



OPPORTUNITY PROFILE FOR PRESIDENT

The Evangelical Council for Financial Accountability

OVERVIEW

The Evangelical Council for Financial Accountability (ECFA) is searching for the next President to lead its important trust building mission in this season of challenge and change for churches, parachurch organizations and other ministries. Founded in 1979, ECFA provides accreditation to leading Christ-centered churches and ministries that faithfully demonstrate compliance with established standards for financial accountability, stewardship, and board governance. Members include churches, denominations, educational institutions, and many other types of tax-exempt 501(c)(3) organizations.

ECFA assists its member organizations in making appropriate public disclosure of their financial practices and activities, thus significantly enhancing their credibility and support among present and prospective donors. Through its conference presentations, website, publications, and services, ECFA informs its members of board governance, financial, stewardship matters of common concern—plus the impact of court decisions and legislation on Capitol Hill.

Over its history, the reaction of the public to the existence of ECFA has been gratifying. The fact that ECFA requires appropriate financial disclosure satisfies many donors because they know that financial information is available when and if they want it. The ECFA seal is tangible evidence to donors that member organizations adhere to high standards of financial integrity and biblical ethics.

The headquarters of ECFA is located in Winchester, Virginia – a 1 1/2-hour drive from Washington, D.C. Old Town Winchester, a shopping and dining hub, is home to Stonewall Jackson's Headquarters Museum, featuring Civil War memorabilia. Nestled in the beautiful and historic Shenandoah Valley region, the city has convenient access to major freeways and airports as well as the rich educational and cultural resources of our nation's capital. Winchester's population is just under 28,000 with a median income of \$46,466. It has four elementary, one middle and one high school and is home to Lord Fairfax Community College and Shenandoah University. Medium home prices are around \$247,000 and the cost of living index is 108.4. There are several churches in the greater area spanning the range of mainline, evangelical and independent expressions of the Christian faith.

CLICK HERE TO VIEW A BRIEF VIDEO OVERVIEW AND HERE TO VISIT THE ECFA WEBSITE.







FAQs About ECFA

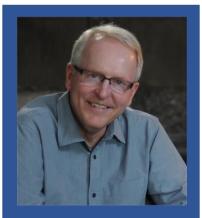
You likely have seen ECFA's recognized seal on a ministry's website, social media, or giving materials. What exactly does ECFA accreditation mean, and how does an organization earn the right to display ECFA's seal of financial integrity?

What is ECFA?

Founded 40 years ago by Billy Graham and other evangelical leaders, ECFA has grown from a visionary and faithful group of 150 charter members to over 2,400 leading churches and ministries across the United States today. ECFA enhances trust in Christ-centered churches and ministries through its annual accreditation of organizations based Seven Standards, drawn from Scripture.

The Council serves as a financial accountability partner to ministries who voluntarily seek accreditation and continue to faithfully demonstrate their commitment to ECFA's high standards. The standards are set at an appropriately high level to provide the essential guardrails for financial integrity in churches and ministries of all sizes. While admittedly the standards do not address every potential issue or challenge an organization may encounter, they have stood the test of time in helping thousands of churches and ministries enhance trust and become better stewards of their God-given resources.

Additionally, ECFA promotes financial accountability and best practices through innovative resources, including books and eBooks, webinars, podcasts, blogs, videos, research in best practices, conferences, and more.



We believe in ECFA because we believe good accountability is good ministry. SIM has sending bases all over the world. ECFA Standards provide our global mission with trustworthy reference points for excellence.

Bruce Johnson – President **SIM USA**

Where can I learn more about ECFA's standards?

ECFA's standards focus on independent board governance, sound financial management, and responsible stewardship. The standards set a high bar for organizations—often far above the minimums required by law. For example, an ECFA member must annually engage an independent CPA to audit, review, or compile its financial statements and be willing to provide a copy of its latest financial statements to anyone upon written request. Learn more about ECFA's integrity standards for ministries at <u>ECFA.org/Standards</u>.

Is ECFA an auditor or fraud examiner?

