

## GENERAL CONFERENCE COMMITTEE

September 1, 1988, 10:00 a.m.

## MEMBERS PRESENT

W O Coe (Ch), Samuel Young (Sec), C E Aeschlimann, G P Babcock, C D Brooks, Shirley Burton, W T Clark, R W Coon, Helen C Craig, G H Crumley, R L Dale, G O Engen, Joseph Espinosa, Karen Flowers, P A Gordon, Marion L Hartlein, W G Johnsson, F L Jones, R W Olson, R L Pelton, G R Ramsey, Humberto M Rasi, G W Reid, G E Rice, D E Robinson, Gary M Ross, P G Smith, Michael H Stevenson, Iris H Stober, C R Taylor, F G Thomas, O A Troy, J C Viera, C D Watson, Alan W White, Ted F Wick, K H Wood, R L Woodfork.

## REPORTS AND INTRODUCTIONS

In lieu of a devotional, the Chairman asked C D Watson to give a brief report on the current situation in Burundi. It is expected that a full report will be given at the next committee.

Samuel Young reported to the committee that upon arrival at the international airport in Accra, Ghana, Neal C Wilson was met by a group of more than 2,000 individuals. He is being received by the government as a state guest. A mass baptism was held in Accra and 1,240 were baptized.

The Chairman introduced Allen Steele, manager of Adventist World Radio-Asia. Allen Steele reported that in the 17 months the radio station has been on the air, more than 10,000 letters have been received, with the largest number coming from China, India, Japan and Indonesia. Approximately 20 percent of those writing in request to be enrolled in the Bible Correspondence Course. With the outreach of the radio, the Church is able to reach millions that can not be reached in any other way.

C D Brooks offered prayer.

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MINUTES of the meeting held August 25, 1988 were approved with mention being made of several changes.

88-288

September 1, 1988 - GCC

GCO/GCC to WLM

HISPANIC EVANGELISTIC CRUSADE, WASHINGTON, DC

The six Hispanic churches in the Washington, DC area are developing plans to hold a Hispanic evangelistic crusade under the direction of Carlos E Aeschlimann.

VOTED, To appropriate \$10,000 from the General Conference Evangelism fund to assist with the Hispanic evangelistic crusade to be held in Washington, DC under the direction of Carlos E Aeschlimann.

GCO/GCC to RLD-88AC

STANDING COMMITTEES 1988 ANNUAL COUNCIL

RECOMMENDED, To appoint the following Standing Committees for the 1988 Annual Council:

ADDITIONAL PERSONNEL TO STANDING COMMITTEES

Enoch Oliveira, Chairman  
F G Thomas, Secretary

Members: Bekele Heye, R E Osborn, Leo Ranzolin.

GENERAL CONFERENCE BUDGET

D F Gilbert, Chairman  
W L Murrill, Secretary

Members: N F Aina, G H Akers, R E Appenzeller, Karl H Bahr, M T Battle, B B Beach, C E Bradford, W Floyd Bresee, G Tom Carter, R H Carter, W T Clark, Paul Clerc, W O Coe, G H Crumley, R L Dale, E C Fehlberg, Philip Follett, Rodolpho Gorski, G Gordon Hadley, Kenneth Hammond, Loyd Henry, W G Johnsson, Bruce Johnston, F L Jones,

R J Kloosterhuis, G E Knowles, G W Mandemaker, A C McClure, Cyril Miller, K J Mittleider, U Mohanlingam, Haroldo Moran, T J Mostert, R W Nixon, Enoch Oliveira, R W Olson, R E Osborn, Stanton Parker, R H Pierson, G R Ramsey, Leo Ranzolin, G W Reid, D E Robinson, C B Rock, D A Roth, F G Thomas, G Ralph Thompson, J O Tompkins,

Joan Tonge, R C Vieira, C D Watson, R S Watts, Jr., J F Wilkens, J W Wilson, Neal C Wilson, R M Wisbey, R L Woodfork, H Woodman, F Donald Yost, Samuel C S Young.

DISTRIBUTION OF MATERIALS

A D Lopes, Chairman

Members: Bogale Anulo, Ireno Cargill, V V Erntson, K W Osborn,  
Hans Sakul, L J Sebunya, J A Washington, George Wheeler.

FINANCE

D F Gilbert, Chairman  
G H Crumley, Secretary

Members: Ebenezer Agboka, G H Akers, Eliel Almonte, Erich  
Amelung, W T Andrews, G O Ang'ienda, Bogale Anulo, R E Appenzeller,  
S A Armah, W John Arthur, P K Asareh, G P Babcock, Karl H Bahr,  
R P Bailey, M T Battle, B B Beach, Bekele Biri, J Bohannon, D M Borba,  
F A Botomani, J T Bradfield, C E Bradford, W Floyd Bresee, V L Bretsch,

G W Brown, Ireno Cargill, G Tom Carter, R H Carter, S Chand,  
G J Christo, W T Clark, Paul Clerc, W O Coe, Daniel Cordas, Antonio  
Coroa, J O Correia, H Carl Currie, R L Dale, D D Dennis,  
W M de Oliveira, P M Diaz, Negro Djaletta, I Du Preez, O C Edwards,  
G Egwakhe, V V Erntson, E C Fehlberg, J H Figueroa, Luis Florez,

Philip Follett, Karen Flowers, R I Gainer, R J Gombwa, Rodolpho Gorski,  
Gordon Gray, I E Grice, L M Guttschuss, G Gordon Hadley, Kenneth  
Hammond, K R Heinrich, C D Henri, Bekele Heye, B E Jacobs,  
W G Johnsson, Bruce Johnston, F L Jones, J I Khonghat, T C Kim,  
R J Kloosterhuis, G E Knowles, Johnson Koilpillai, M P Kulakov,

J R Lee, W R Leshner, R A Lindsey, E Long, A D Lopes, Jovan Lorencin,  
Edwin Ludescher, G W Mandemaker, N Maposa, R H Maury, S G Mayr,  
S Mbangukira, Mbanona, A C McClure, R L McKenzie, Cyril Miller,  
M R Mitileni, K J Middleider, U Mohanlingam, C Moonsamy, Haroldo Moran,  
K J Moses, T J Mostert, John Muderspach, W L Murrill, N. Musaza,

M Mutinga, S L Myklebust, R H Nagel, R W Nixon, T A Nkungula,  
J J Nortey, A Nzahumunyurwa, Enoch Oliveira, R W Olson, M Olukaikpe,  
P E Onwere, K W Osborn, R E Osborn, N Otieno, H F Otis, Jr., E Otukol,  
Stanton Parker, Jan Paulsen, Ruben Pereyra, Wes Peterson, R H Pierson,  
Alejo Pizarro, L D Raelly, G R Ramsey, Leo Ranzolin, Benjamin Reaves,

G W Reid, S M Reid, D E Robinson, A B Rocero, C B Rock, D A Roth,  
E Olavi Rouhe, N T Scott, C F Scout, W R L Scragg, L J Sebunya, Thein  
Shwe, Allen Steele, Georges Steveny, E M Stiles, Jenő Szigeti,  
N A Tabingo, A D Tagalog, R W Taylor, E C Tetteh, D H Thomas,  
F G Thomas, G Ralph Thompson, A H Tolhurst,

88-290

September 1, 1988 - GCC

J O Tompkins, Joan Tonge, Bertil Utterback, H J van der Ness,  
K C van Oossanen, Mario Veloso, R C Vieira, J B Villagomez, Elton  
Wallace, J A Washington, Gideon Wata, C D Watson, R S Watts, Jr.,  
W M Webster, George Wheeler, J F Wilkens, John Willmott, J W Wilson,  
Neal C Wilson, Ted N C Wilson, C M Winch, R M Wisbey,

Joao Wolff, R L Woodfork, H Woodman, N J Woods, Yukio Yokomizo,  
F Donald Yost, Samuel C S Young.

