She didn’t start out to steal. It was only a temporary loan from church funds. But before long, the church treasurer had embezzled more than $20,000. Unable to pay it back, she found herself a thief—in trouble with the church and in trouble with the law.

Integrity provides the safe boundaries that help us stay honest. Integrity provides the guidelines that help us integrate honesty into a way of life. Integrity is the ability to live an integrated life before God and our fellow human beings.

The apostle Paul practiced integrity in handling church funds by being accountable to God and to the Christians in Corinth: “We want to avoid any criticism of the way we administer this liberal gift. For we are taking pains to do what is right, not only in the eyes of the Lord, but also in the eyes of men” (2Cor 8:20-21).

Integrity extends beyond how we deal with church funds. It carries over into every area of life and into every relationship. Integrity comes when we choose to be carefully honest in all our dealings with people and resources. It is the application of our relationship with God into our dealings with people and things. Here are some practical decisions to help implement integrity:

- Choose to be honest and transparent with God about the details of your life.
- Choose to surrender every area of your life to the Lordship of Jesus Christ.
- Choose to be honest and open with your family.
- Choose to be honest and open with your co-workers.
- Choose to be honest and open with your church family.
- Choose to be accountable to others.
Statement of Personal Commitment, Financial Integrity & Transparency

The role of leadership is critical for developing the confidence of church members in their Church and in strengthening their relationship with God. It is the responsibility of Church leadership to be transparent and credible in all its dealings.

The Apostle Paul provides a biblical example of this type of leadership: “And we are sending along with him the brother who is praised by all the churches for his service to the gospel. What is more, he was chosen by the churches to accompany us as we carry the offering, which we administer in order to honor the Lord himself and to show our eagerness to help. We want to avoid any criticism of the way we administer this liberal gift. For we are taking pains to do what is right, not only in the eyes of the Lord but also in the eyes of men.”—2 Cor 8:18-21, NIV

Ellen G. White states, in the context of dealing with tithe and the financial side of church leadership, that “Those in responsible places are to act in such a way that the people will have firm confidence in them. These men should not be afraid to open to the light of day everything in the management of the work.”—MR Vol 13, 198

Church leadership considers itself accountable to God, His Church and to the Church’s published policies in the use of its financial resources. Thus, the Church is committed to integrity and an open leadership that will encourage confidence in God and His Church. It is the responsibility of Seventh-day Adventist Church leadership to provide information regarding the financial dealings of the Church organization in a way that is clear and understandable. Details regarding an individual and his/her finances are to be respected and kept confidential. All other dealings and appropriate financial information of church organizations are to be reported regularly and completely to the respective organizational constituencies.

Recognizing that the Church has entrusted me with a leadership position, accepting my role as a model to other members, and recognizing my accountability to God and to the Church, I affirm the Statement on Personal Commitment to Financial Integrity and Transparency, and will keep this document as a reminder of my personal commitment.

Signature__________________________

Organization________________________

Date__________________________
Revolution—the Bible for teen guys

Zondervan has given us another Bible for youth! This NIV translation is especially geared to teen boys—ages 13-16. It is “a road map for every guy who wants to live a revolutionary, hard-hitting, difference-making life,” say the publishers.

The Bible is full of information geared to help a young man think about his life and relationship to God, and it is designed in a way that will appeal to this age level. Following are just some of the key features accompanying the Bible:

- 125 Battelines interviews share solid insights from everyday, normal teen life about conflict, anger, music, addiction, and more
- 12 full-color tip-ins, share 100 Things Real Men Do, 70 Promises of God and other ideas to help young men revolutionize all aspects of their lives
- Over 200 Now or Never call-outs challenge youth to discover God’s truth on a variety of faith-related issues
- 100 Live the Adventure notes show how to change your life and revolutionize your impact on others
- 50 Match-Ups capture the conflict between good guys and bad guys of the Bible. Cain vs. Abel, Ahab vs. Elijah, David vs. Saul... what to value and what to avoid

This and much more! If you are looking for a way to help young teen men gain more from the study of God’s word, this is a Bible that will help you do just that.

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Integrity ...

