

Draft – February 3, 2014

**ITEM P.100**  
**PRESBYTERIAN MISSION AGENCY BOARD**  
**February 5-7, 2014**  
*The Brown Hotel*  
**335 W. Broadway**  
**Louisville, KY 40202**  
**502-583-1234**

**AGENDA**

**PRESBYTERIAN MISSION AGENCY OFFICE – J. Graham Brown Suite**

**VISION**

Presbyterians joyfully engaging in God’s mission for the transformation of the world.

**MISSION**

Inspire, equip and connect the PC(USA) in its many expressions to serve Christ in the world through new and existing communities of faith, hope, love and witness.

**MEETING THEME**

Transformational Leaders

Inspire, equip, and connect the church to: Cultivate, nurture, and sustain diverse, transformational leaders for Christ’s mission.

**Wednesday, February 5, 2014**

8:30 a.m.	Board Executive Committee – <i>Secretariat B</i>	
12:30 p.m. –2:30 p.m.	Board Executive Committee and COGA Lunch and Joint Meeting – <i>Gallery Ballroom</i>	
9:00 a.m. – 2:00 p.m.	Audit Committee – <i>Gallery Boardroom</i>	
<b>3:00 p.m.</b>	<b>Board Opening Plenary – <i>Crystal Ballroom</i></b>	
3:05 p.m.	<ul style="list-style-type: none"> <li>• Welcome and Call to Order</li> <li>• Opening Worship</li> </ul>	<p><i>Matthew Schramm</i>  <i>Mary Jorgenson &amp; CeCe Armstrong</i></p>
3:20 p.m.	<ul style="list-style-type: none"> <li>• Recitation of Board Covenant</li> <li>• Adoption of Agenda</li> <li>• Roll Call</li> <li>• Approval of September 2013 Board Minutes</li> </ul>	<i>Matthew Schramm</i>
3:30 p.m.	Greetings from the Moderator	<i>Neal Presa</i>
3:35 p.m.	Report of the Chair	<i>Matthew Schramm</i>
3:50 p.m.	Report of the Executive Director	<i>Linda Valentine</i>
4:10 p.m.	Introduction of Senior Director of Communications	<i>Kathy Francis</i>
4:15 p.m.	Board Nominating and Governance Subcommittee Report One – J.001	<i>Chad Herring</i>
	<ul style="list-style-type: none"> <li>• Election of Chair and Vice-Chair</li> <li>• Other Nominations</li> </ul>	

4:30 p.m.	Board Development One	Matthew Schramm, Marianne Rhebergen & Chad Herring
5:00 p.m.	Executive Committee Report Two – H.002	Matthew Schramm
5:30 p.m.	Recess Dinner in Committees	

#### Thursday, February 6, 2014

7:00 a.m.	Breakfast On Your Own	
8:30 a.m. – Noon	Board Committee Meetings	
	➤ Finance – <i>Gallery Ballroom</i>	
	➤ Leadership – <i>Citation B</i>	
	➤ Justice – <i>Secretariat B</i>	
	➤ Worshiping Communities – <i>Citation A</i>	
Noon – 1:15 p.m.	Group Lunch – <i>Bluegrass Room</i>	
1:15 p.m.	Annual Report – Group Photo – <i>Bluegrass Room</i>	

#### COMMITTEE REPORTS AVAILABLE OUTSIDE OF PLENARY ROOM

1:30 p.m.	<b>Board Reconvenes in Plenary - <i>Crystal Ballroom</i></b>	
	Opening Devotion	Marcia Mount Shoop
1:45 p.m.	Executive Committee Report Three – H.003	Matthew Schramm
2:30 p.m.	Finance Committee Report – A.001	Bill Capel
4:00 p.m.	Break	
4:15 p.m.	Justice Committee Report – B.001	Noelle Royer
5:00 p.m.	Recess	
6:00 p.m.	Group Dinner – <i>Bluegrass Room</i>	
7:30 p.m. – 8:30 p.m.	Confession of Belhar – <i>Crystal Ballroom</i>	Cliff Kirkpatrick

#### COMMITTEE REPORTS AVAILABLE OUTSIDE OF PLENARY ROOM

#### Friday, February 7, 2014

7:00 a.m.	Breakfast On Your Own	
9:00 a.m.	<b>Board Reconvenes in Plenary - <i>Crystal Ballroom</i></b>	
9:05 a.m.	Opening Devotion	Kevin Yoho
9:20 a.m.	Committee Reports	
	➤ Leadership – C.001	Joyce Smith
	➤ Worshiping Communities – D.001	Mihee Kim-Kort
	➤ Corporate – E.001	Matthew Schramm
	➤ Audit – G.001	Mary C. Baskin
	➤ Nominating and Governance Subcommittee Report Two – J.002	Chad Herring
	➤ Unfinished Business	
10:20 a.m.	Board Development Two	Chad Herring
	• Transformational Leadership as the Board	
11:00 a.m.	Break	
11:15 a.m.	Closing Worship and Adjournment	Lee Hinson-Hasty & Jack Hodges
Noon	LUNCH ON YOUR OWN	

February 3, 2014

Dear Matt,

We enter into this message in a spirit of reconciliation and good will, as Christ's servants and as staff of the Presbyterian Mission Agency, pledged to serve the church and the board well and faithfully, with God's help and to the best of our abilities.

We acknowledge that there have been considerable misunderstandings, hurt feelings and perceived criticism related to plans and proposals for Stony Point Conference Center. We express gratitude to the various individuals and groups that have worked on this over the past several years, including the Stony Point Task Force, the Transition Task Team, the Evaluation Committee, committees and members of the Presbyterian Mission Agency Board and staff at both Stony Point and in the Presbyterian Center, all of whom have devoted considerable time and effort, as well as prayer and concern, to their work.

We propose that as staff the four of us, together with our colleagues, will work together collaboratively to develop a proposal to bring to the April Mission Agency Board meeting that (i) affirms the mission of Stony Point, (ii) clarifies roles, responsibilities, reporting relationships and accountabilities of staff, the Presbyterian Mission Agency Board and its committees and the Stony Point Governing Board, and (iii) sets forth a plan for Stony Point that has the goal of attaining financial and operational sustainability of Stony Point within an agreed time (currently contemplated to be within 4 or 5 years). We pledge to devote time and attention to this and have already agreed to meet together, at a minimum, for three days in February to and for this purpose.

We also recognize the importance in reconciliation of having an opportunity for truth telling about hurt that has been caused and experienced by each party, an acknowledgement of responsibility by different parties for their responsibility in causing the conflict or inflicting harm, and transparency in the effort to rebuild trust. We will do that as we work together.

We realize that there is a lack of common understanding of some important facts and that addressing those are a critical first step towards developing a plan. We will seek to surface all such issues and to reach common agreement on facts.

If it is the will of the Board, further action on either the proposal of the TTT or of the Evaluation Committee could be suspended at present, to allow time for the

development of such a proposal for a way forward. The work of both of those committees will help to inform our work.

In Christ's service,

Linda Valentine  
Roger Dermody

Rick Ufford Chase  
Kitty Ufford Chase

**ITEM J.001**  
**FOR ACTION**

<i>FOR PRESBYTERIAN MISSION AGENCY EXECUTIVE DIRECTOR'S OFFICE USE ONLY</i>				
	A. Finance		E. Corporate Property, Legal, Finance	X
	B. Justice		F. PC(USA), A Corporation	J. Board Nominating & Governance Subcommittee
	C. Leadership		G. Audit	P. Plenary
	D. Worshiping Communities		H. Executive Committee	

**Subject: Report of the Board Nominating and Governance Subcommittee**

**Recommendation:**

**A. PRESBYTERIAN MISSION AGENCY BOARD LEADERSHIP ELECTIONS:**

**The Board Nominating and Governance Subcommittee recommends that the Presbyterian Mission Agency Board ELECT (response forms are attached):**

- 1. Marilyn Gamm to the position of Chair of the Presbyterian Mission Agency Board for the term 2014-2016, and**
- 2. Josephene Stewart to the position of Vice Chair of the Presbyterian Mission Agency Board for the term 2014-2016.**

**Background:**

The Board Nominating and Governance Subcommittee followed the Leadership Election Process outlined in the *Presbyterian Mission Agency Manual of Operations*. The nominees for chair and vice chair were selected by the Board Nominating and Governance Subcommittee during its conference call on January 10, 2014. Notification of their selection was sent to all Board members on January 13, 2014 along with the nominees' brief resumes and answers to the leadership questions. The two-year term begins with the adjournment of the 221st General Assembly (2014) and ends with the adjournment of the 222nd General Assembly (2016).

**B. OTHER NOMINATIONS:**

**That the Presbyterian Mission Agency Board:**

- 1. ELECT James R. Ephraim, Jr. to a four-year term on the Advocacy Committee for Racial Ethnic Concerns (ACREC), Class of 2018.**

**Background:**

The *Presbyterian Mission Agency Manual of Operations* provides that the Board Nominating and Governance Subcommittee nominate one Board voting member for election by the Presbyterian Mission Agency Board to a four-year non-renewable term on the Advocacy Committee for Racial Ethnic Concerns.

James Ephraim, Jr. will replace Clay Antioquia.

2. **ELECT Marianne Rhebergen for a four-year term to the Committee on Theological Education (COTE), Class of 2018.**

**Background:**

The *Presbyterian Mission Agency Manual of Operations* provides that the Board Nominating and Governance Subcommittee nominate two Board voting members, with election by the Presbyterian Mission Agency Board, to four-year non-renewable terms on the Committee on Theological Education.

Marianne Rhebergen will replace Glen Snider. The other Board member serving on COTE is Nancy Ramsay.

3. **APPOINT Wendy Tajima to the General Assembly Committee on Ecumenical and Interfaith Relations (GACEIR), Class of 2018:**

**Background:**

The *Presbyterian Mission Agency Manual of Operations* provides that the Board Nominating Committee and Governance Subcommittee nominate one Board voting member for appointment by the Presbyterian Mission Agency Board to a four-year non-renewable term on the General Assembly Committee on Ecumenical and Interfaith Relations.

4. **NOMINATE and forward to the 221st General Assembly (2014) for election, Arthur Canada to the Stated Clerk Review/Nomination Committee.**

**Background:**

The Standing Rules of the General Assembly (H.2.b.3.a.) provides for the nomination of one member of the Presbyterian Mission Agency Board to be nominated to the Stated Clerk Nomination Committee.

5. **ELECT and FORWARD for confirmation by the 221st General Assembly (2014), David Shinn to the Presbyterian Church (U.S.A.) Investment and Loan Program, Inc. Board of Directors, Class of 2018.**

**Background:**

The Deliverance of the Presbyterian Church (U.S.A.) Investment and Loan Program, Inc. assigns to the Presbyterian Mission Agency Board responsibility for election of directors to the Investment and Loan Program's Board of Directors, subject to the confirmation by the General Assembly. Directors are nominated by various agencies, i.e., the Presbyterian Mission Agency Board Nominating and Governance Subcommittee, the Presbyterian Church (U.S.A.) Foundation, and by the Presbyterian Investment and Loan Program, Inc.

## **Marilyn S. Gamm**



Marilyn is the Teaching Elder, Interim Associate Pastor, at Crossroads Presbyterian Church in Mequon, WI, Milwaukee Presbytery, Synod of Lakes and Prairies. Marilyn graduated with a Bachelor of Fine Arts (BFA) Degree in Radio and TV and received her MDiv. from the Louisville Presbyterian Theological Seminary in Louisville, Kentucky. Marilyn's professional and volunteer experience includes serving on the board of directors of the Interfaith Hospitality Network in Madison, Director of News and Operations for KJFM Radio/Foxfire Communications in Louisiana, MO and Assignment Editor and Reporter for KPLR-TV in St. Louis.

Class of 2016

### **Summary of Board Experience:**

Marilyn serves/has served the Presbyterian Mission Agency Board as a member of:

- Worshiping Communities Committee, vice-chair
- Mission Development Resources Committee (MDRC), New Church Team

### **Responses to Leadership Questions:**

1. What do you see as the key issues facing the Presbyterian Mission Agency and the church in the next 12-24 months?

The key issues I see facing the Presbyterian Mission Agency and the church in the next 12-24 months are the likely passage of some kind of marriage equality overture and the impact that may have on PC(USA) churches, membership, and per capita income; the hoped-for continued success of the 1,001 New Worshiping Communities initiative and the growth in Holy Spirit energy flowing through the whole church those are bringing; the likely reorganization/merging or elimination of Synods; and possibly a short-term impact from implementing the Affordable Care Act upon the Board of Pensions, congregations, and Teaching Elders.

2. How would you as Chair or Vice Chair respond to these issues?

With regards to marriage equality, I would respond as pastorally as I could, publicly supporting whatever the denominational decision is at the time while respectfully listening to those who disagree.

With regards to the 1,001 New Worshiping Communities initiative, I would respond by continuing to be one of the most ardent cheerleaders and supporters of this movement within our church in whatever ways I am offered or can identify an opportunity to do so. To date, I have resourced the formation of two new worshiping communities, and have been pleased to participate in the awarding of seed and investment grants to others, as well as to new church developments.

With regards to the reorganization/merging or elimination of Synods, I would respond as pastorally as I could, publicly supporting whatever the denominational decision is at the time while respectfully listening to those who disagree.

With regards to the impact of the Affordable Care Act, I would encourage patience as glitches are worked out and tweaks are made toward its implementation.

3. Please describe the gifts, abilities, and skills you possess that would equip you for leadership on the Presbyterian Mission Agency Board.

Throughout my life persons have credited me with leadership gifts, abilities and skills which I have sought to use in both my work and volunteer lives, and particularly the past 20-plus years in my calling to ministry as a Teaching Elder. When the “buck” needs to stop somewhere, I am comfortable with it stopping on my desk. I enjoy leadership opportunities such as moderating Session, Presbytery and Presbytery Committee meetings. People have affirmed me over and over as being compassionate, particularly in pastoral situations; as being both compassionate and firm in mediation situations; and an effective teacher of persons from diverse theological, cultural, and socio-economic backgrounds and convictions.

4. Give examples of experiences you have had in providing leadership to a complex organization.

I am currently serving as the Vice Chair of the Presbyterian Mission Agency’s Worshiping Communities Committee, and serving as the Board liaison to the Mission Development Resources Committee, serving on its New Church Teach and previously having served on its Church Loan Team.

I am currently serving as the Interim Associate Pastor with significant responsibilities in the areas of pastoral care, mission and outreach, adult education, and preaching for Crossroads Presbyterian Church in Mequon, WI, a large, corporate, program church that is recovering from a difficult split.

I recently served as the Moderator of the John Knox Presbytery’s Committee on Ministry, and served on its mediation team.

I have served as the Chair of the John Knox Presbytery’s Committee of Counsel.

I have served as a former Interfaith Hospitality Network Board of Directors member.

I have served as the Moderator of the Presbytery of Northern Kansas, where I also served on the Committee on Ministry and its mediation team.

I have been employed as the News and Operations Director for Foxfire Communications, Inc., Louisiana, MO, and was the only employee who remained on staff when the owners had to file for chapter 11 bankruptcy, helping them work through their plan leading them back to financial stability.

I have served as the President of the Pike County, MO Sheltered Workshop Board of Directors.

I have served as the President of the Raintree Theatre Guild, Clarksville, MO Board of Directors.



## **Josephene D. Stewart**



Class of 2016

Jo lives in Charlotte, North Carolina. She is a member of Myers Park Presbyterian Church in Charlotte, North Carolina, Presbytery of Charlotte, Synod of the Mid-Atlantic.

Prior to her retirement, Jo was a Principal and Senior Consultant for Towers Perrin (now Towers Watson). She has an undergraduate degree in Education and an MBA. Jo's professional experience included leading and managing client work teams and client relationships. Her volunteer leadership experience includes co-chairing the Global Relations Team at Myers Park Presbyterian Church and serving on the Board of IMCK a hospital in the Democratic Republic of Congo.

### **Summary of Board Experience:**

Jo serves/has served the Presbyterian Mission Agency Board as a member of:

- Finance Committee (vice-chair)
- Personnel Subcommittee
- Presbyterian Investment and Loan Program (PILP)

### **Responses to Leadership Questions:**

1. What do you see as the key issues facing the Presbyterian Mission Agency and the church in the next 12-24 months?

There is so much I don't know – my perspective is influenced by where I live (Charlotte), where I go to Church (Myers Park), what I am involved in (Session, Global Missions) and other things personal to me. I do read and listen to what others are saying to hopefully broaden my perspective, but I know it is still limited. So, my answer to this question will likely also be limited.