#### MUSIC

B G Muganda, Chairman

Members: G Agoki, G P Babcock, Karl H Bahr, D D Dennis, Grace Farag,  
Marilynn Lindsey.

#### NOMINATIONS

Neal C Wilson, Chairman  
G Ralph Thompson, Secretary

Members: G H Akers, Eliel Almonte, R E Appenzeller, W John  
Arthur, M T Battle, B B Beach, D M Borba, C E Bradford, W Floyd Bresee,  
G W Brown, Shirley Burton, G Tom Carter, R H Carter, S Chand,  
G J Christo, W T Clark, W O Coe, J O Correia, G H Crumley, R L Dale,  
W M de Oliveira, P M Diaz, O C Edwards, E C Fehlberg, Luis Florez,

Karen Flowers, Philip Follett, D F Gilbert, Rodolpho Gorski, G Gordon  
Hadley, C D Henri, Bekele Heye, W G Johnsson, Bruce Johnston,  
F L Jones, R J Kloosterhuis, G E Knowles, M P Kulakov, J R Lee,  
W R Leshner, Jovan Lorencin, Edwin Ludescher, A C McClure, Cyril Miller,  
K J Middleider, K J Moses, T J Mostert, W L Murrill, R W Nixon,

J J Nortey, Soo Chong Oh, Enoch Oliveira, R W Olson, R E Osborn, Jan  
Paulsen, Ruben Pereyra, R H Pierson, G R Ramsey, Leo Ranzolin,  
G W Reid, S M Reid, D E Robinson, C B Rock, D A Roth, E Olavi Rouhe,  
W R L Scragg, Thein Shwe, Jenő Szigeti, F G Thomas, J O Tompkins,  
C D Watson, R S Watts, Jr., J F Wilkens, J W Wilson, C M Winch,

R M Wisbey, Joao Wolff, R L Woodfork, N J Woods, Yukio Yokomizo,  
F Donald Yost, Samuel C S Young.

#### PLANS

K J Middleider, Chairman  
C D Watson, Secretary  
R L Woodfork, Associate Secretary

Members: J O Achilihu, Elvin Adams, C O Adeogun, C E Aeschlimann, J Agboka, G Agoki, B S B Aime, N F Aina, G H Akers, A A Alalade, Artur Alfredo, J A Allen, Eliel Almonte, G Amayo, Erich Amelung, K O Amoyaw, W T Andrews, G O Ang'ienda, Bogale Anulo, R E Appenzeller, S A Armah, W John Arthur, P K Asareh, Z F Ayonga, D O Babalola,

G P Babcock, Phenias Bahimba, Karl H Bahr, R P Bailey, M S Baluku, Stefano Baraburiye, M T Battle, Carlyle Bayne, B B Beach, M A Bediako, Mikael Beesoo, S I Biraro, Bekele Biri, J Bohannon, Ebow Bonnie, D M Borba, F A Botomani, J T Bradford, C E Bradford, Ellen Bresee, W Floyd Bresee, V L Bretsch, C D Brooks, G W Brown, Reinder Bruinsma,

Shirley Burton, W B Buruchara, Ireno Cargill, E E Carman, G Tom Carter, R H Carter, D W B Chalale, S Chand, Dimas Chende, S A Chileya II, C S J Chinyowa, G J Christo, W T Clark, W O Coe, G F Colon, Daniel Cordas, J O Correia, G H Crumley, Vasco Cubenda, H Carl Currie, R L Dale, L T Daniel, P B de Freitas, D D Dennis, W M de Oliveira,

Mareus De Paula, P M Diaz, Negro Djaletta, I Du Preez, J M Dube, H D Dumba, O C Edwards, G Elieneza, Jean Ema's, S A Farag, E C Fehlberg, J H Figueroa, Luis Florez, Karen Flowers, Philip Follett, Z N S Fosi, Funga-Vita, R I Gainer, Francisco Gavin, J A Gibson, D F Gilbert, R J Gombwa, O E Gordon, Rodolpho Gorski, I E Grice,

Daniel Gueho, Stenio Gungadoo, G Gordon Hadley, Robert Hall, C D Henri, Loyd Henry, W C Hewes, Bekele Heye, Indian Ocean Union Secretary, D I Isabirye, B E Jacobs, R L Joachim, S B Johansen, W G Johnsson, Bruce Johnston, F L Jones, R K Kamundi, A B Kanjewe, D W Kapitao, Kapunda, A M Khawila, J I Khonghat, F Khonjwayo, T C Kim, J B Kio,

R J Kloosterhuis, G E Knowles, Johnson Koilpillai, M P Kulakov, J S Kumalo, A J Kutondo, J Kuyenga, J N Kyale, S K Kyambadde, S A Laryea, J R Lee, W R Leshner, R A Lindsey, E Long, A D Lopes, Jovan Lorencin, Edwin Ludescher, Bernardino Mabote, P M Magalela, C R Mahele, Jack Mahon, P C Mairura, L H Makeleta, Andre Makong, Nathan Malaka,

G W Mandemaker, S Maniraguha, Andeberhan Manna, H Kija Mashigan, P Masitise, W L Masoka, L Masuku, Ferreira Mattias, R H Maury, P M Mawela, L D Mayisela, S G Mayr, S Mbangukira, Mbanona, Ntwali Mbuguje, A C McClure, R L McKenzie, J J Mdakane, T Mekuto, S J Mema, W G Mensah, Cyril Miller, S O Misiyani, Haroldo Moran, K J Moses, T J Mostert, A Motlhaapula, E S Moya, L N Moyo, M R Moyo, A C Mpfu, John Munderspach, B G Muganda, K Muhune, Z Mukirane, W L Murrill, N Musaza, M J Mutinga, L Mwamukonda, Nyembo Mwema, A S Mwinga, R H Nagel, Benedicto Ndatoya, R R Ndhlovu, Craig Newborn, R W Nixon, T A Nkungula, J J Nortey, P Ntisinzira, F K Nyasulu, A N Nzimande,

M H Ochoa, N O Ogeto, Soo Chong Oh, Joseph Okello, E A Okeyo, Enoch Oliveira, E G Oloo, R W Olson, M Olukaikpe, S O Omulo, P E Onwere, R E Osborn, N Otieno, H F Otis, Jr., E Otukol, Stanton Parker,

September 1, 1988 - GCC

C Patterson, Jan Paulsen, R G Peck, R H Pierson, L D Raelly,  
G R Ramsey, Leo Ranzolin, Gilbert Razafinjato, Benjamin Reaves,

G W Reid, S M Reid, C Richardson, R D Riches, D E Robinson, C B Rock,  
J Rono, D A Roth, E Olavi Rouhe, M Rudatsikira, S Rugelinyange,  
B M Ruguri, N Ruhaya, R Ruterahagusha, T Rwamiheto, Hans Sakul,  
Florian Santos, Sao Tome President, W R L Scragg, S Senkomo,  
J M Shabalala, Thein Shwe, T Sishi, J M Sitwala, W Staples,

Allen Steele, Georges Steveny, E M Stiles, Iris Stober, D R Syme, Jenő  
Szigeti, R W Taylor, Tsegaye Tegene, E C Tetteh, Dale L Thomas,  
F G Thomas, G Ralph Thompson, Robert Thompson, Tensaye Tolessa,  
A H Tolhurst, J O Tompkins, Bertil Utterback, K C van Oossanen,  
G R van Ster, Mario Veloso, V S Wakaba, Agegnehu Wandim, E Wanjara,

Gideon Wata, R S Watts, Jr., T E Wetmore, W S Whaley, A S Whiting,  
J F Wilkens, John Willmott, J W Wilson, Neal C Wilson, Ted N C Wilson,  
C M Winch, R M Wisbey, Solomon Wolde-Endreas, Truneh Wolde-Selassi,  
Joao Wolff, H Woodman, N J Woods, R F Wright, G B Yaze, Amare Yishaw,  
Yukio Yokomizo, F Donald Yost, Samuel C S Young, N A Zhukaluk.