No. Although ECFA is led by experienced, professional staff with credentials in accounting, finance, and law, ECFA does not offer financial audits or other professional services for members. However, as a condition for accreditation, ECFA requires its members to have their annual financial statements audited, reviewed, or compiled by an independent CPA.





How does ECFA ensure compliance with its standards?

ECFA carefully ensures member compliance with its standards through a variety of means including:

- A rigorous initial application process to confirm compliance with the ECFA standards;
- Annual re-accreditation/renewal process, including review of financial statements and other supporting documents which attest to a member's continued compliance with the standards;
- Periodic reviews, on-site and remote, of compliance with standards; and
- Faithful attention to referrals from givers and others who may have questions about a member's compliance with the standards.

Does ECFA ever take disciplinary action against its members?

Yes. As an accrediting organization, ECFA protects the integrity of its standards and seal. ECFA takes action against member organizations who are unable or unwilling to comply in a timely manner with any of the standards. Depending on the circumstance, ECFA may request the resignation of a member, suspend membership for a period of time, or terminate an organization's membership.

As the basis for any disciplinary action, ECFA relies upon facts and documentation—not allegations or innuendo. While it takes time to proceed thoughtfully and deliberately in these matters, doing so is critical to arrive at a fair and true determination regarding an organization's membership status.

How is ECFA funded?

ECFA's ministry is supported primarily through annual membership fees. These fees are calculated on a sliding scale so that membership is affordable for organizations of all sizes. Revenue has grown from just under \$3 million in 2013 to approximately \$4.2 million in 2018. Its membership has grown 18% in that same period. The organization is debt free. ECFA's determinations regarding compliance with its standards are not influenced by the annual membership fee of individual organizations. Rather, review criteria have been objectively identified and are evenhandedly applied to all member organizations.

Is ECFA itself accountable?

Absolutely. ECFA abides by all the same standards it expects of its members, including independent board governance, annual CPA audits, and appropriate transparency. ECFA staff are accountable to the <u>Board of</u> <u>Directors</u>, consisting of national ministry leaders and professionals respected for their Christian character and wisdom. The independent Board is elected by the ECFA membership and is subject to term limits. See also ECFA's <u>Bylaws</u> and <u>IRS Form 990</u> with ministry financial updates for the three most recent years.



When people give generously, they are definitely looking for their gifts to be handled by the church with the highest levels of financial integrity and transparency, and that's what ECFA means to us. The certification is one that pays for itself, and we are blessed to partner with ECFA!

Pastor Tim Lucas Liquid Church, Parsippany, NJ





Who are the current members of ECFA?

ECFA members are located across the U.S. and U.S. territories and range from the very large national ministries to smaller local ministries and churches. See our <u>"Find a Member"</u> tool for a searchable list of current members based on ministry type, location, and other characteristics.

<u>ServantMatch®</u> is provided by ECFA allowing donors to quickly and easily find giving opportunities for participating ECFA-accredited organizations. ServantMatch® allows you to search for opportunities that match your interests! The funds given through ServantMatch® go directly to ECFA's members, with no overhead assessed by ECFA.

How do ministries become ECFA-accredited?

ECFA welcomes applications at <u>ECFA.org/Join</u>! The online application form is confidential, user-friendly and takes only a few minutes to get started. After submitting the form, an ECFA advisor follows up with more information and schedules a call to discuss the ECFA standards and membership requirements in more detail.

POSITION SUMMARY

Duties and Responsibilities of the President

The President of ECFA supervises a current staff of 21 with two additional CPAs to be added. There are two direct reports including two executive Vice Presidents in areas of Communications and Compliance. In addition, there are two executive assistants who report to the President.

Element 1 – General Responsibilities

- ◆ To advance the mission of ECFA: Enhancing Trust in Christ-Centered Churches and Ministries.
- To grow the accredited membership of ECFA.
- To plan, organize, and control the resources of ECFA to achieve the organization's objectives.
- ✤ To ensure the financial strength and financial integrity of ECFA.
- To serve as an advocate of our membership to policy makers.
- To serve as the principal spokesperson of ECFA, effectively communicating and advocating for the mission, values, and interests of ECFA to accredited members, prospective members, officials, regulators, policy makers, news media, and the general public.
- To continually assess the nonprofit landscape, proactively identifying issues that may impact the rights and interests of our members.
- To provide strategic direction for ECFA, with the cooperation of, and under the authority of, the board of directors and its executive committee.
- To provide forward-thinking leadership to ECFA members.







