federal Laws	04/26/2000	John Bringardner
04.04	Equal Employment Opportunity	04/26/2000	John Bringardner
04.04.03	Discrimination Complaint Form	05/21/98	John Bringardner
04.05	Immigration Laws	04/26/2000	John Bringardner
04.06	IRS And Social Security Compliance	04/26/2000	John Bringardner
04.07	Americans With Disabilities (ADA)	04/26/2000	John Bringardner
04.08	Sexual Harassment	10/03/2001	John Bringardner
04.08.06	Sexual Harassment Complaint Form	05/27/98	John Bringardner
04.09	Employee Classification - Fair Labor Standards Act (FLSA)	04/26/2000	John Bringardner
04.10	Occupational Safety and Health Act (OSHA)	04/26/2000	John Bringardner
04.11	Works For Hire	04/26/2000	John Bringardner
04.11.03	Agreement For Assignment Of Inventions	05/21/98	John Bringardner
04.12	Standards of Conduct	10/03/2001	Adrienne Newsom
04.13	Confidentiality, Workplace Privacy & Electronic Mail	10/03/2001	Adrienne Newsom
05.00 EMPLOYMENT POLICIES			
05.01	Ordination and Classification of Employees	04/26/2000	John Bringardner
05.01.01.07	Certificate of Ordination	07/15/98	John Bringardner
05.02	Hiring an Employee	10/04/2001	John Bringardner
05.02.05.07	Standard Application Form	05/27/98	John Bringardner
05.02.05.08	Verification Statement	05/27/98	John Bringardner
05.02.05.09	Statement of Faith	05/21/98	John Bringardner
05.02.05.10	Personnel Change Form	05/21/98	John Bringardner
05.02.06.03	Sample Interview Form	05/21/98	John Bringardner
05.02.06.08	Record of Contact Form	07/15/98	John Bringardner

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05.02.07.01	Sample Employment Agreement	05/27/98	John Bringardner
05.03	Personnel Files	07/15/98	John Bringardner
05.03	Personnel Files	10/04/2001	John Bringardner
05.03.04.04	Request to Review Personnel File Form	05/27/98	John Bringardner
05.04	Performance, Discipline and Attendance	10/04/2001	John Bringardner
05.05	Missionary Repatriation	10/04/2001	Adrienne Newsom
05.05.04	Sample Severance Agreement	05/27/98	John Bringardner
05.05.06.02	Sample Alternative Dispute Resolution Agreement	07/15/98	John Bringardner
05.06	Terminating an Employee	09/26/2001	John Bringardner
06.00 SALARY ADMINISTRATION			
06.01	Employee Compensation Policy	09/26/2001	John Bringardner
06.02	Responsibility Adjustment	04/26/2000	John Bringardner
06.03	Parsonage Allowance Exclusion	10/10/2001	John Bringardner
06.03.06	Housing Allowance Worksheet	07/15/98	John Bringardner
06.04	Gifts/Honoraria	10/03/2001	John Bringardner
06.05	Special Adjustments	04/26/2000	John Bringardner
06.05.04.02	Employee Advance Agreement	07/15/98	John Bringardner
06.06	Work Schedule	04/26/2000	John Bringardner
06.07	Overtime Policy	04/26/2000	John Bringardner
06.07.01.01	Nonexempt Employees Overtime Agreement Form	05/21/98	John Bringardner
06.08	Personal Finances of Employees	04/26/2000	John Bringardner
06.09	Student Ministry Intern Policy	01/21/2003	
06.10	Student Ministry Intern Service Awards	01/21/2003	
06.11	Ministry Intern Trainee Policy	01/21/2003	
07.00 EMPLOYEE BENEFIT ADMINISTRATION			
07.00	Introduction to Employee Benefit Administration	10/12/2002	
07.01	Group Health and Major Medical	10/12/2002	
07.01.04.01	Group Health Enrollment Form	05/21/98	John Bringardner
07.01.04.02	Pre-Existing Inquiry Form	05/21/98	John Bringardner
07.01.04.03	Insured's Signature Authorization Form	05/21/98	John Bringardner
07.01.05.01	Group Health Enrollment Form for Waiving Coverage	05/21/98	John Bringardner
07.01.06.01	Completion of the Employee Transfer Form	05/21/98	John Bringardner
07.01.07.01	Termination of Group Health Benefits Form	05/21/98	John Bringardner
07.01.08.01	Notice of C.O.B.R.A. Election	05/21/98	John Bringardner
07.01.08.02	Continuation of Health Benefits Election Form	05/21/98	Tom Briscoe
07.01.08.03	Completion of the Change of Status to C.O.B.R.A. Enrollment Form	07/15/98	John Bringardner
