

A publication of the Finance Department, The Salvation Army Canada & Bermuda Territory.

[View this email in your browser](#)

Money & Mission



Editorial

DO SALVATIONISTS REALLY BELIEVE IN THE MISSION?

To fill in for a colleague who is on leave, I recently started attending meetings of the Legacy Council. This is the committee at territorial headquarters that reviews the instructions left by those who name the Army in their last wills and testaments.

For a number of years, this was a regular part of my job responsibilities. As I have resumed those duties, I find myself marveling again at the generosity of Canadians who, in making decisions about assets they've accumulated throughout a lifetime, consider the Army a worthy beneficiary.

Last year, the Army received over \$41 million in gifts from estates and legacies. That's the good news. The bad news is that only a fraction came from Salvationists, including those who left gifts for their own corps. What does this say about Salvationists when we consider the generosity of other Canadians and what



Giving Hope Today

Volume IV, Issue 5
December 4, 2013

IN THE NEWS

IMAGINE CANADA LAUNCHES SECTOR SOURCE ---

Imagine Canada has created a new website and online library for charitable and not for profit sector managers, executives and directors. It is designed as a capacity building tool to support the Standards Program, promoting resources and tools aligned with the five key areas of the Standards: Governance, Finance, Fundraising, Staff Management and Volunteers.

NATIONAL CHARITIES WEEK ---

Bill C-458, the *National Charities Week Act* is still before the House Finance Committee after its second reading. The Bill proposes that the last week of February each year would be National Charities Week. In addition, it is proposed to amend the *Income Tax Act* to extend the deadline for people claiming charitable gifts for tax purposes by 60 days from year end to coincide with the deadline for RRSP contributions.

their gifts say about their respect for the Army's mission?

Is there an attitude among Salvationists that funding the work of the Army is the public's job? Does it mean that Salvationists think they are responsible for contributing time and talents only, while leaving contributions of money to others?

It has often been said that what we do says more about what we believe than what we say. So, what does it say about their belief in the mission when so few Salvationists honour the Army in their wills?

Accounting & Financial Reporting Focus

DESIGNATED CLIENT SERVICE REPRESENTATIVES

The finance department recently launched a new approach to serving THQ, DHQs and ministry units. Every Salvation Army entity in the Territory now has a Designated Client Service Representative ("DCSR"). Comprised of senior staff from each of the finance department's four offices across Canada, the DCSRs will perform several key roles.

The DCSR will establish a regular consultation schedule with each entity, based on the needs expressed by the executive director or corps officer. This will provide an opportunity to check in and assess the quality of services being provided by the finance department. It will also highlight any service delivery issues that require resolution. Some entities may wish to consult with their DCSR bi-monthly; others may be satisfied for them to check in only once per year. Whatever the unit decides will be the order of the day.

The DCSR will also act as a point of contact for accessing finance department services. If you have a problem or need information and don't know whom to contact, your DCSR will help ensure that your question or issue gets to the right person and is addressed.

Comments, Suggestions?

Do you have comments on any of the topics raised in this issue, or suggestions for a future issue? Write to us at:

Money&Mission@can.salvationarmy.org.

Subscription:

To subscribe, send us an e-mail with the subject line "Subscribe".

To unsubscribe, send us an e-mail with the subject line "Unsubscribe". We'll be sorry to see you go, but we'll promptly take you off our mailing list. Send your request to:

Money&Mission@can.salvationarmy.org.

Editorial Team

Managing Editor:

R. Paul Goodyear

Senior Editor:

Patricia Dunbar

Design Editor & Production Manager:

Angela Robertson

French Translator:

*The Salvation Army
Translation Department*

Finance Department Offices:

2 Overlea Blvd
Toronto, ON M4H 1P4
(416) 425.2111 ext. 2237

116 - 276 Midpark Way SE
Calgary AB T2X 1J6
(403) 201.9223

884 - 167 Lombard Ave
Winnipeg MB R3B 0T6
(204) 975.0735

101 - 85 Thorburn Rd
St. John's NL A1B 3M2
(709) 579.3919

Comments, Suggestions?

