A Call for "Strategic, Prayerful Action" at 9th Annual Religious Liberty Dinner

President Obama’s nominee for the top religious freedom post, Dr. Suzan Johnson Cook, was the keynote speaker for the 9th Annual Religious Liberty Dinner in Washington, D.C. last week. She emphasized the continued urgency of the protection of freedom of conscience during her keynote address at the April 5 Religious Liberty Dinner in Washington, D.C. She also noted that in the last two centuries, more people have died for their faith than the other 19 centuries combined.

"As Americans, without any apologies whatsoever, we must repeat the message (religious freedom) over and over and over again to the world ... [and] hold up international documents that establish this right," said Cook.

Co-sponsored by Liberty Magazine, the North American Religious Liberty Association, the International Religious Liberty Association, and the Seventh-day Adventist Church, the Dinner is held to celebrate and bring attention to the principle of religious freedom, both in the United States and around the world.

The evening’s 200+ guests included members of the diplomatic community; the U.S. State Department; three members of Congress (including Reps. Roscoe Bartlett and Sheila Jackson-Lee, both Seventh-day Adventists); world church president Ted N.C. Wilson and North American Division president Dan Jackson; non-governmental organizations; and religious leaders from a variety of faith communities. Read more in the NAD News section at the NAD website.
La Sierra University's Denominational Accreditation Extended

The school's denominational accreditation has been extended to December 31, 2012 with re-accreditation subject to an on-site review by an Adventist Accrediting Association (AAA) panel in the second quarter of 2012, and AAA board action in October 2012. More

ACS Invited to Be Part of New National Mass Care Council

Sung Kwon, national executive director of NAD Adventist Community Services, has been invited to be a member of the newly established National Mass Care Council along with eight other entities. This is a new council, initiated by FEMA and the Red Cross which will serve as the steering body for the development and promotion of a National Mass Care Strategy. The strategy is intended to strengthen and expand the resources available to help shelter, feed, distribute emergency supplies and provide family reunification services to disaster survivors.

GC Spring Meeting Reports

The following are news stories reported from Adventist News Network from meetings last week at Oakwood University in Huntsville, Ala.

Wilson opens Spring Meeting sermon with call to Christ's righteousness

'Our only hope' at history's close, Adventist world church leader says

Evangelism reports begin Spring Meeting business sessions

Council on Evangelism and Witness highlights regional outreach; Great Controversy book distribution preview

Adventist leaders stress follow-up in unresolved audit findings, transparency in administration

Discussion begins, to be continued in October; 2010 tithe tops $2 billion

Mission focus highlight's Spring Meeting opening

Business session to address finances, including transparency in accounting

Adventists in the News

The following are positive stories that appeared this week in the news about Seventh-day Adventists in the North American Division territory.

Carl Wilkens American in Rwanda Speaks in Mobile 2011

Press-Register, April 6

Vegetarian Diet Significantly Reduces Chronic Disease According to New

Upcoming Events

Reach Out! ACS Leadership Development
April 16-17, Miami, FL

Construyendo un hogar feliz
April 16-24, 8:00-9:30 p.m. ET, and 8:00-9:30 p.m. PT - Adly Campos, on Esperanza TV

The Creation Evolution Debate
May 4-8. Handbills and handouts

Family Ministries - Church Growth Webinar
May 10 at 8 p.m. EST. Register and more

Non-profit Leadership Certification Program
May 15–19 Basic Curriculum Link. More

Adventist Single Adult Ministries Day
May 21 More

Women’s Emphasis Day:
June 11 More

PSI's International Conference on Philanthropy
June 21–24 More

ASI Convention
August 3–6 in Sacramento, CA. More

Festival of the Laity
September 7–10, Dallas, Tex. More

Astonishing Discoveries in the Land of the Bible
September 14–18, with Ron Clouzet, DMin; Michael Hasel, PhD. More

Let’s Move Day:
Sept 25. More

Go Fish! Children’s Ministries Convention
October 7-9 More

Prophecies Decoded: Can the Past Reveal Your Future?
Origins Weekend Draws Nearly 1,000
Some of the best scholars and research scientists in the area of Geology, Paleontology, Biology, Genetics, and Theology discussed some of the Adventist biblical challenges of Origins at the Holden Convention Center in Gladstone, Ore. last week on April 1 & 2. The four part series included eighteen 20-minute sessions where speakers presented multiple times, and four 40-minute question and answer times. Read more.

Note: Reaching Out in Love describes the important evangelism aspect of NAD's strategic plan to REACH North America. The most effective way to REACH OUT is to do it with LOVE as was Jesus’ example. His compassion for lost souls is now our mission. The challenge is our privilege.
Making Sense of the Creation-Evolution Debate
May 4-8, 7:30-9:00 pm ET, PT. Hope Channel

Co-hosts Timothy Standish and Ron Clouzet, who are experts in their respective fields, will present evidence not to be missed. The seminar will be science-based, biblically sound, and professionally informative.

Timothy G. Standish, Ph.D. international educator and scientist, author of academic and popular papers dealing with faith and science. Currently holds a research appointment at Geoscience Research Institute which seeks to understand the origins of life and the earth from a biblical perspective.

Ron E. M. Clouzet, D.Min. is a professor at Andrews University Theological Seminary; director of the North American Division Evangelism Institute; and founder of H.O.P.E. University. Lectures extensively on biblical topics and has written a number of articles and books on ministry and theology.

New Children's Ministries Website
Check out the new Adventist Children’s Ministries Association (ACMA) website. It has a new look.

A 1-year membership fee of $29.95 gives leaders in Children's Ministries access to a huge resource library and a 1-year subscription Kids’ Ministry Ideas.

Be a Host of Babylon Rising
This May 25-28, a four-night event called Babylon Rising will take a new look at the age-old controversy between Christ and Satan, connecting to current events and issues in the religious, political, social and environmental spheres. People will be encouraged to dive deeper into the Bible. It Is Written's speaker/director, Pastor John Bradshaw, will host a timely, interactive series live from the Cashman Center in Las Vegas. It will pave the way for longer meetings such as Ron Clouzet’s NET 2011 series this September, and Pastor Bradshaw’s full-message, month-long evangelistic series live from Las Vegas in January 2012.

These meetings will take full advantage of new technologies to reach as many people as possible. Anyone — anywhere — will be able to host the meetings via satellite or the Internet in their home, church or business. Viewers will be able to get involved with the live event through Facebook and Twitter.
Sign up to host this event and receive a free downloadable host kit with all the information you’ll need. Visit [www.babylonisrising.com/host](http://www.babylonisrising.com/host) to learn more.

**ViewPoints from Leaders in NAD**

“How can we transform our church in ways that glorify God? Should Seventh-day Adventists be the world’s healthiest people?” Evidently, *U.S. News and World Report* thought so in their article “10 Health Habits That Will Help You Live to 100: No. 8—Live like a Seventh-day Adventist,” (February 20, 2009). Does God want us to excel in other areas as well? Read Deut. 28:13.

— Paul Brantley, vice president for Strategic Planning and Assessment, in NAD worship, on April 6, presenting principles for [REACH North America](http://www.nad.org).

“We are chosen by God to preach the everlasting good news, the three angels’ messages, which proclaim that God is the Creator, God is the Redeemer, and God is the Judge.” (Rev. 14:6-12).

— Sung Kwon, at Fondren Adventist Church in Missouri City, Tex. on April 2.

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Ambassador-at-Large Nominee Calls for ‘Strategic, Prayerful Action

President Obama’s nominee for the top religious freedom post, Dr. Suzan Johnson Cook, emphasized the continued urgency of the protection of freedom of conscience during her keynote address at the April 5 Religious Liberty Dinner in Washington, D.C. She noted that in the last two centuries, more people have died for their faith than the other 19 centuries combined.

“As Americans, without any apologies whatsoever, we must repeat the message (religious freedom) over and over and over again to the world ... and hold up international documents that establish this right,” said Cook.

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The evening’s 200+ guests included members of the diplomatic community; the U.S. State Department; three members of Congress (including Reps. Roscoe Bartlett and Sheila Jackson-Lee, both Seventh-day Adventists); world church president Ted N.C. Wilson and North American Division president Dan Jackson; non-governmental organizations; and religious leaders from a variety of faith communities.

During his welcome, Elder Ted N. C. Wilson, reminded guests that religious liberty is part of the “DNA of the Adventist Church.” He reaffirmed the church’s longstanding commitment to promote such freedom for all people, no matter their faith tradition.

Three advocates of religious freedom were also honored at the dinner:

- Norway’s former Bishop of Oslo Gunnar Stålsett received the Religious Liberty International Award for his lifetime of efforts in promoting peace and reconciliation between people of different faith traditions.

- Kit Bigelow, former external affairs director for the National Spiritual Assembly of Baha’is, for her 25 years of human rights advocacy, both at the United Nations and in Washington.

- Edwards Woods III, director of the Lake Region Chapter of the North American Religious Liberty Association, received this year’s A.T. Jones medal for his grassroots activism in building up religious liberty support across Michigan, Illinois, Wisconsin, and Indiana.

“Religious Liberty Dinner has grown way beyond its founding purpose of bringing attention to the 100th anniversary of Liberty magazine. It is now a premier religious liberty event for the Washington political elite, diplomatic community, and various religious representatives,” said Liberty editor Lincoln Steed. “Our church has created something with invaluable outreach potential.”