I am attending a 34-week Bible study class - about half way through now. We had a discussion this week about the emphasis on rules and laws during the exile and post-exile periods – the people of Israel were trying to keep their identity (and separateness) in the midst of strangers. But, even with the emphasis on rules that were black and white (and judgmental), we see stories of grace and hospitality to strangers – Ruth and Jonah were authored at this time. It's a balancing act – judgment and grace. This balancing act happens over and over again. In the Church, we are once again trying to find that balance between judgment and grace. Between what has been and what will be.

Living in this tension between the old and new is a key issue for the Church today and for the Presbyterian Mission Agency. How we talk about the transition is also a key issue – can we talk about change in a way that avoids angry words. Can we listen to opposing views with open hearts? Can we arrive at decisions that allow everyone to stay at the table?

There are of course lots of issues to be addressed during the transition, including:

- How can the Presbyterian Mission Agency stay relevant - with declining revenues, where should we focus? What should we start doing? What should we stop doing?
- How can the Presbyterian Mission Agency build (or rebuild) better connections with local congregations? How do we get Churches to see the Mission Agency as a resource and partner?
- How does the Presbyterian Mission Agency work with mid-level councils in this changing world? As the Mission Agency changes and mid-councils change.
- How do we approach fund development in a way that ensures equitable funding distribution – especially as designated funds become more prevalent? How can we take advantage of changing giving patterns?
- How can the Presbyterian Mission Agency Board increase its effectiveness -working together and with staff? How can the Board be both deliberative and prompt in its decision-making?

2. How would you as Chair or Vice Chair respond to these issues?

Through faithful response to the Board Covenant – I would hope to help create an environment that promotes respect, civil dialogue, effective decision-making and openness to change. While process and measurement are only tools, I hope we can become better at using both to help deal with questions about what we should continue doing, start doing or stop doing. I hope we can listen more to local Congregations and provide a way for them to provide feedback to us. I hope we can better understand why revenue is down and what steps we can take to reverse that trend – is it program-related (the programs are not valued or understood) or related to changing patterns of giving or something else?

3. Please describe the gifts, abilities and skills you possess that would equip you for leadership on the Presbyterian Mission Agency Board.

Not an easy question to answer – I spent many years as a Consultant managing teams and client relationships. I think (at least most of the time) that I can see the big picture – what are we trying to accomplish or in my work what the client wanted to accomplish, and can then help figure out a path for getting there. I once had a client tell me that they wanted me on their team because “I knew how to get things done.” I hope this is still true. But, as a consultant you also have to be able to work with lots of different personalities, shifting priorities and bad news – sometimes the goal is just not possible. I know that I don’t have all the answers and that it’s better to be part of a team - collectively we’re better.

4. Give examples of experiences you have had in providing leadership to a complex organization.

As noted above, before retiring, I was a Principal and Senior Consultant for a global risk management and human capital consulting firm. I managed large client relationships with overall responsibility for work across multiple lines of business. In addition, I served on client teams as a technical resource for my area of expertise – health care, with responsibility for strategy, design, pricing and administration. I managed (and participated on) teams spread across multiple geographic locations.



# The Board's Executive Committee



INSPIRE | EQUIP | CONNECT

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# Members

- The chairperson of these committees:
  - Finance – Bill Capel
  - Justice – Noelle Royer
  - Leadership – Joyce Smith
  - Worshiping Communities – Mihee Kim Kort
- Three at-large members: Steve Aeschbacher, Heath Rada, Cathy Piekarski
- The Board chairperson and vice-chairperson: Matt Schramm and Art Canada



# Meetings

- Bi-monthly conference calls
  - January , March, May, September, November
- Face-to-face meetings
  - Immediately prior to each Board meeting
  - Annual retreat – July/August

All meetings are open meetings – anyone may join the meeting as an observer. Dates are listed on the website calendar.



# Functions

## (Manual of Operations)

- Basic operating principle: to resource and facilitate decision-making by the Board.
- Specifically:
  - Administer and coordinate the work of the Board
    - Planning Board meetings
    - Monitor the budget
    - Coordinate the work of the committees
    - Provide for ongoing planning and review of the committees



# Functions (continued)

- Assist in the resolution of conflicts that may arise among committees
- Facilitate effective communication within the Board, and to the world at-large
- Oversee funds development efforts
- Nominations/Governance matters (with help from a subcommittee)
- Personnel matters (with help from a subcommittee)



# Functions (continued)

- Act on behalf of the Board on matters requiring immediate action between Board meetings
- Review and act upon requests to celebrate Communion
- Recommend Corresponding Members to GA, for Board approval
- Resource Board items at GA
- Review reports to GA from other agencies for possible Board comment





# Transition to a new Executive Committee

- The Board Chair-elect will join the Executive Committee now in a non-voting capacity.
- The new Executive Committee will take office following the General Assembly.
- The new Executive Committee:
  - The individuals you have elected as chair and vice-chair
  - The individuals you elect as committee chairs in your meetings tomorrow
  - The individuals you elect to serve as at-large members of the Executive Committee on Friday.





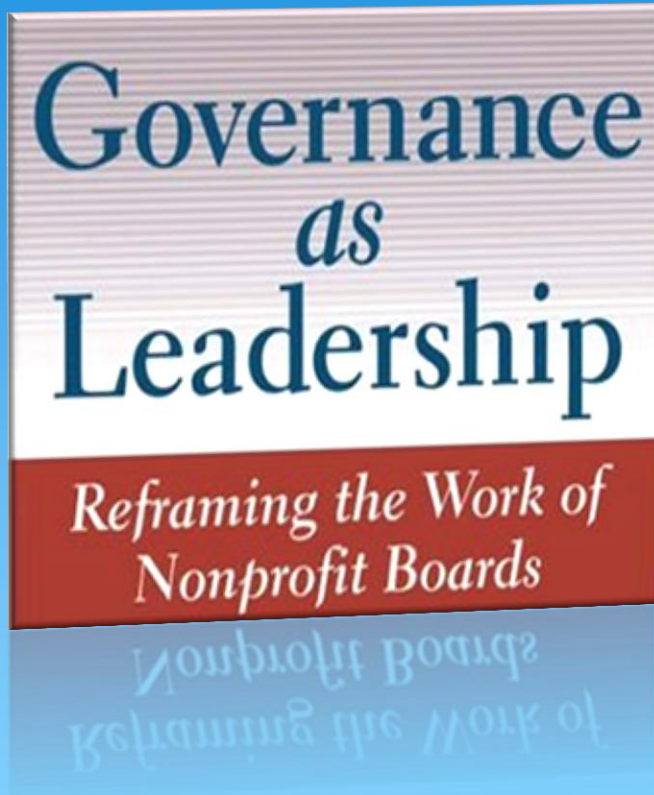
PRESBYTERIAN  
MISSION  
— AGENCY —



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# **Governance as Leadership: Reframing the Work of the Non-Profit Board**



Based on a decade of research by three scholars of non-profit organizational performance:

Richard Chait

William Ryan

Barbara Taylor

# Problem Boards OR Board problems?

## Problem Boards?

- \* Board member disengagement (not knowing or caring what is going in organization)
- \* Boards that don't know what their job is
- \* Ineffective deliberation and decision-making



Technical solutions

## Board problems

- \* Authors' thesis: Non-profit boards suffer from a more fundamental **problem of purpose**.
- \* They don't do their job well because their job doesn't strike them as worth doing well.
- \* Board members who ask "Why am I here?" and "What difference do I make" offer the best diagnosis of board problems.

# Three modes of governance:

Fiduciary  
Strategic  
Generative

# The Fiduciary Mode of Governance

- \* The duties of loyalty and care: financial discipline, informed oversight, mission fidelity, primacy of organizational interests
  
- \* Good trustees also take advantage of the leadership opportunities that fiduciary work offers:
  - Spot and debate the fiduciary significance of issues
  - Notice and ask questions about the fit of programs and mission

# The Strategic Mode of Governance

- \* To govern strategically, boards need to think, not plan, strategically.
- \* Boards functioning well in the strategic mode keep the main thing the main thing: *What is the big idea or issue before us? What is the most important work the board must organize itself to do?*



- \* Committee structures, meetings, and communication channels need to foster strategic thinking and to cultivate true strategic partnerships with management... *to ensure a winning strategy for the organization.*

# The Generative Mode of Governance

- \* Generative thinking is problem-framing.
- \* It is acting as “sense-maker” for the organization:
  - \* Deciding what to decide
  - \* Discerning challenges and opportunities
  - \* Probing the assumptions, logic, and values behind the strategies proposed.

- \* Is there a mission fit?
- \* Is this what the organization is about?

# What mode(s) of governance?

- \* 1) evaluate revenue/expense trends and approve budget recommendations for the coming year
- \* 2) receive status report on a staff led program (examples-- 1001/Theological Study Guide on Marriage/Racial Ethnic Leadership conversations)
- \* 3) appoint personnel/representatives to various related entities

# What mode(s) of leadership?

- \* 4) provide annual review of the executive
- \* 5) respond to directives of the General Assembly
- \* 6) review personnel manuals and policy

# Special Offerings Task Force Report to PMA Board Feb 2014



**Good Work Already Begun**

- collaboration within program areas of PMA
- new strategies to support 20/20 goal
- encourage congregations to increase and expand participation



1. Encourage congregations to empower and equip youth and young adults to lead the promotion of the offering

2. Season after Pentecost



**Be Gifted by Story**



**Peace and Global Witness**



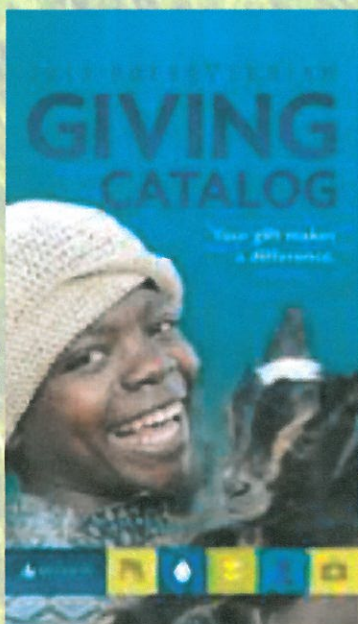
**On the Way**



**Remember the Mission**




## Good Work Already Begun



--collaboration within program areas of PMA

--new strategies to support 20/20 goal

--encourage congregations to increase and expand participation



1. Encourage congregations to empower and equip youth and young adults to lead the promotion of the offering.

2. Season after Pentecost





## One Great Hour of Sharing

No recommended change

Affirm and encourage increased collaboration

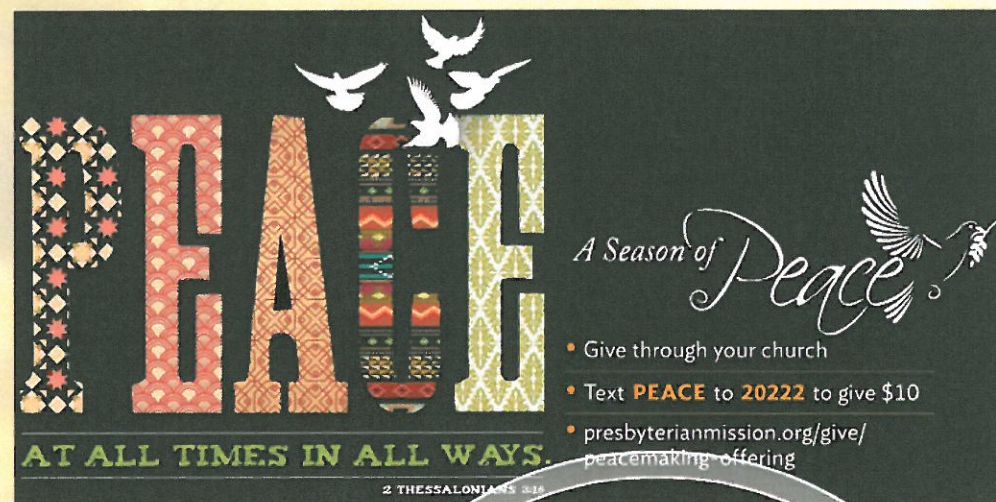


## Peace and Global Witness

Transition from 'Peacemaking' to 'Peace and Global Witness' beginning October 2014 on World Communion Sunday

50% to Presbyterian Mission Agency  
25% to presbyteries  
25% to congregations

Current Peacemaking Designations  
continue through 2016 for established donors



Add Global Witness as recipient, inviting new congregations to collect the offering.

## Christmas Joy

Affirm current purpose of offering and distribution of offering:

50% Assistance Programs of Board of Pensions  
50% PMA ministries in Racial-Ethnic education



Recommend: PMA create Advisory Committee on Allocation of R-E Leadership Funds to report back to PMA Board by end of 2015.

Until task force responds, continue relationship with remaining qualified schools at no more than current percentage levels and allocate funds formerly committed to now ineligible institutions to PMA R-E leadership development opportunities.

How can we be faithful to commitment to Historically Presbyterian Racial Ethnic Institutions while ensuring adequate provisions for R-E leadership development that will best serve the R-E leadership needs of the church?

Until task force responds, continue relationship with remaining qualified schools at no more than current percentage levels and allocate funds formerly committed to now ineligible institutions to PMA R-E leadership development opportunities.

## Recommendation: Ambassadors

Develop Ambassador program to recruit, train and support at least one Special Offerings Advocate in each presbytery.



Develop similar program for seminarians at PCUSA seminaries, using tuition/debt assistance and/or mission experiences

Volunteer Leadership Team for each offering, including members of advisory groups and committees and presbytery ambassadors to help promote offerings.

**Report H.002**  
**EXECUTIVE COMMITTEE**  
**Presbyterian Mission Agency Board**  
**February 5-7, 2014**

**Report Two**

The Executive Committee recommends that the Presbyterian Mission Agency Board approve the following recommendations of the Special Offerings Advisory Task Force:

- I. That the Presbyterian Mission Agency continue developing innovative strategies for promoting the Special Offerings throughout the church, with an investment focus on the initiation of relationship-based strategies to aid in long-term, organic growth of the offerings, in order to meet the churchwide goal of \$20 million by 2020, including the following:
  - a. The development of a robust ambassador program aimed at the recruitment, training, and support of at least one Special Offerings advocate in each presbytery. Innovative recruitment and training programs should include incentivized opportunities to experience the impact of Special Offerings and covenant relationships outlining specific roles of ambassadors.
  - b. The creation of a similar ambassador program for seminarians, structured with tuition/debt assistance and/or mission experiences consisting of covenanting to undertake specific promotional activities on behalf of the offerings.
  - c. The creation of an annual volunteer leadership team, with broad representation for each offering that includes members of advisory groups and committees as well as presbytery ambassadors, in order to promote and interpret each offering throughout the church. Special Offerings staff will create specific objectives and provide fundraising training.
  
- II. That the Presbyterian Mission Agency Board approve the attached report of the Special Offerings Advisory Task Force with recommendations to the 221<sup>st</sup> General Assembly (2014).

**Final Responses to referrals**

1. *Alternate Resolution to 2012 Referral: Item 10-14. Special Offerings. Recommendation 4. The 220th General Assembly (2012) Recommends That the Existing Special Offerings Task Force Report to the 221st General Assembly (2014) on the Effect of New Fundraising Techniques, to Work Collaboratively with Funding Recipients, Update Progress on the \$20 million by 2020 Goal, and Recommend Additional Strategies—From the 220th General Assembly (2012) (Minutes, 2012, Part I, pp. 61, 76, 830—31 of the CD; p. 229 of the printed copy).*

Response: This referral is answered by Item XX-XX, the Report of the Special Offerings Advisory Task Force.