Do you have comments on any of the topics raised in this issue, or suggestions for a future issue? Write to us at:

Money&Mission@can.salvationarmy.org.

Subscription:

Finally, the DCSR will fulfil a role for the finance department. He/she will be the person in the department who is expected to know the most about a particular entity and its financial position.

It should be noted that this program is not intended to supplant or interfere with the roles of the divisional secretary for business administration or the divisional finance secretary. In particular, DCSRs will be a source of information for units, but will not take action on financial transactions without DHQ approval.

Special Feature

CONNECTING THE DOTS: PART V



The purpose of this six-part article is to help connect the dots between some of the recent policy initiatives that call for increased accountability measures and the forces behind them. There are four key issues that are driving our focus on accountability. In the last four issues, we reviewed the theological imperative, societal expectations, and our experience with fraud and misappropriation.

The fourth issue relates to accountability and the findings of our internal audit function. The internal audit group assesses ministry units in five areas - operational efficiency, strategic management, financial position, financial reporting and compliance - and assigns ratings of satisfactory, needs improvement, or unsatisfactory. Based on 408 audits completed in the last few years since this rating system was adopted, only 14% of units

To subscribe, send us an e-mail with the subject line "Subscribe".

To unsubscribe, send us an e-mail with the subject line "Unsubscribe". We'll be sorry to see you go, but we'll promptly take you off our mailing list. Send your request to: Money&Mission@can.salvationarmy.org.

Editorial Team

Managing Editor:

R. Paul Goodyear

Senior Editor:

Patricia Dunbar

Design Editor & Production

Manager:

Angela Robertson

French Translator:

*The Salvation Army
Translation Department*

Finance Department Offices:

2 Overlea Blvd
Toronto, ON M4H 1P4
(416) 425.2111 ext. 2237

116 - 276 Midpark Way SE
Calgary AB T2X 1J6
(403) 201.9223

884 - 167 Lombard Ave
Winnipeg MB R3B 0T6
(204) 975.0735

101 - 85 Thorburn Rd
St. John's NL A1B 3M2
(709) 579.3919

Please click [here](#) for back issues of *Money & Mission* or to see our index by topic.

For more information about the Finance Department please see visit <http://salvationist.ca/departments/finance/>.

Salvationist.ca  Giving Hope Today
The voice of The Salvation Army

have received a rating of satisfactory when it comes to compliance with the Army's policies.

If you browse the Operating Policy Manual, you will see that, by and large, our policies deal with accountability in some fashion or another. Clearly, we have a problem when it comes to accountability in our organization---and it is widespread.

So, how do we create a culture of accountability? It will not happen overnight, but there are a number of steps we have taken that will help facilitate our ability to change the Army's culture.

The staff expense policy (OP3409) outlines the rules governing expenses for which officers and employees may be reimbursed, while the expenditure and payment policy (OP3410) provides guidance for those who have been charged with authorization of expenditures.

For some time, we have had rules governing who authorizes expenses for officers and employees at THQ and DHQ. Now, we have a requirement that all expenses payable to an officer or employee in charge of a ministry unit or a member of his/her family must be approved by someone at DHQ. Various policies are in the process of being revised to reflect this new requirement.

The Whistleblower Policy (OP0202) establishes a confidential e-mail address to which individuals may send information concerning any situation where they suspect inappropriate or fraudulent activity. We are now in the process of setting up an anonymous telephone line as well.

Finally, we recently issued a new code of conduct (OP0203) that sets out the behaviour that we expect from officers, employees and volunteers when they work for The Salvation Army.

All of these developments speak to our desire to create a culture of accountability in the organization. In the near future, you can expect a number of additional measures that call for stronger internal controls.

Copyright © 2013 The Salvation Army, All rights reserved.

[unsubscribe from this list](#) [update subscription preferences](#)