-- Melissa Reid, Associate Editor
Liberty Magazine
Read more
Recommitment to freedom of belief urged at annual religious liberty event in Washington

Recent assassination of religious freedom advocate Bhatti a reminder for renewed support

7 Apr 2011, Washington, D.C.
Bettina Krause/IRLA/ANN

Last month's assassination of Pakistani cabinet minister and religious freedom advocate Shahbaz Bhatti added a somber note to the April 5 Religious Liberty Dinner in Washington, D.C.

More than 200 government officials, ambassadors, religious leaders and religious liberty advocates stood for a minute of silence to honor Bhatti and the many others around the world who over the past year have suffered persecution, imprisonment, or death for their faith.


Bhatti, the only Christian in Pakistan’s cabinet, was gunned down on March 2 by members of Pakistan's Taliban, who objected to his outspoken criticism of the country’s discriminatory blasphemy laws.

In an emotional address, Knox Thames, a friend and colleague of Shabaz Bhatti, and director of policy and research at the United States Commission on International Religious Freedom, told the audience they could best remember this man of integrity by “making his death matter” and continuing his work.

Dr. Suzan Johnson Cook, U.S. President Barak Obama’s nominee for the position of Religious Freedom Ambassador-at-Large, was the evening’s keynote speaker. She praised the work of the IRLA and called on all those present to recommit themselves to the effort of protecting and preserving freedom of conscience worldwide.

Quoting Dr. Martin Luther King Jr., Cook said the path to living in peace with others involves learning to “listen to and learn from those who think differently from ourselves.”

Ted N. C. Wilson, president of the Seventh-day Adventist Church, opened the evening, saying that religious liberty is part of the “DNA of the Adventist Church.” He reaffirmed the church’s longstanding commitment to promote such freedom for all people, no matter their faith tradition.

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Norway's former Bishop of Oslo, Gunnar Stålsett, was honored for his lifetime work of promoting peace across faith communities.
La Sierra University granted window to show its faithfulness to Adventist Church's belief on origins

Adventist Accrediting Association grants limited extension; review in 2012

5 Apr 2011, Silver Spring, Maryland, United States
Mark A. Kellner, Adventist Review

La Sierra University (LSU), a Seventh-day Adventist Church-owned school in Riverside, California, will have a year to demonstrate its faithfulness to church teachings on creation, at which time its current accreditation by the Adventist Accrediting Association (AAA) will be reviewed.

The school's denominational accreditation has been extended to December 31 of next year, with re-accreditation subject to an on-site review by an AAA panel in the second quarter of 2012, and AAA board action in October 2012.

The unusual action follows two years of controversy that has rolled the southeastern California campus and generated extensive commentary by Adventist leaders and members across North America and the world church.

The La Sierra decision, during which a wide range of options were debated, came among several actions taken at the regular biennial AAA board meeting held at the General Conference headquarters in Silver Spring, Maryland, on April 4.

"Although La Sierra University has deviated from the philosophy and objectives of Seventh-day Adventist education," the voted action reads, "it is moved that the university be granted an extension of accreditation to December 31, 2012 in order for the university to act upon its commitments and implement changes and enhancements" involving the teaching of origins at the school. The action extending the university's current term of accreditation did not address the prospect of a new term, up to five years in length.

Accrediting executives' rationale

"This was a challenging and complex decision," said Lisa M. Beardsley, director of the General Conference Education department. "The AAA board took into consideration the report of the AAA team that visited the campus in November 2010, and events that have transpired since, such as the actions of the institutional board, the finding of its special subcommittee, and the open letter published in March by the university. After careful and prayerful consideration, the board expressed its will as a body by means of a written ballot so that all views could be honored."

Ella Simmons, a general vice president of the world church and member of the AAA board, said, "Given the recent acknowledgment made by the La Sierra University board and administration, this action seeks to create a bridge for the university to meet its stated commitments and the accrediting requirements to give priority to the standards of Seventh-day Adventist education in harmony with the Church's official beliefs."

"The AAA Board has attempted to find a balance between punitive and redemptive help to the university in support of the LSU Board's recent statements," added Larry Blackmer, vice president for Education of the North American Division and another AAA board member.

Membership in the Adventist Accrediting Association board includes the director and associate directors of the General Conference Education department; General Conference vice presidential advisers for education; directors of education from each of the church's 13 world divisions; one representative each from a college/university board chair; a college/university president; an academic vice president or dean; a registrar or admissions officer; a finance officer; an academic department chair of education; a union conference education director; and a local conference education director. Also included are three individuals with international Adventist educational experience; two education specialists not employed by the church; and the General Conference officers -- specifically the president, secretary and treasurer.

What lies ahead

In order to retain AAA accreditation, the school administration and board of trustees will, among other steps, have to demonstrate that it is honoring its commitments to "continue to endorse the official Seventh-day Adventist Church statement on creation"; "resource and nurture faculty in an atmosphere in which official Seventh-day Adventist Church positions on creation and origins are taught and honored"; so that the Church's creation position "is presented in instructional contexts" and also is "presented as the university's position on origins."

The university will also have to show it is fulfilling its pledge to develop "specific goals" to assist "LSU students of other faiths to find meaning in and understanding of Seventh-day Adventist values and official beliefs, including those regarding creation and human origins." According to one of the examples set forth
La Sierra University granted window to show its faithfulness to Adventist... http://news.adventist.org/2011/04/la-sierra-university-1.html

La Sierra University granted window to show its faithfulness to Adventist beliefs regarding creation and origins within instructional and co-curricular contexts.

The AAA is also requiring that LSU's "board governance structure and function are enhanced to provide fuller participation in its fiduciary responsibility for the university," again, in keeping with a commitment the school has made.

**Decision was a surprise**

Following a protracted discussion that lengthened a scheduled three-hour meeting into four hours, the AAA board voted to extend the school's current church-based accreditation, but did not offer the full new term La Sierra had anticipated. On February 8, La Sierra announced a AAA site visit team's recommendation "that 'in their opinion, and subject to AAA approval, La Sierra University should receive the maximum accreditation possible under AAA guidelines.'" The school has since removed that statement from its website.

The accreditation issue -- which includes denominational recognition by the church and qualifies a school for certain appropriations from denominational funds -- arose following a two-year controversy over La Sierra's teachings on human origins. Beginning in 2009, critics, including some church leaders, laypersons and LSU students claimed that the school taught the theory of evolution to biology students as the explanation for the origin of life.

Seventh-day Adventists believe "God is Creator of all things, and has revealed in Scripture the authentic account of His creative activity. In six days the Lord made 'the heaven and the earth' and all living things upon the earth, and rested on the seventh day of that first week," as noted in the church's Fundamental Beliefs.

**La Sierra responds**

In a statement to Adventist Review, La Sierra spokesman Larry Becker said, "Although La Sierra University has taken affirmative steps toward resolution of the controversy regarding how creation and evolution are taught in its classes, the AAA Board believed that it is necessary for more time to transpire in order for the university board, faculty, and administration to demonstrate its determination to put in place the steps that the faculty and administration have agreed with the board to implement."

The LSU statement continued: "University administration appreciates the extension of its current full accreditation as a Seventh-day Adventist university through December 31, 2012. The AAA Board has outlined a specific process moving forward, and we recognize the need for these steps. We look forward to the AAA visit to our campus next year. The board, administration and faculty are already working together to ensure that we provide the outstanding Adventist education desired by our students, our constituents, and our Church."

La Sierra President Randal R. Wisbey and Ricardo Graham, Pacific Union Conference president and La Sierra trustee board chairman, admitted La Sierra’s shortcomings on the subject in a March 9 open letter.

"We found that only 50 percent of the students surveyed agreed or strongly agreed that our Adventist view of creation was presented, and only 40 percent agreed or strongly agreed that our Adventist view was supported," Wisbey and Graham wrote. "This is not acceptable, and we apologize," they added.

Further, "instruction at the university, while being strong in many areas, has not adequately presented the denomination's position on the subject of creation," according to the document.

And, "there is some evidence that students have not always been respected for their belief in the Biblical creation position," the March 9 La Sierra statement said.

According to the AAA's accreditation handbook, "Accreditation of an institution by AAA signifies that the institution has a purpose appropriate to service the educational needs of those in its constituency and has the resources, programs, and services sufficient to accomplish the institution's goals."

**School's history**

Founded in 1922 as a Seventh-day Adventist academy, La Sierra grew over the years and became a full-fledged college in 1946. In 1967, it merged with Loma Linda University and became that school's liberal arts wing, reorganizing as an independent institution in 1990.

In 2010, the school reported 2,098 students had registered at the start of the current school year. Last year's registration of 440 freshman surpassed 2009's freshman class of 348 by 26.4 percent, La Sierra said in a statement.

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**1 Comment**

As a close observer of the situation at LSU I am disappointed by the inaccuracies in this report. Several times the way "origins" is taught at LSU is referred to, including the assertion that evolution is taught as an explanation for the origin of life. Nothing could be farther from the truth. Each biologist at LSU has affirmed that God is the creator of life and is responsible for origins so when it comes to origins, LSU professors are firmly in the Creationist camp. To have them slandered by the official church paper is most unfortunate.
La Sierra University granted window to show its faithfulness to Adventist...
Wilson opens Spring Meeting sermon with call to Christ's righteousness

"Our only hope" at history's close, Adventist world church leader says

9 Apr 2011, Huntsville, Alabama, United States

Mark A. Kellner, Adventist Review

Ted N. C. Wilson, president of the Seventh-day Adventist world church, calls for a seeking of Christ's righteousness during the Sabbath sermon on April 9 at Oakwood University. [photos: Ansel Oliver]

Capping a morning of joyous singing, scripture contemplation and heartfelt prayer, Pastor Ted N. C. Wilson, president of the Seventh-day Adventist world church, delivered a call to seek Christ's "all-encompassing righteousness" at the Oakwood University Seventh-day Adventist Church in Huntsville, Alabama, United States today.