#### PLATFORM

W Floyd Bresee, Chairman  
B G Muganda, Secretary

Members: W T Clark, N Maposa, Ruben Pereyra, R L Woodfork.

#### STEERING

Neal C Wilson, Chairman  
F G Thomas, Secretary

Members: Karl H Bahr, M T Battle, C E Bradford, W T Clark,  
W O Coe, G H Crumley, R L Dale, Karen Flowers, D F Gilbert, F L Jones,  
R J Kloosterhuis, G E Knowles, K J Mittleider, W L Murrill, R W Nixon,  
Enoch Oliveria, R E Osborn, Leo Ranzolin, G W Reid, D E Robinson,  
C B Rock, D A Roth, G Ralph Thompson, C D Watson, R S Watts, Jr.,  
J F Wilkens, R L Woodfork, Samuel C S Young.

Invitees: Z F Ayonga, C D Henri, Bekele Heye, R A Lindsey,  
J J Nortey.

ANNOUNCEMENTS AND SCHEDULING OF MEETINGS

D A Roth

COMMUNICATION

R W Nixon

TRANSPORTATION

J F Wilkens

CA/GCC to SEC

COMMITTEE ON APPOINTEES

VOTED, To approve the following report of the Committee on Appointees:

Appointments

Andrews, Maurice (IAD Natl, Manchester, MO)--Pastor, Caribbean Un Col Church, Trinidad (IAD) Natl Returning  
Rutherford, Patric (IAD Natl, Mountain View, CA)--Administrator, Andrews Memorial Hosp, Jamaica (IAD) Natl Returning

Calls and Transfers Between Divisions

Armer, Eric (SAU)--Request of MEU as Auditor, Middle E Un, Cyprus, AVS basis, 3 mos  
Mataya, Ron H (EAD Natl, Taiwan Adv Hosp)--Call of EAD as Physician/OB-GYN, SDA Health Ctr, Blantyre, Malawi (EAD) Natl Returning  
Palm, Willow Rudolf (TED)--Request of EAD as Overseer of Grant Projects, Bugema Adv Col, Uganda, AVS/AAV basis,  
Swan, Donald Charles (TED)--Request of FED to extend AVS service as Technical/Administrative Advisor, Publishing Dept (FED) 1 yr from Nov 1, 88 to Oct 31, 89  
Tieng'o, W (EAD Natl, St, Spicer Memorial Col)--Call of EAD as Principal/Teacher, Tanzania Adv Seminary & Col, Tanzania (EAD) Natl Returning

Releases

Jensen, Sven Hagen (TED) from call as ADRA Director, Zambia Un (EAD) Call Withheld  
Michael, Stanley Reginald (IAD) from call as Relief Theology Teacher, U of E Africa (EAD) Call Withdrawn

September 1, 1988 - GCC

Newbegin, Joanne (SPD) from request of FED as Assistant to Principal, Kler Ko School, Thailand Mission, AVS basis, Call Withdrawn

Pichot, Marcel Elisee (EUD) from call as Church Ministries Director, Egypt Field (MEU) Declined

Tang, Joseph Tin-cheuk from call as Physician, Hongkong Adv Hosp, Natl Returning (FED) Declined

Permanent Returns

Christensen, Jonathan Charles (son, D W Christensen, Mountain View Col, Philippines) (FED) to NAD, Education, eff Aug 88

Cole, Samuel Eugene, Mathematics Teacher, U of E Africa, Kenya (EAD) to NAD, Assignment Completed

Pichot, Marcel Elisee, Language Professor, Atlantic Union Col, Massachusetts (NAD) to EUD, Budgetary Considerations, eff Jun 88

Sakul, Vanda Orlyens (dtr, Hans F Sakul, E Africa Division) Zimbabwe (EAD) to FED, Education, eff Aug 88 (attending Southern Col, TN, NAD). Correction of Aug 10, 88 action.

GCC to FLJ

OFFICE RELOCATION UPDATE

F L Jones gave a brief update on the progress of the new headquarters. Thanks to the fine weather Washington, DC has experienced this summer, everything is going according to plan.

ADCOM/GCC to EO

INTERDIVISION TRAVEL

VOTED, To approve the following interdivision travel:

1. GENERAL CONFERENCE STAFF

ADRA

Havens, Douglas F.

Inter-American Division,  
Sept 13-19, 1988 to conduct  
workshops and evaluate  
projects; Africa-Indian Ocean  
Division, Sept 20-Oct 6, 1988  
to conduct workshops in Ghana.

Auditing Service

Dennis, David D

Far Eastern Division, Sept 16-  
19, 1988, in connection with a



trip to the Africa-Indian Ocean Division and Middle East Union Sept 5-16, 1988, to consult with the FED officers regarding personnel in that location.

Church Ministries

Craig, Helen

Far Eastern Division, Mar 27-Apr 13, 1989 to participate in a divisionwide Church Ministries Advisory and conduct workshops in different parts of the division; Trans-European Division, Sept 25-Oct 8, 1989 to participate in the British Union Irish Mission Bible School and South England Conference Camp Meeting.

Communication

Cooper, Victor H

South Pacific Division, Dec 11, 1989-Feb 2, 1990 to conduct courses in Communication Perspectives.

Education

Akers, George H

Inter-American Division, Mar 17-Apr 13, 1989 to participate in Education congresses in the North Mexican Union.

Griffiths, Victor S

Far Eastern Division, Sept 6-Oct 12, 1988 to assist with college evaluations.

Secretariat

Young, Samuel

South Pacific Division, month of May, 1989 to attend mid-year meetings.

2. OTHER DENOMINATIONAL WORKERS

Andrews University

Damsteegt, P Gerard

Euro-Africa Division, July 9-  
Aug 4, 1989 to teach courses at  
Bogenhofen and Collonges. EUD  
will pay travel and  
entertainment expenses.

Euro-Africa Division

Chevrier, Mr and Mrs Jacky

North American Division,  
Sept 14-28, 1988 to visit ADRA  
International headquarters in  
connection with furlough. EUD  
will pay the expenses involved.

Loma Linda University

Phillips, Harold

Inter-American Division,  
Jan 16-17, 1989 to participate  
in a hospital administrators'  
seminar at Bella Vista  
Hospital. IAD will pay travel  
and entertainment expenses.

North American Division

Lee, Harold  
(Allegheny East)

South Pacific Division, Aug 26-  
Sept 8, 1988 to follow up  
interests from the Wintley  
Phipps campaign. The Greater  
Sydney Conference will pay  
expenses.

Review and Herald Publishing Assn

Otis, Harold F Jr  
Otis, Rose

USSR, Sept 1-15, 1988 to deal  
with matters concerning the  
publishing house. The Review  
and Herald Publishing  
Association will pay travel and  
entertainment expenses.

4. ADJUSTMENTS

Communication

Haylock, Tulio R

Africa-Indian Ocean Division,  
Oct 12-27, 1988 instead of the  
dates previously voted.