As I grow older I pay less attention to what men say. I just watch what they do.—Andrew Carnegie

Nearly all men can stand adversity, but if you want to test a man’s character, give him power.—Abraham Lincoln

Never does a man portray his character more vividly than his proclaiming the character of another.—Winston Churchill

I hope I shall always possess firmness and virtue enough to maintain what I consider the most enviable of all titles, the character of an honest man.—George Washington

Some men change their party for the sake of their principles; others their principles for the sake of their party.—Winston Churchill

When evil men plot, good men must plan. When evil men shout ugly words of hatred, good men must commit themselves to the glories of love.—Martin Luther King, Jr.
People of Integrity

Jean-Luc Lézeau, Acting Director
General Conference Stewardship

It seems fairly straightforward and simple: be faithful, be a person of integrity. Is this just another item to mark off the long list of what we must do to be a “good” Christian, a brother or sister in “good standing”? The problem is we may be in good standing with our brethren, but how are we viewed in the eyes of the Lord? Does He see us as people of integrity?

A young king had just been crowned and he was only seven years old! Some time after his coronation, King Joash decided to repair and restore the Temple of God (2Chr 24:1). This was an excellent initiative, especially in a time when previous kings had forgotten that they were leaders of God’s chosen people. But Joash wanted to do what was right in the eyes of the Lord, so he re-established worship in the Temple. But before doing so, he had to repair God’s House for it was in an appalling condition after years of neglect.

The king gave direct orders to the people in charge of the Temple: “He summoned the priests and Levites and gave them instructions: ‘Go to the towns of Judah and collect the required annual offerings so that we can repair the Temple of our God. Do not delay!’” (vs. 4)

With urgency, a direct order was given to those who were supposed to take care of this problem. As committed Christians we should all feel responsible for God’s business. And His business is urgent! We know that He is coming, that time is short, and if we do not finish our work, the stones will proclaim the message. Unfortunately we are often like the Levites for “the Levites did not act right away” (v.4b).

I’d rather not

The delay can be explained quite rationally. Everyone knows that when a new “boss” steps in, he often wants to change the way things have been done before. The priests and Levites had made their own rules and set their own pace of doing things during a time when nobody cared much about what was going on in the Temple. Changing habits is not an easy thing. Before, they did not have much to do, and suddenly they were to go to the cities to collect offerings that people were not ready to give. They would probably have to do some “arm twisting” to get these offerings.

This was bad news and would not be fun at all! We can understand why they did not run to carry out their commission. On top of all of this, it was a child who was ordering them to do something! He was not yet twelve—the age which has been considered to be the age of reason. Let’s be candid. Don’t we do the same thing when we have to do something we don’t like? Drag our feet; move at our own pace? Are we people of integrity when we do this?

Courage to change

It took Joash some years before he realized that his order had not been executed. “But by the twenty-third year of King Joash’s reign, the priests still had not repaired the Temple” (2 K 12:6). We don’t know the reason it took him so long to see if his orders had been carried out. But when Joash realized that his plan had not worked, he called the people in charge, reprimanded them, appointed others to oversee the rebuilding, and established a new way to collect the money.
When a method does not work, how long do we take to notice that we have no results? Are we ready to change our plans, to change our method? Or are we so attached to what we have been doing for so long that we are afraid to take risks? I fear we may be more ready to change a person who is telling us “it doesn’t work,” than to change our method. Or when someone has failed, what do we do with him or her? Transfer him to another position, give him another chance, or take action like Joash?

God’s kind of honesty

Some take their responsibility quite seriously, and the result is that several people are in prison today for embezzling thousands of dollars of church money—sacred money that belonged to God. Some people waver in their daily temptations. Are we faithful according to circumstances or needs? Are we kept honest because of the good work of the auditor or because we are people of integrity?

What is amazing in Joash’s story is that “when all the repairs were finished, they brought the remaining money to the king…. No accounting was required from the construction supervisors, because they were honest and faithful workers” (2Chr 24:14; 2K 12:15). God saw that these were people of integrity; they could be trusted!

“Happy are people of integrity, who follow the law of the Lord. Happy are those who obey his decrees and search for him with all their hearts. They do not compromise with evil, and they walk only in his paths” (Ps 119:1-3, NLT).

stewardship window more from the director’s desk …

Stewardship Meetings Held in South Pacific Division

In cooperation with Erika Puni, Stewardship Director of the South Pacific Division, Elder Jean-Luc Lézeau had a full schedule of meetings in the month of February! On February 11 and 12, Elder Lézeau met with 80 representatives from the 70 churches of the Greater Sydney Conference. A presentation to the North New South Wales Conference Pastors’ Retreat followed on February 13 and a two-day Stewardship Advisory and Planning Committee was held on February 14 and 15.

