

APPENDIX D**Strategic Planning**

Responses from Table Groups as follows -

How does God speak to you?

- Speaking through new people coming through the door; through those who aren't in the "in" group
- When we make the spaces we seem to hear God
- People on the margins, just inside or just outside; artists on the margins of our faith communities
- "boink!" moments
- scripture: not as a tool, but when we see scripture as the stranger who comes to us
- why is this a different question – in community our individual responses change
- times of vulnerability and stress, struggle, times of clarity and direction
- church provides space: through words of minister, through music, through a baby being baptised
- insight not from selves but from presence of God
- experience of creative art
- we are a conciliar church – God speaks to us in council
- issues of power and margin are integral to the Council
- Accra Confession – voices from the South
- Exile; God coming through the marginalized, "other"
- Ecumenical piece of the church, and interfaith sharing
- When the church gathers, it can speak

What does "strategic" mean?

- thoughtful, intentional, forward focussed, goal oriented, decision or action that puts you in position of strength, not easily reversible, being known, not haphazard, not a road unknown, vital, important, crucial
- when the Spirit says you gotta go, you gotta go, even when not focused or planned
- prayed out, reliable means, what if?, method, path, journey, where are we going?
- Core values and essence; forward, proactive outcomes, a map from where we are to where we're going, the bigger picture, something that is crucial, huge impact either way, lynchpin,
- Some linear, some not linear
- Action, direction, goals, focus, path, road, manipulations, openness, conscious, gameplay,
- Visioning, radical, upending the status quo, results orienting, positioning, limiting, manipulative, controlling, closing people out,
- Ability to reach clear goals, faithful, cohesive, honesty, no monkey-business, integrity, "strategos" – a general,
- Vital, purposeful, accountable,
- "I was wrong" – you cannot strategically plan, but you can strategically position self – need to know resources etc, and respond to whatever emerges
- wonder if there was a strategic plan for the residential schools?
- Identity; boundaries; requires relinquishment, can't be everything, but have to be something, very difficult to relinquish but absolutely essential to identity – left with who you are
- Faithfulness, how to be faithful; Residential Schools Steering Committee best example of strategic planning in last while; felt like we were on solid ground with Six Principles;

APPENDIX E

Responses from Table Groups as follows:

What it would look like for General Council?

- The 37th assembly did not listen to God's voice, and missed an opportunity
- recognize the community, not just business
- transformation through leadership
- GC should focus on specific issues, not theme oriented
- Time that we have to deal with issues should be adequate – sometimes the time is consumed by the theme; mandated work must be done at GC
- Make known what the GC will be dealing with so that elected attendees will be elected with that in mind
- Decisions were made in commissions that should have been made in plenary sessions
- Need clarity of purpose, what is precious to the church, before moving on
- Origins of GC – also saw that GC is a celebration of who we are, forum for major policy making and direction, place of spiritual discernment,
- Concern that people going to GC understand what the documentation at GC is about, coaching etc at presbytery/conference level
- The Manual – needs to be changed every now and then, lots of discussion, fun, conversations, discover we're a church
- Being open to the calling of the spirit
- Some feeling that we over program the meeting (over strategically plan it)
- Be aware of the presence of God in our midst
- Presence and voice of global partners
- Place where strategic planning would take place, accountability, work brought forward, big picture items, what we are about as a denomination, where the spirit is leading us as a denomination, want something to be demanded of us, to feel something is at stake
- To articulate our faith and hope in direct relation to our time and place
- Moments when we've come close to what we could imagine could happen in 2006? Or being as far from the mark as imaginable?
- 1982 GC in Montreal – riot at prison that summer, Moderator at the time went to visit the prison during the GC – “close to the mark” moment.

APPENDIX F**AUDIT COMMITTEE CHARTER****Committee Role**

The committee's role is to act on behalf of the General Council or its Executive and oversee all material aspects of the organization's financial reporting, control and audit functions. In addition, it will assume a similar role from the Pension Board in accounting for The Pension Plan of The United Church of Canada.

Objectives

- To ensure that the annual audits of the financial statements of The Accounts of The United Church of Canada and The Pension Plan are conducted in an efficient, cost-effective and objective manner.
- To oversee the General Council Offices' financial systems and control systems.
- To recommend to the appropriate bodies approval of the financial statements, including the selection of appropriate accounting policies and practices.
- To recommend the appointment of the external auditor, and the appropriate fee.

Membership

- The Audit Committee shall be *composed of a minimum of five and a maximum of seven members*, ~~comprised of seven members (minimum 5, maximum 7)~~, one of who shall be the General Secretary of the General Council, or a designated General Council Minister, together with *four to six* members appointed by the General Council or its Executive.
- A majority of the ~~six~~ appointees shall have experience in financial reporting or other functions of the committee, and shall not be employees of The United Church of Canada.
- The General Council Minister, Resources for Ministry and Mission and the Executive Officer, Financial Services shall provide staff support to the committee.
- The committee shall have access to ~~its own~~ counsel and other advisors at the committee's sole discretion.
- The committee chairperson shall be elected by the committee members and shall not be an employee of The United Church of Canada.