TRE/ADCOM/GCC to RJK&FGT

FINANCIAL AUDIT REVIEW COMMITTEE (GCC-S)--  
MEMBERSHIP ADJUSTMENT

VOTED, To adjust the membership of the Financial Audit Review  
Committee (GCC-S) as follows:

Add Director, General Conference Auditing Service

ADCOM/GCC to FGT

GENERAL CALLS

VOTED, To record the following calls involving the General  
Conference or its institutions:

Hiten, Fearn E (PR-EAD)--Teacher, Texico Conference

Lauterbach, Ross (Texas Conference)--Financial Analyst,  
Pacific Press Publishing Association

Watts, D Ronald (Review and Herald)--President, Alaska  
Conference

Adjourned

Wallace O Coe, Chairman  
Samuel Young, Secretary  
Rowena J Moore, Recording Secretary

## GENERAL CONFERENCE COMMITTEE

September 8, 1988, 11:40 a.m.

## MEMBERS PRESENT

C E Bradford (Ch), Samuel Young (Sec), R E Appenzeller, Karl H Bahr, W S Banfield, C E Bracebridge, G Tom Carter, R W Coon, Helen C Craig, G H Crumley, R L Dale, G O Engen, Joseph Espinosa, Karen Flowers, P A Gordon, J H Harris, Warren L Johns, F L Jones, R J Kloosterhuis, G E Knowles, R L McKee, K J Mittleder, M J Murray, R W Olson, R E Osborn, Gary B Patterson, Stoy E Proctor, G R Ramsey, Leo Ranzolin, G E Rice, C B Rock, Gary M Ross, D A Roth, Monte Sahlin, W C Scales, A E Schmidt, P G Smith, C R Taylor, F G Thomas, G Ralph Thompson, O A Troy, C D Watson, Alan W White, Ted F Wick, K H Wood.

PRAYER: Stoy E Proctor

MINUTES of the meeting held September 1, 1988 were approved.

CA/GCC to SEC

## COMMITTEE ON APPOINTEES

VOTED, To approve the following report of the Committee on Appointees:

Appointments

Anavitarte, David Roderick (Rossiter, PA)--Director, Music Conservatory, Petropolis Adv Academy, Brazil (SAD)  
 Bryson, Jeanette Patricia (Atlantic Un Col)--Academic Dean, SDA English Language Institute, Korea (FED)  
 Cole, Samuel Eugene (Gentry, AR)--To regularize services given as Mathematics Teacher, U of E Africa, Kenya on Special Service basis in 1985, 1986 and 1987

Calls and Transfers Between Divisions

Vanderklift, Joy (SPD)--Call of EAD as Secretary, E Africa Division, Zimbabwe  
 Vitry, Catherine (EUD)--Request of AID as Teacher, French Elementary School, Adv U of C Africa, Rwanda, AVS/SVA basis, 12 mos

Releases

Lanares, Pierre (EUD) from assignment as Theology Prof, Adv U of C Africa, Rwanda (AID) Declined

88-300

September 8, 1988 - GCC

Permanent Returns

Aqui, Eileen Gladys (dtr, Ernesto A Aqui, Montemorelos U) Mexico  
(IAD) to NAD, Marriage, eff May 88  
Hodges, Mary Ann, Elementary Teacher, Maxwell Adv Academy, Kenya  
(EAD) to NAD, Budgetary Considerations, eff Sep 88  
Lazic, Stella, Anesthesiologist, Davis Memorial Hosp, Guyana (IAD)  
to TED, Personal, eff Jul 88  
Schneider, Terry Lynn, Head, Cardiovascular-pulmonary laboratory,  
Hongkong Adv Hosp (FED) to NAD, Family Considerations, eff  
Jul 88

GCC to FLJ

GENERAL CONFERENCE HEADQUARTERS

F L Jones announced the sudden death of one of the bricklayers at the site of the new headquarters. He had decided to terminate his work and return to Texas when he died of a heart attack.

Landscaping is about to begin at the site even though the building, roads and other work are not yet completed.

BBB/GCC to FLJ

BORROWING OF FUNDS

VOTED, To approve the following additional borrowing:

Loma Linda University--Request to increase Co-generating Plant cost from \$12,950,000 to \$15,000,000.

TRE to WLM

RIGGS NATIONAL BANK--ACCOUNT SIGNATURES,  
MONEY FUND

VOTED, To open a checking account, No. 12 08 682 632, in the name of General Conference Money Fund, and to authorize Riggs National Bank of Washington, DC, to recognize the signature of Don F Gilbert, and/or W L Murrill, and/or Robert E Osborn, and/or Jerry H Jennings, to sign and make any changes and order for the payment of money.

ADCOM/GCC to FGT

GENERAL CONFERENCE INTERIM ADMINISTRATIVE GROUP--  
APPOINTMENT

VOTED, To appoint the following Headquarters Special Committee to serve at General Conference headquarters during the absence of the Officers who will be attending the 1988 Annual Council in Nairobi, Kenya:

PATTERSON, GARY B, Chairman  
Olson, Rowena, Secretary  
Harris, J H (or Anita Milam in his absence)  
Pierson, D R  
Troy, O A

ADCOM/GCC to CBR&FGT

CHURCH MANUAL COMMITTEE (GCC-S)--MEMBERSHIP ADJUSTMENT

VOTED, To adjust the membership of the Church Manual Committee (GCC-S) as follows:

Add Franklin, June

ADCOM/GCC to FGT

GENERAL CALLS

VOTED, To record the following call involving the General Conference or its institutions:

Norton, Sherrie Lea (PR-FED)--Secretary, Southern College of  
Seventh-day Adventists

NADCOM/GCC to GRT

GENERAL CONFERENCE EXECUTIVE COMMITTEE--MEMBERSHIP  
ADJUSTMENT

VOTED, To adjust the membership of the General Conference Executive Committee (GCC-S) (Elective Members) as follows:

Add Morris, Raymond

Delete Gellineau, Standley

88-302  
September 8, 1988 - GCC

PER/GCC to GHC-RetirePlan

HAWKINSON, LORNA--RETIREMENT

RECOMMENDED, To grant NAD Retirement Plan benefits to Lorna Hawkinson following 28.76 years of service, effective September 1, 1988.

GCC to SY

HAWKINSON, LORNA--APPRECIATION

VOTED, To express appreciation to Lorna Hawkinson for nearly 29 years of service to the Church as an office secretary. She entered full-time service for the General Conference in 1981.

PER/GCC to GHC-RetirePlan

RANDALL, ETHEL M--RETIREMENT

RECOMMENDED, To grant NAD Retirement Plan benefits to Ethel M Randall following 38 years of service, effective October 1, 1988.

GCC to SY

RANDALL, ETHEL M--APPRECIATION

VOTED, To express appreciation to Ethel M Randall for 38 years of service to the Church as an office secretary. Since 1963 she has served at the General Conference in the Lay Activities Department and the Church Ministries Department.

PER/GCC to GHC-RetirePlan

TATE, WALTER E--RETIREMENT

RECOMMENDED, To grant NAD Retirement Plan benefits to Walter E Tate following 41.15 years of denominational service, effective October 1, 1988.

GCC to SY

TATE, WALTER E--APPRECIATION

VOTED, To express appreciation to Walter E Tate for over 41 years of service to the Church. He began his work in the General Conference

in 1947, and also spent nearly 9 years in the Caribbean Union Conference as college press assistant manager and manager. His service has been in the print shop, and since 1974, he has been the manager of Office Services.