**Item**

**Report of the Special Offerings Advisory Task Force**

**The Presbyterian Mission Agency Board recommends that the 221st General Assembly (2014):**

1. **Continue its commitment to the churchwide goal of \$20 million by 2020, by affirming:**
  - a) **The implementation and use of new, creative, and innovative fundraising strategies to reach our \$20 million by 2020 goal, including the new Presbyterian Giving Catalog**
  - b) **The work of the Presbyterian Mission Agency in fostering missional collaboration among and within program areas and advisory committees, particularly the ministries supported by One Great Hour of Sharing**
  - c) **The Presbyterian Mission Agency’s work in conducting a program evaluation process that measures critical success factors and assesses whether programs supported by the offerings are accountable for achieving goals and intended outcomes.**
  - d) **The work done by the Presbyterian Mission Agency to clarify the role of One Great Hour of Sharing ministry advisory committees.**
  - e) **The great potential of the Special Offerings as a way of expressing our collective witness to the love of Jesus Christ. We celebrate the history and connectedness of Special Offerings and recognize that the offerings represent God’s call to be present to the world as a connectional church in the name of Christ with the power of the Holy Spirit.**
2. **Encourage every congregation to increase its participation in Special Offerings by receiving one additional offering and increasing Special Offerings giving by 10% in each year, as part of our shared commitment to achieving the churchwide goal of \$20 million by 2020.**
3. **Enact or maintain the following structural arrangements with respect to each of the offerings:**
  - a) **One Great Hour of Sharing: Affirm the current purpose and distribution of the offering. Additionally, we encourage new and continuing collaboration between recipient ministries.**
  - b) **Peacemaking Offering**
    1. **Direct the transition to a Peace and Global Witness Offering during the season leading up to World Communion Sunday. The Peace and Global Witness Offering will be**

- a. promoted to the entire Church, beginning with the 2014 offering, and
  - b. distributed for peace and global witness ministries as follows: 50% to the Presbyterian Mission Agency, 25% to presbyteries and 25% to congregations.
2. Direct the Presbyterian Mission Agency to designate gifts from established Peacemaking Offering donors for current peacemaking efforts through 2016 and designate gifts from new donors to collaborative efforts in the area of peace and global witness. Beyond 2016, the Offering will be devoted to ministries of peace and global witness.
- c) Pentecost Offering
1. Affirm the current purpose and distribution (60% for the Presbyterian Mission Agency and 40% for congregations) of the offering.,
  2. Encourage congregations to empower youth and young adults to lead the promotion of this offering on Pentecost Sunday and the season following, with a goal of increasing support for ministries with children, youth, and young adults throughout the church.
- d) Christmas Joy Offering
1. Affirm the current purpose and distribution (50% for the Assistance Program of the Board of Pensions and 50% for Presbyterian Mission Agency ministries in racial-ethnic education) of the offering.
  2. Recommend that an Advisory Committee on the Allocation of Racial-Ethnic Leadership Funds from the Christmas Joy Offering be established by the Presbyterian Mission Agency Board, reporting back to the PMAB by the end of 2015, to examine the implications of how the church can best
    - a. be true to its commitment to the Historically Presbyterian Racial-Ethnic Institutions with whom it has covenanted
    - b. ensure adequate provisions for an effective program of racial-ethnic leadership development for the future racial-ethnic leadership needs of the church.
  3. Until the task force responds, direct the Presbyterian Mission Agency to
    - a. continue its relationships with already recognized and qualified historically racial-ethnic Presbyterian schools and colleges and distribute funds at no more than the current percentage levels, and
    - b. allocate funds formerly committed to now ineligible institutions to other Presbyterian Mission Agency racial-ethnic leadership development opportunities.
4. Recommend that the next Special Offerings Review Task Force
    - a. review progress toward attaining the \$20 million by 2020 goal;
    - b. align offering recipients with the strategic objectives of the Presbyterian Mission Agency;



- c. examine the timing and programmatic emphases within each offering based on theological soundness, the liturgical calendar, and fundraising strategy; and
- d. evaluate progress on the aforementioned recommendations.

### Rationale

This is a direct response to a referral from the 220th General Assembly (2012): *Alternate Resolution to 2012 Referral: Item 10-14. Special Offerings. Recommendation 4. The 220th General Assembly (2012) Recommends That the Existing Special Offerings Task Force Report to the 221st General Assembly (2014) on the Effect of New Fundraising Techniques, to Work Collaboratively with Funding Recipients, Update Progress on the \$20 million by 2020 Goal, and Recommend Additional Strategies—From the 220th General Assembly (2012) (Minutes, 2012, Part I, pp. 61, 76, 830–31 of the CD; p. 229 of the printed copy).*

**Item 1.** Since reunion, Special Offerings have raised over half a billion dollars for the Presbyterian Church (U.S.A.)’s collective witness to Jesus Christ around the globe. The ministries supported by gifts to Special Offerings are some of the most beloved ministries of our denomination. Despite the success of the offerings, and their place of significance in our denomination, gifts to Special Offerings have declined drastically in the last decade. The Special Offerings Advisory Task Force applauds the work being done by the Presbyterian Mission Agency to slow and stop this decline. With the continuance of their work, we believe the goal of \$20 million in annual gifts to Special Offerings by 2020 remains very attainable. The innovative new fundraising strategies (including the Presbyterian Giving Catalog), the sense of collaboration among ministries supported by One Great Hour of Sharing, and the development of a comprehensive program evaluation process are just some of the ways the Presbyterian Mission Agency is fostering a climate for Special Offerings growth.

**Item 2.** As we strive to reach our goal of \$20 million in annual gifts to Special Offerings by 2020, the Special Offerings Advisory Task Force believes it is important to challenge every congregation to be part of the vision. If each PC(USA) congregation committed to taking one additional offering or increasing current gifts by just 10%, we would attain the goal of \$20 million in annual receipts as early as 2017—greatly magnifying the impact of our ministries around the globe.

**Item 3a.** The Special Offerings Advisory Task Force, impressed with the culture of collaboration among One Great Hour of Sharing ministries, including new collaborative projects in response to the typhoon in the Philippines, recommends no changes to the purposes supported or the distributions of the One Great Hour of Sharing Offering at this time.

**Item 3b.** The Peacemaking Offering, as currently structured, has played an important role in fostering cultures of peace around the world. While the offering has maintained a very loyal support network, participation in the offering has remained stagnant over much of the last two decades, with about 20% of PC(USA) congregations contributing around \$2 million annually. Inspired by conversations with leadership and staff in both the Peacemaking Program and World Mission ministry area, we believe an

offering focused on collaborative efforts of peacemaking and global witness, especially in reconciliation in cultures of violence, more accurately reflects the needs of the denomination—and the world—at this time. Restructuring the offering as the Peace and Global Witness Offering will allow greater collaboration at the cross-section of justice and evangelism and empower congregations and mid-councils to use their portions of the offering in ways consistent with the current trends for mission engagement at those levels. The Special Offerings Advisory Task Force further believes structuring the offering in this way has the potential to double (or more) the total proceeds of the offering within the next five years: in confidence that the greater missional impact fostered by the change would stir renewed interest in the offering, and congregations not yet participating in the offering would be inspired to reconsider. Research done by the former SOATF supports this change. Finally, we believe current peacemaking efforts will always be able to be funded within this new structure and recommend current efforts in peacemaking be funded at current levels (if offering receipts allow) for at least the next three years. As is true with all offerings, any specific designations and restrictions will be honored.

**Item 3c.** The Special Offerings Advisory Task Force encourages the Pentecost Offering to be taken on Pentecost Sunday and during the season after Pentecost, celebrating the many ministries with children, youth, and young adults that happen during this season, such as vacation Bible school, youth mission trips, Presbyterian Youth Triennium, and summer camps.

**Item 3d.** We affirm the current purposes and distributions of the Christmas Joy Offering: half to racial-ethnic education and half to the Assistance Program of the Board of Pensions. We believe clarifications are needed in the current interpretation of the portion designated for racial-ethnic education. Recognizing that a changing world demands a new look at best practices for spending these mission dollars. Many of the schools that have historically received benefits from the offering are no longer in operation, no longer accredited, or no longer focus on the development of future leaders of the Presbyterian Church (U.S.A.) as one of their core mission objectives. Therefore, we believe the allocation of these dollars fund new efforts at creating leaders for the church. As an example, most of the 1,001 new worshipping communities being developed have some sort of racial-ethnic makeup, making education for church leaders in that context a critical mission need of the Presbyterian Mission Agency. We believe schools that are fully qualified and accredited and currently receiving CJO funds should continue to receive offering funds at percentage levels equal to their current funding. As new dollars become available through increased offering receipts or attrition of existing schools, they should be spent on racial-ethnic leadership development efforts that are congruent with the critical needs of developing racial-ethnic leadership within and for our church.

**Item 4.** The Special Offerings Advisory Task Force, through its research and work over the past two years, recommends that the next iteration of the Special Offerings Task Force review these issues in an effort to ensure that Special Offerings remain a vehicle capable of funding the critical missional needs of the church and that effective progress is being made toward our \$20 million by 2020 goal.

**Report H.003**  
**EXECUTIVE COMMITTEE**  
**Presbyterian Mission Agency Board**  
**February 5-7, 2014**  
**Report Three**

The Presbyterian Mission Agency Board Executive Committee reports the activities of the Executive Committee meeting of February 5, 2014:

**FOR ACTION:**

**I. The Executive Committee recommends that the Presbyterian Mission Agency Board:**

- A. Approve the Executive Director’s Office portion of the report to the 221st General Assembly (2014). (Item [H.103](#))**
- B. “Educate a Child, Transform the World” (Item [H.104](#))**

**Recommend that the 221st General Assembly (2014):**

- 1. Acknowledge and celebrate the deep and rich history of Presbyterian Church’s role in transforming society by providing access to quality education for children in this country and around the world;**
- 2. Recommit itself to education as a core focus of mission in this nation and with our global partners;**
- 3. Launch a church-wide initiative that will inspire, equip and connect our congregations, mid-councils and the Presbyterian Mission Agency to improve the quality of education for 1,000,000 children in the U.S. and globally over the next 4 years;**
- 4. Encourage and support global partners and leaders here in the United States who have made a vocational commitment to provide a quality education to children in their communities;**
- 5. In all of these efforts, place particular emphasis on children in poverty or otherwise at risk;**
- 6. Direct the Presbyterian Mission Agency to shape and guide this initiative, developing tangible metrics to determine success and impact and to report back to the 222nd General Assembly (2016), sharing progress made and identifying strategies for deeper engagement in 2016-18.**

- C. “Living Missionally” (Item [H.105](#))**

**Recommend to the 221st General Assembly (2014), to:**

- 1. Re-affirm the Presbyterian Church (U.S.A.)’s historic commitment to joining Christ’s mission in local and global communities;**
- 2. Encourage congregations, mid-councils and the Presbyterian Mission Agency to join intentionally in God’s mission to transform our world and address root causes of societal injustices by following Christ’s example of service through faith, hope, love and witness;**
- 3. Launch a church-wide initiative that will inspire, equip and connect Presbyterians to continue to go beyond the walls of their congregations and increase their engagement in service to their communities and the world;**

4. Direct the Presbyterian Mission Agency to develop tangible metrics to determine success and impact and report back to the 222<sup>nd</sup> General Assembly, sharing progress made and identifying strategies for deeper engagement in 2016-18.

D. Amendment to the Flexible Spending Account Plan (“Cafeteria Plan”) (Item [H.108](#))

Approve the amendment to the Presbyterian Church (U.S.A.), A Corporation Cafeteria Plan and the Presbyterian Church (U.S.A.), A Corporation Cafeteria Plan Summary Plan Description attached as Exhibit A and authorize the officers of the Employer to take any and all actions necessary to implement this Amendment

E. Proposed Revisions to the Churchwide Plan for Equal Employment Opportunity and Affirmative Action (Item [H.108](#))

Recommend that the 221st General Assembly (2014) approve revisions to the Churchwide Plan for Equal Employment Opportunity and Affirmative Action as attached.

F. Proposed Amendment to the Presbyterian Mission Agency Board Covenant (Item [H.108](#))

Approve the following revision to the Board’s covenant (addition underlined):

“We, the Presbyterian Mission Agency Board called to this ministry as disciples of Jesus Christ, covenant together to:

- Seek God’s will, remaining open to fresh movement of the Holy Spirit, acting boldly and creatively for the sake of the Gospel of Jesus Christ in ministry and mission
- Relate to one another and to Presbyterian Mission Agency staff with honesty, trust, respect, openness and kindness, proclaiming God’s graciousness by risking and daring transformation in our lives and work
- Be faithful stewards, seeking to make wise decisions in partnership with the greater church, doing our homework, listening to all points of view, working for consensus, and faithfully supporting the decisions we have made
- Worship and pray with joy and appreciation for God’s guidance in doing this work.”

II. The Presbyterian Mission Agency Board Executive Committee and the Committee on the Office of the General Assembly recommend that the Presbyterian Mission Agency Board (Item [10.a](#)):

1. Recommend that the 221<sup>st</sup> General Assembly (2014) incorporate into the *Minutes* the 2012 and 2013 Per Capita Apportionment Budget and Statement of Activities.
2. a. Recommend to the 221st General Assembly (2014), the Revised 2014 GA Per Capita Expense Budget totaling \$12,891,246.
- b. Recommend to the 221st General Assembly (2014) the total Expenditure Budget for 2015 totaling \$12,279,103 and for 2016 totaling \$12,262,898.

c. **Recommend to the 221st General Assembly (2014), that there be no increase in the GA Per Capita rate, and that the previously approved rate of \$7.02 for 2014, be also approved for each year 2015, and 2016.**

**3. Recommend to the 221st General Assembly (2014) that an amount of \$1,354,306 be designated from the 2015 per capita budget (about half the cost of the General Assembly meeting), and be reserved for use in the year of the General Assembly meeting (2016).**

## FOR INFORMATION

The Presbyterian Mission Agency Board Executive Committee reports information items from its meeting of February 5, 2014. *(Please note – Appendices to Minutes are not attached. They are kept with the Office Record and are available upon request.)*

The Executive Committee:

A. Voted to approve the minutes of the following Executive Committee meetings (Item [H.101](#)):

- September 25, 2013
- November 5, 2013
- November 13, 2013
- January 15, 2014

B. Voted to ratify the following appointments by the chair (Item [H.102](#)):

1. Nominating and Governance Subcommittee, Class of 2016

- Mihee Kim-Kort
- Heath Rada
- Marianne Rhebergen (second term)

2. Jinishian Memorial Governance Commission, Class of 2018

- Glen Snider

3. Mission Responsibility Through Investment (MRTI), Class of 2018

- Roger Gench

4. Review Reports to the General Assembly – to work with staff to review reports to the General Assembly from the Advisory and Advocacy Committees.

- Cathy Piekarski

C. Voted to approve the list of corresponding members to the 221st General Assembly (2014).

(Item [H.107](#))

**Report A.001**  
**Finance Committee**  
**Presbyterian Mission Agency Board**  
**February 6, 2014**

The Finance Committee reports the activities of the February 5-6, 2014 meeting.

**I. FOR CONSENT:**

1. Approved and recommends to the Presbyterian Mission Agency Board an allocation of \$235,000 (for requests from Building Services, Information Technology, and Mail/Print Center) from the Capital Reserve Budget ([A.103](#))

**II. FOR ACTION:**

**The Finance Committee:**

1. Received the Stony Point Incorporation Evaluation Committee Report and that the following recommendations be adopted by the Finance Committee and recommended to the Board as follows: ([A.102](#))
  - a. Receive the Reports of the Transitional Task Team and the Evaluation Committee.
  - b. Refer these reports to staff for further study as outlined in the letter from Rick Ufford-Chase, Roger Dermody, Linda Valentine, and Kitty Ufford-Chase dated February 3, 2014. Report from staff is due back to the Finance Committee at the April 2014 meeting.
2. Approve the revised 2014 Presbyterian Mission Agency Program Budget of \$82,556,108, which is a net increase of \$2,348,346. ([A.104](#))
3. Approve the Shared Services portion of the Presbyterian Mission Agency Board Report to the 221<sup>st</sup> General Assembly (2014) ([A.105](#))
4. Receive and forward the report of the Presbyterian Church (U.S.A.) Investment and Loan Program, Inc. to the 221<sup>st</sup> General Assembly (2014) ([A.106](#))

**III. FOR INFORMATION:**

**The Finance Committee:**

**Approved:**

1. The minutes from the September 2013 Finance Committee meeting and January 23, 2014 Conference Call ([A.101](#))
2. The election of Chad Herring as Chair of the Finance Committee and Tom Fleming as Vice Chair of the Finance Committee for the 2014-2015 term to begin with the Executive Committee Retreat in July 2014.