Term of Office

- Members are expected to serve for a three year term and may be reappointed at the discretion of the General Council or its Executive for a maximum of one additional term for a total of six years.
- Appointments and terms of office shall be scheduled to provide for a reasonable continuity within the Audit Committee.

Committee Operating Principles

The committee shall fulfill its responsibilities within the context of the following overriding principles:

Communications

- The chair and other members shall, to the extent appropriate, maintain an open avenue of contact with senior management, other committee chairs and other key committee advisors as applicable, to strengthen the committee's knowledge of relevant current and prospective issues.
- The committee shall have management publish to all employees on an annual basis a list of committee members and their contact information encouraging staff to contact them on a confidential basis regarding issues staff feel should come to the committee's attention. Issues could include inappropriate use of funds and inconsistencies in accounting policies.
- The committee shall communicate expectations and the nature, timing and extent of committee information needs to management and external parties including auditors. Written materials shall be received from management, auditors, and others at least one week in advance of meeting dates.

Meeting Agenda

- Committee meeting agendas shall be the responsibility of the chair, with input from committee members. It is expected that the chair would also ask for management and key committee advisors, and perhaps others, to participate in this process.

External Resources

- The committee shall be authorized to access internal and external resources, as the committee requires, to carry out its responsibilities.

Meeting Attendees

- The committee shall request members of management, legal experts, external auditors as applicable, to participate in committee meetings, as necessary, to carry out the committee's responsibilities.
- Periodically and at least annually, the committee shall meet in private session with the external auditors.
- It shall be understood that external auditors or external legal experts may, at any time, request a meeting with the audit committee or committee chair with or without management's attendance.
- A quorum shall be four members, provided at least three of them are not employees.

Meeting Frequency

- The committee shall meet at least twice each year.
- Additional meetings shall be scheduled as considered necessary by the committee or chair.

Reporting

- The committee, through the committee chair, shall report periodically, as deemed necessary, but at least annually to the General Council or its Executive.
- Similarly for the Pension Plan, the committee, through the committee chair, shall report periodically, as deemed necessary, but at least annually to the Pension Board.

Committee Responsibilities

Financial Reporting

- Review the annual and interim financial statements, including such matters as:
 1. the selection of and changes in accounting policies, particularly those in areas that are subjective or for which there is no authoritative guidance.
 2. Methods used to account for unusual or particularly significant transactions.
 3. issues on which management has made estimates or judgments that had a significant effect on the financial statements
 4. significant transactions with related parties.
- Review any changes in professional standards or regulatory requirements.
- Review reports from external auditors concerning major accounting policies, all alternative treatments of financial information that were discussed with management and other material written communications between the auditors and management.
- Review with external auditors any audit problems or difficulties and management's response.
- Recommend approval of the financial statements to the appropriate authoritative bodies.

Risks and Controls

- Review changes in the financial systems and control systems during the year
- Review and assess the business and financial risk management process, including the adequacy of the overall control environment and controls in selected areas representing significant risk.
- Enquire into the condition of the records and the adequacy of resources committed to accounting and control.

External Auditors

- Recommend the selection of the external auditors for approval by the General Council or its Executive.

- Approve, in advance, all auditing and non-auditing services provided by the external auditors, as deemed appropriate by the chair or the committee.
- Consider, in consultation with the external auditors, their audit scopes and plans to ensure completeness of coverage, reduction of redundant efforts and the effective use of audit resources.
- Review with management and the external auditors the results of the annual audits and related comments in consultation with other committees as deemed appropriate, including any difficulties or disputes with management, any significant changes in the audit plans, the rationale behind adoptions and changes in accounting principles, and accounting estimates requiring significant judgments.
- Review control weaknesses detected in the prior year's audit, and determine whether all practical steps have been taken to overcome them.
- Approve the auditors' engagement letter, including the audit fee and expenses.
- Review the auditors' proposed report on the financial statements.
- Review the auditors' management letter.
- Meet privately with the auditors (without any member of management present) to ascertain whether there are concerns that should be brought to the committee's attention.

Other

- Review and update the committee's charter.
- Conduct or authorize investigations into any matters within the committee's scope of responsibilities. The committee will be empowered to retain independent counsel and other professionals to assist in conducting any investigation.
- Establish procedures for confidential, anonymous submission of concerns in relation to questionable accounting and auditing matters by employees of the church.
- Receive confirmation from management that all statutory filings and requirements have been met.