- To continually assess the needs and interests of ECFA members, striving to deliver strong value to members.
- To be mindful of the needs of the giving public in the context of ECFA's strategy and policy.
- To strengthen ECFA's position as the largest accreditor of Christ-centered organization in the U.S., leveraging ECFA's strength on behalf of its members.
- To travel, sometimes extensively, on behalf of ECFA.
- To keep the board of directors and its executive committee fully informed about important membership matters, public policy developments, media controversies, and significant operational developments.

Element 2 – Executive Management

- To direct all ECFA programs, services, and initiatives, under the authority of ECFA board of directors and its executive committee.
- To guide and direct the executive staff in achieving organizational goals and objectives, continually assessing the strength and performance of the team.
- To work with the executive staff in strengthening the operational focus on delivering better value to ECFA members and stakeholders.
- To work with the executive staff in improving the operating performance of each functional area of ECFA.
- To work with the executive staff in planning and implementing operational and structural changes that enable ECFA to better serve its members.
- To plan and lead periodic strategic planning efforts.

Element 3 – Financial Management

- To ensure the sound financial management practices of the organization.
- To consider and pursue, as appropriate, alternative revenue sources including but not limited to grants.
- To work with the executive staff in preparing the annual operating budget for approval by the board.
- To establish financial management, reporting, and approval processes ensuring that ECFA operates within established budget guidelines and has sufficient cash resources available to achieve the organizational mission, goals, and objectives.
- ✤ To assess and recommend necessary changes in financial management policies.





Element 4 – Internal Controls and Risk Management

- To develop and implement appropriate internal control systems enabling ECFA to: (1) conduct its business in an orderly and efficient manner; (2) safeguard its assets and resources; (3) deter and detect errors, fraud, and theft; (4) ensure the accuracy and completeness of its accounting data; (5) produce reliable and timely financial and management information; and (6) ensure adherence to policies and plans.
- To conduct periodic assessments of the effectiveness of existing internal control systems in identifying and managing organizational risk.
- To communicate and cooperate with the independent auditors during the annual audit.
- To review the recommendations of the independent auditors with respect to financial management practices and internal controls.
- ✤ To assess and recommend policies for strengthening risk management capabilities.

Element 5 – Human Resources Management

- To maintain a healthy work environment, enabling the organization to attract, retain, and motivate a staff of top-quality employees.
- To ensure that sound human resources practices are in place and that all employees understand their job descriptions in relation to the overall operations of ECFA.
- To recruit and develop an effective executive staff to manage the various operational elements of ECFA's workflow.
- To review and approve changes to all staff position descriptions.
- ✤ To ensure compliance with applicable HR laws and regulations,
- To assess and recommend necessary changes in personnel policies.

Element 6 – Board, Business, and Executive Committee Operations

- To work with the ECFA board chair to plan all board and executive committee meetings and events.
- To approve, in advance, all printed materials for board and executive committee meetings.
- To attend all board and executive committee meetings providing written and oral reports as necessary.
- ◆ To work with the ECFA chairman to schedule executive committee conference calls.
- To implement any policy directives established by the board and/or the executive committee.
- To provide periodic written progress reports to the board and executive committee.





Element 7 – Administrative Requirements

- To maintain official records and ensure compliance with ECFA standards and bylaws, as well as federal, state, and local regulations.
- To develop policies, procedures and systems that will ensure office efficiency, productivity, and integrity.
- To conduct official business and execute legal documents for ECFA.

Element 8 – General Conduct

- To perform all work with the highest ethical and moral standards in compliance with all ECFA internal policies and procedures.
- ◆ To subscribe to the doctrinal statements found in ECFA's Standard 1 Commentary.
- To manage all ECFA resources, being mindful of our stewardship responsibilities.
- To strive to maintain a positive servant attitude toward co-workers.