The message came during Sabbath worship at the start of the Adventist world church's spring leadership meetings, being held at the Oakwood campus this year, instead of its usual location at the church's Silver Spring, Maryland, headquarters.

"Christ's all-encompassing righteousness is our only hope as we rapidly come to the close of earth's history," Wilson said to an onsite congregation of approximately 2,100 as well as a live global television and Internet audience. "Seventh-day Adventists have been called to proclaim the truth as it is in Jesus. He and He alone is our salvation," he added.

Wilson said Christ "calls us to accept His righteousness and to be empowered by the Holy Spirit to accomplish the last great work of proclaiming Christ, His righteousness, and His soon coming. This is the message that has been entrusted to the Seventh-day Adventist Church as His last-day remnant people."

He added, "At this critical moment in earth's history, with the world collapsing around us, let us humble ourselves before the Lord realizing that our only hope is in Christ and His righteousness."

Wilson quoted Ellen G. White, a pioneering co-founder of the Seventh-day Adventist movement and the founding influence behind the establishment of what is now Oakwood University, who wrote, "A revival of true godliness among us is the greatest and most urgent of all our needs. To seek this should be our first work." (Selected Messages, Book 1, page 121)

Referring to the Church's current theme, Wilson said, "This call for revival and reformation is not some legalistic, 'pull-yourself-up-by-your-bootstraps' kind of religion. It is centered in Christ and Him alone."

He added, "The voices of Seventh-day Adventists should be the foremost in proclaiming that salvation is through Christ and Christ alone! The two great provisions of salvation -- justification and sanctification -- cannot be separated for they constitute the fullness of Christ's all-encompassing righteousness."

The message followed a service that highlighted the musical talents of many Oakwood University students and staff, particularly its orchestra and the Aeolians, the school's renowned choral group. Following a scripture reading in English and Koine Greek, the latter by a student, the Aeolians presented a praise number, "It Pays to Serve Jesus," which brought many in the congregation to their feet praising God at its conclusion.

"We've already had the sermon," Wilson said as he took to the podium following the rousing musical appeal, offering affirmation to the University and its constituency: "Here at Oakwood University, you are a vital part of God's worldwide family."

That "worldwide family" was also a key target of Wilson's message, with the leader telling his hearers the conversion process "is only something that God can produce."

When conversion happens, Wilson added, that is "why drunkards become sober. That's why loose-living people become moral. That's why mean-spirited individuals become peacemakers. That's why liars become honest. That is why filthy-minded people become pure. That is why evolutionists become creationists. That is why selfish, self-centered people become selfless, generous benefactors. That is why the unconverted become converted. ...[I]t is all due to the power of God."

Again quoting Ellen White, this time from her book Steps to Christ, Wilson read, "Each morning consecrate yourself to God for that day. Surrender all your plans to Him, to be carried out or given up as His providence shall indicate. Thus day by day you may be giving your life into the hands of God, and thus your life will be molded more and more after the life of Christ." (Steps to Christ, page 70)

The church leader cautioned his hearers against any sense of spiritual superiority apart from God's grace: "Let no one in the Seventh-day Adventist Church think of themselves as better than anyone else. Let no one accuse others of not being holy or perfect. We are all sinners at the foot of the cross in need of a Savior who provides for us His all-encompassing righteousness in justification and sanctification. We owe everything to Jesus and our relationship with Him."
He added, "The character of Christ is perfectly reproduced in our lives when we lean completely on Christ alone. It is not in ourselves to accomplish this."

Asking how Adventists are to understand the plan of salvation, Wilson supplied several possibilities.

"Cheap grace will not do it. It denies the power of the Holy Spirit to change the life day by day to become more and more like Christ," he said. "Legalism will not do it. It blocks the only way to salvation -- total dependence on Jesus Christ, our only way to salvation. An intellectual, higher critical approach will not. It destroys the very miracle of conversion and sanctification and strips God's salvation of its power to change lives."

The answer, Wilson declared, "is [that] only Christ's all-encompassing righteousness of justification and sanctification … will save you, change you, and nurture you into a true disciple of Christ. It is something that Jesus does both for you and in you."

Click here to read the full text of Wilson's sermon
Evangelism reports begin Spring Meeting business sessions

Council on Evangelism and Witness highlights regional outreach; Great Controversy book distribution preview

12 Apr 2011, Huntsville, Alabama, United States
Ansel Oliver/ANN

Top regional leaders of the Seventh-day Adventist world church shared reports on evangelism efforts in their territories during the Council on Evangelism and Witness, which lasted throughout the first morning of business at Spring Meeting on April 10.

Adventist evangelist Mark Finley leads the Council on Evangelism and Witness at Spring Meeting in Huntsville, Alabama, United States on April 10. [photos: Ansel Oliver]

Presidents of many of the denomination’s 13 world divisions highlighted how coordinated outreach approaches are leading people to join the church, while others supported an initiative to widely distribute versions of the book The Great Controversy, written by church co-founder Ellen G. White.

One president shared the results of a public perception survey in his region. "That’s risky if you’re not secure," said Mark Finley, assistant to the president for evangelism.

Finley led the presentations at McKee auditorium at Oakwood University in Huntsville, Alabama, United States, where some 130 members of the world church’s Executive Committee met for two days of business meetings.

Finley reiterated the concept that evangelism should be a "process, not an event," a point he and other leaders have repeated in recent years. Indeed, most presentations highlighted month’s-long small-group ministry leading up to public evangelism or large-scale meetings instead of a one-time public event. Leaders have said a "process" system of evangelism leads to greater retention of new members.

Israel Leito, president of the church’s Inter-American Division, shared how a recent division-wide program lead to 15,000 baptisms in one day last month. More than 60,000 people have joined the Adventist Church in the division so far this year, he said.

Finley said slower-growth areas are also seeing renewed support for evangelism.

Dan Jackson, president of the North American Division, said a recent initiative comprising 130 small groups in the city of Houston in Texas led to 400 baptisms there in February. A similar meeting series will launch in New York soon and will include some 400 small groups leading up to a September decision invitation meeting.

"We’re hoping to generate a huge blessing, a huge reaping for God," Jackson said.

He added that having more lay members supporting pastors in evangelism yields greater success.

Because of that, the Sabbath School/Personal Ministries department announced the launch of "Go 7 Million," a name reminiscent of the discontinued initiative "Go One Million." The initiative encourages the denomination to identify 7 million lay members to get involved in local outreach programs.

Adventist Church in the division so far this year, he said.

Leaders of the Miami-based Inter-American Division hope to reach a target of 1 million people for Go 7 Million. The division’s Sabbath School/Personal Ministries associate director Samuel Telemaque even led the committee in chanting "Go seven million for Christ," the third time telling the group, "shout it so loud they can hear you in Papua New Guinea in the South Pacific Division."

Telemaque said the division has set a target of 1 million new members by 2014 through Go 7 Million.

It was undetermined how many other divisions will join in the initiative.

Committee delegates also received reports on outreach in large cities, where most initiatives are conducted through media.

"This is almost impossible to do without communication," said Erton Kohler, president of the South American Division.

Church officials in South America are conducting outreach in Sao Paulo, Brazil -- at 20 million people, the world’s 3rd largest city.

There, the denomination has set up a media center in a rented facility on Paulista Avenue, one of the wealthiest commercial areas of the city, similar to New York’s Times Square. A small congregation has also been established. Still, about U.S. $40 million is still needed to purchase the property, Kohler said.

The church in Brazil has some 400 broadcast television channels in cities throughout the country, as well as channels on a major cable delivery system. The Adventist Church will soon launch a television channel in Buenos Aires, Argentina, Kohler said.

Finley said the church has grown through deliberate planning in Chennai, India, the world’s 4th largest city.

There are now 23,000 members worshipping in 166 churches there, up from 750 members in 12 churches 10 years ago, he said. Tithe in that region has also increased, nearly U.S. $30,000 a month, up from $1,000 a month.
A media center in Chennai is producing programming, mainly sermons, which match programming commonly found on network television, said Kandus Thorpe, a vice president for Hope Channel. The Adventist Church has taken this approach because of the abundance of television in homes. The government distributes small televisions in the region, Thorpe said.

Hope Channel is also expanding its operations in Asia, with increased programming in local languages.

In Australia and New Zealand, a public survey of perceptions of the Adventist Church revealed how traditional methods of outreach may need further re-adjustment.

The survey, coordinated by the South Pacific Division Communication department, reported that Adventists were seen as the "go-to people for health and well-being" and those who promoted Sabbath rest. The majority of survey respondents, however, had no perception of the church. Division President Barry Oliver said leaders are expected to follow up with plans based on the survey later this year.

Committee delegates also received a report on the church's Great Controversy Project, designed to distribute copies of the book beginning in 2012.

Versions of The Great Controversy will be printed for less than one U.S. dollar, and leaders hope that some members will sponsor distribution in certain world regions.

"The world is desperate for answers now. ... Years from now these books will do the work we cannot do," said Delbert Baker, a world church general vice president.

Baker said project leaders were "sensitive" to concerns in some regions; two cover options will be available -- one cover features a portrayal of the Second Coming of Christ, while another is designed for those less familiar with religion.

The South American Division is already running with the project. Already, 30 million copies of the book have been committed and 1 million copies were distributed in Sao Paulo the previous day, Kohler said.