07.02	Group Term Life Insurance	10/12/2002	
07.02.02.01	Group Term Life Insurance Enrollment Form	04/08/2003	John Bringardner
07.02.05	Termination of Employment Form	05/21/98	John Bringardner
07.03	Long Term Disability Insurance	10/12/2002	
07.04	Retirement Plan	10/12/2002	
07.05	Tuition For Private School	10/12/2002	
07.06	Directors and Officers Liability Insurance	10/12/2002	
07.07	Supplemental Dental Benefit Plan	10/03/2001	Adrienne Newsom
08.00 PAID TIME OFF AND LEAVES OF ABSENCE			
08.01.07	Request for Leave of Absence	05/21/98	John Bringardner
08.04.05.	Request For Vacation Leave	05/21/98	John Bringardner

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08.11	Missionary Repatriation	07/15/98	John Bringardner
08.00 TIME OFF AND LEAVES OF ABSENCE			
08.01	Paid Time Off (PTO)	10/03/2001	CN=Adrienne Newsom/OU=LA/O=I
08.02	Sick Leave Sick Time Off & Maternity Leave	10/03/2001	Adrienne Newsom
08.03	Extended Illnesses (No Response)	10/09/2001	CN=Adrienne Newsom/OU=LA/O=I
08.04	Vacation Leave	10/03/2001	CN=Adrienne Newsom/OU=LA/O=I
08.05	Holiday Leave	10/24/2001	CN=Adrienne Newsom/OU=LA/O=I
08.06	Bereavement	10/03/2001	CN=Adrienne Newsom/OU=LA/O=I
08.07	Jury Duty	10/03/2001	CN=Adrienne Newsom/OU=LA/O=I
08.08	Voting	10/03/2001	CN=Adrienne Newsom/OU=LA/O=I
08.09	Military Duty Leave	10/03/2001	Adrienne Newsom
08.10	Unpaid Leaves	10/09/2001	Adrienne Newsom
08.11	Missionary Furlough	10/03/2001	John Bringardner
08.12	Missionary Repatriation	10/03/2001	John Bringardner
08.13	Family and Medical Leave Act	10/09/2001	Adrienne Newsom
09.00 MINISTRY AND PROFESSIONAL EXPENSES			
09.01	Reimbursable Expenses	04/26/2000	John Bringardner
09.01.09	Ministry/Business Expense Reimbursement Forms	05/21/98	John Bringardner
09.02	Automobile	04/26/2000	John Bringardner
09.02.01.05	Sample Mileage Form	05/21/98	John Bringardner
09.03	Telephone	04/26/2000	John Bringardner
09.04	Meals and Entertainment	10/03/2001	John Bringardner
09.05	Ministry/Professional Materials	09/26/2001	John Bringardner
09.06	Gifts/Honoraria	10/03/2001	John Bringardner
09.06.03	Sample Payment Request Form	05/21/98	John Bringardner
09.07	Local Seminars and Retreats	04/26/2000	John Bringardner
09.08	Credit Card Ownership/Use	04/26/2000	John Bringardner
09.09	Cellular Telephones	09/26/2001	John Bringardner
10.00 OUT OF TOWN TRAVEL EXPENSES			
10.00	Introduction to Travel Policies	04/26/2000	John Bringardner
10.01	Reimbursable Expenses	09/26/2001	John Bringardner
10.02	International Travel	04/26/2000	John Bringardner
10.03	Cash Advances	04/26/2000	John Bringardner
10.04	Per Diem	04/26/2000	John Bringardner
10.05	Travel with Family Members	04/26/2000	John Bringardner
10.06	Non Reimbursable Travel Expenses	04/26/2000	John Bringardner
10.07	Contemporaneous Record Keeping	04/26/2000	John Bringardner
10.08	Sample Travel Expense Reimbursement Form	07/15/98	John Bringardner
11.00 MOVING EXPENSES			
11.01	Fundamental Moving Expense Policy	04/26/2000	Vivian Rivera-Hanes
11.02	Procedures for Reimbursement of Moving Expenses	04/26/2000	Vivian Rivera-Hanes
11.03	Types Of Moves And Authorization Required	04/26/2000	Vivian Rivera-Hanes

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11.04	Qualifying Vs. Non Qualifying Moving Expenses	04/26/2000	Vivian Rivera-Hanes
11.05	Home Ownership	04/26/2000	Vivian Rivera-Hanes
11.06	Reporting Procedures	04/26/2000	Vivian Rivera-Hanes
11.07	Accounting Procedures	04/26/2000	Vivian Rivera-Hanes
11.08	Moving Expense Forms	05/21/98	John Bringardner
12.00 BUDGETING			
12.01	Budgeting Policy	04/26/2000	John Bringardner
12.02	Operating Budget Cycle	04/26/2000	John Bringardner
12.03	Budgeting Assumptions and Considerations	04/26/2000	John Bringardner
12.04	Budget Review and Approval	04/26/2000	John Bringardner
12.05	Revised Monthly Forecasts	04/26/2000	John Bringardner
