Communication at core of effective governance, church financial officers say

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Douglas, who directs the church’s auditing service, is among church financial officers continuing their call for increased transparency and accountability among Adventist leadership worldwide.

"As a Christian organization, there is a greater expectation for each person -- but particularly leaders -- to demonstrate exemplary behavior in financial matters, ensuring that they conform to Biblical principles, legal parameters, professional standards and denominational policies," Douglas said.

Douglas and world church Treasurer Robert E. Lemon first presented a collaborative document called "Transparency and Accountability in Financial Reporting" earlier this year. Yesterday, Annual Council delegates took the next step to promote and model its framework back home by voting to receive the document.

The document encourages church officials worldwide to foster a better culture of leadership, outlining what it calls the "credibility cycle." Accountable leadership and transparent auditing builds greater trust among all church stakeholders. Practically, it means members feel confident returning tithes and offerings because they see that funds are handled judiciously.

The document is the product of a taskforce comprised of Lemon, Douglas, North America Division Treasurer Tom Evans and Robyn W. Kajiura, associate director for the world church auditing service. Initially, the document responded directly to then unresolved audit findings. It’s now meant to apply broadly to the Adventist Church’s organizational culture.

"Transparency and accountability encompasses much more than just financial activities," said Adventist President Ted N. C. Wilson. The document includes a message from the world church leader, calling for a "high level of integrity" to inspire "confidence in leadership."

Also included in the document are thoughts from world church Secretary G. T. Ng, who said "transparency must remain the default position of the Seventh-day Adventist Church."

At Adventist business meetings earlier this year, church financial officials asked delegates to suggest ways leadership worldwide can foster an environment of transparency. Their ideas are listed in the document delegates reviewed October 12.

"Set a personal example," one delegate said. "Ensure openness," another said. "Diminish the risk of people being afraid to talk just because of organizational structure or lack of communication channels."

Many delegates called for increased leadership training, underscoring the idea that leaders should be "stewards" of their positions.