PER/GCC to GHC-RetirePlan

LESHER, VEDA E--RETIREMENT

RECOMMENDED, To grant NAD Retirement Plan benefits to Veda E Lesher following 20 years of service, effective December 1, 1988.

GCC to SY

LESHER, VEDA E--APPRECIATION

VOTED, To express appreciation to Veda E Lesher for 20 years of service to the Church as a teacher, school nurse, cafeteria matron and secretary and receptionist. Part of her service was in the present Middle East Union. She began her work at the General Conference in 1971.

ADCOM/GCC to EO

INTERDIVISION TRAVEL

VOTED, To approve the following interdivision travel:

1. GENERAL CONFERENCE STAFF

ADRA

Jenson, William H

Africa-Indian Ocean  
Division, Sept 19-25, 1988  
to evaluate projects in  
Ghana. Expenses will be  
paid from enhancement  
grant funds.

Moseanko, Rich A

Inter-American Division,  
Nicaragua, time to be  
arranged in the month of  
September, 1988 to assist  
in staff training and talk  
with officials; Inter-  
American Division,  
Nicaragua, time to be



88-304  
September 8, 1988 - GCC

arranged in the month of October, 1988 to conduct a project orientation seminar for medical staff along with a consulting physician; Inter-American Division, Nicaragua, time to be arranged in the month of November, 1988 to receive medical supply shipments and coordinate relief with the in-country staff. Expenses will be paid from grant funds for Nicaragua.

Ochoa, Mario H

South American Division, Nov 13-Dec 8, 1988 to evaluate and visit key projects.

Taylor, David C

Inter-American Division, Jamaica, Oct 10-15, 1988 to finalize a community development project with a host government; Dominica, Oct 16-23, 1988 for a feasibility study for the Child Survival program. Expenses will be paid from matching grant and enhancement grant funds.

Tetz, Raymond D

Eastern Africa Division, Sept 17-Oct 12, 1988 to film an Adventist Review video of Annual Council.

Publishing

Smith, Robert S

Eastern Africa Division, Jan 3-8 and Jan 26-Feb 11, 1989; Southern Union Mission, Jan 10-15; South African Union, Jan 16-19; Southern Publishing Association, Jan 20-23, 1989 to conduct Literature Evangelist Institutes.

Trust Services

White, Alan W

Inter-American Division,  
Nov 13-23, 1988 to conduct  
seminars.

2. OTHER DENOMINATIONAL WORKERS

Adventist World Radio-Asia (Guam)

Powers, Brook L  
Scott, D Gregory

Southern Asia Division,  
Nov 1-15, 1988 to  
attend the SUD Annual  
Meeting and to assist  
program producers with  
technical and programming  
advice. AWR-Asia will pay  
expenses.

Loma Linda University

Coggin, C Joan  
Krieger, Thelma  
Weismeyer, Richard W

Far Eastern Division,  
Vietnam, Sept 28-Oct 3,  
1988 for discussion with  
officials in Hanoi. ADRA  
made these arrangements at  
the request of Vietnamese  
officials. Expenses will  
be paid by Loma Linda  
University.

North American Division

Miller, Cyril  
(Southwestern Union)

Inter-American Division,  
May 12-20, 1989 to  
participate in a Church  
Ministries Seminar in the  
Antillian Union.  
Antillian Union will pay  
travel and entertainment  
expenses.

Pollard, Richard G  
(Central California Conf)

Far Eastern Division, four  
to six weeks, 1989 to  
conduct an evangelistic  
crusade in the  
Philippines. Expenses  
will be paid by Physicians

88-306  
September 8, 1988 - GCC

for the Evangelization of  
the Philippines.

3. ADJUSTMENTS

Church Ministries

Craig, Helen C

Southern Union Mission and  
South African Union, Oct  
2-20, 1988 instead of  
dates previously voted.

4. CANCELLATIONS

Church Ministries

Craig, Helen C

Africa-Indian Ocean  
Division, Sept 19-Oct 4,  
1988.

Watts, Dorothy

Southern Asia Division,  
Sept 18-Oct 9, 1988.

Education

Hartlein, Marion L

South Pacific Division,  
July, 1989.

Ministerial Association

Spangler, J Robert

South Pacific Division,  
Dec 7, 1988-Jan 2, 1989.

INTRODUCTION

C D Watson introduced Jean-Charles Cannenpasse-Riffard, a literature evangelist from Quebec, who is under appointment to Zaire where he will serve as Zaire Union Publishing Department director.

REPORT

Gordon Gray, Treasurer of the Burundi Association, reported on the highlights of the work in Burundi. The Church is alive and growing in spite of difficulties. There have been over 7,500 baptisms since the churches were opened about a year ago and over 100 conversions after a week-long revival meeting. People are eager to respond to the call to accept Christ and our churches are overflowing. In three districts members have enthusiastically made the bricks and built walls for three

churches. With the rainy season about to begin it was imperative to put roofs on these buildings at the approximate cost of \$600 for the corrugated iron sheets for each roof.

There have been no reports of casualties among our members in the recent unrest. During the period of over three years that the Church was closed most properties deteriorated. Some work has been done to make the office suitable for occupancy but there is great need for equipment.

Adjourned

Charles E Bradford, Chairman  
Samuel Young, Secretary  
Martha Horn, Recording Secretary

## GENERAL CONFERENCE COMMITTEE

September 15, 1988, 10:00 a.m.

## MEMBERS PRESENT

F G Thomas (Ch), Samuel Young (Sec), C E Aeschlimann, G H Akers, M J Allen, R E Appenzeller, G P Babcock, Karl H Bahr, M T Battle, W Floyd Bresee, C D Brooks, Helen C Craig, G H Crumley, G O Engen, R M Flowers, D F Gilbert, P A Gordon, J H Harris, Noelene Johnsson, H L Lee, R L McKee, W L Murrill, R W Olson, Gary B Patterson, Leo Ranzolin, Gary M Ross, Monte Sahlin, A E Schmidt, P G Smith, Michael Stevenson, Ted F Wick, D S Williams, R L Woodfork, F Donald Yost.

## DEVOTIONAL MESSAGE

F G Thomas, Chairman, read Malachi 3, calling special attention to verse 16:

"Then they that feared the Lord spake often one to another: and the Lord hearkened, and heard it, and a book of remembrance was written before him for them that feared the Lord, and that thought upon his name."

The Chairman led the Committee members in testimonies of praise and thanksgiving to God.

R M Flowers offered prayer, making special mention of the hurricane victims in Jamaica and Mexico, and those possibly in danger on the Texas coast.

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MINUTES of the meeting held September 8, 1988 were approved.

