MONEY & MISSION

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EDITORIAL: FOR WHAT ARE WE ACCOUNTABLE?

Noted management writer Peter Drucker, who contributed countless hours to working with the leadership of The Salvation Army in the USA, wrote about how concentration leads to improved results in non-profit organizations:

"Results are achieved by concentration, not by splintering. That enormous organization, the Salvation Army, concentrates on only four or five programs. Its executives have the courage to say, 'This is not for us. Other people do it better.' Or, 'This is not really what we are good at.' Or, 'This is not where we can make the greatest contribution. It does not really fit the strength we have.' One of the most important things for a non-profit executive to be able to acknowledge is that 'there we are not competent; we can only do harm. Need alone does not justify our moving in. We must match our strength, our mission, our concentration, our value.'..

The ultimate question, which I think people in the non-profit organization should ask again and again and again, both of themselves and of the institution is: 'What should I hold myself accountable for by way of contribution and results? What should this institution hold itself accountable for, by way of contribution and results?'" (From Peter F. Drucker, *Managing the Non-Profit Organization*, page 142)

For what does your ministry unit hold itself accountable? Also, for what tasks do you hold yourself personally accountable?

FINANCE DEPARTMENT STRATEGIC PLAN

Last fall the finance department conducted both a stakeholder survey and focused interviews of selected leaders to assist in planning for the next few years. Since then a great deal of time has been spent in reviewing the feedback received and using that for refining future plans.

While there was much to celebrate in terms of the respondents' views of the department, there were clearly areas of weakness to be addressed. Several of these related to the implementation of the Agresso accounting and Basware Travel & Expense Management ("TEM") systems: the stakeholder survey was conducted shortly after these two complex systems were introduced. Also, the accounting for over 100 ministry units had just been assigned to the finance department, and many of these units were not enthusiastic about the change.

Despite these contributory factors, the finance department fully recognizes the need for improvement. Three areas have been identified as requiring critical attention in the next few years: process improvement, customer service and communications.

Process improvement: The department has identified ten specific steps that should make it easier for its customers, and that better meet their needs. For example, over 400 individual charitable registrations will be amalgamated to allow for a single T3010 charity information return that provides a better consolidated perspective on the Army's operations in Canada.

Customer service: The department clearly needs to better understand the needs of its customers, and to build stronger relationships with them. A number of means of this are being developed, such as engaging ministry unit leaders in conversation at every opportunity and soliciting ongoing feedback to help improve service delivery.

Communications: It appears to the department that key messages delivered in the past have not always been understood by stakeholders, indicating that some messages need to repeated, using a variety of media. New communication methods are being explored to connect better with ministry unit leaders.

The finance department has been restructured to facilitate the above changes. David Dunstan, Assistant Financial Secretary, now oversees the financial operations, including accounts payable, accounts receivable, payroll, treasury and financial reporting. Samantha Moss, Assistant Financial Secretary, now oversees all accounting groups, as well as staff who manage systems (including Agresso and TEM), and will oversee Ultipro from January 1, 2018. Arnold Adey, Assistant Financial Secretary, focuses on strategy and policy; training and education; and officer allowances, employee compensation and benefits.

TERRITORY PREPARING FOR INTERNATIONAL HEADQUARTERS AUDIT

From October 30 to November 10, 2017, the Territory will undergo an audit by International Headquarters. Lt. Colonel Edmund Chung, International Auditor, will conduct the audit with the assistance of his wife, Lt. Colonel Carolynne Chung. This will be the third official visit to the Territory for Lt. Colonel Ed Chung, as he previously led the audit teams assigned for both the 2011 and 2014 audits.

International audits are conducted every three years. The process involves reviewing documentation, such as financial records, policies and minutes of meetings, as well as conducting interviews with key leaders in various departments at THQ, and at the conclusion of the audit period, meeting with the Territorial Management Board to present the audit findings and recommendations.

The audit includes reviewing and reporting on the financial statements of THQ and the Territory; appraising the economy and efficiency with which resources are employed; interpreting trends, highlighting financial strengths and weaknesses, and making recommendations for better financial management; verifying that business has been conducted in accordance with international SA principles and procedures; reviewing systems to ensure compliance with SA policies; reviewing operations and ascertaining whether results achieved are consistent with the goals and objectives originally planned; and reviewing the reliability and integrity of both financial and operating information.

Lt. Colonel Ed Chung was the Chief International Auditor prior to his retirement in 2014, but continues to work for IHQ on a part-time basis.

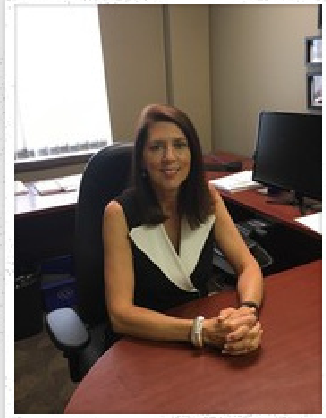
DID YOU KNOW? PRESENTATIONS AT SOCIAL SERVICES CONFERENCE

The finance department will be making two presentations at the Territorial Social Services Conference, October 23-25. Both will link finance to mission:

- "Managing and getting control of your finances" is critical to the fulfillment of mission objectives. It will look at the strategic plan of the finance department. In addition, this workshop will review the available financial reports, how to interpret financial performance and take corrective action

- "Understanding your finances" will be aimed at maximizing the impact of your ministry unit in the community. It will focus on the Dos and Don'ts of managing client trust funds, cash management issues, receipting issues, and "buy versus lease" considerations.

WHO'S WHO: WANDA DILLON



Wanda Dillon is the director of accounting in the finance department's St. John's office, in which she has 16 years of service. She and her team of 10 employees provide accounting services to 146 ministry units in the Newfoundland and Labrador, Maritimes, Quebec and Bermuda divisions.

Wanda received her CMA designation in 2009 and is now a CPA, CMA. Before joining the Army she had 15 years of accounting experience in the not-for-profit sector and 4 in the for-profit sector.

Originally from a small rural community in central Newfoundland, Wanda moved to St. John's in 1979 to attend college. She and Dan have two sons, Matthew and Brandon, aged 29 and 23. She enjoys fitness, gardening and watching movies.

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FINANCE DEPARTMENT OFFICES

The Salvation Army
Giving Hope Today

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

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

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

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