**Received:**

1. The General Assembly Mission and Program operating reports as of November 30, 2013 ([A.200](#))
2. The Presbyterian Mission Program Fund reports as of November 30, 2013 ([A.203](#))

3. The Per Capita operating reports as of November 30, 2013 ([A.201](#))
4. The Congregational Ministries Publishing - Curriculum Publishing Program Area financials as of November 30, 2013 ([A.202](#))
5. Stony Point Center Report as of November 30, 2013 ([A.204](#))
6. Ghost Ranch Report as of November 30, 2013 ([A.205](#))
7. The Endowments and New Gifts Report for 3rd and 4th Quarters 2013 ([A.206](#))
8. Information Technology Report ([A.208](#))
9. The Coordinated Loan Program Report ([A.209](#))
10. The Foundation Spending Formula Report – 2014 and Beyond (**Oral Report**)
11. Funds Development Update (**Oral Report**)
12. Special Offerings Update (**Oral Report**)

## ***The Interreligious Stance of the Presbyterian Church (U.S.A.)***

### ***Background Information***

- 218th GA (2008) approved “The Ecumenical Stance of the Presbyterian Church (U.S.A.),” produced by GA Com on Ecumenical Relations (GACER)
- Importance of Interfaith Relations surfaced
- GACER → GACEIR (GA Com on Ecumenical and Interfaith Relations)
- Fall 2013 Consultation of 65 leaders, scholars, and interfaith experts

### ***Building Blocks***

### ***Building Block #1: The Church***

*In our pluralistic society, the Presbyterian Church (U.S.A.) recognizes that it must work with others because of the sure faith that the Church, through the power of the Spirit, is a sign and means of God’s intention for the wholeness and healing of humankind and of all creation.*

### ***Building Block #2: Ecumenical and Interfaith***

*Presbyterians develop relationships with persons of various faiths in ecumenical and interfaith contexts wherever possible.*

### ***Building Block #3: Mission, Dialogue, and Evangelism***

*Presbyterians approach others in a spirit of openness and trust as they follow Jesus Christ in respecting and affirming the freedom of others. Thus the Church affirms that dialogical (i.e. mutually interactive) relationships are an authentic and appropriate form of witness in which we share ourselves and our commitments and also listen intently to what others express to us.*



**Building Block #4:  
Peace, Justice, Ecology**

*Presbyterians are called by God to work with those of other religions for peace, justice, and the sustainability of creation. Experience has taught that the most fruitful interfaith relationships often develop when persons of different faiths explore concrete ethical concerns and unite to act upon them together.*

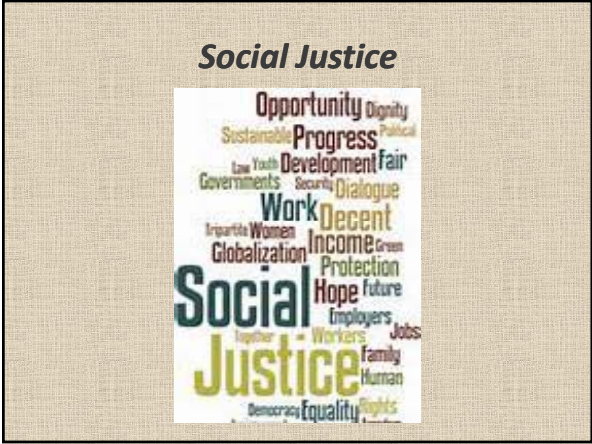
**Building Block #5:  
Modesty in Witness**

*Presbyterians urge a humble modesty in witness that recognizes God's Spirit is at work in ways we often least expect. Whatever the form of witness—mission, dialogue, evangelism, peace, justice, environmental issues—the Church affirms that it is not called to respond to others in judgment but in awareness of the limitless grace of God.*

**Building Block #6:  
Unfinished Conclusions**

*Presbyterians acknowledge the unfinished nature of our conclusions about relationships with persons of different faiths, in recognition of the limits of our knowledge, our sinful nature, and the mystery of God's workings in human lives.*

**Spheres of Relationship**



## **Mission and Evangelism**



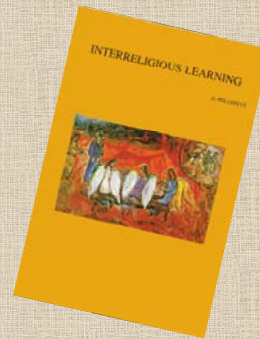
## **Conflict**



## **Families**



## **Education**



## **Communities**



## **Congregations**



***Workplace***



**Report B.001  
Justice Committee  
Presbyterian Mission Agency Board  
February 6, 2014**

**The Justice Committee met February 5-6, 2014 at the Brown Hotel in Louisville, KY and forwards the following to the Presbyterian Mission Agency Board:**

**I. Consent Agenda:** No items

**II. For Action:**

- A. That the Presbyterian Mission Agency Board approve the Compassion, Peace and Justice Ministry portion of the Presbyterian Mission Agency report to the 221st General Assembly (2014). [\(B.102\)](#)
- B. That the Presbyterian Mission Agency Board approve membership in and affiliation with the Ecumenical Poverty Initiative, the successor organization to the former National Council of Churches (NCC) Poverty Initiative. [\(B.103\)](#)
- C. That the Presbyterian Mission Agency Board recommend to the 221st General Assembly (2014) in response to a referral by the 220th General Assembly (2012), *Item 14-NB*, of legal and other factors affecting the status and future of the territory of Western Sahara: [\(B.109\)](#)
  1. Urge the U. S. Department of State and the U.S. Ambassador to the United Nations to continue to call upon the community of nations to support self-determination for the people of the region known as Western Sahara in accord with prior UN resolutions and determinations of international courts, including provision for a supervised referendum in which the human rights of all Sahrawi and others residents are protected and a fair, internationally recognized settlement is achieved, and the proposal of the United States for human rights observers in this effectively occupied, non-self-governing territory.
  2. Direct the Presbyterian Ministry at the United Nations, the Presbyterian Office of Public Witness in Washington, DC, and other appropriate offices of the Presbyterian Mission Agency to work with ecumenical and interfaith partners and other non-governmental organizations (NGO's) in support of these efforts on behalf of Western Sahara, and to give attention as feasible to justice issues in other non-self-governing trust territories, territorial possessions, and occupied territories.
  3. Direct the Committee on Mission Responsibility Through Investment (MRTI) to monitor the activities of international corporations in Western Sahara in which the Foundation or Board of Pensions of the Presbyterian Church (U.S.A.) may be an investor, including the Potash Corporation (currently in church portfolios), initiating correspondence on the impacts of that firm's mineral extraction, and recommending appropriate further corporate social responsibility measures consistent with the concerns noted above.
  4. Direct the World Mission Africa and Middle East/Europe/Central Asia liaison offices, appropriate mission networks, and the Advisory Committee on Social Witness Policy, to monitor matters of human rights and religious liberty in Western Sahara and other countries across the Northern Africa region where ethnic and religious tensions and undemocratic

governance may threaten international peace and security, and make recommendations on public policy and economic witness as appropriate.

D. That the Presbyterian Mission Agency Board approve the World Mission Ministry portion of the Presbyterian Mission Agency report to the 221st GA (2014). [\(B.111\)](#)

E. That the Presbyterian Mission Agency Board approve the following resolution in reference to the Southern Presbyterian Mission in Japan Board Matter Appointment:

RESOLVED, that the Director, World Mission, be named designated representative and respond to the needs of the Southern Presbyterian Mission in Japan (“Japan Mission”), working with the Representative Director of the Japan Mission board to approve and remove individuals to the Japan Mission board, in accordance with the constitution of the Japan Mission; and

FURTHER RESOLVED, that the General Manager, World Mission, be named as the alternate designated representative empowered to act in the stead of Director, World Mission in the event that the Director, World Mission is unable to act when needed. [\(B.113\)](#)

F. That the Presbyterian Mission Agency Board recommend to the 221st General Assembly (2014) in response to a referral by the 220th General Assembly (2012), *Item 11-06*, that the category of publicly traded corporations that directly manage or operate for-profit prisons, jails and/or detention centers be added to the list of companies from which the General Assembly urges divestment and/or proscription of investment ownership. [\(B.104\)](#)

G. That the Presbyterian Mission Agency Board approve Presbyterian Mission Agency membership in We Will Speak Out, a faith-based coalition working together to spark a movement to end sexual violence in the U.S. and the world. [\(B.112\)](#)

H. That the Presbyterian Mission Agency Board, upon recommendation from the Committee on Mission Responsibility Through Investment, approve and recommend that the 221st General Assembly (2014) do the following in reference to Engagement with Corporations on Israel-Palestine Issues: [\(B.105\)](#)

1. Receive the report of the Committee on Mission Responsibility Through Investment (MRTI) of its engagement with corporations involved in Israel, Gaza, East Jerusalem, and the West Bank.
2. Direct the Committee on Mission Responsibility Through Investment, to continue the corporate engagement process with corporations operating in Israel, Gaza, East Jerusalem and the West Bank, together with ecumenical partners, as part of MRTI’s regular work plan, in accordance with the previously identified positions and priorities of the General Assembly, and report back on MRTI’s engagements, along with any recommendations, to the 222nd General Assembly (2016).
3. Affirm the selection criteria developed by the Presbyterian Church (U.S.A.) Foundation, Inc. in collaboration with the Presbyterian Mission Agency (PMA), for investment in West Bank owned/sponsored initiatives or companies: economic development, sustainable job creation, peaceful pursuits, Palestinian investments must minimize or eliminate dependence

on Israel or others, transparency of use and impact, and the possibility of direct engagement with the people and organizations involved in the investments.

4. Commend the Presbyterian Church (U.S.A.) Foundation, Inc., in collaboration with the Presbyterian Mission Agency, for its successful efforts to identify three investments in the Occupied Palestinian Territories that help in the development of a viable infrastructure for a future Palestinian state, and encourage greater engagement with Christians in the West Bank around issues of job creation and economic development.
5. Approve the following resolution:

The Committee on Mission Responsibility Through Investment has been seeking to engage companies profiting from non-peaceful pursuits in Israel-Palestine since the directive of the 216th General Assembly (2004) and the reaffirmations and actions of subsequent Assemblies. This process of engagement has, in the case of three companies, produced no substantive change and, in the judgment of this Assembly, is likely not to do so in the future. Under the church's regular process of corporate engagement (approved by the 116th General Assembly of the PCUS (1976) and reaffirmed as policy after reunion), the final step is to recommend divestment from companies where engagement is not resulting in any change. Therefore, in accordance with the actions of prior Assemblies, we direct that Caterpillar, Hewlett-Packard, and Motorola Solutions be placed on the General Assembly Divestment List until such time as they have ceased profiting from non-peaceful pursuits in Israel-Palestine, as defined by prior General Assembly actions.

### **III. For Information:**

- A. Elected James R. Ephraim, Jr. as Chair and Susan Osoinach as Vice Chair for the year 2014 to 2015.
- B. Reviewed the agenda of the meeting and VOTED to adopt with amendments. [\(B.100\)](#)
- C. Approved the Justice Committee Minutes of September 26, 2013. [\(B.101\)](#)
- D. Received for information:
  1. PHP Advisory Committee Minutes – October 9-11, 2013 [\(B.200\)](#)
  2. PDA Advisory Committee Draft Minutes – October 21-23, 2013 [\(B.201\)](#)
  3. SDOP National Committee Draft Minutes – September 19-21, 2013 [\(B.202\)](#)
  4. SDOP National Committee Minutes – May 16-18, 2013 [\(B.203\)](#)
  5. MRTI Committee Minutes – February 7-8, 2013 [\(B.204\)](#)
  6. Jinishian Memorial Program United States Advisory Committee Draft Minutes – October 17, 2013 [\(B.205\)](#)
  7. Jinishian Memorial Program Governance Commission Meeting Draft Minutes – October 17, 2013 [\(B.206\)](#)
  8. On Prayer & Action for Syria [\(B.207\)](#)
  9. ACSWP Referrals Report [\(B.208\)](#)
  10. Written reports from Self-Development of People, Presbyterian Hunger Program, Presbyterian Disaster Assistance and Presbyterian Health, Education and Welfare Association



# CORPORATE ENGAGEMENT FOR A JUST PEACE IN ISRAEL AND PALESTINE

Elizabeth Terry Dunning, Chair  
Mission Responsibility Through Investment  
Report to the Presbyterian Mission Agency Board

# General Assembly Policy Goal

- A Just Peace Based Upon a Two-State Solution Reaffirmed at the 2010 General Assembly
- A Safe and Secure Israel Living Alongside
- An Economically Viable Palestine With Geographic Integrity Based Upon the West Bank and Gaza with East Jerusalem as its Capital



# Proactive Efforts to Promote Human Rights and A Just Peace

- All General Assemblies since 2004 have supported positive and pro-active strategies to achieve a just peace based on the two-state solution.
- These strategies include:

# Pro-Active Strategies

- Invest in companies confining their business solely to peaceful pursuits
- Support the mission and witness of ecumenical partners in Israel-Palestine
- Support economic development of the Palestinian economy including with PC(U.S.A.) funds
- Promote consumer boycott of products made in the illegal Israeli settlements
- Engage companies involved in non-peaceful pursuits to change, and if they are unresponsive, recommend that the GA place them on its divestment list

# General Assembly Directives to MRTI

- 2004: Begin a process of “phased, selective divestment.
- 2006: Urges “financial investments of the PC (U.S.A.), as they pertain to Israel, Gaza, East Jerusalem and the West Bank, **be invested in only peaceful pursuits**, and affirm(s) that the **customary corporate engagement process** of the Committee on Mission Responsibility Through Investment of our denomination is the proper vehicle for achieving this goal”

# GA Directives to MRTI Continued

- 2008: Urged corporations “to confine their business activity solely to peaceful pursuits” and “refrain from allowing their products or services to support or facilitate” ...

**Violent acts by Israelis or Palestinians; Construction and maintenance of settlements or Israeli-only roads; Military occupation of Palestinian territory; and Construction of the separation barrier to include Palestinian land”**

- Thus clearly defining “non-peaceful pursuits”

# Shareholder Engagement

- Research and Consultation with Presbyterians and Ecumenical Partners
- Correspondence
- Dialogue meetings with management
- Filing of shareholder resolutions
- Proxy voting
- Soliciting support of other shareholders
- Participation in public appeals or campaigns
- Divestment

# Engaged Companies Since 2004

- Caterpillar
- Cisco Systems
- Citigroup
- Hewlett-Packard
- ITT Industries (now split into three separate companies)
- Microsoft
- Motorola (now two companies: *Motorola Mobility* and *Motorola Solutions*)
- United Technologies
- Veolia

# Divestment Recommendations

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- Caterpillar, Inc.
- Hewlett Packard
- Motorola Solutions

# CATERPILLAR

Equipment used for demolition of Palestinian houses, uprooting olive trees and construction of illegal settlements and roads and military operations in occupied Palestinian territories





# Caterpillar

- Correspondence began in 2003.
- Four conversations in 2008, 2009 and 2012.
- Several shareholder resolutions on human rights and military sales; Received 24.9 % (2010), 25.2% (2011), 25.4% (2012) and 26.81% (2013) of proxy vote.



# Caterpillar

Caterpillar Letter  
of 12/13/07 to  
Faith-Based  
Investors:

“As an industry  
leader,  
Caterpillar  
advocates  
responsible use  
of its  
equipment.



# Caterpillar

“We expect our customers to use the products they purchase from us in environmentally responsible ways ...



# Caterpillar

... and consistent with human rights and requirements of international humanitarian law.”



# Caterpillar

Caterpillar maintained that its equipment sold to the Israeli military was through official U.S. government programs, but in 2008 it admitted that its Israeli dealer also sells to the Israeli military.



# Caterpillar

IDF“ is planning to draft civilian bulldozer maintenance personnel for reserve duty, marking the first time the army will be conscripting the staff of a private firm in wartime.”

*Haaretz, 3/17/09*



# Caterpillar



# Caterpillar

- In 2013, Caterpillar announced that it saw no need to include a reference to the UN Guiding Principles on human rights in the company's code.
- At the 2013 stockholders meeting, CEO Douglas Olberhelmer restated its policy of continued sales to the Israeli military, government and private companies for use in non-peaceful pursuits.



# Engagement With Hewlett-Packard

- Diversified company supplying the Israeli military with computer hardware and communications equipment.
- Provides biometric scanners for illegal checkpoints in Occupied Palestinian Territories.
- Provides special services to illegal Israeli settlements.



# H-P

- Dialogue began in 2009, and HP met with investors in Israel in 2010.
- Met in April 2011 after being rescheduled several times by company officials.
- When held, was not productive, with HP officials unwilling or unable to discuss key issues.