CA/GCC to SEC

## COMMITTEE ON APPOINTEES

VOTED, To approve the following report of the Committee on Appointees:

88-308  
September 15, 1988 - GCC

Appointments

Kazarian, Charles (St, AU)--Evangelist & Deptl Director, Egypt  
Field (MEU)  
Newton, Leonard Gillyard (Copaigue, NY)--President, Senegal Mission  
(AID)  
Olberg, Virgeana Fay (Cambridge, MN)--Assistant Director Nursing,  
Maluti Adv Hosp, Lesotho (SUM)

Calls and Transfers Between Divisions

Land Surveyor/Civil Engineer (EUD)--Request of AID for ADRA/Mali,  
AVS/SVA basis, 1 yr  
Lijkendijk, Alexander (TED)--Request of SUM as Dentist, Swazi  
Dental Clinic, Swaziland, AVS basis, 1-2 yrs  
Rankin, James (EAD)--Call of AID to transfer at furlough time as  
Agricultural Specialist, ADRA/AID, Cote d'Ivoire

Releases

Hein, Rodolfo Guillermo (SAD) from call as Theology Prof, Colombia-  
Venezuela Adv U, Colombia (IAD) Call Cancelled

Permanent Returns

Butler, Harold, Director Health-Temperance Dept, FED and President,  
AHS/Asia (FED) to NAD, Family Considerations, eff Sep 88  
Lachenal, Michel, Health/Temperance Director, Indian Ocean Un (AID)  
to EUD, Personal, eff Sep 88  
Lee, Guen Ho, Pastor, Buenos Aires Conf, Argentina (SAD) to FED,  
Personal, eff Sep 88

ADCOM/GCC to EO

INTERDIVISION TRAVEL

VOTED, To approve the following interdivision travel:

1. GENERAL CONFERENCE STAFF

ADRA

Buhler, Gordon

Eastern Africa Division,  
Oct 15-Nov 5, 1988 to conduct a  
complete evaluation of the  
Malamulo, Malawi project.  
Expenses will be paid from  
grant funds.

de Leon, W Hugo

Eastern Africa Division and  
Africa-Indian Ocean Division,  
Nov 1-15, 1988 to visit Kenya  
on a matching grant audit and

Rwanda to assist the division auditor. Expenses will be paid from matching and Child Survival grants.

Dysinger, P William

Inter-American Division, Dec 4-18, 1988 to evaluate projects in Dominica and Jamaica. Expenses will be paid from matching grant funds; Africa-Indian Ocean Division and Middle East Union, Jan 4-27, 1989 to evaluate Child Survival projects and conduct workshops. Expenses will be paid from matching and Child Survival grants.

Flemmer, Kenneth D

Inter-American Division, Hawaii, and California, Oct 15-Nov 15, 1988 to plan new agriculture programs in Belize, Honduras, and El Salvador; conduct a workshop in Hawaii; and raise funds in California.

Seidl, Haroldo J

South American Division and Inter-American Division, Nov 15-27, 1988 to wrap up Manaus Hospital project and begin the Llanos School project. Expenses will be paid from grant funds.

Tetz, Raymond D

Far Eastern Division, Nov 7-28, 1988 to collect footage for Christian Lifestyle Magazine and ADRA International programs.

Biblical Research Institute

Reid, George W

Inter-American Division, July 31-Aug 6, 1989 to conduct a unionwide teachers' seminar.

Church Ministries

Flowers, Karen M  
Flowers, Ronald M

Far Eastern Division, Mar 15-Apr 3, 1989 to conduct Family Life Seminars.

88-310  
September 15, 1988 - GCC

Education

Latchman, Gerard

Trans-European Division,  
London, Sept 13-18, 1988, to  
serve as translator for the  
Lawyers' Conference. Travel  
and entertainment expenses will  
be paid from the Lawyers'  
Conference funds.

Smith, C Thomas

Euro-Africa Division, Nov 9-23,  
1988 to visit students enrolled  
in the Adventist Colleges  
Abroad program. All travel  
expenses will be paid by  
Adventist Colleges Abroad.

Health-Temperance

Hadley, G Gordon

Far Eastern Division, Hong Kong  
and Hangzhou, China, Nov 7-21,  
1988 to serve as a member of a  
feasibility study team to  
ascertain whether the  
denomination can accept an  
invitation to manage a new  
hospital donated to China by a  
philanthropist in Hong Kong.

Risk Management

Ramos, Felicita

Trans-European Division,  
London, Sept 13-18, 1988 to  
serve as translator for the  
Lawyers' Conference. Travel  
and entertainment expenses will  
be paid from the Lawyers'  
Conference funds.

Secretariat

Battle, Maurice T

Middle East Union, Nov 25-  
Dec 6, 1988 to attend the Year-  
end Meetings.

Young, Samuel

Far Eastern Division, Hong Kong  
and Hangzhou, China, Nov 7-21,  
1988 to serve as a member of a  
feasibility study team to  
ascertain whether the



denomination can accept an invitation to manage a new hospital donated to China by a philanthropist in Hong Kong.

White Estate

Gordon, Paul A  
Rice, George E

Far Eastern Division, July 31-Aug 27, 1989 to hold Spirit of Prophecy Seminars.

2. OTHER DENOMINATIONAL WORKERS

Adventist Health System North,  
Eastern & Middle America

Shawver, Russell J

Far Eastern Division, Hong Kong and Hangzhou, China, Nov 7-21, 1988 to serve as a member of a feasibility study team to ascertain whether the denomination can accept an invitation to manage a new hospital donated to China by a philanthropist in Hong Kong. The Eastern Asia Committee will pay travel and entertainment expenses.

Adventist Media Center

Adams, George  
Collins, Mead  
Davenport, Donald  
Matthews, Daniel G

Far Eastern Division, Nov 7-28, 1988 to collect footage for Christian Lifestyle Magazine and ADRA International programs. The Christian Lifestyle Magazine will pay travel and entertainment expenses.

Andrews University

Lloyd, Harry

Far Eastern Division, at a time to be arranged between the Andrews Aviation Center and unions concerned, to evaluate the Division's aviation program in the East Indonesia, South Philippine and Southeast Asia

88-312

September 15, 1988 - GCC

Unions. Travel expenses will be paid from the FED Aviation budget.

Loma Linda University

Fang, David T

Far Eastern Division, Hong Kong and Hangzhou, China, Nov 7-21, 1988 to serve as a member of a feasibility study team to ascertain whether the denomination can accept an invitation to manage a new hospital donated to China by a philanthropist in Hong Kong. The Eastern Asia Committee will pay travel and entertainment expenses.

Zirkle, Thomas and Carol

USSR, Nov 28-Dec 14, 1988, to accompany Neal C Wilson for the official opening of the seminary and travel in other areas. LLU will pay for Zirkle's travel, and The Seventh-day Adventist Churches in the USSR will provide expenses in their country.

Loma Linda University Hospital

Nelson, Donald

Far Eastern Division, at a time to be arranged between Nelson and the institutions concerned, to assist in the installation of the x-ray units for Manila Sanitarium and Hospital and the Palawan Adventist Hospital. Nelson will pay travel expenses and the institutions will provide board and lodging.

North American Division

Folkenberg, Robert and Anita  
(Carolina Conference)

USSR, Nov 28-Dec 14, 1988, to accompany Neal C Wilson for the official opening of the seminary and travel in other areas. The Carolina Conference

will pay Folkenberg's travel and The Seventh-day Adventist Churches in the USSR will provide expenses in their country.

Venden, Morris  
(Southeastern Calif)

Trans-European Division, Nov 11-13, 1988 to participate in the British-South England Conference Music Festival at Wembley, England. The British Union and South England Conference will pay travel and entertainment expenses.

3. SPECIALS

North American Division

Drake, Harold and Nelma  
(Lay Persons)

Trans-European Division, Oct 14-20, 1988 to assist Karen Flowers with Family Life Seminars.

Martin, Henry  
(ASI Member)

Euro-Africa Division, Nov 10-12, 1988 to meet with German unions for special consultation on ASI matters. Expenses will be paid from private funds.

Morris, Virgil  
(Retiree)

Far Eastern Division, Hong Kong and Hangzhou, China, Nov 7-21, 1988 to serve as a member of a feasibility study team to ascertain whether the denomination can accept an invitation to manage a new hospital given to China by a philanthropist in Hong Kong. The Eastern Asia Committee will pay travel and entertainment expenses.

4. CANCELATIONS

North American Division

Hansen, Richard

Trans-European Division, Jan-Mar, 1989.