13.00 CASH MANAGEMENT			
13.00	Cash Management Introduction	04/26/2000	John Bringardner
13.01	Investment Guidelines	04/26/2000	John Bringardner
13.02	Bank Account Authorization	04/26/2000	John Bringardner
13.03	Wire Transfer Authorization and Confirmation	04/26/2000	John Bringardner
13.04	Internal Bank Transfers	04/26/2000	John Bringardner
13.05	Net Short-term Asset Management	04/26/2000	John Bringardner
13.06	Temporary Borrowing and Long-term Debt	04/26/2000	John Bringardner
13.07	Loans to ICC Affiliated Entities	04/26/2000	John Bringardner
13.08.01	Wire Transfer Authorization	05/21/98	John Bringardner
13.08.02	Internal BankTransfer Authorization	05/21/98	John Bringardner
14.00 ACCOUNTING INFORMATION SYSTEMS			
14.01	Accounting Systems Overview	04/26/2000	John Bringardner
14.02	Chart of Accounts	04/26/2000	John Bringardner
14.03	Cost Center Structure (Sub-accounts)	04/26/2000	John Bringardner
14.04	Financial Reporting System	04/26/2000	John Bringardner
14.04.03.04	Sample Quarterly Financial Reports	05/21/98	John Bringardner
14.04.03.05	Sample Monthly Financial Report	05/21/98	John Bringardner
14.05	Monthly Cost Center Closing Package	04/26/2000	John Bringardner
14.05.01	Model Monthly Closing Package	05/21/98	John Bringardner
14.06	Year End Closing Procedures	04/26/2000	John Bringardner
15.00 CASH RECEIPTS			
15.01	Members' Contributions - Internal Controls	04/26/2000	John Bringardner
15.02	Members' Contributions - Accounting	04/26/2000	John Bringardner
15.03	Collection Policies and Procedures	04/26/2000	John Bringardner
15.04	Sample Documents	01/21/2003	
15.04.01	Discipleship Group Lists	05/21/98	John Bringardner
15.04.02	Cash Receipts and Deposit Verification Worksheet	05/21/98	John Bringardner
15.04.03	Statement of Cash Contribution, Non-cash Contribution and Quid Pro Quo Contributions Statement	05/21/98	John Bringardner
15.04.04	Statement of Non-cash Contribution Received	05/21/98	John Bringardner
15.04.05	Quid Pro Quo Contributions Statement	05/21/98	John Bringardner
15.04.06	Office Deposit Control Sheet	05/21/98	John Bringardner
16.00 FIXED ASSETS ACCOUNTING			
16.01	Fixed Assets Policy	04/26/2000	John Bringardner
16.02	Fixed Asset Procedures	04/26/2000	John Bringardner

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16.02.07	Fixed Asset Activity Form	05/21/98	John Bringardner
17.00 CASH DISBURSEMENTS CONTROLS AND ACCOUNTING			
17.00	Cash Disbursement Introduction	04/26/2000	John Bringardner
17.01	Protecting the Tax-Exempt Status of the Church	01/21/2003	John Bringardner
17.02	Segregation of Duties	04/26/2000	John Bringardner
17.03	Authorization and Approval	04/26/2000	John Bringardner
17.04	Model Cash Disbursement System	04/26/2000	John Bringardner
17.05	Signature Authority	04/26/2000	John Bringardner
17.06	Petty Cash Administration	04/26/2000	John Bringardner
17.07	Detective and Corrective Internal Controls	04/26/2000	John Bringardner
17.08	1099-MISC Reporting Requirements	04/26/2000	John Bringardner
17.09	Sample Forms	04/26/2000	John Bringardner
17.09.01	Sample Check Request Form	07/15/98	John Bringardner
17.09.02	Sample Voucher Form	07/15/98	John Bringardner
17.09.03	Petty Cash Reconciliation Form	07/15/98	John Bringardner
17.09.04	Sample Signature Stamp Log	05/21/98	John Bringardner
17.09.05	Suggested Bank Reconciliation Format	05/21/98	John Bringardner
18.00 BENEVOLENCE SCHOLARSHIP FINANCIAL ASSISTANCE			
18.01	Benevolence	04/26/2000	John Bringardner
18.01.04	Benevolence Request Form	05/21/98	John Bringardner
18.01.04.05	Benevolence Request Data Sheet	07/15/98	John Bringardner
18.01.04.06	Response To Benevolence Request	07/15/98	John Bringardner
18.02	Scholarship Policy	04/26/2000	John Bringardner
18.02.04	Scholarship Request Form	07/15/98	John Bringardner
18.03	Financial Assistance to Volunteers Policy	04/26/2000	John Bringardner
