

Money & Mission

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Editorial – Code of Conduct

Readers of *Money & Mission* are more likely than most to have contact with personnel who handle the Army's cash and other resources, and who are in a position to defraud the Army. The Army's Code of Conduct in Operating Policy #0203 sets out clear rules of behavior that all staff must follow. Those pertaining to integrity may be particularly relevant to us.

Every Salvation Army officer, employee and volunteer is required to read the Code of Conduct and sign an acknowledgement indicating that s/he is in agreement with the content. However, the Code is a living document. It should not be dealt with once and filed away for our records. It needs to be reviewed on a regular basis, lest we forget some of the rules.

An important provision of the Code is that "An officer, employee or volunteer who becomes

aware of a violation of this Code should report it immediately to the Chief Secretary's Office at Territorial Headquarters at 416-422-6198". No distinction is drawn between accidental or deliberate Code violations, since the effect on the Army's reputation may be the same.

An alternative and anonymous way of reporting suspected violations is through the Army's Whistleblower Policy. This is discussed further in the following article on fraud and whistleblowing.

No officer, employee or volunteer will be disciplined for reporting in good faith any known or suspected violation of the Code. It is up to us all to be vigilant about safeguarding the Army's resources.

Occupational Fraud and Whistleblower Policy

The Association of Certified Fraud Examiners recently released its 2014 study of "occupational fraud", defined as the use of one's occupation for personal enrichment through the deliberate use or misapplication of the employing organization's resources or assets. Entitled *Report to the Nations on Occupational Fraud and Abuse*, the study provides information about 1,483 cases of occupational fraud reported by the Certified Fraud Examiners (CFE's) who investigated them. While international in scope, the frauds are most likely to have been uncovered in countries where CFE's are active; 4% of the cases were in Canada, and 48% were in the US.

Key findings of the study were:

- 40% of the cases were detected by tips, with employees accounting for nearly half of all tips that led to discovery of fraud.
- Among organizations with reporting hotlines, 51% of tips came from those hotlines. In contrast, in organizations without hotlines, 33% came from tips.
- Organizations with reporting hotlines experienced frauds that were 41% less costly than average, and the frauds were detected 50% more quickly.

The study confirms that there are clear benefits to having a reporting hotline. We remind readers that the Army's "Whistleblower Policy" (Operating Policy #0202) has a three-fold purpose:

- to facilitate making disclosures;
- to facilitate the investigation of disclosures; and
- to protect those who in good faith make disclosures.

While individuals are encouraged to provide their name and contact information when making a report (since this makes it easier to investigate the disclosure), anonymity can be secured if requested.

Under the Policy there are two reporting mechanisms: via email to Whistleblower_Hotline@can.salvationarmy.org, or by toll-free telephone to 1- 855-425-2160.

Strategic Planning for Corps – Fear or Faith?

By Lieut.-Colonel Neil Watt

I have always been an avid student of the Church Growth Movement. One of my favourite books on the subject is *Your Church Has Real Possibilities* by Dr. Robert Schuller, a how-to book on growth. Not surprisingly, his emphasis is on planning and goal setting, and he recommends that these be carried out for almost every aspect of church life. When I recently reviewed some old corps files, I found I had obviously taken that message to heart. We had established goals for discipleship, conversions and for finance. And the list went on, covering almost every aspect of our congregational life at the time.

When I observe corps today, it often seems that we passively await a plan, without going through the process of developing it. Could it be that we don't feel that a word like 'strategic' should apply to our spiritual work? Yet Schuller was convinced that churches would not experience growth without planning and goal setting.

Do we think that we are presumptuous or arrogant if we plan corps work? Do we feel that the Lord would not be pleased? A recent article in the *Harvard Business Review* said, "Executives... know that strategy is important, but most find it scary because it forces them to confront a future they can only guess at." Many of us can probably relate to this thought. If the phrase "strategic planning" is off-putting, perhaps it would be more appropriate to refer to spiritual or faith planning.

Dr. Schuller was clear: "Fail to set goals and you can be assured of failure." Based on my experience at a corps level, planning and goal setting can be a major source of enthusiasm, and enthusiasm breeds success. It allows soldiers and adherents to work together towards the same objectives, be they attendance, membership or finance.

A study published in the *Coastal Business Journal* affirmed that congregations involved in developing vision and purpose rated significantly higher in their spirituality and ministry activity. Perhaps Schuller was right: "Where there are no goals—then the seeds of death are sown."

"Share your plans with the Lord, and you will succeed." (Proverbs 16:3, Contemporary English Version)

Did You Know?

Is there a teen in your family? Urge him/her to file a personal income tax return, even if they have minimal or no income. Here is why.

- When they turn 19, they will be entitled to get cash back from the government in the form of a GST/HST credit – about \$272 in 2016. (No tax is payable on the first \$11,474 of income in 2016.)
- They will receive "RRSP contribution room" if they earned any income, which will allow them to contribute to a Registered Retirement Savings Plan (RRSP) in the future.

(From "Three things every teen should understand about money", by Tim Cestnick in *The Globe and Mail*, February 5, 2016, page B8.)

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