Elder Lézeau finished his visit by presenting stewardship seminars for church elders, members, and conference pastors at the Avondale Memorial and Lismore Churches in North New South Wales.

New Stewardship Book Going to Press!

We are eager to announce the upcoming release of a new stewardship book entitled, The Missing Connection: Where Life Meets Lordship. This colorful volume is based on the Concept articles of Benjamin C. Maxson, former General Conference Stewardship Director. We will feature the work on our website at www.adventiststewardship.com as soon as it is released.
Valuing Integrity

Jonathan Gallagher
United Nations Liaison and
Associate Director of Department of
Public Affairs and Religious Liberty
General Conference

Never esteem anything as of advantage to thee that shall make thee break thy word or lose thy self-respect.
—Marcus Aurelius Antoninus

Integrity is a devalued commodity today. As so many incidents have shown, most place value on gaining whatever they can for themselves, at any cost to others. Whether it’s the exploitation of company pension funds or insider trading or “creative accounting,” such scandals are only the more extreme form of today’s work ethic—exploit your position for yourself.

What price, integrity? Whether it’s shoplifting or some massive financial scam, today’s society places minimum value on concepts of honesty and integrity. Most are quite happy to sell their self-worth for a “mess of pottage.” But it all adds up. Shoplifting costs stores $10 billion annually, exceeded only by employee theft at $15 billion.

Not to say that business executives are guiltless—profiting from their positions, misusing their privileged information, exploiting their employees…. No wonder it’s all in such a mess. For if you cannot trust, there’s not much of a basis for a relationship.

And this applies in all sectors of life. If you cannot trust your spouse, what then? If there is no integrity in the marriage relationship, then it is a hollow mockery of what God intended. The whole point of integrity is to be someone who can be trusted and who will act from a position of truth and right. Lose that, and you lose who you are. As Tom Peters has commented, “There is no such thing as a minor lapse of integrity.”

Loss of self-worth

Think of how the word is used. Like some science fiction television show, when the first officer shouts out “hull integrity compromised.” In other words, the ship is breaking up—for the structure cannot stand the stresses any more. Loss of integrity means you fall apart, losing your self-worth.

Or when we say, “this is an integral part of the project.” In other words, an essential component. If you are integral to the company’s success, you’re not likely to be fired! Integrity then is a fundamental, essential part of who we are. Lose integrity, and we find we don’t value ourselves much.

Jesus often spoke on value and integrity. Of course, His values were often at odds with those of His contemporaries. Re-read the Beatitudes and you see Jesus turning the values of the world upside-down. He speaks of those who are “blessed,” and the list doesn’t include the rich and famous by this world’s values. In fact He targets the false integrity of those who claimed to be religious: “For I tell you that unless your righteousness surpasses that of the Pharisees and the teachers of the law, you will certainly not enter the kingdom of heaven” (Mt 5:20).

Image and perception as supreme

Why? Because theirs was an outside “integrity,” one that considered image and perception as supreme. They based their values on how others saw them, rather than on who they truly were. So Jesus says:

“Be careful not to do your ‘acts of righteousness’ before men, to be seen by them. If you do, you will have no reward from your Father in heaven. So, when you give to the needy, do not announce it with trumpets, as the hypocrites do in the synagogues and on the streets, to be honored by men. I tell you the truth, they have received their reward in full…. And when you pray, do not be like the hypocrites, for they love to pray standing in the synagogues and on the street corners to be seen by men” (Mt 6:1-2, 5).
Inside out

In fact Jesus reserved his strongest condemnation for these integrity-poor integrity-claimers:

“Woe to you, teachers of the law and Pharisees, you hypocrites! You are like whitewashed tombs, which look beautiful on the outside but on the inside are full of dead men’s bones and everything unclean. In the same way, on the outside you appear to people as righteous but on the inside you are full of hypocrisy and wickedness” (Mt 23:27, 28).

To some, this may seem strong language! But Jesus was most concerned. Why? Because with such a false view of integrity, He could not help them. Which is why God says He hates pride and arrogance (Pv 8:13); because with such an attitude, He can do nothing to save such people.

Integrity is all about reality and truth. It is about a realistic perspective on yourself, of a true value of your worth. It is about seeing that truth is all-important, and how important it is not to live in self-denial. In the words of a Latin proverb, “Integrity is the noblest possession.”