88-314  
September 15, 1988 - GCC

ADCOM/GCC to FGT

GENERAL CALLS

VOTED, To record the following calls involving the General Conference or its institutions:

Fike, Ruthita J (Adventist Health System/North, Eastern and Middle America, Inc)--Vice President for Advancement, Loma Linda University

Ingram, Wallace N (PR-FED)--Assistant Manager, Quick Print, Loma Linda University

ADCOM/GCC to FGT

THOMPSON, G RALPH--FURLOUGH

VOTED, To approve a regular two-month furlough for G Ralph and Imogene Thompson to Barbados, Inter-American Division, from May 1 to June 30, 1989 and Linda and Gerald Thompson from December 1, 1988 to January 31, 1989.

AMC/GCC to CBR

ECCLESIASTICAL ENDORSEMENTS

VOTED, To accept the recommendation of the Adventist Chaplaincy Ministries (including the National Service Organization Committee) and grant ecclesiastical endorsement to the following military and health-care chaplains:

Fisher, Jeffrey J (Rocky Mountain Conf)--US Army  
Joshua, Gloria I (Kettering Medical Ctr)--Health-care chaplain  
Masih, Basharat I (Boston, MA)--Health-care chaplain  
Tyler, Helen E (Samaritan Ctrs, Denver, CO)--Health-care  
chaplain  
Verwey, Clifford D (Washington Adv Hospital)--Health-care chaplain

REPORT

Leo Ranzolin explained that communication with the areas devastated by Hurricane Gilbert are not yet open but according to reports from the Inter-American Division office, thousands are homeless, there is no travel by land and there has been extensive damage to property and loss of life. According to present knowledge, no Seventh-day Adventists have lost their lives.

FinAudRev/GCC to DFG-GCO+GCC

FINANCIAL AUDIT REVIEW COMMITTEE REPORT

Donald F Gilbert presented the minutes of the Financial Audit Review Committee.

VOTED, 1. To approve the report of the Financial Audit Review Committee. A copy is on file with the official Secretariat minutes.

2. To refer to the General Conference Officers the item concerning legal liability with the request that a report on this subject be presented to the General Conference Committee.

GCC to DFG

GENERAL CONFERENCE HEADQUARTERS

Donald F Gilbert stated that building is proceeding according to plan and that the contractor is still hoping to complete the new General Conference office by April 1, 1989.

A problem has arisen concerning the heating, ventilating and air conditioning systems which could increase construction costs. The first layer of pavement has been laid on the parking lots and most of the road. The plans for Old Columbia Pike have been approved except for the signalling issue. The road work itself, which will be done by Montgomery County, will probably not begin until the end of October. This could present a problem inasmuch as road construction normally ceases during the winter months.

County imposed requirements have cost the General Conference \$1.3 million. It is anticipated that a number of bids which are below estimated cost will help to offset some of this additional expense. The fact is that a number of costly items which were not and could not have been foreseen are having an adverse affect on the budget at the moment. Earnest discussions and negotiations are taking place on a daily basis to reduce the impact of these unforeseen situations.

Adjourned

Fred G Thomas, Chairman  
Samuel Young, Secretary  
Martha Horn, Recording Secretary

MINUTES OF A MEETING OF THE  
FINANCIAL AUDIT REVIEW COMMITTEE  
Held August 17, 1988, Loma Linda University

MEMBERS PRESENT: R J Kloosterhuis, D E Robinson, S D Bietz, G H Crumley,  
D F Gilbert, M Harrison, K J Mittleider, R E Osborn, R L  
Rawson, J Mic Thurber, E Winston

BY INVITATION: Jack E Powers

Devotional thoughts were shared with the committee by the chairman, drawing on comments of the Apostle Paul from the book of Hebrews. Paul reminded the early church that all is open before our Lord and that there will be an eternal audit committee reviewing all that has ever taken place on this earth.

PRAYER: S D Bietz

**WELCOME**

The chairman welcomed each one to the committee, particularly the special representatives appointed by the Pacific Union and the union treasurers from the Pacific Union and the North Pacific Union.

**TERMS OF REFERENCE - REVIEW**

The terms of reference for the Financial Audit Review Committee were shared with each member and the responsibility of the committee in reporting to the General Conference Executive Committee was also emphasized.

**MINUTES FROM MEETING FINANCIAL AUDIT REVIEW COMMITTEE IN 1987**

An opportunity was given to members of the committee to raise questions about any items listed in the 1987 minutes of the Financial Audit Review Committee. Some questions were asked, comments were made, but the committee did not wish to read through the previous year's minutes in detail.

**COMMENTS - MANER, COSTERISAN & ELLIS, P.C. - CERTIFIED PUBLIC ACCOUNTANTS**

The representative of Manner, Costerisan & Ellis, P.C., Jack Powers, shared a number of comments with the Committee. He mentioned an on-going detailed financial analysis which is being prepared on an annual basis for the General Conference and mentioned a number of encouraging trends. Total operating revenues increased by approximately 6% in 1987 over the previous year. There are, however, some adverse trends and the total fund balance has decreased in terms of the number of days of operation which could be continued if all incomes were to cease.

**COMMENTS BY GENERAL CONFERENCE TREASURER**

The General Conference Treasurer, D F Gilbert, made a number of comments regarding the auditing process. He expressed appreciation to the firm Manner, Costerisan & Ellis, P.C. for the very thorough work that they had done through the years for the General Conference. He also reviewed the process whereby management letters were addressed by the auditors to individual treasurers, and the responses prepared by GC Treasury to questions that had been raised.

**MATERIAL SHARED WITH THE FINANCIAL AUDIT REVIEW COMMITTEE**

For the sake of a complete record of this meeting, we include in detail the following items that were presented to the 1988 meeting of the Financial Audit Review Committee:

1. Letter from Manner, Costerisan & Ellis, P.C. to W L Murrill, dated June 20, 1988, attached to the minutes.
2. Letter of Manner, Costerisan & Ellis, P.C. addressed to R E Osborn, dated June 20, 1988, attached to the minutes.
3. Letter from Manner, Costerisan & Ellis, P.C. addressed to G H Crumley, dated June 20, 1988, attached to the minutes.
4. The following letter prepared by D F Gilbert, Treasurer of the General Conference, addressed to the Financial Audit Review Committee. This letter summarizes matters outlined in detail in items 1, 2, and 3 above. It further provides a response to the auditors on each item that has been mentioned:

August 11, 1988

General Conference of Seventh-day Adventists  
Financial Audit Review Committee

Management's Response to Auditors' Recommendations for Audit Completed December 31, 1987 by Maner, Costerisan & Ellis, P.C. Auditors' Recommendation Letters of June 20, 1988 are combined in this response as follows:

**LETTER TO W L MURRILL**

LEGAL LIABILITY

The minutes of the 1987 Spring Meeting (87-99) attribute a statement to Elder Wilson that - - - "The General Conference is morally, ethically, and legally liable for all the corporations associated with the Church - - -." We believe this statement has potentially significant legal implications which should be addressed by legal counsel.

**Recommendation:** We recommend this issue be addressed by legal counsel and the minutes clarified or, if appropriate, modified.

**Response:** I personally spoke with chief counsel in the General Conference Office of General Counsel about this statement. This could be taken as a personal opinion or feeling and not an official statement of the Church. The recorded statement was not acted upon by the General Conference Committee. A review of the General Conference Minutes may be advisable in the future. This would be referred to the General Conference Officers.

#### LAKE REGION CONFERENCE

At December 31, 1987 the Lake Union had recorded a liability to the General Conference on behalf of the Lake Region Conference under the "next higher organization" policy. The obligation was acknowledged and confirmed to us by the Lake Union. We are aware of changes in the administration of the Region and the negotiations which were pending regarding a recovery and repayment plan. It is our understanding such a plan will include certain subsidies to be provided by the General Conference over several years.