# H-P

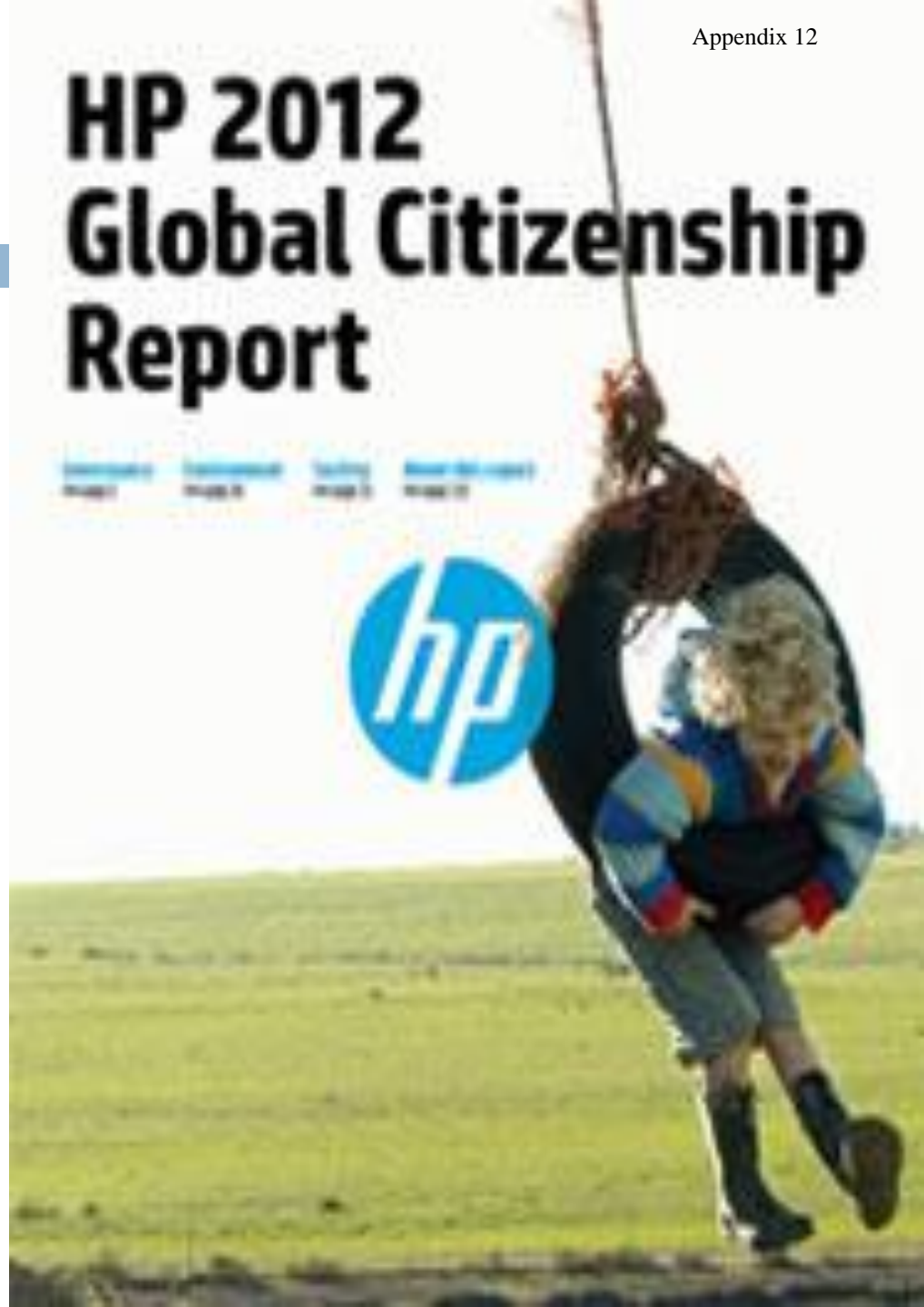
- Shareholder resolution on human rights policy review filed for 2013 annual meeting.
- January 2013 dialogue focused on HP marketing brochure for work with illegal settlement. HP declines to discuss any business with Israeli government or illegal settlements.



# H-P

- 2013 Annual Meeting: proxy vote is 7.32%.
- HP publishes Global Citizenship Report omitting any reference to involvement in non-peaceful pursuits in Israel-Palestine.
- HP reaffirms its human rights policies, and challenges resolution at the SEC.

## HP 2012 Global Citizenship Report



# H-P

- HP Israel will not disclose EEO performance in hiring.
- HP's vows "complete due diligence to avoid complicity in human rights violations" and to "report transparently on its efforts." Yet, no discussion or reporting on operations in Israel-Palestine.
- Ariel Industrial Park (photo on right)



# Engagement with Motorola Solutions

- Company has Israeli subsidiary with close ties to the military.
- Provides surveillance systems to illegal settlements.
- Resolution on human rights policy got 11.82% in 2010.



# Motorola Solutions

- 2011: Motorola splits into two companies.
- Motorola Mobility sells Israeli cell phone operations. Google then buys Motorola Mobility.
- Motorola Solutions announces sales focus on the Middle East; continues to profit from non-peaceful pursuits in the region.



# Motorola Solutions

- Shareholder resolution on human rights policy refiled for 2014.
- December 31, 2013: company signs \$100 million 15-year contract with IDF to provide next generation of smart phones for military operations by Israeli soldiers.







*shalom* | *salaam*  
wholeness and peace

**Report D.001**  
**Worshiping Communities Committee**  
**Presbyterian Mission Agency Board**  
**February 6, 2014**

**The Worshiping Communities Committee met on Thursday, February 6, 2014, at the Brown Hotel in Louisville, Kentucky and forwards the following to the Presbyterian Mission Agency Board:**

**I. For Consent:** No Items

**II. For Action:**

- A. That the Presbyterian Mission Agency Board recommend to the 221st General Assembly (2014) in response to the *2012 referral Item 16-02, Recommendations 4 and 5*, in reference to 1001New Worshiping Communities. ([D.102](#))
1. Challenge and encourage each mid-council to sponsor a training or awareness event on 1001 New Worshiping Communities in cooperation with the Evangelism and Church Growth (ECG) office.
  2. Challenge and encourage each session to pray for the fulfillment of the 1001 movement by daily praying at 10:02 AM the scripture passage Luke 10:2 that asks God to send more workers into the harvest field. (“The harvest is plentiful, but the laborers are few; therefore ask the Lord of the harvest to send out laborers into his harvest.”)
  3. Recommend each presbytery to view a new 1001 video at presbytery meetings and discuss, "How can we engage in ministry outside the walls of the church in our own context?"
  4. Challenge and encourage each presbytery to start at least one new worshiping community within the next two years.
- B. That the Presbyterian Mission Agency Board approves the Evangelism and Church Growth Ministry portion of the Presbyterian Mission Agency report to the 221<sup>st</sup> General Assembly (2014). ([D.103](#))

~~c. That the Presbyterian Mission Agency Board recommends that the 221<sup>st</sup> General Assembly (2014) send to the presbyteries for their affirmative vote an amendment to the *Book of Order* replacing the current Directory of Worship with the attached draft in response to the *2004 Referral Item 04-12, recommendation 2.* (Attachment 1 [D.104](#))~~

That the draft of the proposed Directory for Worship be sent to the 221<sup>st</sup> General Assembly (2014) as a study document and that the General Assembly forward it to the church for study and comment in consideration of submitting it to the General Assembly for approval in 2016. All comments should be directed to the Office of Theology and Worship and the Office of the General Assembly by July 1, 2015.

- D. That the Presbyterian Mission Agency Board approve the Racial Ethnic and Women's Ministries/PW portion of the Presbyterian Mission Agency report to the 221<sup>st</sup> General Assembly (2014). ([D.105](#))
- E. That the Presbyterian Mission Agency Board on behalf of the Racial Ethnic and New Immigrant Church Growth Consultation Committee, in response to the *2012 Referral Item 16-06*, recommends that the 221<sup>st</sup> General Assembly (2014): ([D.106](#))
1. Encourage local congregations to engage in relational ministries with people of all races and ethnicities in their neighborhoods.
  2. Direct the Presbyterian Mission Agency, specifically the Committee on Theological Education and Racial Ethnic & Women's Ministries/Presbyterian Women to consult with theological seminaries to develop culturally sensitive curriculum, theologies, language, teaching and learning styles for teaching elders and church leaders of all ethnicities.
  3. Direct the Presbyterian Mission Agency, specifically Racial Ethnic & Women's Ministries/Presbyterian Women, and the Office of the General Assembly to collaborate with mid councils to establish regional certified ministry training programs to prepare racial ethnic and immigrant church members to serve worshipping communities.
  4. Direct the Six Agencies of PC(USA), the Presbyterian Mission Agency, the Office of the General Assembly, Presbyterian Investment and Loan Program, Presbyterian Foundation, Presbyterian Publishing Corporation, and the Board of Pensions distribute essential documents in different languages.

5. Direct the Presbyterian Mission Agency, specifically the Racial Ethnic & Women's Ministries/Presbyterian Women ministry area and the Evangelism and Church Growth ministry area and mid councils to create a network of racial ethnic and new immigrant coaches trained to address the culturally-specific needs of racial ethnic and new immigrant congregations.
  6. Direct the Presbyterian Mission Agency, the Office of the General Assembly and mid councils to consult with each other to consider expanding the criteria for accepting the ordination credentials of new immigrant leaders.
- F. That the Presbyterian Mission Agency Board on behalf of the Women of Color Consultation Team, in response to the *2012 Referral Item 10-16, Recommendation 4*, recommends that the 221st General Assembly (2014). ([D.107](#))
1. Direct the Presbyterian Mission Agency to plan a Women of Color Consultation (WoCC) that focuses on the inclusion of women of color of all ages in leadership and decision-making in presbyteries and synods and/or their successor bodies. The next WoCC shall be held no later than the fall of 2015 and be reported to the 222<sup>nd</sup> General Assembly (2016) with recommendation for further action and study.
  2. Direct the Racial Ethnic & Women's Ministries/PW ministry area to make available print and electronic resources on cultural competency, antiracism, and antisexism to mid-councils and the larger church.
  3. Direct mid councils to provide training and education on cultural competency, antiracism, and antisexism to its Committees on Ministry and Committees on Preparation for Ministry with an expectation that issues which are addressed in this training will be disseminated throughout the presbytery at least once every three years beginning in 2015.
  4. Direct the Presbyterian Mission Agency to collect information from mid councils on the implementation of cultural competency, antiracism, and antisexism training for Committees on Ministry and Committees on Preparation for Ministry and to report its findings to the 222<sup>nd</sup> General Assembly (2016).
  5. Direct mid councils to promote gathering opportunities for women of color within synods and presbyteries for prayer, study, fellowship, and networking by providing financial, technological, space, and other support.
- G. Upon Marilyn Gamm's resignation as liaison to the Mission Development Resources Committee (MDRC), the Worshipping Communities Committee nominates the Rev. Arlin Talley to the Presbyterian Mission Agency Board for election as liaison to the MDRC.

**III. For Information:**

- A. Elected David Shinn as Chair and Marsha Zell Anson Vice Chair for 2014-2015.
- B. The Committee had a Generative discussion on the Topic: Working Together with Integrity.
- C. Philip Lotspeich, Coordinator for Church Growth reported on the progress of 1001 New Worshipping Communities. ([D.200](#))

**Report D.001**  
**PRESBYTERIAN MISSION AGENCY BOARD**  
**February 6, 2014**  
**Worshiping Communities Committee**  
**Appendix 13**

- D. Ray Jones, Coordinator for Evangelism reported on actions taken towards incorporating cultural proficiency/sensitivity training in relation to Hispanic/Latino-a young people as a part of the training process for leadership of all events, gatherings, and resources to include providing interpreters for Spanish-speaking participants, bilingual worship, and multilingual promotional resources. ([D.201](#))
- E. Ray Jones, Coordinator for Evangelism gave an update on Collegiate Ministries. A new job description for the Associate for Collegiate Ministries has been drafted and a search committee has been selected. The goal is to have the position filled by the 221<sup>st</sup> General Assembly (2014).
- F. Heard a report from Marilyn Gamm, Liaison from the Mission Development Resources Committee (MDRC). ([D.203](#)) Marilyn Gamm resigned as Liaison to the MDRC in light of her election as Chairperson of the Presbyterian Mission Agency Board.
- G. Committee member Heath Rada reported on behalf of the Mountain Retreat Association. ([D.202](#))

**ITEM D.104**  
**FOR ACTION**

<i>FOR PRESBYTERIAN MISSION AGENCY EXECUTIVE DIRECTOR'S OFFICE USE ONLY</i>			
	A. Finance	E. Corporate Property, Legal, Finance	J. Board Nominating & Governance Subcommittee
	B. Justice	F. PC(USA), A Corporation	P. Plenary
	C. Leadership	G. Audit	
X	D. Worshipping Communities	H. Executive Committee	

**Subject:           Directory for Worship**

**Recommendation:**

**The Presbyterian Mission Agency Board recommends that the 221st General Assembly (2014) send to the presbyteries for their affirmative vote an amendment to the *Book of Order* replacing the current Directory for Worship with the attached draft.**

***Rationale***

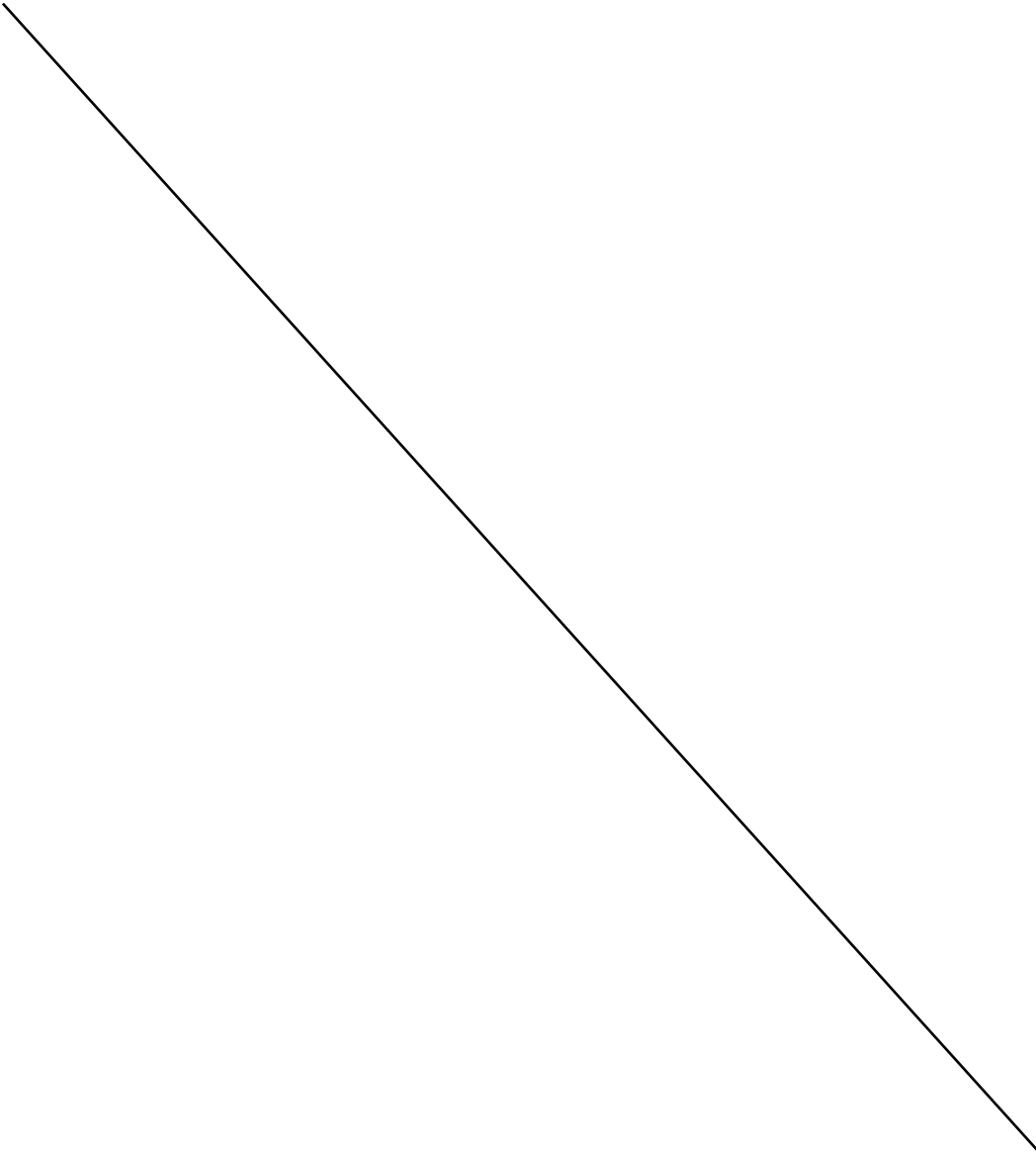
*Alternate Resolution to 2004 Referral: Item 04-12. Recommendation 2. That the Office of the General Assembly and the General Assembly Mission Council Office of Theology and Worship Undertake an Analysis of the Directory of Worship with the Goal of Evaluating Its Influence and Effectiveness in Guiding Sessions, Pastors, and Higher Governing Bodies in Planning and Conducting Worship That Is Authentically Reformed and Culturally Appropriate—From the 216th General Assembly (2004) (Minutes, 2004, Part I, p. 86).*

In the context of revisions to the Form of Government of the Presbyterian Church (U.S.A.), the 216th General Assembly (2004) called the Office of the General Assembly and the Office of Theology and Worship to undertake a similar analysis of the Directory for Worship to evaluate its effectiveness with guidance in planning and conducting worship that is Reformed and culturally appropriate. A staff team from the Office of Constitutional Services and the Office of Theology and Worship, with assistance from the Office of Research Services, conducted a 2005 study to evaluate the effectiveness and use of the Directory for Worship. On the basis of these findings, the staff team recommended that the Directory for Worship would be more accessible and helpful if it were rewritten in a form that was somewhat shorter and better organized. This recommendation was approved by the 217th General Assembly (2006); however, the response was delayed due to ongoing consideration of a new Form of Government.