Most of all, integrity recognizes that God’s way of truth and right is the only way to live, even if there were no reward, no “pie-in-the-sky-by-and-by.” Shakespeare wrote in Hamlet:

This above all: to thine own self be true,
And if must follow, as the night the day,
Thou canst not then be false to any man.

Refusing personal gain

Being true to yourself means you are in a position to see your great need of God in your life, to want to follow His way, to refuse to compromise principle for some personal gain.

Remember it was Lucifer who was willing to lie, deceive, and bring down the whole universe if he could, just so he could fulfill his ambitious pride. “I, I, I” has always been his motto. Those with God-given integrity will seek to do what is right, and look to the needs of others rather than to pleasing themselves.

Jesus concludes: “I tell you the truth, whatever you did for one of the least of these brothers of mine, you did for me” (Mt 25:40).

Now that’s true integrity—looking not for reward or praise, but doing right because it is right, following God’s principles written in our hearts.
Renouncing Secret Things: *the Quest for Integrity*

Lowell C. Cooper, Vice President
General Conference Presidential

The apostle Paul seemed to attract controversy wherever he went. When his opponents could not find success in attacking his logic and theology they began to raise questions about his character and qualifications.

Three doubts in particular seemed to circulate about Paul. First, he was not one of the twelve who had been with Jesus; therefore he did not possess the necessary qualifications for such a leadership role among the believers. Second, he was unreliable—having gone to Troas to preach and then suddenly packing up and heading for Macedonia. Third, some expressed doubts about his honesty. He claimed to be collecting money for the poor in Jerusalem but perhaps he himself was using some of the funds.

**Integrity—a value judgment made by others**

So it is not surprising that Paul should address the question of integrity in leadership. The challenging thing about integrity is that one cannot possess it in the same way as one may possess a watch, a car, a new hairstyle or an education. Integrity is a value judgment that others make about a person. The actual judgment may be correct or incorrect. It is assessed by others in spite of what we may actually be like.

In reference to human character, integrity is the perceived alignment of observable behavior with internal controlling purposes which may be temporarily invisible. It is assumed that one’s internal purposes are shaped by high moral and ethical values. Unfortunately such assumptions are not always correct. There are times and situations in which we are governed by less than noble motivations. When this occurs in the life of a leader the impact is multiplied.

**A crooked stick casts a crooked shadow**

Progress in society depends on citizens of character, but society itself can do little to create them... Humanity’s deepest motivations, its strongest virtues and blackest vices, lie outside the control of government. Any government! Advances in technology have gone far beyond ethical advances in human nature. The greatest danger confronting society today is from individuals who can employ technology for widespread effects while they reject the moral value structure that necessarily needs to accompany the use of power.

It is entirely possible then for observable behavior to obscure a person’s real intentions—at least for the short term. One may pursue a course of action for personal benefit while all the time portraying the action as necessary and right for the organization he/she serves. However, over the course of time controlling purposes will become evident despite our attempts to mask them. The old proverb was right: “A crooked stick casts a crooked shadow.”

Understanding the relation between behavior and internal purpose is vital. The truth of human nature is that we act from the inside out. Behavior grows out of purpose and not vice-versa. When a lady screams and jumps at seeing a mouse, she does so because she is afraid. Escaping danger becomes her controlling purpose. She does not become afraid because she screamed and jumped. When she is no longer afraid of mice, she will no longer jump and scream at the sight of one. Consequently when talking about integrity one must address a person’s controlling ideas.
“We try to live in such a way”

Internal controlling purposes are not always self-centered or shameful. One can have the best of intentions and yet be misjudged as one who lacks integrity. Apparently this was the situation in which the Apostle Paul found himself. People, for whatever reason, did not always attach good interpretations to his actions. Therefore Paul writes about the alignment of his actions with his motivations.

For Paul the complexities of ethical and moral decision-making were governed by the overwhelming awareness that he was called by God. Through God’s mercy he had been given a work to do. This conviction became his central reference point. “We try to live in such a way that no one will ever be offended or kept back from finding the Lord by the way we act, so that no one can find fault with us and blame it on the Lord” (2Cor 6:3).

Paul realized that a spiritual leader needs to demonstrate congruence in his values, words, and actions. Paul sees himself as a steward of a most important message—the life-changing power of the gospel. As a leader and steward he asserts that when a Christian jealously guards his secret life with God, his public life will take care of itself.

**Characteristics of a person of integrity**

So let us consider behaviors that, over the course of time, contribute to the assessment that one is a person of integrity.