One local conference has ordered 1.7 million copies and has begun fundraising for the initiative, with pastors showing their support by each donating a month's salary.

"This is a special opportunity to do something special for God," Kohler said.

Many church leaders were featured in a video presentation about how the book had personally influenced their lives, as well as people who converted to the Adventist Church after reading the book.

Clinton Wahlen, a member of the denomination's Biblical Research Institute said he was an atheist before he read The Great Controversy to learn about Christianity.

Paul Ratsara, president of the church's Southern Africa-Indian Ocean Division, said he believed The Great Controversy Project was a "God-sent initiative."

Ratsara said an influential Johannesburg, South Africa, businesswoman of another Christian denomination was given a copy of the book and chose to join the church through baptism in October.

"We're passionate about this in [our division]," he said.

The book will be released in several versions, including the original, an abbreviated version, one for kids, and an additional version that includes excerpts from another of the author's books, Steps to Christ. Parts of the initiative will also be promoted on social media, Baker said.

Two project websites are expected to launch as distribution plans progress, leaders said.

--The morning devotional was presented by Ron Clouzet, director of the North American Division Evangelism Institute and professor of Christian Ministry and Pastoral Theology at Andrews University. To read his devotional, click here.

--To listen to Clouzet's devotional, click here.
Adventist leaders stress follow-up in unresolved audit findings, transparency in administration

Discussion begins, to be continued in October; 2010 tithe tops $2 billion

12 Apr 2011, Huntsville, Alabama, United States
Mark A. Kellner, News Editor, Adventist Review

World leaders of the Seventh-day Adventist world church stressed a continuing need for transparency and accountability in financial reporting during an April 10 business session of the denomination’s Spring Meeting.

"We need to be united and set the right tone as officers ... we must work together as a team, all the way through the system," said Adventist world church President Ted N.C. Wilson, responding to a report presented by world church Treasurer Robert E. Lemon and General Conference Auditing Services (GCAS) director Paul H. Douglas. The 12-page document on transparency -- the product of a task force composed of Lemon, Douglas, North American Division Treasurer Tom Evans and GCAS associate director Robyn W. Kajiura -- stressed concerns raised by the GCAS Board and its chairman, Jack L. Krogstad. Krogstad, a layman who holds the Union Pacific Endowed Chair in Accountancy at Creighton University in Omaha, Nebraska, was recently an Academic Fellow in the Office of the Chief Accountant at the United States Securities and Exchange Commission. Those concerns followed a GCAS report "which included the frequency of certain audit findings and the recurring unresolved nature of those findings," as stated in the document.

The document, "Transparency and Accountability in Financial Reporting," suggested a need to improve church leadership culture at all organizational levels, that better controls result from a better culture, that "communication is at the core of effective governance," and that the result would be greater confidence from all church stakeholders, or constituents.

"It's not an auditing issue; it's a character issue," said Juan Prestol, Adventist world church undertreasurer, during discussion of the matter. "An audit is too late," he explained to Adventist Review after his remarks, since audits only discover issues after the fact.

What is needed, he added, are "changes in the DNA of Adventist leadership."

Wilson said board members should be unafraid to question items presented to them. "On committees, ask questions. Don't assume somebody else is going to take care of it," he said.

Added North American Division President Dan Jackson, "There ought not to be friends in boardrooms ... if I sit on that board and respond to issues on that board because I'm a friend, I really have no business being on that board. You need to challenge me and do it with a smile."

Ella Simmons, a world church general vice president, stressed the need for an even higher approach. "I would challenge us to total commitment to holistic stewardship. Of course we focus on financial operations; but how can we operate [with] integrity and [in] ethical ways if we do not value ethical behavior in every area of our work, of our being, our relationships, our quality in performance. It must be holistic," she said.

Wilson promised further discussions on the subject at the 2011 Annual Council, to be held in October in Silver Spring, Maryland.

In an earlier address, Lemon said the church's finances showed improvement in 2010.

"Worldwide tithe passed the US$2 billion mark in 2010," Lemon said. "In spite of the recession and slow recovery of the economy in the U.S., the economies of most of the countries of the world have continued to be strong," he said.

That strength is reflected in tithe and offering figures, he added. Worldwide tithe rose 8.2 percent, totaling U.S. $2,002 billion. Tithe in the North American Division increased 1.1 percent over 2009, totaling U.S. $887 million in 2010 compared to U.S. $877 million the previous year. Tithe from divisions outside of North America rose 14.6 percent and totaled U.S. $1.114 billion compared to U.S. $972 million.

The exchange rate to the U.S. dollar explains some of the increase, but "much of it was from increases in local currencies," Lemon said.

"It is inspiring to see the faithfulness of God's children in returning their tithe and giving offerings for the support of His work even in tough times," Lemon added.

Lemon also noted that costs to the world headquarters for the 2010 General Conference Session in Atlanta, Georgia, though budgeted at US$6.2 million came in under budget at US$5.5 million.
Independent auditors for the General Conference, as well as the various pension plan funds associated with the world headquarters and the North American Division, gave all accounts unqualified positive opinions that generally accepted accounting principles were met across the board.

Undertreasurer Prestol added that the General Conference's balance sheet, for the first three months of 2011, "is $2.6 million to the good," which he said means the organization is "doing very well" so far.

Click here to read the full treasurer’s report.

Click here to read the “Transparency and Accountability in Financial Reporting” document.
Treasurer’s Comments to the General Conference

Spring Meeting

April 6, 2011

Praise God for His Mercies Endure Forever

“O taste and see that the LORD [is] good: blessed [is] the man [that] trusteth in him” (Psalm 34:24). It is once again a privilege to bring a report of the goodness of the Lord in providing for His children.

2010 Operating Results

In spite of the severe recession and turbulence in the financial markets over the past three years and the continuing slow recovery of the U.S. economy, 2010 was a strong year financially for the world church and for the General Conference. It is inspiring to see the faithfulness of God’s children in returning their tithes and giving offerings for the support of His work even in tough times.

Worldwide tithe passed the US$2 billion mark in 2010. In spite of the recession and slow recovery of the economy in the U.S., the economies of most of the countries of the world have continued to be strong. This is also reflected in the tithe and offering figures. Worldwide tithe was up 8.2%, totaling US$2.002 billion. Tithe in the North American Division was up 1.1% over 2009 and totaled US$887 million in 2010 as compared to US$877 million in 2009. Tithe from divisions other than North American was up 14.6% and totaled US$1.114 billion compared to US$972 million. Some of the increase was due to changes in the exchange rate to the U.S. dollar, but much of it was from increases in the local currencies.
Mission offerings in the North American Division were up 1.4%, from US$23.3 million in 2009 to US$23.6 million 2010. Mission offerings from outside North America were up 15.8%, from US$40.9 million to US$47.4 million. As in the case of the tithe some of the increase is due to changes in exchange rates to the U.S. dollar, but the majority is from increases in local currency.

The tithe and mission offerings coming to the General Conference for the World Budget were up from US$153.9 in 2009 to US$164.4 in 2010. The graph to the right shows the share of the tithes and offerings received by the General Conference over the past six years. You can see that the portion coming from the divisions outside North America has been increasing rapidly meaning they are beginning to support a greater percentage of the World Budget.

Financial Markets

After having gone through some of the most turbulent times that the financial markets have experienced in the past 75 years, it is encouraging to see the extent of the recovery. But caution must continue to be exercised to be sure that the investment of church funds held to cover retirement obligations, working capital, and major projects that cover multiple years are protected as we can expect
more turbulent times ahead. Interest rates are low compared to recent years, and we need to take that into account and not take unwarranted risks in trying to achieve returns that we may have viewed as normal five or six years ago. The graph below shows the return on GC owned funds from 2005 through 2010 and includes earnings as well as realized and unrealized gains and losses for those years. We can see that much of the decrease in 2008 was recovered in 2009 and 2010. We praise the Lord for having watched over His funds.

![Net Return on Investments General Conference Funds](image)

**General Conference Operating Expenses**

In a General Conference Session year there are additional expenses relative to the cost of the session as well as the extra costs of duplicate salaries and expenses incurred in moving new individuals elected at session time and the costs associated with those retiring or not reelected. Although we set aside funds in an allocated function each year during the quinquennium to cover these additional costs, they show up as operating expenses in the year they are expended. We praise the lord that in spite of those additional costs we had a strong financial year with an increase of US$21.2 million in the combined restricted and unrestricted fund balances of the General Conference. Our Working Policy calls for a certain level of working capital to allow for the smooth operation of the General Conference. We have the practice of voting at Spring Meeting time the allocation of any funds in excess of the recommended working capital so that the funds can be put to work in spreading the good news of Christ’s soon return. The amount available for Supplemental Appropriations from the excess working capital in 2010 is US$13.3 million.
Accounting for not-for-profit organizations is different than for commercial organizations. In a commercial setting there is normally a single bottom line number that gives you a picture of the operations for the year. Additional information on onetime items and revenue trends and expenses help to better understand that figure, but the bottom line is the most meaningful number. In not-for-profit accounting the objective is to be sure the funds have been spent in accordance with any restrictions put on them by the donor or allocated by the governing body. We use fund accounting to help us accomplish this. The unrestricted regular operating funds are the basis of the General Conference World Budget and are available to the Executive Committee to provide appropriations to the world field, support our interdivision missionaries, fund programs, and cover the operating costs of the General Conference headquarters. The other funds benefit the work but are not part of the regular operating budget because of their restrictions. The following breakdown helps to understand the components of the US$21.2 million increase in fund balances.