Now that this process is complete, the Office of Theology and Worship has produced a revised draft of the Directory for Worship, fulfilling the recommendations given above: shorter, better organized, more accessible, and thoroughly Reformed. In the spirit of the new Form of Government, the revised Directory for Worship seeks to foster freedom and flexibility, with openness to a broader range of worship styles and cultural expressions. In the spirit of Calvin’s “third use of the law,” the revised Directory for Worship is intended to be more than a rule book or scolding finger; this revision emphasizes guidance for those who plan and lead worship, and teaching for the whole people of God.

The Office of Theology and Worship and the Office of the General Assembly organized a consultation on the revised Directory for Worship in September 2013. A diverse group of scholars, pastors, and mid council leaders provided feedback on the proposed revision, which is being incorporated into a second draft. A final report, including the proposed revision of the Directory for Worship, will be presented to the 221st General Assembly (2014). PLEASE NOTE that the revised Directory for Worship leaves the section on marriage in the current Directory for Worship (W-4.9000) untouched as that issue will come before the Assembly as a separate item. As with the section on ordination in the new Form of Government, the Office of Theology and Worship asks that the church consider this revision of the Directory for Worship apart from debates over the definition of marriage.

This draft will be sent to the Committee on the Office of the General Assembly for their information.



## Presbyterian Church (U.S.A.) Directory for Worship

### DRAFT OF REVISION

#### Preface

This Directory for Worship reflects the conviction that the faith, life, and worship of the church are inseparable. Its theology is based on the Bible, instructed by the *Book of Confessions* of the Presbyterian Church (U.S.A.), and attentive to ecumenical relationships. It reflects and encourages a rich heritage of traditions and diversity of cultures.

A Directory for Worship is not a service book with fixed orders of worship and collections of prayers. Rather, it describes the theology that underlies our worship, outlines appropriate forms for worship, and highlights connections between worship and Christian life, witness, and service.

This directory presents standards and norms for worship in the congregations and councils of the Presbyterian Church (U.S.A.). As the constitutional document ordering our worship, the Directory for Worship is authoritative for this church. At the same time, this directory is intended to suggest possibilities, invite development, and encourage ongoing reform.

Direct references to Scripture, the *Book of Confessions*, and other sections of the *Book of Order* are provided in parentheses; other biblical and confessional sources will be indicated in footnotes.

#### Chapter One: The Theology of Christian Worship

##### W-1.01: Christian Worship: An Introduction

###### *W-1.0101: Glory to God*

Christian worship gives all glory and honor, praise and thanksgiving to the holy, triune God. We are gathered in worship to glorify the God who is present and active among us—particularly through the gifts of Word and Sacrament. We are sent out in service to glorify the same God who is present and active in the world.

###### *W-1.0102: Grace and Gratitude*

God acts with grace; we respond with gratitude. This rhythm of divine action and human response—found throughout Scripture, human history, and everyday events—shapes all of Christian faith, life, and worship.

###### *W-1.0103: God's Covenant*

The Old Testament tells the story of God's steadfast love from generation to generation. To Noah and his family, to Abraham and Sarah, to Moses and Aaron, and to the house of David, God made promises of faithfulness, calling the people to respond in faith. In the fullness of time, God made a new and everlasting covenant with us through Jesus Christ.

###### *W-1.0104: Jesus Christ*

Fully human and fully divine, Jesus Christ came into the world to show God's love, to save us from sin, and to offer eternal, abundant life to all. Jesus is God's Word—spoken at creation, promised and revealed in Scripture, made flesh to dwell among us, crucified and raised in power, returning in glory to judge and reign.

Jesus Christ is the embodiment of God's gracious action in history and the model for our grateful response to God. In Jesus we find the full and clear revelation of who God is; in him we also discover who God is calling us to be. Therefore we worship Jesus Christ as Lord, even as he leads us in the worship and service God desires.



***W-1.0105: The Holy Spirit***

The Holy Spirit manifests God's gracious action and empowers our grateful response. The Scriptures describe how the Spirit moved at the dawn of creation, anointed Christ in baptism, and was poured out on the church at Pentecost. The same Spirit is still at work in the life of the church and the life of the nations.

The Holy Spirit gathers us for worship, enlightens and equips us through the Word, claims and nourishes us through the Sacraments, and sends us out for service. To each member of Christ's body, the Spirit gives gifts for ministry in the church and mission in the world.

***W-1.0106: Word and Sacrament***

In Christian worship Jesus Christ is truly present and active among us, by the power of the Holy Spirit, through the gifts of Word and Sacrament. Wherever the Scriptures are read and proclaimed and the Sacraments of Baptism and the Lord's Supper are celebrated, the church bears witness to Jesus Christ, the living Word. Through these means of grace, God imparts and sustains our faith, orders our common life, and transforms the world. Through these same acts of worship, we share in the life of the Spirit, proclaim the mystery of faith, and give glory to God.

**W-1.02: Time, Space, Matter**

***W-1.0201: Creation and Redemption***

All time, space, and matter are created by God, redeemed by Christ, and made holy by the Spirit. Through Christian worship—at certain times, in particular places, and with special things—we participate in God's plan for the redemption of all time, space, and matter for the glory of God.

***W-1.0202: Time***

Because God is the author of history, we may worship at any time. The Old Testament records the daily worship of the people of God, but teaches that one day in seven is to be set apart as holy to the Lord. The Gospels all testify that Jesus rose from the dead on the first day of the week. The apostles came to speak of this as the Lord's Day, alluding to the day of the Lord anticipated by the prophets.

The first Christians began to celebrate Jesus' resurrection every Lord's Day, gathering to proclaim the Word and celebrate the Sacraments. The church continues to gather, especially on the first day of the week, to hear the gospel and break bread in Jesus' name, with the confidence that the risen Lord is with us.

Through two thousand years of Christian history, the church has developed ways of keeping time in Christ—many of them adapted from the feasts and fasts of ancient Israel that Jesus kept. Through the festival days of the Christian year, we mark the Lord's Nativity, Epiphany, Baptism, Transfiguration, Passion, Resurrection, Ascension, and Reign. Other festival days, such as Maundy Thursday, Good Friday, the Easter Vigil, surround the holy mystery of Jesus' dying and rising. Still others, such as Ash Wednesday, the Day of Pentecost, Trinity Sunday, and All Saints Day, focus on the church's life and faith. The seasons of Advent, Christmas, Lent, and Easter offer further opportunities for growth in faith and discipleship as we prepare for or celebrate the major festivals of the Christian year.

The pattern of daily prayer also connects the church with the worship of ancient Israel, centuries of Christian tradition, and Jesus' own practices. Whether in large assemblies, with small groups, or at home, daily prayer serves as a bridge between public worship and personal affairs, helping us to live out our faith each day.

We mark other occasions in worship, reflecting the cycles of civic and agricultural life, cultural and family celebrations, the commemoration of significant persons and events, and the programs and activities of the church. It is appropriate to observe such things, provided that they never distract from the worship of the triune God.

***W-1.0203: Space***

Because heaven and earth belong to God, we may worship in any place. The Old Testament describes stone altars, tabernacles, temples, and other places where the people gathered and encountered God. The Gospels tell us that Jesus worshiped at the synagogue and temple, but he also worshiped in the wilderness, on hillsides, and at lakeshores.

The first Christians worshiped at the temple and in synagogues, homes, catacombs, and prisons. The important thing was not the place, but the gathering of Christ's body—the people of God—and the presence of Christ among them in Word and Sacrament. Later the church began to build special places to meet for worship. To this day, a space for Christian worship is primarily established by the presence of the risen Lord and the communion of the Holy Spirit in the gathering of the people of God.

When a space is set apart for worship it should evoke reverence, encourage community, and be accessible to all. A space for Christian worship should include a place for the reading and proclamation of the Word, a font or pool for Baptism, and a table for the Lord's Supper. The arrangement of these things should express their relationship to one another and their centrality in Christian worship. A space for worship should not be understood as an escape from the world, but a threshold between heaven and earth.

***W-1.0204: Matter***

Because God created the world and called it good, we use physical things in worship. The Old Testament tells of various things that were used in the worship of God: the ark, linens and vessels, oil and incense, musical instruments, grain, fruit, and animals. At the same time, the prophets warned of the danger of idolatry: mistaking physical things for divine presence and offering objects, instead of ourselves, to God. The Gospels show how Jesus used common things—nets and fish, jars and ointment, a towel and basin, water, bread, and wine—in his ministry of teaching, healing, and feeding. On the cross, he offered his body as a living sacrifice.

The first Christians, following Jesus, took three primary elements of life—water, bread, and wine—as symbols of God's self-offering to us and our offering of ourselves to God. We have come to call these things Sacraments: signs of God's gracious action and our grateful response. Through the Sacraments of Baptism and the Lord's Supper, God claims us as people of the covenant and nourishes us as members of Christ's body; in turn, we pledge our loyalty to Christ and present our bodies as a living sacrifice of praise.

The offering of material gifts in worship is an expression of our self-offering, as an act of gratitude for God's grace. We give our lives to God through Jesus Christ, who gave his life for us. The practice of offering also reflects our stewardship of God's good creation. Mindful that the earth and everything in it belong to God, we present tithes and offerings for use in Christ's ministry and mission.

We offer creative gifts in worship as well, including music, art, drama, movement, media, banners, vestments, vessels, furnishings, and architecture. When such gifts only call attention to themselves, they are idolatrous; when, in their simplicity of form and function, they give glory to God, they are appropriate for worship.

**W-1.03: Language, Symbols, and Culture**

***W-1.0301: The Word Made Flesh***

God brings all things into being by the Word. By the gift of the incarnation, this same, eternal Word of God became flesh and lived among us, in a particular person in a particular time and place—Jesus of Nazareth. Our use of language, symbols, and cultural forms in Christian worship is founded on the doctrine of Jesus' incarnation. Through Jesus Christ, God speaks to us in truth and reaches out to us with grace; through Jesus Christ, we may speak truthfully to God and lift up our hearts with gratitude.

***W-1.0302: Language***

The mystery and reality of God transcends our experience, understanding, and speech. Our minds cannot comprehend God, and God cannot be reduced to our ways of speaking. Yet we are compelled to speak of the goodness, grace, and glory of the God who is revealed in the world around us, in Scripture, and above all, in Jesus Christ.

The Old Testament speaks of God in personal ways, as creator, covenant-maker, comforter, liberator, judge, redeemer, shepherd, sovereign, bearer, begetter. It addresses God as “Lord,” a word that conveys the sovereignty of God while standing in for the hidden name revealed to Moses at the burning bush. It also borrows images from nature, describing God as rock, well-spring, fire, light, eagle, hen, lion. The Gospels show how Jesus used and adapted these images when speaking to and about God, particularly in his intimate use of Abba, Father. He also claimed some of these terms in speaking about himself—as good shepherd, bridegroom, and Son of Man. New Testament writers continued to use and adapt Old Testament language in speaking about Jesus—especially in their use of “Lord” to convey his sovereignty over the powers of this world, and to connect him to the Holy One of Israel.

Language that faithfully describes and addresses God in worship is expansive, drawing from the full breadth and depth of biblical terms and images for the triune God as it remains faithful to the witness of Scripture. Language that describes and addresses the people of God is inclusive, respecting the diversity of persons, cultures, backgrounds, and experiences of the gathered community. Furthermore, the words we use in worship should be in the common language or languages of those who are gathered, so that all are able to receive good news and respond with authentic expressions of their faith.

***W-1.0303: Symbols***

Certain biblical images have come to have deeper significance, multiple associations, and lasting meaning for the people of God. We call these symbols. There are numerous examples in the Old Testament—tree, temple, rainbow, river, sheep, scroll, building, body. New Testament writers drew on this deep reservoir of common meaning to convey their understanding of Christ, the gospel, the church, and the realm of God. Certain prominent symbols from Scripture, such as light, book, water, bread, cup, and cross, play an important role in Christian worship. Such things are not to be objects to be worshipped, but signs that point to the grace of God in Jesus Christ.

We come to know God’s Word more fully when it is both proclaimed and enacted in worship. The Old Testament describes symbolic actions in the worship of ancient Israel—fasting and feasting, rejoicing and lamenting, dancing and singing, marking and anointing, cleansing and offering, doing justice and showing mercy. The Gospels demonstrate how Jesus brought new meaning to existing practices of faith—especially baptism and breaking bread—and transformed ordinary acts of compassion—healing the sick, giving alms to the poor, feeding the hungry, and washing feet—into new ways of serving God. Christian worship includes a variety of symbolic actions, with strong ties to these and other biblical practices—gathering and sending, kneeling and standing, speaking and singing, cleansing and offering, marking and anointing, eating and drinking, blessing and laying on of hands. These things convey the gracious action of God, and communicate our grateful response.

***W-1.0304: Culture***

From its beginning at Pentecost, the church of Jesus Christ has been a community of many cultures and languages, united by the power of the Holy Spirit. The book of Acts and the New Testament epistles record the challenges and controversies of an emerging church that would be “neither Jew nor Greek,” but one in Jesus Christ. As the church has grown and spread over two thousand years, it has taken root and flourished in cultures and lands all around the globe—bearing witness to the love of God for all the world and Christ’s sovereignty in every place. Finally, from the book of Revelation, we know that the company of the redeemed will be a great multitude from every nation, tribe, and people, singing praise to the Lamb of God.

Christian worship is, by its very nature, a cross-cultural event. It emerges from the context of a particular congregation and community. Faithful worship is sensitive to the diversity of traditions and cultures within and beyond the church, incorporating the words, images, symbols, and actions that best convey the good news of Jesus Christ in a particular gathering of God's people. Furthermore, whenever and wherever we gather in Jesus' name, we join the praise and prayer of the people of God in every time and place. Therefore, it is fitting that we share stories and sing songs from cultures other than our own as we pray for the church throughout the world.

## **Chapter Two: The Ordering of Reformed Worship**

### **W-2.01: Sources and Principles**

#### ***W-2.0101: Sources of Order***

Reformed worship is to be faithful to the Holy Spirit who speaks in Scripture. The witness of Scripture provides the church's preeminent, authoritative source for the ordering of worship. Those responsible for planning and leading worship should also be guided by the wider traditions of the universal church, the wisdom of our Reformed tradition, the culture and context of the worshiping community, and the constitution of the Presbyterian Church (U.S.A.).

#### ***W-2.0102: Form and Freedom***

Christian worship has always been marked by a tension between form and freedom. Some traditions have emphasized established orders of worship, seeking to be faithful to the Scriptures. Others have resisted fixed forms of worship, asserting our freedom in Christ. We acknowledge that all forms of worship are provisional and subject to reformation. Fixed forms of worship are valuable in that they offer consistent patterns and practices help to form lives of faith and faithfulness. More spontaneous approaches to worship are valuable in that they provide space for unexpected insight and inspiration. In whatever form it takes, worship is to be ordered by God's Word and open to the creativity of the Holy Spirit. (F-1.04)

### **W-2.02: The Worshiping Assembly**

#### ***W-2.0201: A Royal Priesthood***

In Jesus Christ, the church is called to be a royal priesthood, devoted to the service of God in the world. Worship is a collective activity of the people of God and an expression of our common life and ministry. It demands the full and active participation of the whole body of Christ, with heart, mind, soul, and strength. (G-1.03)

The ordering of worship should reflect the richness of cultural diversity in the congregation and the local context in which it ministers. The order of worship should provide for and encourage the participation of all; no one should be excluded for any reason.

Children and youth bring special gifts and grow in their faith through their regular participation in the church's worship. Those who plan and lead worship should provide for their full participation in the Service for the Lord's Day.

#### ***W-2.0202: Prayerful Participation***

Prayer is a gift from God, who desires dialogue and relationship with us. It is a posture of faith and a way of living in the world. Prayer is also the primary way in which we participate in worship. Christian prayer is offered through Jesus Christ and empowered by the Holy Spirit. Faithful prayer is shaped by God's Word in Scripture and inspires us to join God's work in the world.

There are many kinds of prayer—adoration, thanksgiving, confession, supplication, intercession, dedication. There are many ways to pray—listening and waiting for God, remembering God's gracious

acts, crying out to God for help, or offering oneself to God. Prayer may be spoken, silent, sung, or enacted in physical ways.

The singing of psalms, hymns, and spiritual songs is a vital and ancient form of prayer. Singing engages the whole person, and helps to unite the body of Christ in common worship. The congregation itself is the church's primary choir; the purpose of rehearsed choirs and other musicians is to lead and support the congregation in the singing of prayer. Special songs, anthems, and instrumental music may also serve to interpret the word and enhance the congregation's prayer. Furthermore, many of the elements of the service of worship may be sung. Music in worship is always to be an offering to God, not merely an artistic display, source of entertainment, or cover for silence.