1. **Choosing a primary reference value for ethical and moral decisions.** “Let the seeking man reach a place where life and lips join to say continually, ‘Be thou exalted,’ and a thousand minor problems will be solved at once. His Christian life ceases to be the complicated thing it had been before and becomes the very essence of simplicity” (A. W. Tozer, *The Pursuit of God*).

2. **Keeping commitments.** One of the most common reasons that people give when describing why someone is not a person of integrity is that “he doesn’t keep his word.” Keeping promises, even oral ones, is a critical element that enables society to function. Imagine what life would be like if no one could be trusted. Jesus gave important cautions about making promises (see Matthew 5:33-37). Basically He is saying that we should not promise more than we can and intend to perform. How easy it is to say to someone having a problem, “I’ll be praying for you.” But do we really mean it and intend to do so? Integrity diminishes when people perceive that we don’t really mean what we promise.

3. **Practicing openness, honesty and transparency.** In building relationships with people, words are like windows—they permit others to see into our innermost being. Leaders are seen to have integrity when they communicate with objectivity and fairness about their own actions or those of others. Admitting mistakes, acknowledging that one does not have all the answers, sharing the bad news along with the good contributes to a sense of integrity.

4. **Building healthy relationships.** Practices that build good interpersonal relationships also build a perception of integrity. People of integrity affirm the value of others and care deeply about their well-being. The simple act of listening indicates respect for others, their views and personhood.

5. **Demonstrating principle-based convictions in moments of crisis.** Psalm 15 describes the kind of person who can stand in the presence of God. One of the characteristics is that he “swears to his own hurt and does not change” (Ps 15:4 NKJV). Moments of crisis do not develop character, they only reveal it. The person who is able to subject emotions to objectivity and reason, even under adverse pressure, displays an important element of integrity.

Despite its importance in private and public life, integrity seems to be in short supply. Entire professions are associated with the preservation of personal power or the accumulation of personal wealth at the expense of the public welfare. Obviously there are people of integrity in every profession and a few unscrupulous individuals can spoil the reputation of an entire group. There is nothing to fear about an oversupply of integrity. Even the best of people will admit that the quest for integrity is lifelong. One can never be seen as having too much.
The Essence of Unity: Personal Integrity

Julia Norcott, Assistant Editor
Ministry Magazine
General Conference

This article appeared as an editorial in the October 2001 issue of Ministry Magazine. Reprinted with permission.

W hen giving his retirement speech, the prophet Samuel asked God’s people if he had ever oppressed, cheated, stolen from, or even subtly taken a bribe from anyone. “If I have done any of these things,” he declared, “then I will make it right.” The people answered: “You have not taken anything from anyone’s hand” (1S 12:1-4).

How rare Samuel’s example is today! Even Christians may say one thing, but live something else. The biblical virtue of integrity points to a consistency between what is inside and what is outside, between belief and behavior, words and ways, attitudes and actions, values and practice. “We must have moral backbone, an integrity that cannot be flattered, bribed, or terrified” (Testimonies, vol. 5, p. 297).

Leadership characteristics most desired
Authors of Credibility: How Leaders Gain and Lose It, Why People Demand It, James Kouzes and Barry Posner, share a survey which reveals the characteristics most desired in a leader—honesty and integrity (p.14). As Christians, we are fortunate to know that God Himself is our guide when it comes to true integrity.

We cannot manipulate, bribe, or bargain with God because He will never compromise His perfect righteousness. External circumstances or conditions do not govern His love and goodness. His promises are worthy of our trust and commitment, and we can count on Him to do what He says He will do. “He who is the glory of Israel does not lie or change his mind; for he is not a man, that he should change his mind” (IS 15:29).

The foundation and secret of unity
It is this true integrity modeled by God that forms the basis of confidence and is the secret of unity. Unity requires integrity because true harmony does not depend on total agreement over opinions, but rather on honesty, integrity, and sincerity (Taylor G. Bunch, “Integrity,” Ministry Magazine, July 1959, p. 23).

Certainly there will be different ideas among genuine believers, for we all have differing opinions and are faulty at best. Peter and Paul, as well as Paul and Barnabas, had strong differences of opinion; but their differences did not damage their unity. Unity does not require the absence of individuality. What it does require is trust and respect.

