Transparency & Accountability

A Global Commitment of Seventh-day Adventist Church Leaders

Euro-Asia Division
July 22, 2013
“Our focus on revival and reformation through the power of the Holy Spirit and the preparation for the soon coming of our Lord and Savior Jesus Christ will be enhanced greatly if we adhere to the principles of transparency and accountability.”

- Elder Ted N. C. Wilson
  GC President
Consensus of Church Leaders

- Promote a culture of transparency and accountability
- Revise policies to incorporate best practices
- Require establishment of Audit Committees
- Provide training to boards/committees on governance
Confidence Matters!

Confidence

Organizational Culture
Organizational Communication
Organizational Controls
Organizational Culture
As a Christian organization, there is a greater expectation from each person, particularly leaders, to demonstrate exemplary behavior in transacting financial matters ensuring they conform to biblical principles, legal parameters, professional standards, and denominational policies.
Organizational Controls
The Seventh-day Adventist Church and its family of institutions *must* each have **internal controls** and an **audit committee**
Control

Policies

Procedures

Culture

Internal Control
Organizational communication
Communication is at the core of effective governance!
Organizational Communication

- Higher Organization
- Constituents/Stakeholders
- Controlling Board/Executive Committee
- Audit Committee
- GCAS/External Auditor
As a church leader, how can I promote as well as model transparency and accountability?
What policies, practices, procedures, or structures would you recommend to support transparency and accountability in our Church organizations?
Transparency in Action!

1. Transparency means practicing transparency in addition to believing it.
2. Transparency means playing by the rules.
3. Transparency means the same rules apply to all.
4. Transparency implies responsibilities.
5. Transparency connotes the sharing of information.
6. Transparency stands for a fair election process.
7. Transparency implies keeping promises.
8. Transparency calls for confession.
Code of Conduct

for a Seventh-day Adventist Leader
7 Practices

- Respect
- Integrity
- Collaboration
- Trust
- Humility
- Excellence
- Accountability
Best Practices for Organizational Governance

- Consult the compass
- Know organization fit into global Church structure
- Get the right people on the board/executive committee
- Educate board members regarding their fiduciary duties
- Address the whole range of governance responsibilities
- Create/maintain good social dynamics in the boardroom
- Keep both eyes open
Best Practices
for Financial Administration
Best Practices for 
Financial Administration

- Financial Operations and Environment
- Financial Planning and Budgeting Process
- Financial Borrowing
- Financial Reports
- Financial Ratios
- Financial Audits
- Financial Oversight Committees
“Transparency must remain the default position of the Seventh-day Adventist Church as a spiritual community.”

– G. T. Ng
GC Secretary
“In a religious organization, policies alone cannot make organizations open and transparent. It takes spiritual leadership to foster a spirit of openness.”

– G. T. Ng
GC Secretary
“It is imperative for Church leaders to be transparent and accountable in how they report on the activities which summarizes the use of contributed resources. The Church members who give a mite or who give a million are equally entitled to proper organizational stewardship from their leaders.”

– Robert E. Lemon
GC Treasurer
The greatest want of the world is the want of men [persons] – persons who will not be bought or sold, persons who in their inmost souls are true and honest, persons who do not fear to call sin by its right name, persons whose conscience is as true to duty as the needle to the pole, persons who will stand for the right though the heavens fall.

Ellen G White – Education p. 57
My Leadership Pledge

Making it Personal!