Participation in worship may involve a range of other actions: kneeling, bowing, standing, lifting hands; dancing, drumming, clapping, embracing, or joining hands; anointing and laying on of hands.

The gifts of the Spirit are for building up the church. Every action in worship should glorify God and contribute to the good of the people. Worshipers and worship leaders should avoid actions that only call attention to themselves and fail to serve the needs of the whole congregation.

### **W-2.03: Ordered Ministries and Leadership in Worship**

#### ***W-2.0301: Gifts for Service***

By their gifts and training, some members of the church are called to particular acts of leadership in worship and have particular responsibilities for ordering the service. These specific roles and responsibilities are undertaken in service to God and to the congregation, and should in no way diminish or overshadow the primary participation of the worshiping assembly. (G-1.03, G-2.01)

#### ***W-2.0302: Deacons***

Deacons are called to lead the congregation in witness, compassion, and service. While deacons have no particular responsibilities for the ordering of worship, the session and teaching elder(s) should ensure that deacons have regular opportunities to lead in worship, and that their ministries of service, compassion, and witness are reflected in the public services of the church.

In the Service for the Lord's Day, it is especially appropriate for deacons to read Scripture, lead the prayers of the people, prepare the table for the Lord's Supper, and offer the charge at the conclusion of worship. (G-2.02)

#### ***W-2.0303: Ruling Elders***

Ruling elders are called to nurture the common life of the people of God through their gifts of discernment and governance. In a particular congregation, they provide for the church's worship and encourage the people's participation. Specifically, when serving on the session, ruling elders: make provision for the regular preaching of the Word and celebration of the Sacraments, corporate prayer, and the offering of praise to God in song; oversee and approve all public worship in the congregation, with the exception of responsibilities reserved for the pastor; determine occasions, days, times, and places for worship; and have responsibility for the arrangement of worship space, the use of special appointments (flowers, candles, banners, paraments, and other objects), and the ministries of music, drama, dance, and visual arts.

In the Service for the Lord's Day, it is especially appropriate for ruling elders to lead the call to worship, read Scripture, lead in prayer, receive the offering, serve communion and assist at baptisms, and offer the charge at the conclusion of worship. Ruling elders should also cultivate an ability to teach the Word, when called upon to do so. (G-2.03, G-3.02)

***W-2.0304: Teaching Elders***

Teaching elders (also called ministers of Word and Sacrament) are called to proclaim the Word, preside at the Sacraments, and equip the people for ministry in Jesus' name. Specifically, teaching elders are responsible for: the selection of Scriptures to be read, the preparation of the liturgy and sermon, the selection of congregational songs, and the use of drama, dance, and other art forms in a particular service of worship.

In the Service for the Lord's Day, a teaching elder is responsible for proclaiming the Word and presiding at Baptism and the Lord's Supper. It is especially appropriate for teaching elders to speak the declaration of forgiveness and offer the blessing at the conclusion of worship; like the Word and Sacraments, these are focused expressions of the good news of the gospel. (G-2.05)

***W-2.0305: Shared Responsibility and Accountability***

In a particular congregation, the order of worship, including printed worship aids or media presentations for a given service, is the responsibility of the teaching elder with the concurrence of the session. The selection of hymnals, service books, Bibles, and other more permanent worship resources is the responsibility of the session with the concurrence of the pastor, and in consultation with church musicians and educators. (G-2.05, G-3.02)

The teaching elder may confer with a worship committee in planning particular services. Where there is a music leader or choir director, the teaching elder will confer with that person on anthems and other musical offerings; the session will see that these conferences take place appropriately and on a regular basis. (G-2.05)

The session is responsible for educating the congregation about the church's worship, in order to facilitate their full and active participation. The session should also provide for the regular study of this Directory for Worship, particularly in the training of ruling elders and deacons. (G-3.02)

In fulfilling their responsibilities for worship, sessions and teaching elders are accountable to presbytery. Presbyteries should discuss with sessions the character of their congregation's worship, the standards governing it, and the fruit that it bears in the mission and ministry of the church. Presbyteries should provide instruction in worship, making use of this Directory for Worship in educational events for congregations, the preparation of candidates for ordination, and in the ongoing nurture of teaching elders. (G-3.03)

**Chapter Three: The Service for the Lord's Day**

**W-3.01: Worship on the Lord's Day**

***W-3.0101: The Day of Resurrection***

We gather to worship God on the Lord's Day (Sunday) because the gospels testify that Jesus rose from the dead early on the first day of the week. The Lord's Day is also called the "eighth day" of creation, a sign of the new creation that has begun with Christ's resurrection. While we may worship God on any day and at any time, every Sunday service is a celebration of Christ's resurrection and an anticipation of the fullness of God's coming reign.

***W-3.0102: Word and Sacrament***

The Service for the Lord's Day is a service of Word and Sacrament. We meet in the presence of the living Lord, who appeared to his disciples on the first day of the week—the day he rose from the dead—to interpret the Scriptures and break bread. Following Jesus' example, the church proclaims the fullness of the gospel in Word and Sacrament on the Lord's Day.

The Service for the Lord's Day includes other actions as well: gathering and singing, confession and pardon, prayer and offering, blessing and sending. Through all of these actions, we are drawn into Christ's presence and sent out in the power of the Spirit.

***W-3.0103: The Order of Worship***

An order of worship offers a meaningful and reliable structure for the church's encounter with the living God. Over time, an order of worship helps to shape our faith and faithfulness as the people of God, becoming a pattern for how we live as Christians in the world.

The order of worship offered here for the Service for the Lord's Day is rooted in Scripture, the traditions of the universal church, and our Reformed heritage. In particular, it seeks to uphold the centrality of Word and Sacraments in the church's faith, life, and worship. Other orders of worship may well be appropriate in the context of a particular congregation or culture, provided that they are faithful to the Word, open to the Spirit, and dedicated to the glory of God.

**W-3.02: Gathering**

***W-3.0201: Preparing for Worship***

Worship begins as the people gather—greeting one another, praying in silence, sharing announcements, or offering music to the glory of God. The act of assembling in Jesus' name bears witness to the church's identity and mission as Christ's body in the world.

***W-3.0202: Opening Sentences***

A call to worship, typically drawn from sentences of Scripture, expresses God's invitation to gather as Christ's body in this place. This action may include a greeting in the name of Jesus Christ or the triune God. Because the session is responsible for the nurture of the community, as well as the oversight of times and places for worship, it is especially appropriate for a ruling elder to lead the call to worship.

***W-3.0203: Psalms, Hymns, and Spiritual Songs***

For millennia the people of God have sung psalms as praise and prayer to God. Early Christians continued to sing, pray, and study the psalms, interpreting them in the light of Jesus' life, death, and resurrection. Singing psalms remains an important part of the Reformed heritage. To the psalms the church began to add other hymns, canticles, and spiritual songs. Through the ages and from varied cultures, the church has developed many other forms of congregational song, accompanied by a great array of instruments. We draw from this rich repertoire in the Service for the Lord's Day, singing glory to God.

***W-3.0204: Opening Prayer***

An opening prayer may be offered, giving thanks and praise to God, expressing joy in the presence of Christ, and calling on the gifts of the Spirit for the gathered community. Alternately, a prayer of the day may introduce primary themes and biblical images for the service that follows.

***W-3.0205: Confession and Pardon***

Having praised the holiness of God, we must also face the sinful state of our lives, confessing our unworthiness to enter into God's presence. This turn from praise to confession, emphasized in the Service for the Lord's Day, is one of the hallmarks of the Reformed tradition.

A call to confession expresses God's initiative in calling for repentance and promising grace. We approach God with confidence, confessing the reality of sin, captivity, and brokenness in personal and common life and asking for God's saving grace. The prayer of confession may include the singing of a

prayer for grace, such as “Lord, have mercy.” A declaration of forgiveness proclaims the good news of God’s mercy and offers the assurance of pardon in Jesus’ name. Leading this element of worship from the font connects our confession with the grace and cleansing of Baptism, and the baptismal call to new life in Christ. Because of these associations with the ministry of Word and Sacrament, it is especially appropriate for a teaching elder to lead the confession and pardon.

Other actions may follow—a song of praise, such as “Glory be to the Father” or “Glory to God”; a summary of the law or call to faithfulness; and the sharing of peace as a sign of reconciliation in Christ.

### **W-3.03: Word**

#### ***W-3.0301: Theology of Proclamation***

The Scriptures bear witness to the Word of God, revealed most fully in Jesus Christ, the Word who “became flesh and lived among us” (John 1:14). Where the Word is read and proclaimed, Jesus Christ the living Word is present by the power of the Holy Spirit. Therefore, the reading, hearing, preaching, and affirming of the Word are central to Christian worship and essential to the Service for the Lord’s Day.

A teaching elder is responsible for the selection of Scriptures to be read in public worship. Selected readings should be drawn from both Old and New Testaments, and over a period of time should reflect the full message of Scripture. Selections for readings should be guided by the seasons and festivals of the Christian year, events in the world, and pastoral concerns in the local congregation. Schedules of readings, such as the Revised Common Lectionary, ensure a broad range of biblical texts as well as consistency and connection with the universal church. The teaching elder is also responsible for the version of the Bible to be used in public worship. The Scriptures should be read in the common language(s) of the worshiping community. The congregation should be informed of significant adaptations, paraphrases, or new translations.

The Word proclaimed is to be based on the Word written in Scripture. Preaching requires diligence and discernment in the study of Scripture, listening for the voice of God through the discipline of daily prayer, theological reflection on the message of the gospel, sensitivity to the context of the congregation, attentiveness to what the Spirit is saying to the church, awareness of events in the world, and consistent and personal obedience to Jesus Christ. The sermon should present the gospel with clarity and simplicity, in language that all can understand. The gifts of song, drama, dance, and visual art may be employed in the proclamation of the Word. These other forms of proclamation should be overseen by the session and teaching elder, to ensure that the gospel is presented faithfully. (G-2.03, G-3.02)

*We respond to the proclamation of the Word in a variety of ways: confessing the faith of the church, celebrating or reaffirming the Sacrament of Baptism, praying for the church and world, and offering our lives in gratitude for God’s grace. The proclamation of the Word is incomplete if it fails to evoke the response of the people of God. When the Word is proclaimed, we are called, above all, to discern Jesus Christ, receive his grace, and respond to his call with obedience. All of these things depend on the gifts of the Holy Spirit, whom we seek in prayer.*

#### ***W-3.0302: Prayer for Illumination***

A prayer for illumination calls on the Holy Spirit to empower the reading, understanding, proclaiming, and living of God’s Word. This sense of utter reliance on the illumination of the Spirit is an important and distinctive mark of the Reformed tradition. The prayer for illumination precedes the reading of Scripture and preaching of the sermon and applies to all of the readings, as well as the proclamation of the Word.



***W-3.0303: Scripture***

The public reading of Scripture should be clear, audible, and attentive to the meaning of the text. The session should ensure that readers are prepared for this important ministry. Reading from the church's Bible, as opposed to loose sheets of paper, conveys a sense of the permanence and weight of the Word of God, and demonstrates the communal nature of the biblical story.

Anyone may be invited to read Scripture, including children and youth. Because deacons are charged with the ministry of witness to the gospel, and ruling elders are responsible for providing for the proclamation of the Word, it is especially appropriate for a deacon or ruling elder to read Scripture.

The role of the congregation is to listen prayerfully, actively, and attentively to the Word that is read and proclaimed. Listening requires expectation, concentration, and imagination. The congregation may also participate in the presentation of Scripture through unison, responsive, or antiphonal readings, or by following along with printed or projected materials. Spoken responses may conclude the reading of Scripture.

***W-3.0304: Musical Responses***

Psalms, canticles, anthems, alleluias, songs of praise, or other musical responses may accompany the reading of the Word. In the design of the Revised Common Lectionary, the psalm for the day is intended to be a sung response to the first Scripture reading (Old Testament or, in Easter, Acts), giving the congregation an opportunity to reflect on and pray from that text.

***W-3.0305: Sermon***

A sermon, based on the Scripture(s) read in worship, proclaims the good news of the risen Lord and presents the gift and calling of the gospel. Through the sermon, we are instructed by God's Word, equipped to follow Christ more faithfully, and inspired to proclaim the gospel in our own words and deeds. The sermon may conclude with prayer, an ascription of praise, or a call to discipleship. In keeping with the ministry of Word and Sacrament, a teaching elder ordinarily preaches the sermon.

***W-3.0306: Affirmation of Faith***

Responding to the Word proclaimed, we affirm our faith in the holy, triune God. This affirmation of faith is drawn from sentences of Scripture or the creeds, confessions, and catechisms of the church. A congregational song, anthem, or other musical response may serve as an affirmation of faith. Opportunities for personal testimony may also be provided at this time. When Baptism or the reaffirmation of Baptism is to take place, the Apostles' Creed is spoken in the context of the baptismal liturgy. The Nicene Creed, our most ancient and universal confession of faith, is especially appropriate when the Lord's Supper is celebrated.

***W-3.0307: Baptism and Baptismal Discipleship***

The Sacrament of Baptism (W-3.0402–W.0408) and other services associated with the baptismal covenant take place as a response to the Word. Such services include the reaffirmation of baptism on profession of faith (W-4.0203), the reception of new members (W-4.0204), commissioning for service (W-4.03), ordination and installation to ordered ministry (W-4.04), transitions in life or ministry (W-4.05), commemorations of communal events, Christian marriage (W-4.06), and witness to the resurrection (W-4.07). An invitation to discipleship may also be spoken at this time, calling worshipers to be baptized or to live into the promises of their baptism.

***W-3.0308: Prayers of the People***

In response to the Word, we pray for the world God so loves—joining Christ's own ministry of intercession and the sighs of the Spirit, too deep for words. These prayers are not the work of a single leader, but an act of the whole congregation, as Christ's royal priesthood. They are to be voiced in such a way that the whole church may say "amen."

Prayers of intercession and supplication are offered for: the mission and ministry of the universal church and the local congregation; care of creation and the right use of resources; peace and justice in the world; the leaders and peoples of all nations; the poor, hungry, and oppressed; compassion and reconciliation in the local community; healing and wholeness for all who suffer in body, mind, or spirit; and other special needs. These prayers may be led from the communion table or from the midst of the congregation. They may include musical responses or symbolic action.

Because deacons are responsible for ministries of compassion and ruling elders are charged with the nurture of the congregation, it is especially appropriate for a deacon or ruling elder to lead the prayers of the people.

### **W-3.04: Sacrament**

#### ***W-3.0401: Theology of the Sacraments***

The Sacraments are the Word of God enacted and sealed in the life of the church, the body of Christ. Sacraments are gracious acts of God, by which Christ Jesus offers his life to us in the power of the Holy Spirit. Sacraments are also human acts of gratitude, by which we offer our lives to God in love and service. Sacraments are both physical signs and spiritual gifts, including words and actions, surrounded by prayer, in the context of the church's common worship. They employ ordinary things—the basic elements of water, bread, and wine—in proclaiming the extraordinary love of God. The Reformed tradition recognizes the Sacraments of Baptism and the Lord's Supper (or Eucharist) as having been instituted by the Lord Jesus Christ through the witness of the Scriptures and sustained through the history of the universal church.

#### ***W-3.0402: Theology of Baptism***

Baptism is the sign and seal of our incorporation into Jesus Christ. In his own baptism, Jesus identified himself with sinners—yet God claimed him as a beloved Son, and sent the Holy Spirit to anoint him for service. In his ministry, Jesus offered the gift of living water. Through the baptism of his suffering and death, Jesus set us free from the power of sin forever. After he rose from the dead, Jesus commissioned his followers to go and make disciples, baptizing them and teaching them to obey his commands. The disciples were empowered by the outpouring of the Spirit to continue Jesus' mission and ministry, inviting others to join this new way of life in Christ. As Paul wrote, through the gift of Baptism we are “dead to sin and alive to God in Christ Jesus” (Rom. 6:11).

The Sacrament of Baptism holds a deep reservoir of theological meaning, including: dying and rising with Jesus Christ; pardon, cleansing, and renewal; the gift of the Holy Spirit; incorporation into the body of Christ; and a sign of the realm of God. The Reformed tradition understands Baptism to be a sign of God's covenant. The water of Baptism flows from the waters of creation, the flood, and the exodus. Baptism thus connects us with God's creative purpose, cleansing power, and redemptive promise from generation to generation. Like circumcision, a sign of God's gracious covenant with Israel, Baptism is a sign of God's gracious covenant with the church. In this new covenant of grace we are washed clean, made holy and whole. Baptism also represents God's call to justice and righteousness, rolling down like a mighty stream, and the river of the water of life, flowing from God's throne.