<table>
<thead>
<tr>
<th>Fund Category</th>
<th>Increase/Decrease</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regular Operating Fund</td>
<td>US$12.5</td>
</tr>
<tr>
<td>Donor Advised Fund</td>
<td>11.2</td>
</tr>
<tr>
<td>Extraordinary Tithe</td>
<td>(6.4)</td>
</tr>
<tr>
<td>Plant Fund</td>
<td>3.0</td>
</tr>
<tr>
<td>Charitable Gift Annuity and Endowment Funds</td>
<td>.9</td>
</tr>
</tbody>
</table>

Total Increase in Fund Balances for the GC in 2010: US$21.2

*Donor Advised Funds*—When a donor provides funds for a specific purpose they are recorded as restricted funds and are used in accordance with the restriction. But sometimes individuals wish to make donations in a particular tax year for tax planning purposes but have not yet determined which projects they wish to support. If accepted by the General Conference these funds are placed in a donor advised fund and the General Conference works with the donor to understand his or her wishes, but before this happens they appear in our accounting records as restricted.
**Extraordinary Tithe Fund**—This fund has the extraordinary tithe received by the General Conference that was voted to be used over a five- to seven-year period. The fund balance should decrease each year as the funds are used to support the approved initiatives.

**Plant Fund**—This is the fund where we maintain the accounting for the land, buildings, and equipment belonging to the General Conference and includes the funded depreciation.

**Charitable Gift Annuity Fund**—This fund is used to account for gift annuities where the General Conference is a beneficiary.

**Endowment Funds**—These are funds where the principal is to be maintained but the income is available for specific purposes.

**GC Session Costs**

There are many different costs associated with the holding of a General Conference Session and we do not attempt to quantify and track all of them. The items paid directly by the General Conference are charged to the General Conference Session expense and had a budget for the 2010 session of US$6.2 million. Thanks to good management by the team of individuals involved in the planning and execution of the session, the costs came in under budget at US$5.5 million. We want to express appreciation to our associate treasurer, George Egwakhe, as well as Sheri Clemmer and Danny Orillosa who worked closely with him, and Pardon Mwansa who chaired the Session Planning Committee, and the hundreds of others who worked on the session.

Some have asked what the total cost is for putting on a session, and my estimate would be US$15–20 million. That would include all the General Conference’s costs, the costs to the divisions and other organizations for the delegate travel and accommodations, and all the other associated costs. It is a large sum of money, but we feel that it is important to the unity of the church. We do not often think of the cost of maintaining unity where we have a chance to discuss major issues and come together on where and how to move together as a church. Jesus in His prayer in John 17.21 prayed, “that they all may be one.”
**Telling the World**

The Gospel Commission seems overwhelming as we look at the great un-entered areas of the world. When I look back at the pioneers and think of the vision they had of a finished work, but realize the very limited resources and means they had and of the difficulty of travel and communications they experienced, I marvel. We know that the work will be finished by the power of the Holy Spirit but are glad to be allowed to have a little part by sharing the Good News. The Lord has inspired individuals over the years to have a vision of using modern technology to help in telling the world. We have watched as radio, local television, satellite television, and the internet have become major instruments in helping finish the work.

One of the most remarkable things to me has been to watch the rapidity of change in the last year or two. We have not only seen what the internet can do in helping reach places where we cannot go on the ground, but have the emergence of a whole new phenomenon in the internet social networking sites. News that used to come from reports through news broadcast now circles the globe in a matter of hours through individuals sharing it with their friends over Face Book, Twitter, and E-Mail. It is credited with bringing down governments. As things really come down to the end and people are looking for answers, it is incredible to think that just a few individuals sharing the answer—“Jesus is Coming, you need to get ready”—can circle the earth in hours. Receiving it from friends will have an impact that no broadcast can match. People can then share with their friends instantly all the promises from the Bible and the true behind-the-scenes picture of the great controversy between good and evil. We can now download all of Ellen White’s books free of charge over the internet. As people start to look for hope they will turn to anyone who has the answer. To realize that that can now happen so rapidly thrills my soul.

Through personal revival and reformation let us all pray that we may “[be] ready always to [give] an answer to every man that asketh you a reason of the hope that is in you with meekness and fear” (1 Peter 3:15).
General Conference of Seventh-day Adventists

Transparency and Accountability in Financial Reporting

Our Global Leadership Commitment
Taskforce

Robert E Lemon, GC Treasurer
G Tom Evans, NAD Treasurer
Paul H Douglas, GCAS Director
Robyn W Kajiura, GCAS Associate Director

Advisory Panel

Ted Wilson, GC President

G T Ng, GC Secretary

Lowell C Cooper, GC Vice President

Jack Krogstad, PhD, CPA
Union Pacific Endowed Chair in Accountancy Creighton University
GCAS Board Chair, (Layperson)

Hyden Gittens, M.Sc, CPA
Partner & Director Versant Accountants and Consultants
GCAS Board Member (Layperson)

Jon Satelmajer, CPA
Partner, PriceWaterhouseCoopers (Layperson)

Max Trevino
President, Southwestern Union
GC and NAD Audit Committee Chairperson

Ann Gibson, PhD, CPA
Professor, Andrews University, School of Business
ADRA Audit Committee Chairperson
Executive Summary

The Seventh-day Adventist Church and its family of institutions receive financial resources primarily in the form of tithe, offerings, donations, tuition, sales revenue and service fees. There is an expectation that every organization and their respective leaders will exercise proper stewardship for these financial resources. In the normal course of exercising proper stewardship an organization should regularly prepare and study financial statements based on the mission driven activities being pursued. To enhance the credibility of the financial statements, an annual financial audit is required to be performed by GCAS, or an approved external firm, so an opinion can be rendered on the fairness of the presentation.

When financial statements are prepared, studied, and audited they represent critical information to be used in making appropriate business decisions and holding leaders accountable for their stewardship. The controlling committee of an organization needs to make appropriate business decisions and risk analyses. The constituents of an organization need to hold leaders accountable. Committees and constituents can fulfill their role of governance only when they receive regular financial reports and require leaders to respond to issues identified in audit reports.

At the 2010 Annual Council of the General Conference Committee, GCAS presented a global annual report which included the frequency of certain audit findings and the recurring unresolved nature of those findings. In connection with this report, the GCAS Board expressed its concern regarding inadequacies related to transparency and accountability in financial reporting by many organizations in a letter to the General Conference Executive Officers. A consensus among Church leaders was reached to consider and implement a framework which would strengthen financial transparency and organizational accountability in the Seventh-day Adventist Church by including the following four recommendations made by the GCAS Board:

- Promote a culture of transparency and accountability that is modeled by Church leaders at every level of the denomination;
- Revise policies to incorporate best practices related to the receipt, response and resolution of issues identified in audit reports;
- Require the establishment of an Audit Committee for each denominational organization which is chaired by and includes persons not employed by the organization being audited; and
- Encourage denominational organizations to provide training to their respective boards and committees on how its members can effectively fulfill their governance role.

The continued flow of financial resources to the Seventh-day Adventist Church and its family of institutions in support of mission driven activities is largely dependent on the continued confidence of constituents and other stakeholders in organizational leaders and their stewardship. This document identifies organizational culture, organizational controls and organizational communication as being the key drivers for sustaining this confidence and the key disciplines to be expanded into a set of organizational policies.
Confidence Matters!

Constituents and other stakeholders want to have confidence in organizational leaders and their stewardship
**Organizational Culture**

The Seventh-day Adventist Church and its family of institutions have unique organizational cultures which are a composite of individual attitudes and backgrounds. However, leaders in each organization are the persons who set the tone at the top of that culture as it relates to integrity, ethical values, stewardship and transparency. If leaders do not set an example in these areas there will be no moral compass to guide organizational decisions, and the behavior modeled by leaders will invariably be manifested in the actions of those whom they lead. As a Christian organization, there is a greater expectation for each person, but particularly leaders, to demonstrate exemplary behavior in transacting financial matters ensuring they conform to biblical principles, legal parameters, professional standards, and denominational policies.

There is a principle that must be imbedded and instructive to any organizational culture within the Seventh-day Adventist Church and its family of institutions. This principle being that authority resides in groups more so than in individual office holders, and that controlling committees or boards are entrusted with the authority to govern. Regardless of the attitudes and backgrounds of the individuals who comprise each organization, there should be common evidence that the organizational culture promotes financial transparency and organizational accountability. As a demonstration of this evidence, officers of organizations must make themselves accountable to their respective controlling committee or board, persons serving on controlling committees or boards would function as trustees and be engaged in holding those officers accountable, and persons serving on controlling committees or boards would have access to training on how to effectively fulfill their fiduciary obligations.

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The better the tone at the top, the better the trust you can have in the transactions!
Organizational Controls

When the appropriate organizational culture is in place there is a greater appreciation for designing and implementing effective organizational controls. These controls consist of policies and procedures which collectively are referred to as internal controls. The internal controls of an organization should not be designed to target individuals but should focus on the objectives of providing reasonable assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with laws and regulations. The concept of reasonable assurance highlights the limitations that exist in designing internal controls for an organization. These limitations include the problem of cost versus benefit, possibility of collusion among employees, or the potential for management to override the same controls they were instrumental in designing. After taking all factors into consideration, these limitations should not provide an excuse for failing to design the best possible internal controls.

The Seventh-day Adventist Church and its family of institutions must each have internal controls which are designed, documented, implemented, communicated, and monitored by the highest level of governance in that organization. Part of an effective governance structure includes establishing an audit committee comprised of persons not employed by that organization.

