

NL ADVENTIST eREPORT

A digital publication brought to you by the Seventh-day Adventist Church in Newfoundland and Labrador.

Greetings! In this issue A Letter From the Treasurer; About the General Conference Auditing Service (GCAS); The Importance of Internal Communication; Mary White Laid to Rest at 99; Following in the Footsteps of Paul...



February 22, 2017 | Photo from Pixabay | NL Adventist Communications

A Letter From the Treasurer

February 22, 2018 | By Christine Bergen, NL Adventist Treasurer

Our God is an Awesome God! He reigns from heaven above!

The financial records of each Conference entity are audited every year by the General Conference Auditing Service (GCAS). The purpose of these audits is to provide an independent opinion as to whether or not the financial records of the conference accurately reflect the financial activity of the conference. They also check to see if the conference is in compliance with all core policies as set out in the North American Division Working Policy.

During the week of February 12-15, we were pleased to host three auditors from GCAS as they spent the week, reviewing the financial information, policies and procedures of the

Seventh-day Adventist Church in Newfoundland and Labrador. They reviewed supporting documents and analyzed accounts and processes to confirm that the backup for financial activity was in agreement with the way it was recorded in the accounting system. They also reviewed the process that we used to determine whether sufficient steps are taken to protect the assets of the local conference/mission.

At the end of the week they met with both President Ken Corkum and me and reviewed what they have found. Overall the auditors found the NL Financial Records, processes used and back-up documents in order. There were two out of policy actions made that were brought to the attention of Administration, with changes made or reasons given for the decisions.

We appreciate all that they do to help ensure that things are recorded properly.

Year End Results:

As many of you who have attended past Sessions or served on the Board of Directors know, our finances are reflected in two parts – the Operating Fund which includes all the finances from day to day operations and the Plant Fund which includes all of the finances for buildings and equipments.

One of the financial goals of a not-for-profit organization, such as the church, is to ensure that all funds are used for their intended purpose. The purpose for the church's existence is to spread the Gospel of Christ.



A successful year, financially speaking, as far as the Operating Fund is concerned, is when the net increase is as close to zero as possible while making sure funds are put aside each year to replace existing buildings and equipment. When we trust God enough to use what He has provided for the purpose that He intends, His goals can be accomplished. In 2017, funds were put aside and the Net Increase was \$4,808.

Activity in the Plant Fund included proceeds from the sale of the Botwood manse and generous donations designated to be used for buildings and equipment at the camp and VOAR. Money was spent on a new Maintenance building at Camp Woody Acres and the first progress payments for the new FM tower. The result was a Net Increase in the Plant Fund of \$95,148.

May God continue to Bless each one of you as you work with Him to hasten His soon return.

Christine Bergen

Secretary-Treasurer

Seventh-day Adventist Church in
Newfoundland and Labrador

**Do you have news or events
happening in your church
you'd like to share?**

Send to:

communications@nladventist.ca

Deadline: Wednesdays, 10am.



GCAS Auditors (L to R) Stacey Nash, Rose Jacinto, Jeff Kapiniak | February 15, 2018 | Photo by NL Adventist Communications

About the General Conference Auditing Service (GCAS)

February 22, 2018 | NL Adventist
Communications

"There is no position of trust within the gift of this denomination that is of more importance, or should be more carefully administered than that of the auditor. The constant operation of the institutions must be carefully observed in order to see that no confidence has been misplaced."

—JJ Ireland, Address to Auditors Convention
October 21, 1914

GCAS traces its legacy to the year 1863 when the General Conference of the Seventh-day Adventist Church was organized and an audit committee to provide financial oversight was appointed.

The GCAS mission is to serve God by delivering excellent audit services to the Seventh-day Adventist Church.

GCAS uses a financial audit process which is based on the latest professional standards and includes six phases that help assure delivery of their service.

During the six phases, the GCAS team performs a financial statement audit, a policy compliance audit, evaluate with accounting standards and NAD working policies, finally they issue a report to conference administration. Here is a brief overview of the six phases...

Agree: The first step in the audit process is the engagement letter. This letter defines the relationship between GCAS and the local conference/mission it is auditing. It covers the terms and conditions of the audit, outlines constraints and deadlines, and explains what the audit can and cannot do.

Obtain: The second step in the process focuses on GCAS gaining a more thorough understanding of the conference/mission and evaluating the effectiveness of internal control. This step is very rigorous in order to gather and verify all key control procedures, documentation, and transactions that are related to the financial reporting process. This step involves the GCAS team to physically come to the conference/mission location to gain direct access to the needed information.

Assess: Identifying and assessing the risk of misstatement due to error or fraud in the financial statements is the third step in the financial audit process. This step also evaluates and reports on how the local conference/mission responds to managing or addressing that risk.

Perform: The fourth step in the process involves gathering evidence to support whether the financial statements the conference/mission prepare are free of any material misstatement. It is in this step that a clear connection can be seen between the procedures the auditor performs and the overall risk assessments that have been made in the previous step.

Conclude: After the evidence has been gathered, reviewed and assessed, the GCAS auditor then formulates an opinion on the fair presentation of the financial statements.

Report: After the appropriate opinion has been determined a report is then drafted, reviewed, issued, and presented to the conference/mission

administration and their respective audit committees. This represents the final step in the financial audit process and completes GCAS' important role in ensuring that the cycle of credibility continues without interruption in the Seventh-day Adventist Church.

The significance this has for the average church member is that they can feel more confident that what the money is intended to go for is being used properly. There is accountability. It should help members feel that when they give their money, their money goes where it was intended to go.

To learn more about GCAS, visit www.gcasconnect.org



GCAS Team at NL Adventist Office | Mount Pearl, NL | Photo by NL Adventist Communications



THE IMPORTANCE OF INTERNAL COMMUNICATION

By Jason Alexis, Digital Strategist for PastorsLine and co-author of reTHINK.Ministry

Churches are communities of people, so good lines of communications are necessary in order to work most effectively together. Thriving organizations have excellent internal communication systems in place. These systems help leaders cast visions and set goals. They help organize the congregation to achieve these goals. Solid communications help members feel connected and involved with your church. An effective internal communications system creates a dialogue that is clear and healthy between your congregation and the church leaders.

You cannot begin to reach out and attract new people to your church community if you don't have a solid internal communications system. Otherwise, when new people come, they may not experience a warm welcome. Instead, they may feel left out of the loop, confused, and frustrated about how to fit in with your church. In short, good communications effectively integrate new people into your church community.

WHAT IS AN INTERNAL COMMUNICATIONS SYSTEM?

To find out, read the rest of this article at the following link...

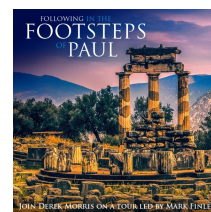
<https://www.sdadata.org/blog/6-easy-ways-to-maximize-your-churchs-internal-member-communication>

Mary White Laid to Rest at 99

March 1, 2018 | NL Adventist Communications

Mary White, a faithful member of the St. John's Seventh-day Adventist Church for years, was laid to rest at the age of 99 on Friday, February 22. A funeral service was held Monday, February 26, at Strathie's Funeral Home in Bonavista, NL. A lot of people across the island may remember Mary from going to camp and celebrating her birthday there. She loved camp meeting and loved her church family.

Secure your spot! Explore Greece with Hope Channel President Derek Morris on a 10-day tour led by Mark and Teenie Finley from **June 11-20, 2018**. This tour will be an incredible experience that will deepen your understanding of biblical history. Space is filling up, so reserve your spot today by visiting hopetv.org/greece2018; or calling 1-301-680-6689.



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