

Transparency & Accountability

A Global Commitment of Seventh-day Adventist Church Leaders

Euro-Asia Division

July 22, 2013



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*“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**



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Consensus of Church Leaders

Item
1

Promote a culture of transparency and accountability

Item
2

Revise policies to incorporate best practices

Item
3

Require establishment of Audit Committees

Item
4

Provide training to boards/committees on governance



Confidence Matters!



Organizational Culture



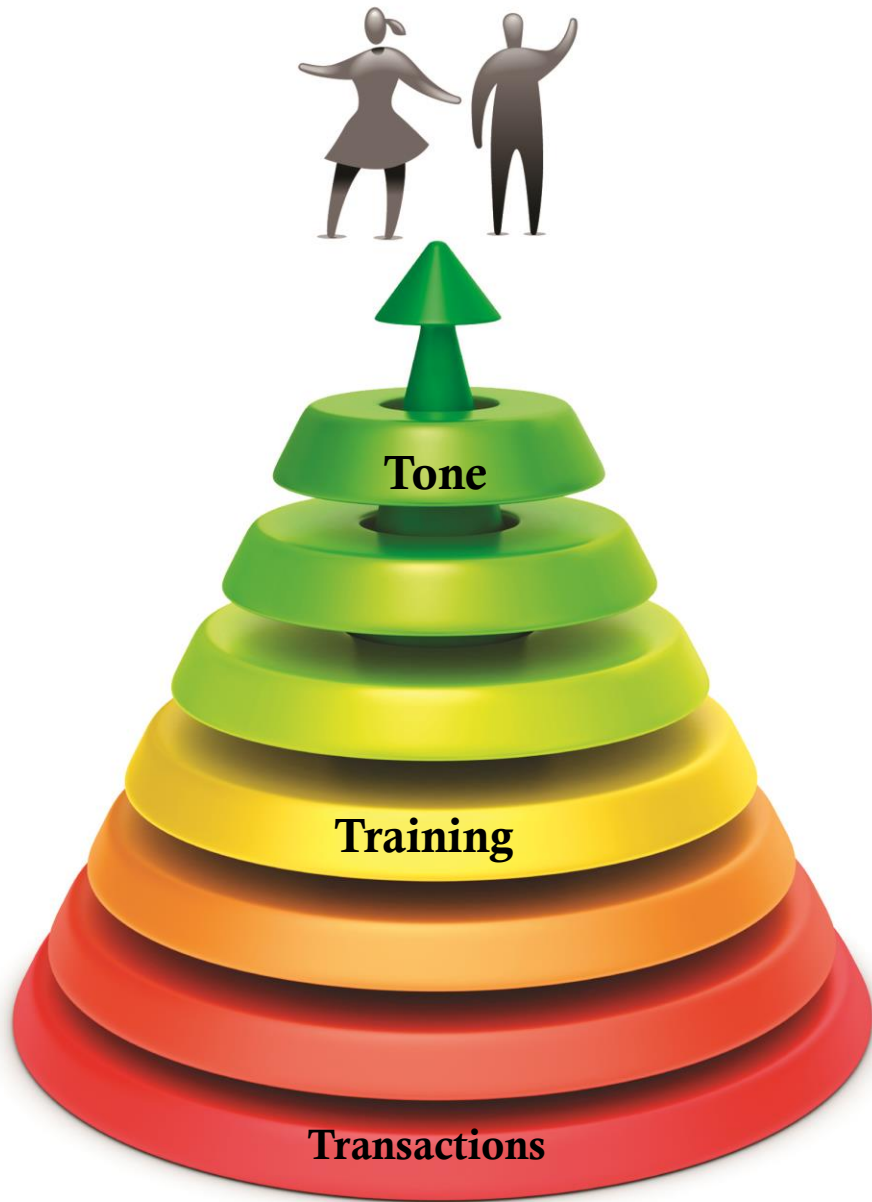
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As a Christian organization, there is a greater expectation from each person, **particularly leaders**, to demonstrate exemplary behavior in transacting financial matters ensuring they conform to biblical principles, legal parameters, professional standards, and denominational policies