Better Culture = Better Controls
Components of Internal Control

Source: Auditing and Assurance Services 10th Edition, Alvin Arens | Randal Elder | Mark Beasley

Internal control includes five categories of controls that management designs and implements to provide reasonable assurance that management’s controls objectives will be met. These are called the components of internal control and are: (1) the control environment, (2) risk assessment, (3) control activities, (4) information and communication, and (5) monitoring. As the figure shows below, control environment is the umbrella for the four other components. Without an effective control environment, the other four other components are unlikely to result in effective internal control, regardless of their quality.

<table>
<thead>
<tr>
<th>Components</th>
<th>Description of Component</th>
</tr>
</thead>
<tbody>
<tr>
<td>Control Environment</td>
<td>Actions, policies and procedures that reflect the overall attitude of top management, directors and owners of an entity about internal controls and its importance</td>
</tr>
<tr>
<td>Risk Assessment</td>
<td>Management’s identification and analysis of risks relevant to the preparation of financial statements in accordance with the applicable financial reporting framework</td>
</tr>
<tr>
<td>Control Activities</td>
<td>Policies and procedures that management has established to meet its objectives for financial reporting including: adequate segregation of duties, proper authorization of transactions and activities, adequate documents and records, physical control over assets and records, and independent checks on performance</td>
</tr>
<tr>
<td>Information and Communication</td>
<td>Methods used to initiate, record, process and report and entity’s transactions and to maintain accountability of related assets</td>
</tr>
<tr>
<td>Monitoring</td>
<td>Management’s ongoing and periodic assessment of the quality of internal control performance to determine whether controls are operating as intended and are modified when needed</td>
</tr>
</tbody>
</table>
Role and Function of an Audit Committee

The audit committee operates under the authority and charter provided by an organization’s controlling committee. This charter guides the operating activities of an audit committee and places on its members the responsibility for oversight of financial reporting and identification of related business risks. There are three core activities which define the breadth and scope of an audit committee:

1. Understand the risks related to the organization and its financial reporting
2. Oversee financial reporting processes for quality and reliability, including internal controls
3. Oversee audit activities with the internal and/or external auditor

An organization enhances credibility with constituents and other stakeholders when it establishes an audit committee that is proper in composition and proficient with the requirements of its charter. In selecting persons to serve as members on an audit committee there are three essential characteristics to ensure effectiveness:
Organizational Communication

Communication is at the core of effective governance! The Seventh-day Adventist Church and its family of institutions should demonstrate their commitment to financial transparency and organizational accountability by embracing regular and open communication. This communication should take place within the organization and between the controlling committee, audit committee, GCAS/external auditor, constituents, other stakeholders, and next higher organization. It is important for communication channels to be open *inside* the organization and *outside* the organization with those involved in the governance process. Equally important, those involved in the governance process should have open communication with each other. A special emphasis should be placed on communicating with constituents and other stakeholders without any bias to the level or nature of their contribution. In designing any communication systems, it is critical to recognize the important role of constituents and other stakeholders to the continued viability of an organization by providing them with clear and complete communication.
<table>
<thead>
<tr>
<th>Initiating Party</th>
<th>Nature of Communication</th>
<th>Receiving Party</th>
</tr>
</thead>
</table>
| **ORGANIZATION** | • Provide monthly financial reports  
                      • Provide training on how to read and understand financial reports | Controlling Committee  
(Executive Committee or Board) |
|                  | • Address findings of the audit report  
                      • Respond to queries and recommendations related to internal control design and deficiencies  
                      • Respond to queries related to compliance with core policies  
                      • Respond to queries related to potential business risks | Audit Committee |
|                  | • Agree to terms of audit engagement  
                      • Provide responses and evidence to support assertions made regarding financial statement presentation and compliance with denominational policies  
                      • Receive an audit report along with any findings and recommendations | GCAS/External Auditor |
|                  | • Respond to queries related to the audit report received from GCAS/External Auditor | Constituents and other Stakeholders |
|                  | • Respond to queries regarding the audit reports received and stakeholder concerns received | Next Higher Organization |
| **GCAS/External Auditor** | • Provide an auditor’s opinion  
                           • Provide a report on compliance with core policies  
                           • Provide an audit communication letter identifying significant deficiencies in internal controls | Audit Committee &  
Controlling Committee  
(Executive Committee or Board) |
|                  | • Provide a copy of the audit report along with a response from the organization | Constituents and other Stakeholders |
|                  | • Provide a copy of the audit report along with a response from the organization | Next Higher Organization |
| **Audit Committee** | • Present report regarding the results of the audit engagement  
                          • Present report regarding operational effectiveness of internal controls  
                          • Present report regarding compliance with core policies  
                          • Present report on potential business risks  
                          • Present a report confirming the expectations enumerated in the charter have been met | Controlling Committee  
(Executive Committee or Board) |
|                  | | Next Higher Organization |
Let’s Talk

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?

“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

“In every action of life the true Christian is just what he desires those around him to think he is. He is guided by truth and uprightness. He does not scheme; therefore he has nothing to gloss over. He may be criticized, he may be tested; but through all, his unbending integrity shines out like pure gold.”

Ellen G White – Heavenly Places, Chapter 237

“This is a time when the work of God should be conducted with the strictest integrity by every conference [organization], a time when there should be the closest observance of the law of God on the part of every worker.”

Ellen G White – Manuscript Releases Number 1445

“For evils we might have checked, we are just as responsible as if we were guilty of the acts ourselves.”

Ellen G White – Desire of Ages p.441

“There are risks to a program of action. But they are far less than the long range risks and costs of comfortable inaction”

John F Kennedy
G. T. Ng, left, the Adventist Church's secretary, discusses mission with Adventist Mission Director Gary Krause on Friday, April 8 at McKee Auditorium at Oakwood University. Ng said the denomination should focus on retention and nurture of members in addition to evangelism. [photos by Ansel Oliver]

specialized professionals in assisting pastors with ministry. He read from the sixth chapter of Acts, in which a growing church called for other Spirit-filled people to assist with the work, allowing pastors to focus solely on ministering.

Friday night's service opened the weekend meeting of the denomination's Executive Committee. Business sessions will be held Sunday and Monday.

The committee is meeting this week at Oakwood University, an institution directly affiliated with the denomination's world headquarters.

The Friday evening service also featured testimonies and music from students of the University, a historically Black institution.

The service was broadcast on Hope Channel, the denomination's television network.

Business sessions are periodically held at sites away from the church's world headquarters in Silver Spring, Maryland.

Beginning Sunday, delegates are expected to address agenda items that include:

- Transparency and accountability measures in financial reporting.
- A review of compensation.
- Confirming upcoming international Bible Conferences.

-An update on a Middle East and Mediterranean Survey commission, which is studying a possible realignment of church administrative structure in the region.

-Electing an associate director of the Stewardship department at the world headquarters.

Spring Meeting is one of two major annual meetings of the Executive Committee and addresses budget and finances. Top leaders from each of the church's 13 world divisions are present. The other, Annual Council, held each October, typically addresses a wider range of items, including policy, and also includes presidents of each of the church's Union administrative units.

ANN World News Bulletin is a review of news issued by the Communication department of the Seventh-day Adventist Church World Headquarters and released as part of the service of Adventist News Network. For reproduction requirements, click here. The opinions expressed by Commentary authors and sources in ANN news stories do not necessarily reflect those of Adventist News Network© and/or the Seventh-day Adventist© Church.
Carl Wilkens American in Rwanda Speaks in Mobile 2011

Carl Wilkens speaks to a group of Murphy High School students about the genocide in Rwanda on Wednesday, April 6, 2011, in Mobile, Alabama. Wilkens is the former head of the Adventist Development and Relief Agency International in Rwanda. In 1994, he was the only American who chose to remain in the country after the genocide began. (Press-Register/Mike Kittrell)
Vegetarian Diet Significantly Reduces Chronic Disease According to New American Diabetes Association Report – Eat Drink Better


April 26, 2011

Metabolic syndrome is a combination of medical conditions that increases the risk of heart disease, stroke, and diabetes. It is a very common and dangerous medical problem.

Click the chart to view a full sized version.

The findings of a new study published in Diabetes Care, a publication of the American Diabetes Association, finds that a meat-free diet is the most effective at reducing diabetes and heart disease when compared to other study groups, including "semi-vegetarians and non-vegetarians. The data for this research, which was funded by the National Institutes of Health, came from the Adventist Health Study 2, a long-term study of Seventh Day Adventists.
The study focused on key factors that contribute to metabolic syndrome, known to put people at greater risk for chronic diseases in the future. These key factors were blood sugar, blood pressure, cholesterol, body fat, body mass, and waist size. Vegetarians had healthier stats in all of these factors except for cholesterol levels. However, the report does not indicate whether the vegetarians studied were lacto-vegetarian or not. This could be an important distinction since a vegan diet free of animal fats from dairy can significantly reduce cholesterol in the blood.

The lead researcher in the study, Nico Rizzo of Loma Linda University, reported to Reuters that he did not anticipate the results of the study to indicate such significant differences due to diet in the 700 subjects. The vegetarians in the group tended to be on average three years older than the others, and it since age is such a significant risk factor, it was also quite interesting, said Rizzo, that this older group was actually in better shaped compared to the others.