REQUIRED AND DESIRED ATTRIBUTES

- 1. Be a spiritually mature follower of Jesus Christ candidates must be in both belief and practice committed to ECFA's Tenets of Faith.
- 2. Evidence humility and servant leadership that inspires faith and work.
- 3. Possess wisdom and the capacity to lead in times of success and adversity.
- 4. Possess a deep passion for ECFA's mission.
- 5. Candidates with a CPA and a solid understanding of nonprofit and church finance and accounting issues are preferred.
- 6. Have the ability to build relationships with prospective and current ECFA members and beyond.





- 7. Possess a personal warmth that invites trust and integrity.
- 8. Have the heart of a peacemaker, mediator, and arbitrator.
- 9. Be able to think on his or her feet and speak without much time for preparation.
- 10. Understand the need to exhibit a redemptive spirit in ECFA member relationships.
- 11. Be discerning and desiring to understand and be in stride where God is moving.
- 12. Possess a deep understanding of the evangelical world, and more specifically, the evangelical church and nonprofit sector.
- 13. Embrace collaboration with constituents from diverse theological and denominational backgrounds.
- 14. Sense God's calling for the position.
- 15. Be visionary and innovative, maximizing the effectiveness of a lean organization.
- 16. Be an experienced speaker, demonstrating the ability to clearly communicate on topics relevant to ECFA members.
- 17. Demonstrates exceptional written communication skills is a requirement with the ability to effectively communicate complex and sensitive topics in a manner that is professional and easy-to-understand in written form. Being a published author is preferred.

Other helpful experiences could include both leadership as well as volunteer roles related to financial stewardship as well as governmental relations. Also, academic and professional training in areas of law, financial planning, fund raising, and related stewardship functions may be beneficial.

ECFA's search committee and board of directors recognize the challenge in finding someone with all the attributes described above. The committee is open to the leading of the Holy Spirit in all matters.







THE SEARCH AND SELECTION PROCESS

Dr. David Gyertson (former President of Taylor University, Asbury College, and Regent University), assisted by Bruce Dingman, President of the Dingman Company, Inc. (an executive search firm which has a successful track record of similar searches) are facilitating the search. This opportunity will be shared with people who might be candidates or who know potential candidates. The search firm will create a list of interested and qualified persons, send out information and, as appropriate, conduct follow-up telephone calls.

Those candidates holding strong promise will be asked to prepare a detailed resumé and respond to a candidate questionnaire. The search consultants will then conduct interviews with the most qualified candidates and, if married, the spouse. Following those interviews, next steps include completion of a strengths-based assessment, checking of candidate's references, verifying degrees, and completion of a background check.

In collaboration with ECFA's search committee, the list of candidates will be narrowed to approximately four individuals who then will be interviewed by the search committee probably in late January or February of 2020. A selection is planned for later in March with the actual start time negotiable.

The Dingman Company, Inc. is a retained executive search firm devoted exclusively to serving clients in matters of executive selection. While some of our assignments are in the corporate sector, due to our faith, we primarily serve nonprofit organizations who are followers of Jesus Christ.

Our client is an equal opportunity employer and faith-based religious institution. Our client complies with all applicable laws pertaining to nondiscrimination on the basis of race, color, national origin, sex, age, disability, and any other applicable legally protected category. As a religious institution, our client has the right to, and does, require that its employees hold beliefs consistent with its Doctrinal Statement and conduct themselves in a manner consistent with its religious beliefs.

We fully respect the need for confidentiality of information supplied by interested parties and assure them that their backgrounds and interests will not be discussed with anyone, including our client, without their prior consent, nor will reference contacts generally be made until mutual interest has been established. Reference checking will require the candidate's permission to access third parties. The search consultant and the search committee will be cautious and sensitive as needed in trying to preserve any candidate's anonymity.