Culture



Organizational Controls



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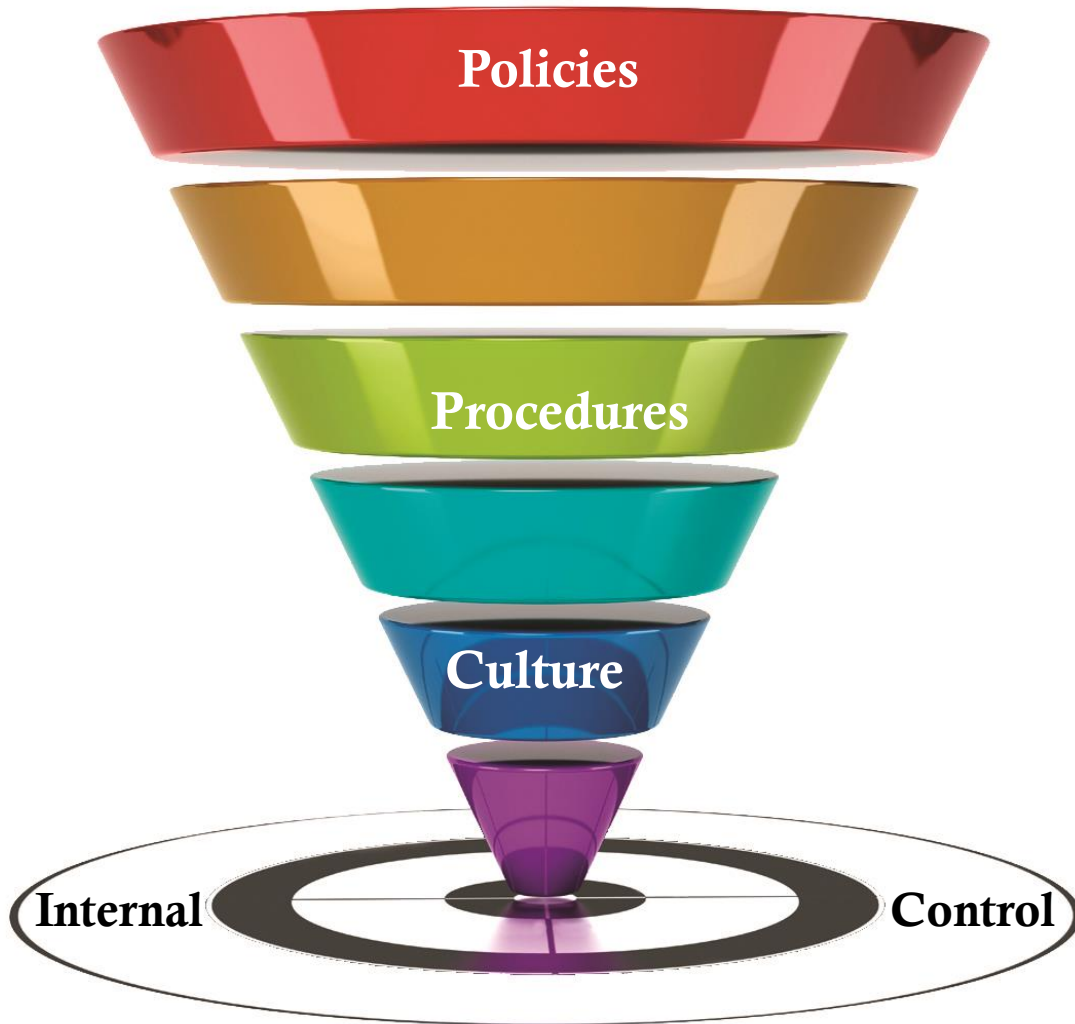


The Seventh-day Adventist Church
and its family of institutions *must*
each have **internal controls** and an
audit committee



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Control



Organizational communication



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Communication is at the core of
effective governance!



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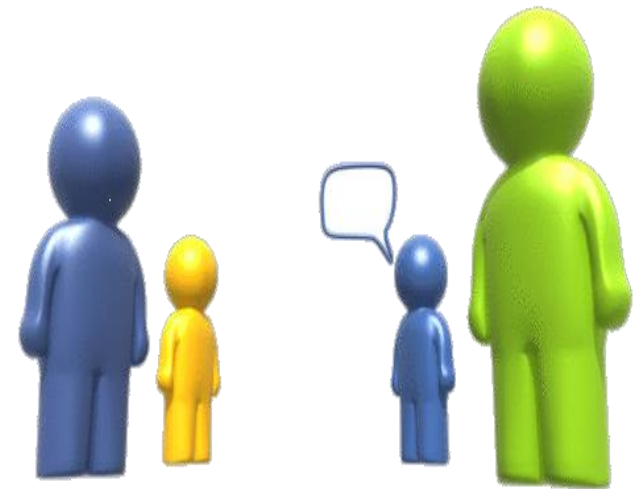
Communication



CONFIDENTIAL

27
66 025
16 281

**As a church leader,
how can I promote as
well as model
transparency and
accountability?**

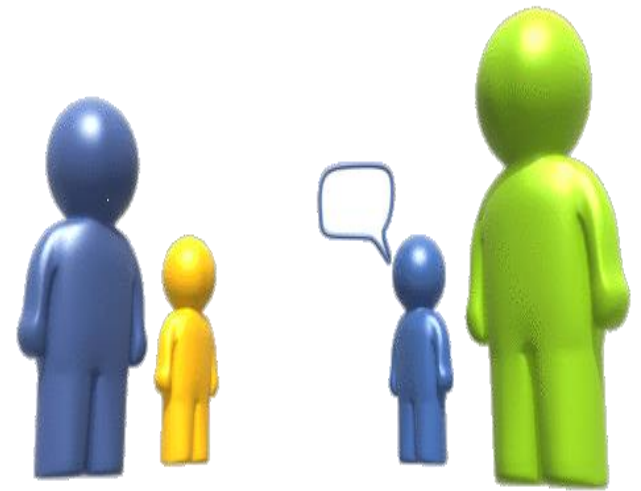


Let's Talk!



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**What policies,
practices, procedures,
or structures would
you recommend to
support transparency
and accountability in
our Church
organizations?**



Let's Talk!



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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



Best Practices

for Organizational Governance



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



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*“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



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“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



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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



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My Leadership Pledge

Making it Personal!