Image Credits:
Fresh Vegetables. Photo by Kelli Best-Oliver
Metabolic syndrome chart via Health Focus

http://eatdrinkbetter.com/2011/04/06/vegetarian-diet-significantly-reduce...
Alzheimer's Association Offers Help For Caregivers
posted April 5, 2011

The Alzheimer's Association Mid South Chapter Southeast Office offers several services targeted at helping caregivers cope with caring for loved ones who have Alzheimer's disease and other dementias.

"In Tennessee alone there are more than 225,000 caregivers providing an estimated 195,000,000 hours of unpaid care," said Amy French, program coordinator for the local Alzheimer's Association. "This care is very stressful for the caregiver."

A variety of support groups and other services are offered each month to help caregivers cope with the high stress.

In partnership with Southern Adventist University School of Social Work, a six-week program targeting caregivers who are experiencing worry and anxiety due to caregiving will be offered beginning mid-April. This brief, structured Cognitive Behavior Program is based on research originated through the Rosalynn Carter Institute for Caring.

"Research shows caregivers who participated in this type program were able to not only reduce anxiety; they were able to maintain that reduction over time as well" said Sherry Campbell, and Southern Adventist University Social Work graduate student.

Ms. Campbell and fellow graduate studies colleague Mary Kay Hyatt will be administering the project.

This program is offered at no charge. Caregivers who are interested in participating may contact the Alzheimer's Association at 265-3600.

The Alzheimer's Association is located at 7625 Hamilton Park Drive in Chattanooga and provides a 24/7 helpline for patients and caregivers at 800 272-3900.
Building homes in Lincoln, building schools in Africa; one family of builders has made it their way to give back to not only their community but to communities a half a world away.

"Many people are familiar with the beautiful high-end homes Bruce Schwartz has built with his hands here in Lincoln," said Amy Mosser, a Realtor at Woods Bros, "but they probably don't know about the buildings he built with his heart in Africa."

As an agent for a newly constructed property Schwartz has for sale, Mosser learned about his involvement in Maranatha Volunteers International and the building of One-Day Schools.

Schwartz recently returned from such a project in Zimbabwe and the community of Victoria Falls. There were four school complexes in two communities completed, two complexes in Livingstone, Zambia, and two more in Victoria Falls, Zimbabwe, Schwartz said.

The One-Day School complexes have been adapted from the One Day Church concept that was developed by Garwin McNeilus and Adventist Laymen's Services and Industries (ASI) through Maranatha, said Wendi Rogers, writer and editor at Maranatha International Volunteers.

The One-Day School classrooms are built with the helping hands of volunteers from all over the world at a materials cost of approximately $7,500 per unit. Volunteers from all countries and faiths are welcomed.

The One-Day concept features a concrete pad that is poured before the volunteers get to the site. The volunteers erect steel framed walls and the steel roof trusses. The structure is covered by a metal roof and metal side walls, Schwartz said. In Africa all building materials must be termite-proof.

Each classroom is a stand-alone building with eight windows. A unique roof ventilation system ensures that even on a 100 degree day, it never gets warmer than 75 degrees inside, Schwartz said. The buildings have been wind-tested to stand 80 mph winds. "We want them to be sturdy, hold up and look good 30 years from now."

The buildings that encompass the school are built in an oval and each quadrant includes a girls and boys bathroom building and a multi-purpose building. The classroom size is 24 feet by 50 feet and each classroom has desks for 60 students.

The classrooms are outfitted in Dodge City, Minn., and shipped to the site. Each shipping container holds 17 classrooms. When the container is opened, all the parts are there, including student and teacher desks, the chalk board and chalk, posters and the country's flag. The classrooms are 100 percent complete when the volunteers are finished with the building construction. Schwartz said he didn't know how many pieces complete a classroom but shared that it takes 60,000 screws to complete all of the desks for each classroom.

Right now Maranatha has requests for 50,000 new classrooms. "When we finished up the school, there were 675 students enrolled and ready to start the next week," Schwartz said.

Each school can house about 2,200 students. In Livingstone, which has about 160,000 people, the need is so great that the government donated the land to Maranatha to build the schools.

There are all kinds of different projects, Rogers said. Sometimes entire churches volunteer, and sometimes there are open team projects. "The Schwartz family has been heavily involved in Maranatha for years."

Schwartz, 55, has been on three trips in the last 14 months and estimates he's been on more than 30 trips since his first to Mexico in 1969. Schwartz said his brother Terry and sister-in-law Dina have gone on "dozens more" trips than he has. Other family members including a brother who lives in Illinois, a sister from Lincoln and parents Marlyn and Sharon have completed many trips, not only to Africa, but also to India, Central and South America. Terry, Dina, Marlyn, Sharon, and Bruce all traveled to Zimbabwe to work on the school complex in Victoria Falls.
Not only has the family traveled to the far reaches, Marlyn Schwartz said, Maranatha has been to Lincoln at least five times in recent years to work on construction projects including the People's City Mission, buildings for the Christian Heritage and building upgrades at Union College.

About 22 months ago Terry Schwartz received a medical diagnosis and was told he had about a one percent chance to live longer than 90 days. "I've had surgery, I've had radiation and I finally had to come to the point where I realized I probably won't win the battle, but I'm going to put up the good fight."

Terry and Dina have been going on four to six trips a year. Besides working at the construction sites, he has become a devoted recruiter of volunteers. Of the approximately 130 volunteers that went on the most recent trip, 17 were from Lincoln.

For Terry, the trips offer a meaningful way to help many. "My job, when I go to a Maranatha project, is to make sure that all the volunteers have such a fantastic time that they come back. Maranatha has a tagline: 'Building people through the construction of urgently needed buildings.' So it really is all about changing the lives of the volunteers so that they never look at life in the same way again...and they realize how blessed they are."

Michele Jordon, one of Terry's recruits, said she surprised herself and her friends when she decided to go work on the Victoria Falls project. She described herself a homebody who doesn't like to fly. But, she said when Terry explained the project to her, she just knew she had to go. "Now, I can't wait to go back."

"Terry is a master at making it great for volunteers," Jordan said. "Everybody was so nice and I was made to feel welcome."

Volunteers pay for their fare and accommodations and the trips also include opportunities for sightseeing. For example on the recent trip to Victoria Falls, the volunteers were able to enjoy the falls and take photo safaris to many of the game parks. Terry is an avid photographer and said he keeps about 60,000 images a year. "I love taking photos and Africa certainly has an abundance of things to take pictures of." Terry Schwartz's Facebook page offers examples.

Mosser said she and her husband hope to go on a future trip as does Jordan. "You know you are helping people," Jordan said. "The people you are helping feel so grateful."

Jordan left all of her summer clothes there because of the need and she knew they were appreciated. "You feel so guilty when you are coming home, because you come home to a home."

Bruce Schwartz concurs, "If you want to appreciate what you have, come along on a mission trip."
Two nonprofit organizations win Landscape RevivaL makeovers

BY MARK SCHWANINGER/L MAGAZINE | Posted: Thursday, March 17, 2011 12:50 pm

Two nonprofit organizations in Lincoln have been selected to receive free landscape makeovers this spring and summer as winners of L Magazine's Landscape RevivaL contest.

WICS (Women In Community Service) Home for Girls, 1935 D St., and Christian Record Services for the Blind, 4444 S. 52nd St., are the outdoor makeover winners.

Tauni Waddington, executive director at WICS, said the makeover will give her staff and organization a much-needed lift after a rough couple of years.

"Between the previous director, Lucy Nevels, passing away in 2008, and a fire that shut us down for 90 days - from November 5, 2009 to January 28, 2010 - it's been a rough couple of years," Waddington said. "The landscape makeover will help our morale a lot. My staff is so excited, and my board will be really thrilled with it."

The two-story home is listed on the National Register of Historic Places.

When Peggy Hansen, associate camp director and field ministries assistant at Christian Record Services, initially heard that her agency was nominated for a landscape makeover, she thought it would never happen.

"I just laid the article aside and didn't give it another thought," she said. "Then, when I heard we were in the running, I still did not believe it would happen. This is a big WOW!"

Blind people come to Lincoln, even from out of state, to master living skills at the Nebraska Training Center for the Blind on Valley Road, Hansen added. The garden will give them a wonderful place to visit on a mobility practice excursion.

"We're confident this garden will be a stimulating and relaxing experience - a place of interest and beauty for Lincoln citizens in general, and a pleasure and lasting memory for blind people of all ages," Hansen said. "While all gardens have their charm, there's nothing like a sensory garden to calm the soul with its merger of sight, sound, scent, touch and taste."

Campbell's Nurseries & Garden Centers, Pro-Scapes Professional Landscape Services and Ray's Lawn & Home Care are professional landscape contractors that will contribute design, labor and materials to the outdoor makeovers.

All 12 nonprofit nominees were worthy of a makeover in their own right, said Andrew Campbell, landscape department manager at Campbell's.

"In looking at the nominees, it came down to what they had in mind and how we could assist in their day-to-day operations - not just make their landscapes look good," Campbell said. "We'll do that, obviously, but we can potentially increase the usability of their space with what they're trying to accomplish."

The landscape designs will be site-specific for unique users, said Dave Hastreiter, owner of Pro-Scapes. At Christian Record Services, the landscape contractors are leaning toward adding a walking path with sensory gardens and a seating area that would include fragrances, textures and sounds from water or flags for blind and visually impaired clients.

The WICS design will likely include both front and backyard landscaping, Hastreiter said. In addition to plants, the design will be functional for social activities like barbecues for visiting parents and possibly a volleyball court. Adding plants to an existing memorial garden dedicated to the late Lucy Nevels, WICS founder and former president, is also being discussed, he said.