18.03.06	Financial Assistance For Church Sponsored Move Form	07/15/98	John Bringardner
18.03.07	Volunteer Financial Assistance Request Form For Church Sponsored Seminar or Retreat	07/15/98	John Bringardner
19.00 MEMBERSHIP INFORMATION AND REPORTING			
19.01	Membership Defined	04/26/2000	John Bringardner
19.02	Membership Directories	10/04/2001	John Bringardner
19.03	Church Discipline	04/26/2000	John Bringardner
19.04	Confidentiality of Membership Directories	10/04/2001	John Bringardner
19.05	Commitment to Alternative Dispute Resolution	04/26/2000	John Bringardner
19.06	Monthly Statistical Reporting	04/26/2000	John Bringardner
20.00 RISK MANAGEMENT			
20.01	Fundamental Risk Management Policy	04/26/2000	CN=Adrienne Newsom/OU=LA/O=I
20.02	Office of General Counsel	04/26/2000	CN=Adrienne Newsom/OU=LA/O=I
20.03	Insurance Coverage & Claims Handling	10/05/2001	CN=Adrienne Newsom/OU=LA/O=I
20.04	Contract Approval	10/05/2001	CN=Adrienne Newsom/OU=LA/O=I
20.04.02.01	Contract Approval Checklist	05/21/98	John Bringardner
20.05	Alternative Dispute Resolution	10/04/2001	CN=Adrienne Newsom/OU=LA/O=I

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20.06	Attorney-Client Privilege	04/26/2000	CN=Adrienne Newsom/OU=LA/O=I
20.07	Clergy-Penitent Privilege	04/26/2000	John Bringardner
20.08	Pastoral Counseling	10/04/2001	John Bringardner
20.09	Church Discipline	10/04/2001	John Bringardner
20.10	Confidentiality	04/26/2000	John Bringardner
20.11	Safety and Security Awareness	10/04/2001	CN=Adrienne Newsom/OU=LA/O=I
20.12	Acquired Immune Deficiency Syndrome	10/04/2001	CN=Adrienne Newsom/OU=LA/O=I
20.13	Media Policy	04/26/2000	John Bringardner
20.14	Indemnification of Directors Officers And Employees	04/26/2000	CN=Adrienne Newsom/OU=LA/O=I
21.00 YOUTH MINISTRY			
21.01	Youth Ministry Policy	10/24/2002	John Bringardner
21.01	Youth Ministry Policy	11/19/2002	John Bringardner
21.02	General Policy	11/19/2002	
21.03	Volunteer Worker Selection And Screening	11/19/2002	
21.04	Selection, Training And Supervision	11/19/2002	
21.05	Record Keeping	11/19/2002	
21.06	Reporting Requirements	11/19/2002	
21.07	Responding To An Allegation Of Abuse	11/19/2002	
21.08	Symptoms Of Molestation	11/19/2002	
21.09	Application	01/21/2003	
21.10	Youth Ministry Application for Driving Positions	01/21/2003	
21.11	Youth Ministry Update Form	01/21/2003	
21.12	Model Reference Check Form	01/21/2003	
21.13	Youth Ministry Incident Report	10/09/2001	John Bringardner
22.00 PROPERTY OWNERSHIP & MANAGEMENT - UNDER CONSTRUCTION			
22.01	Church Property Ownership and Management - UNDER CONSTRUCTION	10/05/2001	CN=Adrienne Newsom/OU=LA/O=I
22.02	Leasing of Facilities - UNDER CONSTRUCTION	10/05/2001	CN=Adrienne Newsom/OU=LA/O=I
22.03	Management of Facilities - UNDER CONSTRUCTION	10/05/2001	CN=Adrienne Newsom/OU=LA/O=I
23.00 RECORDS RETENTION			
23.01	Records Retention Policy	04/26/2000	John Bringardner
23.02	General Records Retention Procedures	04/26/2000	John Bringardner
23.03	Records Relating to Human Resources	04/26/2000	John Bringardner
23.04	Records Relating to Legal and Corporate Matters	10/04/2001	John Bringardner
23.05	Records Relating to Financial Management and Accounting	04/26/2000	John Bringardner
23.06	Miscellaneous Records	04/26/2000	John Bringardner
23.08	Inspection by Membership	04/26/2000	John Bringardner
23.08.03	Inspection By Membership Form	07/15/98	John Bringardner
24.00 INTELLECTUAL PROPERTY			
24.01	Copyright	04/26/2000	Abe Hernandez
24.02	Trade Secrets and Confidentiality	10/03/2001	Abe Hernandez
24.03	Trademarks and Service Marks	10/03/2001	Alan Homan

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25.00 CHARITABLE SOLICITATION		
25.01 Fund Raising Policy	04/26/2000	Abe Hernandez
25.02 Approval and Compliance	04/26/2000	Abe Hernandez
25.03 Special Contribution	04/26/2000	Abe Hernandez