While the Old Testament presents Samuel’s evident virtue as an example of Christian character, the New Testament fills out the meaning even more. Integrity does not imply perfection. When we are connected to Christ, He gives us the mantle of His perfection; we tune in to Him and radiate integrity. Paul resonates with this kind of integrity in his instruction to Timothy. He tells Timothy to be diligent in following God’s teachings: “Give yourself wholly to them [the ones to whom you minister]” (1Tm 4:15).

“No death, no emergency”
How about a modern example of integrity? A soldier in the armed services was on furlough and wanted an extension. Unlike other individuals who would filibuster and exaggerate to receive what they wanted, this man wired his commander and said, “No death. No emergency. Request extension of furlough. I’m having a wonderful
A soldier in the armed services was on furlough and wanted an extension. Unlike other individuals who would filibuster and exaggerate to receive what they wanted, this man wired his commander and said, “No death. No emergency. Request extension of furlough. I’m having a wonderful time.”

The commander was confounded because he had never received a request like this before—one without an alibi or excuse.

The soldier simply told the truth: he was enjoying his furlough; he was having a good time, and wanted an extension. The commander wired back, “Rewarded for honesty. Extension of five days on present furlough granted” (R. R. Bietz, “A Life of Integrity,” Ministry Magazine, June 1968, p. 48).

Leadership—a stewardship of honor
Samuel, who led Israel from the era of the judges through the beginning of the period of the kings, presents the challenge of personal integrity to every leader. Leadership for Samuel was a stewardship, a responsibility, an honor. He did not demonstrate integrity because it was his intention to demonstrate integrity; he was not honest because his intention was to be known as honest. Samuel was not living to build a reputation. His purpose in life was to honor God and serve His people. Thus, the evidence of his higher calling was undeniable to those about him (Commentary on Samuel, The Leadership Bible, Zondervan, 1998, p. 319).

Samuel’s personal integrity permeated every area of his life. His commitment to God guided the way he regarded his possessions, his business dealings, and his treatment of those weaker than he was. The prophet held himself accountable to the people he led. Therefore, he was able to unabashedly open himself up to the scrutiny of everyone with whom he had dealings.

Written upon the conscience
Ralph Waldo Emerson once said, “Nothing is at last sacred except the integrity of your own mind.” People in the secular world yearn for the security of having people around them who can be trusted. How much more powerful is the potential of such demonstrations of integrity among Christians? Applying this profound concept within the context of the Spirit of God, one of His servants has made this observation: “Let it be written upon the conscience as with a pen of iron upon the rock, that real success, whether for this life or for the life to come, can be secured only by faithful adherence to the eternal principles of right” (Testimonies, vol. 7, p. 164).

No matter what our particular leadership responsibility is, let us challenge ourselves to hold to the spirit of the standard of Samuel’s integrity. Let our personal commitment to a life of integrity in Christ be evident to those around us every day.
Financial Integrity and Christian Witness

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Wall Watchers

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Introduction

Perhaps, more than any other sin, financial fraud by church leaders has done more to discredit the Church—and hence the Gospel—than any other sin. Believers’ faith is shaken and non-Christians see such scandals as evidence that the messages delivered from behind the pulpit, even that of Christ crucified and risen for each person’s sins, are at best, suspect, and at worst, another scam to pad someone’s pockets.

As a result, the church’s first order of business is to ensure that safeguards are in place to prevent financial impropriety on the part of church leaders at all levels and also of any member who has access to or is responsible for church finances.

Prevalence of financial impropriety

In the course of our work at Wall Watchers, we have received countless allegations of financial misconduct by church leaders. While, thankfully, not all allegations are found to be true, there are untold numbers of churches where suspicions of financial misconduct are well-founded.

This is a concern because it is incumbent upon church leaders to model the characteristics of Jesus if the Gospel is to be considered authentic by a culture increasingly skeptical of the claims of Christians. His followers should model a lifestyle that is consistent with Jesus’ example, especially in matters that are as fundamental and visible as money and sacrificial living.

Establish safeguards early

Clearly, accountability is required. [See list of Safeguards]. As we see in the life of David (2S 11), we must not wait for a crisis to occur to establish accountability. A church should have structures and relationships that assure mutual accountability. Countless examples from Scripture and from our own lives remind us of our infinite ability to deceive ourselves and one another; accountability is a safeguard against such temptation.