"In our discussions with the two organizations, it sounds like they will maintain the new landscapes, so they will look good in years to come," Hastreiter said. "With teaching and hands-on activities at both sites, I think they will be maintained. It's an opportunity for their clients to learn how to care for, maintain and have a respect for the outdoors."

The WICS facility is a beautiful two-story house that "deserves to have a great curb appeal," said Ken Svoboda, co-owner of Ray's Lawn & Home Care.
"Thousands of women have gone through that building, and what they all have in common are dysfunctional homes or social problems. The WICS staff has built a family atmosphere there. Creating a family space in the backyard will be huge to the women who go through that facility in the future."

Christian Record Services for the Blind "challenges us to design a landscape with our eyes closed," Svoboda added.

"It's one of those hidden gems in a neighborhood that so few people know exists," he continued. "It's unique to have a commercial office building in the middle of a neighborhood surrounded by homes. Kids use it for football fields and a play area, and Christian Record Services recognizes the value in that and provides that space for the general public."

Sighted people could gain a better sense of the difficulties and sensory experiences that blind people have by walking blindfolded through the sensory path and gardens, he said.

Founded in 1899, today Christian Record Services for the Blind provides Braille, audio and large-print reading materials for the blind and visually impaired. The agency also offers programs for blind campers.

Since 1970, WICS has helped troubled teenage girls become productive adults through education, treatment and a stable environment. The girls may have behavioral and substance abuse problems or mental health issues. The group-home style of treatment teaches independent living skills with the goal of reuniting the teens with their families.
Origins Weekend Draws Nearly 1,000 to Gladstone

Gary McLain, Oregon Conference communication director reports the recent Origins event was a great success. His statement follows.

Some of the best scholars and research scientist in the area of Geology, Paleontology, Biology, Genetics, and Theology discussed some of the Adventist Biblical challenges of Origins. This event took place at the Holden Convention Center in Gladstone, Ore. April 1 & 2 with over 900 registered to attend. The four part series, which started Friday night, included topics such as Biblical & Philosophical Issues; Life & Ancestry; and Geological Issues & Time. The whole event had eighteen 20-minute sessions where the speakers presented multiple times and four 40-minute question and answer times. It was like drinking from a fire hydrant and well worth attending. As one attendee said “Wow, how could one believe that we were not created?”

James Gibson is a historical biologist and director of Geoscience Research Institute who started off the summit with Why We Should Care About Creation and Science. Arthur Chadwick is professor of geology and biology at Southwestern Adventist University in Keene, Texas, and also director of the Earth History Research Center. One of his talks was on Radioisotope Dating. Ronny Nalin is a professor of geology at La Sierra University and a research scientist at Geoscience Research Institute. Nalin took on the topic in one of his sessions on how long has life on planet Earth been around? Ekkehardt Mueller, is Biblical Research Institute associate director. In one session he spoke on Creation in the Old Testament and in another session Creation in the New Testament. Timothy Standish was born in Sydney, Australia and grew up in the Far East. He has been an educator and currently holds a research position at the Geoscience Research Institute. Dr Standish, in one of his talks, talked to the questions - How good are the examples that have been found and do they really support Darwin’s theory of gradual evolution over eons? Leonard Brand is Loma Linda University professor of biology and paleontology for the university’s Department of Earth and Biological Sciences. In Brand’s session titled Time and the Fossil Record he explains that there is geological evidence that support a short time since creation.
10 Health Habits That Will Help You Live to 100

You don't need to eat yogurt and live on a mountaintop, but you do need to floss

The biggest factor that determines how well you age is not your genes but how well you live. Not convinced? A new study published in the British Medical Journal of 20,000 British folks shows that you can cut your risk of having a stroke in half by doing the following four things: being active for 30 minutes a day, eating five daily servings of fruit and vegetables, and avoiding cigarettes and excess alcohol.

While those are some of the obvious steps you can take to age well, researchers have discovered that centenarians tend to share certain traits in how they eat, move about, and deal with stress—the sorts of things we can emulate to improve our own aging process. Of course, getting to age 100 is enormously more likely if your parents did. Still, Thomas Perls, who studies the century-plus set at Boston University School of Medicine, believes that assuming you’ve sidestepped genes for truly fatal diseases like Huntington's, "there's nothing stopping you from living independently well into your 90s." Heck, if your parents and grandparents were heavy smokers, they might have died prematurely without ever reaching their true potential lifespan, so go ahead and shoot for those triple digits. Follow these 10 habits, and check out Perls' lifetime risk calculator to see how long you can expect to live.

1. Don't retire. "Evidence shows that in societies where people stop working abruptly, the incidence of obesity and chronic disease skyrockets after retirement," says Luigi Ferrucci, director of the Baltimore Longitudinal Study of Aging. The Chianti region of Italy, which has a high percentage of centenarians, has a different take on leisure time. "After people retire from their jobs, they spend most of the day working on their little farm, cultivating grapes or vegetables," he says. "They're never really inactive." Farming isn't for you? Volunteer as a docent at your local art museum or join the Experience Corps, a program offered in 19 cities that places senior volunteers in urban public elementary schools for about 15 hours a week.

2. Floss every day. That may help keep your arteries healthy. A 2008 New York University study showed that daily flossing reduced the amount of gum-disease-causing bacteria in the mouth. This bacteria is thought to enter the bloodstream and trigger inflammation in the arteries, a major risk factor for heart disease. Other research has shown that those who have high amounts of bacteria in their mouth are more likely to have thickening in their arteries, another sign of heart disease. "I really do think people should floss twice a day to get the biggest life expectancy benefits," stresses Perls.

3. Move around. "Exercise is the only real fountain of youth that exists," says Jay Olshansky, a
professor of medicine and aging researcher at the University of Illinois at Chicago. "It's like the oil and lube job for your car. You don't have to do it, but your car will definitely run better." Study after study has documented the benefits of exercise to improve your mood, mental acuity, balance, muscle mass, and bones. "And the benefits kick in immediately after your first workout," Olshansky adds. Don't worry if you're not a gym rat. Those who see the biggest payoffs are the ones who go from doing nothing to simply walking around the neighborhood or local mall for about 30 minutes a day.

Building muscle with resistance training is also ideal, but yoga classes can give you similar strength-training effects if you're not into weight lifting.

4. **Eat a fiber-rich cereal for breakfast.** Getting a serving of whole-grains, especially in the morning, appears to help older folks maintain stable blood sugar levels throughout the day, according to a recent study conducted by Ferrucci and his colleagues. "Those who do this have a lower incidence of diabetes, a known accelerator of aging," he says.

5. **Get at least six hours of shut-eye.** Instead of skimping on sleep to add more hours to your day, get more to add years to your life. "Sleep is one of the most important functions that our body uses to regulate and heal cells," says Ferrucci. "We've calculated that the minimum amount of sleep that older people need to get those healing REM phases is about six hours." Those who reach the century mark make sleep a top priority.

6. **Consume whole foods, not supplements.** Strong evidence suggests that people who have high blood levels of certain nutrients—selenium, beta-carotene, vitamins C and E—age much better and have a slower rate of cognitive decline. Unfortunately, there's no evidence that taking pills with these nutrients provides those antiaging benefits. "There are more than 200 different carotenoids and 200 different flavonoids in a single tomato," points out Ferrucci, "and these chemicals can all have complex interactions that foster health beyond the single nutrients we know about like lycopene or vitamin C." Avoid nutrient-lacking white foods (breads, flour, sugar) and go for all those colorful fruits and vegetables and dark whole-grain breads and cereals with their host of hidden nutrients.

7. **Be less neurotic.** It may work for Woody Allen, who infuses his worries with a healthy dose of humor, but the rest of us neurotics may want to find a new way to deal with stress. "We have a new study coming out that shows that centenarians tend not to internalize things or dwell on their troubles," says Perls. "They are great at rolling with the punches." If this inborn trait is hard to overcome, find better ways to manage when you're stressed: Yoga, exercise, meditation, tai chi, or just deep breathing for a few moments are all good. Ruminating, eating chips in front of the TV, binge drinking? Bad, very bad.

8. **Live like a Seventh Day Adventist.** Americans who define themselves as Seventh Day Adventists have an average life expectancy of 89, about a decade longer than the average American. One of the basic tenets of the religion is that it's important to cherish the body that's on loan from God, which means no smoking, alcohol abuse, or overindulging in sweets. Followers typically stick to a vegetarian diet based on fruits, vegetables, beans, and nuts, and get plenty of exercise. They're also very focused on family and community.

9. **Be a creature of habit.** Centenarians tend to live by strict routines, says Olshansky, eating the same kind of diet and doing the same kinds of activities their whole lives. Going to bed and waking up at the same time each day is another good habit to keep your body in the steady equilibrium that
can be easily disrupted as you get on in years. "Your physiology becomes frailer when you get older," explains Ferrucci, "and it's harder for your body to bounce back if you, say, miss a few hours of sleep one night or drink too much alcohol." This can weaken immune defenses, leaving you more susceptible to circulating flu viruses or bacterial infections.

**10. Stay connected.** Having regular social contacts with friends and loved ones is key to avoiding depression, which can lead to premature death, something that's particularly prevalent in elderly widows and widowers. Some psychologists even think that one of the biggest benefits elderly folks get from exercise the strong social interactions that come from walking with a buddy or taking a group exercise class. Having a daily connection with a close friend or family member gives older folks the added benefit of having someone watch their back. "They'll tell you if they think your memory is going or if you seem more withdrawn," says Perls, "and they might push you to see a doctor before you recognize that you need to see one yourself."