We believe this raises a real issue as to when the General Conference should recognize an expense. In our opinion, an expense should be recognized at the time it is considered probable an organization will not be able to meet its obligation. We believe a restructuring plan involving subsidies to be provided by the creditor provide evidence of the debtors inability to fulfill its obligations. Under such circumstances we believe an expense should be recorded currently rather than being recognized over a period of time as subsidy payments are made pursuant to budget appropriations.

The materiality of this matter was taken into consideration with other potential adjustments in expressing our opinion on the combined financial statements. The purpose of this comment is to raise the issue of expense recognition pursuant to GAAP.

**Response:** The General Conference is not intending to write off any portion of the long-term receivable for unpaid tithe and offerings from the Lake Region Conference. The North American Division and the Lake Union Conference have agreed to make appropriations to the Lake Region Conference over a period of three years to assist them in their financial recovery plan. The General Conference is expecting to receive full payment from the Lake Region Conference for the receivables that have been recorded.

#### COMMITMENTS FOR APPROPRIATIONS

**Recommendation:** We recommend an individual be assigned the responsibility of keeping track of future budgetary commitments as recorded in the minutes and such commitments be disclosed in the financial statements if material.

**Response:** The General Conference rarely makes firm commitments to provide appropriations to projects for a period of several years. It is true that some large projects; such as, new educational institutions, have received capital appropriations from the General Conference over a period of several years. However, these appropriations are subject to the availability of funds in future years.



We will be glad to follow the recommendation that an individual be assigned the responsibility of keeping track of future budgetary commitments as recorded in official minutes, and that such commitments will be disclosed by a note in the financial statement if considered material.

#### **LETTER TO ROBERT E OSBORN**

##### RESTRICTED GIFTS

**Recommendation:** We again recommend a careful review of donor restrictions before a gift is accepted to insure that the General Conference concurs with the anticipated use of the gift and that designated beneficiaries meet the General Conference and tax requirements. Donor restrictions on the use of the gift should be made, in writing, at the time the gift is made.

**Response:** We responded fully to this item last year. In 1987 we received only one gift of stock (32 shares) and it was restricted by the donor. We will follow the restriction of the donor when the stock is disposed of at the end of 1989. A copy of last year's minutes is as follows:

**Response:** The recommendation that we carefully review donor restrictions on gifts at the times the gifts are made will be implemented for any new gifts coming to the Investment Office for servicing. From a tax standpoint the General Conference, as the recipient of the gift, has the right to route funds as we determine but we follow the recommendations of the donors and will continue to do so. Such funds are for denominational entities, and in a few very rare cases some funds have gone to 501 (c) (3) organizations on specific request of the donor.

##### NON-CASH GIFTS

**Recommendation:** We again recommend that non-cash gifts be recorded at fair value at date of gift as required by GAAP. This is particularly true in the specific matter referred to above since an objective and independent value is available as a basis for recording.

**Response:** We responded to this suggestion in 1986. The minutes of the Financial Audit Review Committee, August 15, 1986.

#### **LETTER TO GEORGE H CRUMLEY**

##### AUDIT OF PARTICIPANTS' DATA

**Recommendation:** In connection with the 1987 audit there was a misunderstanding regarding the audit of hospital employees participant data by the AHS internal auditors which resulted in an opinion qualification. We recommend all interested parties (i.e. GC, AHS and Maner Costerisan & Ellis) have a clear understanding of the procedures to be applied, by whom and timing in order to enable us to express an opinion on the hospital plans' financial statements. Of course, this presumes an unqualified opinion is deemed necessary.

**Response:** As a part of the 1986 audit procedure, the coordinator of Internal Audit for AHS ran a sample test of participant data directly from original service records to determine the degree of missing or incorrect data on computerized service records used for the actuarial study. It is agreed that this should become a part of the annual audit procedure.

#### INTERNAL CONTROLS

**Recommendation:** We again recommend the function of adding and/or changing participants to the master file be segregated from processing benefit payments.

**Response:** In the cases of benefits paid on behalf of other divisions and survivor benefits to a spouse following the death of a participant, master file changes are made by Patty Davis' office. Her office is also responsible for processing checks. It is recognized that this is not ideal from an internal control perspective. It has been suggested that this responsibility be shifted to another office. With our present division of responsibility, there can be a degree of internal control question wherever it is shifted. Pat Horst, our accountant, has been asked to work closely with Auditing and Plan administration to recommend reassignment of responsibilities to reduce internal control questions.

We are pleased to receive the Auditor's Management Recommendations. The General Conference Treasury staff are committed to providing financial records and management that will provide the Church with accurate and complete information. It is our desire that there be no mistake or information that is in question. We want the records to stand complete and be a strength to God's Church and to God.

Sincerely,

Don F Gilbert, Treasurer

#### **ACTIONS TAKEN BY THE 1988 FINANCIAL AUDIT REVIEW COMMITTEE**

##### **LEGAL LIABILITY**

VOTED, To refer to the General Conference Officers, the matter of potential liability that could arise from a statement made by Neal C Wilson to the 1987 Spring Meeting, regarding the responsibility of the Seventh-day Adventist Church for corporations associated with the church. The Financial Audit Review Committee is recommending that a corrected page of this minute be issued and reference to this statement be deleted. It is further recommended that in view of the potential for legal liability in respect of statements which at times are made to the committee, that the General Conference Committee minutes in the future only reflect actual actions that are taken. This aspect of the recommendation is also referred to the General Conference Officers for study.

### REVIEW OF RECOMMENDATIONS AND RESPONSES

VOTED, To record that following a careful review of all recommendations and responses, to accept the responses which have been given to recommendations received from the auditors.

### FUTURE LOCATION OF FINANCIAL AUDIT REVIEW COMMITTEE - 1989, 1990

VOTED, To recommend the location and special representation to the Financial Audit Review Committee for the years 1989 and 1990 as listed below:

1. 1989 - The committee is scheduled to be held at Andrews University on Sunday, July 30. Special representation would be from the Lake and Mid-America Unions.
2. 1990 - The meeting is suggested for Washington, DC and special representation would come from the Columbia and Southern Unions.

### APPOINTMENT OF ADDITIONAL MEMBER TO FINANCIAL AUDIT REVIEW COMMITTEE

VOTED, To recommend to the General Conference Committee through ADCOM that the chief auditor of the General Conference be appointed as a regular member of the Financial Audit Review Committee.

### AUDIT MEMORANDUMS AND RESPONSES ON ACCOUNTING MATTERS

The General Conference Treasurer shared with each member of the committee copies of an audit memorandum prepared by the auditors and directed to the General Conference on a number of accounting matters. Copies of responses from Treasury to these accounting matters as outlined in a letter from D F Gilbert to Manner, Costerisan & Ellis, P.C. under the date of August 11, 1988 were also shared with the committee.

The Committee members were asked whether they wished to review these accounting matters, but indicated that they were satisfied with receiving copies and if questions were raised, they would do this by correspondence with the General Conference Treasurer.

### EXPRESSIONS OF APPRECIATION

Appreciation was expressed by members of the committee for the opportunity to discuss in an open way the financial audit of the General Conference. It was felt that this procedure establishes confidence, and provides an opportunity to review the accountability of our world headquarters leadership on an annual basis.

The chairman thanked each member for their attendance.

PRAYER: R L Rawson

R J Kloosterhuis, Chairman  
D E Robinson, Secretary