For further information on this position, to nominate a potential candidate for consideration or to submit a detailed letter of interest summarizing your fit with the role, please contact:

David Gyertson, Vice President The Dingman Company David@dingman.com Cell (757)897-2703

Bruce Dingman, President The Dingman Company <u>Bruce@dingman.com</u> Cell (818)378-7755





The ECFA Tenets of Faith

- 1. We believe the Bible to be the inspired, the only infallible, authoritative Word of God.
- 2. We believe that there is one God, eternally existent in three persons: Father, Son and Holy Spirit.
- 3. We believe in the deity and humanity of Christ, in His virgin birth, in His sinless life, in His miracles, in His vicarious and atoning death through His shed blood, in His bodily resurrection, in His ascension to the right hand of the Father, in His present rule as Head of the Church and in His personal return in power and glory.
- 4. We believe that for the salvation of lost and sinful men regeneration by the Holy Spirit is absolutely essential.
- 5. We believe in the present ministry of the Holy Spirit, by whose indwelling the Christian is enabled to live a godly life.
- 6. We believe in the resurrection of both the saved and the lost, they that are saved unto the resurrection of life and they that are lost unto the barrenness of damnation.
- 7. We believe in the spiritual unity of believers in our Lord Jesus Christ, with equality across racial, gender, and class differences.

ECFA's Seven Standards of Responsible Stewardship™

Standard 1 – Doctrinal Issues – Every organization shall subscribe to a written statement of faith clearly affirming a commitment to the evangelical Christian faith or shall otherwise demonstrate such commitment, and shall operate in accordance with biblical truths and practices.

Standard 2 – Governance – Every organization shall be governed by a responsible board of not less than five individuals, a majority of whom shall be independent, who shall meet at least semiannually to establish policy and review its accomplishments.

Standard 3 – Financial Oversight – Every organization shall prepare complete and accurate financial statements. The board or a committee consisting of a majority of independent members shall approve the engagement of an independent certified public accountant, review the annual financial statements, and maintain appropriate communication with the independent certified public accountant. The board shall be apprised of any material weaknesses in internal control or other significant risks.

Standard 4 – Use of Resources and Compliance with Laws – Every organization shall exercise the appropriate management and controls necessary to provide reasonable assurance that all of the organization's operations are carried out and resources are used in a responsible manner and in conformity with applicable laws and regulations, such conformity taking into account biblical mandates.





Standard 5 – Transparency – Every organization shall provide a copy of its current financial statements upon written request and shall provide other disclosures as the law may require. The financial statements required to comply with Standard 3 must be disclosed under this standard. An organization must provide a report, upon written request, including financial information on any specific project for which it has sought or is seeking gifts.

Standard 6 – Compensation-Setting and Related-Party Transactions – Every organization shall set compensation of its top leader and address related-party transactions in a manner that demonstrates integrity and propriety in conformity with ECFA's Policy for Excellence in Compensation-Setting and Related-Party Transactions.

Standard 7 – Stewardship of Charitable Gifts –

7.1 Truthfulness in Communications. In securing charitable gifts, all representations of fact, descriptions of the financial condition of the organization, or narratives about events must be current, complete, and accurate. References to past activities or events must be appropriately dated. There must be no material omissions or exaggerations of fact, use of misleading photographs, or any other communication which would tend to create a false impression or misunderstanding.

7.2 Giver Expectations and Intent. Statements made about the use of gifts by an organization in its charitable gift appeals must be honored. A giver's intent relates both to what was communicated in the appeal and to any instructions accompanying the gift, if accepted by the organization. Appeals for charitable gifts must not create unrealistic expectations of what a gift will actually accomplish.

7.3 Charitable Gift Communication. Every organization shall provide givers appropriate and timely gift acknowledgments.

7.4 Acting in the Best Interest of Givers. When dealing with persons regarding commitments on major gifts, an organization's representatives must seek to guide and advise givers to adequately consider their broad interests. An organization must make every effort to avoid knowingly accepting a gift from, or entering into a contract with, a giver that would place a hardship on the giver or place the giver's future well-being in jeopardy.

7.5 Percentage Compensation for Securing Charitable Gifts. An organization may not base compensation of outside stewardship resource consultants or its own staff directly or indirectly on a percentage of charitable contributions raised.