Resolve conflicts biblically

Jesus taught his followers the method for confrontation, repentance, and discipline within the church (Mt 18:15-17a). Arguably, exposing wrongdoing can, at least in the short-term, cause harm to the reputation of not only that church or congregation, but the overall Church. However, such disclosure is part of the repentance process and will help restore the administrator/pastor/church leader to his previous standing and demonstrate a willingness to immediately acknowledge and admit misdeeds.

Church members, too, have an obligation to report suspected wrongdoing (Eph 5:11). While this might be unpleasant, and certainly should be done prayerfully, judiciously, and confidentially, Scripture does place a burden on the church member to be discerning (Pv 1:5); a good steward (1Cor 4:2); and, a generous and cheerful giver (2Cor 9:7).

To be generous and cheerful givers, church members must have confidence that the church’s disclosures regarding financial practices, spending habits, governance and compensation, and other key practices are complete, thorough, timely, and transparent.
Safeguards

There are steps church leadership can take to ensure that all leaders exhibit the sacrificial nature and servant’s heart modeled by Jesus. Safeguards would include:

- Adopt a robust financial reporting framework that complies with all relevant Generally Accepted Accounting Principles.
- Embrace a “best business practice” paradigm, including composing boards and audit committees that are independent of officers and managers.
- Prepare and study financial reports, showing actual expenses and budgetary provision to date, monthly.
- Keep controlling boards and committees informed by providing them with monthly financial statements.
- Provide controlling boards and committees with an annual report of all employees’ remuneration and expenses.
- Retain a firm of independent accountants to audit the organization’s annual financial statements.
- Document the organization’s internal control components and perform periodic monitoring to ensure all processes are operating as intended.
- Develop procedures manuals and codes of ethical behavior and appropriate business practices and communicate these manuals and codes to employees and volunteers regularly.
- Create a work environment where employees have a clear understanding of what is right and wrong, and feel free to discuss and ask questions about ethical issues and to report instances of real or perceived unethical behavior.
- Avoid personal use of denominational assets, and never commingle personal funds with denominational funds.
- Shun financial, investment, and tax scams and terminate and prosecute employees who commit fraud.

—Eugene A. Korff, Assistant Director
General Conference Auditing Service

Conclusion

It is not possible to overstate the damage done to the cause of Christ as a result of financial scandals involving church leaders. Because of this, it is crucial that the Church of Christ model integrity, efficiency, and transparency:

“He whose walk is blameless and who does what is righteous, who speaks the truth from his heart and has no slander on his tongue, who does his neighbor no wrong and casts no slur on his fellowman, who despises a vile man but honors those who fear the Lord, who keeps his oath even when it hurts, who lends his money without usury and does not accept a bribe against the innocent; he who does these things will never be shaken” (Ps 15:2-5).
book reviews

**Working the Angles**  
*Reviewed by Claire L. Eva, Assistant Director  
General Conference Stewardship Department*

What are the three angles? Prayer, Scripture and spiritual direction. These shape pastoral integrity, says author Eugene H. Peterson. If these three key spiritual disciplines are first in the pastor’s life and work—then preaching, teaching and administration will fall in place.

But Peterson’s call to return to basics is anything but simplistic. He has a way of bringing the best of Spirit-filled scholarly study and personal meaning together. His insights as to the real meaning of the three angles is what stirs mind and heart. He says, “Prayer is not something we think up to get God’s attention or enlist His favor. Prayer is answering speech. The first word is God’s word.... We do make prayer into a verbal idol” (p. 47).

Other works authored by Peterson are *Five Smooth Stones, Under the Unpredictable Plant: An Exploration in Vocationa Holiness* and *The Message Bible*. If you have not added this author to your library of reading, you are missing a real spiritual feast.

**Men of Character: One Minute Bible**  
*90 Refreshing Readings on Honor and Integrity*

Lawrence Kimbrough has compiled a fine work in *Men of Character: One Minute Bible, 90 Refreshing Readings on Honor and Integrity*. This new revision of the 1999 work begins with the lives and struggles of biblical personalities like Noah, and moves through both Testaments, ending with John, the disciple.

Each two-page spread is what it claims to be—about a minute in length, although the reader will take more than a moment to ponder the Spirit-inspired writings found throughout the book. Kimbrough has gathered many of the best Christian authors, from C. S. Lewis and Charles Spurgeon to Charles Swindoll and Henry Blackaby—just a sprinkling of the many contributors.

A sample reading, perhaps, will best illustrate the compiler’s thoughtful organization. “Jacob—Hanging Tough” begins with a selection of Scripture from Genesis 32. The first page of the reading also gives an overview of the biblical character and the life experience focused upon. The second page, always entitled, “Look at it this Way,” shares an excerpt from the featured author. The reading ends with a personal application.
**The Power of Integrity**
*Reviewed by Jean-Luc Lézeau, Acting Director General Conference Stewardship Department*

Integrity. What a challenge! John MacArthur reminds us that as Christians we should first be people of integrity with our truth. This can only happen as we are involved in a life of meditating, studying, following, defending, living, and proclaiming the Word. He goes further in saying that to be people of integrity is to be in pursuit of godliness. Many are claiming to be engaged in that quest.

Unfortunately, the opposite of integrity—which is hypocrisy—is present in our midst. MacArthur gives some response to this condition in later chapters when he deals with the antidote to hypocrisy and practical holiness.

The author uses some biblical characters like Daniel and Paul to illustrate examples of integrity. He could have used many more, like Joseph, who is first mentioned in the Bible as a man of principle and integrity. Good reading, a little heavy, but that is because it goes to the root of the matter.

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**Stewardship of Life**
*Making the Most of All that You Have and ... Are*

This volume is a breath of fresh air in the stewardship world. Its premise: Stewardship is not equated with money alone. I know many Christian writers have paid “lip service” to the fact that stewardship is much broader that money. They may even have mentioned time, talent, and temple, but having said that, the real focus of their work was money.

Nowery breaches that limited focus by saying stewardship is really a lifestyle, and he discusses the management of areas in our life that are quite “eye opening.” Have you ever heard about the stewardship of vision, influence, commitment, opportunity, and resources? The most surprising topic may be the stewardship of you! But more important than anything else, Stewardship of Life reminds us that stewardship is all about love, devotion, diligence, and faithfulness.

Kirk Nowery pastored one of the nation’s largest congregations in Miami, Florida, and co-authored *The 33 Laws of Stewardship*. An excellent reading if you want to “make the most of all that you have and all that you are.”
If you want to see a fresh approach to Bible studies, take a look at the new learn it, live it series. In keeping with our theme for this issue, we have chosen to review the study on “Christian Character.” The eight lesson topics include: Courage, Compassion, Integrity, Perseverance, Humility, Contentment, Respect, and Grace.

What makes this series unique is that it takes a group beyond study and into application. For instance, when studying spiritual disciplines, you would then practice these disciplines along with those in your group, discussing your experiences. A true discipling method of Jesus! Excellent leader helps accompany these lessons.

Claire L. Eva, Assistant Director
General Conference Stewardship Department

John had to choose. As conference treasurer, should he go along with his president’s plan to manipulate church funds or tell the truth and perhaps lose his job? Fortunately, John’s conviction won out and he revealed the plan. But the president denied the allegation and John eventually lost his job. “What good was integrity in his situation?” you might say.

“We exercise integrity, not to get what we want, but to be what we want. Integrity is not essentially about winning…. It’s about being honorable, not as a success strategy, but a life choice” (What Good is Integrity? by Michael Josephson at www.charactercounts.org).

There is no place we decry manipulation and lack of integrity more than in the Church of Jesus Christ. But it happens. Deceitfulness, especially garbed in piety, is abhorrent to God (Ps 5:4-6). How can we determine to travel the “high road” of integrity? We must always rely on the One who not only shows us the way to that road, but who also promises to empower us and keep us on it.

What is the world’s greatest need? “Men who will not be bought or sold, men who ... are true and honest” (Education, p. 57). True to principles of openness and honesty, loving and caring for the welfare of others—this means not asking anyone to take a course of action that will satter his conscience.

In the book Men of Character, Tom Sirotnak writes of Jacob’s lack of integrity: “Throughout his life, Jacob had gotten away with trickery so often, it was his standard operating procedure. But now the Lord said, ‘I am going to see how badly he wants to live for me. How badly does he really want my blessing and to fulfill my purpose?’ He had to wrestle for his destiny with the Almighty.…. “The mark of a real man of God is the one who walks with a spiritual limp. It proves he has been in the battle…. Maturity doesn’t come with age but with striving to know the Lord, submission to the level of knowledge he has revealed to you, and acceptance of responsibility” (p. 19).

If we have not lived life with the kind of integrity we know to be honorable, there is still today. Today we may wrestle with God; today we may receive a new name—and bearing that new name, our personal integrity will come to life!