Baptism enacts and seals what the Word proclaims: God's redeeming grace offered to all people. Baptism is God's gift of grace and also God's call to respond to that grace. Baptism calls us to repentance, faithfulness, and discipleship. Baptism gives the church its identity and commissions the church for service in the world.

Baptism is the bond of unity in Jesus Christ. When we are baptized, we are made one with Christ, with one another, and with the church of every time and place. In Christ, barriers of race, status, and gender are overcome; we are called to seek reconciliation in the church and world, in Jesus' name.

Both believers and their children are included in God's covenant love. The baptism of believers witnesses to the truth that God's gift of grace calls for our grateful response. The baptism of our children witnesses to the truth that God claims people in love even before they are able to respond in faith. These two forms of witness are one and the same Sacrament.

God's faithfulness to us is sure, even when human faithfulness to God is not. God's grace is sufficient; therefore baptism is not repeated. There are many times in worship, however, when we may remember the gift of our baptism and acknowledge the grace of God continually at work in us. These may include: profession of faith; when participating in another's baptism; when joining or leaving a church; at an ordination, installation, or commissioning; and at each celebration of the Lord's Supper. Indeed, Baptism calls for development in faith and decision at every stage of life's way as we seek to respond with gratitude to God's gift of grace.

Baptism is to be celebrated on the Lord's Day, along with the proclamation of the Word and the celebration of the Lord's Supper in the company of the whole congregation. The presence of the covenant community bears witness to the one body of Christ, into whom we are baptized. When extraordinary circumstances call for the administration of Baptism apart from public worship, the congregation should be represented by one or more members of the session.

As there is one body, there is one Baptism. The Presbyterian Church (U.S.A.) recognizes all baptisms by other Christian churches that are administered with water and performed in the name of the Father, Son, and Holy Spirit.

### ***W-3.0403: Responsibility for Baptism***

Baptism is to be overseen by the session and administered by a teaching elder or ruling elder commissioned to pastoral service. The session's responsibilities for Baptism include: encouraging parents to present their children for Baptism without undue haste or undue delay; encouraging new believers to be baptized; examining candidates for Baptism, or their parents or guardians, and instructing them in the significance of the Sacrament; enrolling those who are baptized as members of the congregation; and providing for their ongoing nurture and formation. The congregation as a whole, on behalf of the universal church, is responsible for nurturing baptized persons in Christian life. The session may designate certain members of the congregation as sponsors or mentors for those who are baptized or for their parents or guardians. (G-2.05, G-2.10, G-3.02)

When a child is presented for Baptism at least one parent or guardian will be an active member of a particular congregation, normally the one in which the baptism takes place. The session may consider a request to baptize a child whose parent or guardian is an active member of another congregation. If the session approves such a request, it must consult with the council of the other congregation and notify them when the Sacrament has been administered. Those presenting children for Baptism will promise to nurture and guide them until they are ready to make a personal profession of faith and assume the responsibility of active church membership. (G-1.04)

A council may authorize a teaching elder to preside at Baptism in certain situations beyond the congregational setting, such as hospitals, prisons, schools, military bases, and new worshipping communities. In these cases, the teaching elder is responsible for ensuring that the newly baptized person is enrolled as a member of a congregation. (G-3.02, G-3.03)

### ***W-3.0404: Presentation***

Following the sermon, the teaching elder introduces the Sacrament of Baptism with sentences of Scripture; other sentences of Scripture may be spoken by ruling elders, members of the congregation, or ecumenical witnesses. On behalf of the session, a ruling elder presents each candidate for Baptism. Those desiring baptism for their children or themselves express their intent to receive the sacrament. Parents or guardians, sponsors (if applicable), and the congregation make vows to support and nurture those being baptized. No one comes to Baptism alone; we are encouraged by family or friends and surrounded by the community of faith.

***W-3.0405: Profession of Faith***

Candidates for baptism or their parents or guardians renounce evil and profess their faith in Jesus Christ as Lord and Savior. Those who are being baptized upon profession of faith declare their intent to participate actively and responsibly in the worship and mission of the church. They join the congregation in professing their faith, using the Apostles' Creed, the ancient baptismal affirmation of the early church.

***W-3.0406: Thanksgiving Over the Water***

At the place of baptism, a teaching elder leads the people in prayer: giving thanks for God's covenant faithfulness through history; praising God's gracious and reconciling action in Jesus Christ; and asking the Holy Spirit to attend and empower the baptism, give deliverance and rebirth, and equip the church for faithfulness.

***W-3.0407: The Act of Baptism***

Accompanied by a visible and generous use of water, the teaching elder addresses each person by their Christian or given name, and says: "I baptize you in the name of the Father, and of the Son, and of the Holy Spirit" (Matt. 28:19). The water used for Baptism should be from a local source, and may be applied by pouring or immersion.

Other actions signifying the gift of the Holy Spirit, such as the laying on of hands and anointing with oil, may be included. However, the central act of baptizing with water in the name of the triune God must not be overshadowed.

***W-3.0408: Welcome***

The newly baptized person is welcomed as a member of the church, the body of Christ. Appropriate gifts may be given, such as a candle (reflecting the light of Christ) or a baptismal garment (signifying being clothed with Christ). The peace of Christ may be exchanged. The Lord's Supper appropriately follows; those who have just been baptized may be invited to receive communion first.

***W-3.0409: Theology of the Lord's Supper***

The Lord's Supper (or Eucharist) is the sign and seal of our communion with the crucified and risen Lord. Jesus shared meals with his followers throughout his earthly life and ministry—common suppers, miraculous feasts, and the covenant commemorations of Israel, in which the people ate and drank in the presence of the Lord, rejoicing. Jesus spoke of himself as the bread of life, and the true vine, in whom we are branches. On the night before his death, Jesus met with his disciples to share bread and wine, speaking of them as his body and blood, signs of the new covenant. He told them to keep this feast, remembering him. On the day of his resurrection, Jesus made himself known to his disciples in the breaking of the bread. The disciples continued to devote themselves to the apostles' teaching, fellowship, prayers, and the common meal. As Paul wrote, as often as we share this bread and cup, we "proclaim the Lord's death until he comes" (1 Cor. 11:26).

The Sacrament of the Lord's Supper offers an abundant feast of theological meaning, including: thanksgiving to God the Father; remembrance of Jesus Christ; invocation of the Holy Spirit; communion in the body of Christ; and a meal of the realm of God. The Reformed tradition understands the Lord's Supper to be a sign of God's covenant. The bread of the Lord's Supper is linked with the bread of Passover and the gift of manna in the wilderness. The Lord's Supper thus connects us with God's saving power and providential care from generation to generation. Like the offering of sacrifices, a sign of Israel's thanksgiving for God's faithfulness, the Lord's Supper is a sacrifice of praise and a sign of our gratitude for God's steadfast love. The Lord's Supper represents God's gracious invitation to an everlasting covenant. The Lord's Supper also reflects our calling to feed others as we have been fed, and offers a foretaste of that heavenly banquet when God will wipe away every tear and swallow up death forever.

The Lord's Supper enacts and seals what the Word proclaims: God's sustaining grace offered to all people. The Lord's Supper is God's gift of grace and also God's call to respond to that grace. The Lord's Supper nourishes us in righteousness, faithfulness, and discipleship. The Lord's Supper renews the church in its identity and sends the church to mission in the world.

When we gather at the Lord's Supper we are drawn into the presence of Christ and united with the church in every place. We join with all the faithful in heaven and on earth in offering thanksgiving to the triune God. We renew the vows we have taken in our baptism, and recommit ourselves to love and serve God, one another, and our neighbors in the world.

The opportunity to eat and drink with Christ is not a right bestowed upon the worthy, but a privilege given to the undeserving who come in faith, repentance, and love. All who come to the table are offered the bread and cup, regardless of their age or understanding. If some of those who come have not yet been baptized, an invitation to baptismal preparation and baptism should be graciously extended.

Worshippers prepare themselves to celebrate the Lord's Supper by putting their trust in Christ, confessing their sin, and seeking reconciliation with God and one another. Even those who doubt may come to the table in order to be assured of God's love and grace in Jesus Christ.

The Lord's Supper is to be celebrated as a regular part of the Service for the Lord's Day, along with the proclamation of the Word, in the company of the whole congregation. When local circumstances call for the Lord's Supper to be celebrated less frequently, the session may approve other schedules for celebration, in no case less than quarterly. If the Lord's Supper is celebrated less frequently than on each Lord's Day, public notice is to be given at least one week in advance so that all may prepare to receive the sacrament.

***W-3.0410: Responsibility for the Lord's Supper***

The Lord's Supper is to be overseen by the session and administered by a teaching elder or ruling elder commissioned to pastoral service. The session may authorize the celebration of the Lord's Supper at events other than the Service for the Lord's Day, including services of Christian marriage, ordination and installation, services of wholeness, ministry to the sick, and services of witness to the resurrection. At all such events, the Word is to be read and proclaimed. Even when such services involve only a few members of the congregation, the Lord's Supper is to be understood as an act of the whole church, not a private ceremony. (G-2.05, G-2.10, G-3.02)

A council may authorize the celebration of the Lord's Supper in certain situations beyond the congregational setting, such as hospitals, prisons, schools, military bases, and new church developments. (G-3.02, G-3.03)

***W-3.0411: Offering***

Christian life is an offering of one's self to God. In the Lord's Supper we are presented with the costly self-offering of Jesus Christ for the life of the world. As those who have been claimed and set free by his grace, we respond with gratitude, offering him our lives, our spiritual gifts, and our material goods. Every service of worship should include an opportunity to respond to Christ's call to discipleship through self-offering. The gifts we offer express our stewardship of creation, demonstrate our care for one another, support the ministries of the church, and provide for the needs of the poor.

*Tithes and offerings are gathered as an act of thanksgiving to God. Gifts of food for the poor may also be collected at this time, and the table may be prepared for the Lord's Supper. All of these gifts are received with a prayer of dedication to God, spoken or sung. Because ruling elders and deacons are charged with the stewardship of the church's resources and leadership in ministry to the poor, is especially appropriate for a ruling elder or deacon to lead this prayer. Signs of Christ's peace and reconciliation may be exchanged, if this did not take place earlier in the service.*

***W-3.0412: Great Thanksgiving***

Following the offering and the preparation of the table, a teaching elder may invite worshipers to the Lord's Supper with sentences of Scripture. At the table, the teaching elder leads the people in a three-fold prayer to the triune God: giving thanks for God's creative power, providential care, and covenant faithfulness, along with particular blessings of the day; remembering God's acts of salvation through Jesus' birth, life, death, resurrection, ascension, and promised return, as well as his institution of the Sacrament (if not otherwise spoken at the invitation to the table or the breaking of the bread); and calling on the Holy Spirit to draw worshipers into the presence of the risen Lord, nourish them in the body and blood of Christ, unite them with Christ in the communion of saints and the church in every place, and send them in mission to the world. The prayer ends with an ascription of praise to the triune God. Musical acclamations, such as "Holy, holy, holy," "Christ has died," and "Amen," may be included. The Lord's Prayer follows.

***W-3.0413: Breaking the Bread***

In full view of the people, the teaching elder breaks the bread and pours the cup, or lifts a cup that has already been filled. These actions may be accompanied by sentences of Scripture or performed in silence. The use of one loaf and one cup expresses the unity of the body of Christ and the communal nature of the sacrament. The bread used for the Lord's Supper should be common to the culture of the congregation; those who prepare the bread should make provision for persons with food allergies. The session will determine what form of the fruit of the vine is used; a non-alcoholic option should always be provided.

***W-3.0414: Communion***

The bread and cup are shared in the manner most appropriate to the occasion. Worshipers may gather at the table, come forward to meet the servers, or receive the bread and cup where they are. The bread may be broken and placed in people's hands or they may receive pieces of bread prepared for distribution. They may drink from a common cup, receive individual cups, or dip the broken bread into the cup. Ordinarily ruling elders, deacons, and teaching elders serve the bread and cup; the session may authorize other church members to do so. While the bread and cup are shared worshipers may sing; other music may be offered; appropriate passages of Scripture may be read; or the people may pray in silence.

When all have received the bread and cup the remaining elements are placed on the table. The teaching elder then leads the people in prayer, thanking God for the gift of the Sacrament and asking for grace to live and serve faithfully until the coming of Christ's realm in fullness.

Immediately after the service, the bread and cup may be shared with absent, homebound, or hospitalized members by two or more persons in ordered ministry. Those who carry out this extended service of communion should be authorized by the session; equipped with the necessary theological, pastoral, and liturgical gifts and resources; and instructed to maintain the unity of Word and Sacrament through the reading of Scripture and offering of prayers.

At the conclusion of the Service for the Lord's Day, the bread and cup should be removed from the table and used or disposed of in a manner approved by the session, in keeping with the Reformed understanding of the Sacrament and principles of good stewardship.

***W-3.0415: If the Lord's Supper Is Omitted***

The Lord's Supper is integral to the Service for the Lord's Day, a service of Word and Sacrament. If, in local circumstances and by the decision of the session, the Lord's Supper is to be omitted from Sunday worship, the service continues after the prayers of the people with the offering and a prayer of thanksgiving and dedication, followed by the Lord's Prayer.

### **W-3.05: Sending**

#### **W-3.0501: Acts of Commitment**

In response to the Word we have received in the Sacraments, we affirm Christ's call to discipleship through acts of commitment. Such acts of commitment may include: closing hymns, psalms, or spiritual songs that send us out to live the gospel by God's grace; creative or symbolic actions expressing our resolve to share in Christ's mission; declarations of intent to prepare for or desire to receive the Sacrament of Baptism, or to reaffirm the baptismal covenant; commissioning to ministries of evangelism, compassion, justice, and reconciliation; farewells to members of the church who are departing; and brief invitations or announcements related to the church's mission.

#### ***W-3.0502: Blessing and Charge***

The Service for the Lord's Day concludes with a blessing in the name of the triune God, such as the priestly blessing or apostolic benediction. Because this blessing is an expression of the gospel of God's grace and an extension of the ministry of the Word and Sacrament, a teaching elder ordinarily speaks the blessing.

We are blessed in order to be a blessing to others. The charge to the people calls the church to go forth as agents of God's mission in the world. Because deacons are responsible for the church's ministry of witness and service, and ruling elders have oversight of the church's faithfulness to God's mission, it is especially appropriate for a deacon or ruling elder to speak the charge.

#### ***W-3.0503: Service in the World***

Christian worship and service does not end at the conclusion of the Service for the Lord's Day; we go forth to love and serve the Lord in daily living. In so doing, we seek to fulfill our chief end: to glorify and enjoy God forever.

## **Chapter Four: Pastoral and Occasional Services**

### **W-4.01: Pastoral and Occasional Services**

#### ***W-4.0101: Flowing from Baptism***

As a sign and seal of God's gracious action and our grateful response, Baptism is the foundation for all Christian commitment. The following pastoral and occasional services are all rooted in the baptismal covenant and flow from the promises of Baptism. Such occasions may be appropriately celebrated following the proclamation of the Word during the Service for the Lord's Day, or may be recognized in other services of public worship. They are fittingly led from the church's baptismal font or pool.

### **W-4.02: Reaffirmation of the Baptismal Covenant**

#### ***W-4.0201: Nurturing the Baptized***

In Baptism each Christian is set free from sin, marked as Christ's own, sealed by the Holy Spirit, made a member of the church, welcomed to the Lord's Supper, and set apart for a life of service. It is the responsibility of the whole congregation, particularly exercised through the session, to nurture those who are baptized as they grow in faith and seek to respond to Christ's call to discipleship. When a person is baptized as an infant or child, the session should equip and support the parent(s) or guardian(s) in this endeavor. When a person is baptized as an adolescent or adult, the session should provide ongoing opportunities for Christian formation and instruction.

***W-4.0202: Welcoming to the Table***

When children who have been baptized begin to express a desire to receive the Lord's Supper, the session should provide an occasion to welcome them to the table in public worship. Their introduction to the Lord's Supper should include ongoing instruction or formation in the meaning and mystery of the sacraments.

***W-4.0203: Public Profession***

When those who have been baptized as children are ready to make a public profession of faith and accept the responsibility of life in the church (sometimes called "confirmation"), the session should provide an opportunity for them to do so. They are to be instructed in the faith, examined by the session, received as active members, and presented to the congregation in public worship. At this time, they reaffirm the vows of Baptism by renouncing evil and affirming their reliance on God's grace, professing their faith in Jesus Christ as Lord and Savior, and declaring their intent to participate actively and responsibly in the worship, life, governance, and mission of the church. On such occasions, it is fitting for all worshipers to reaffirm the baptismal covenant. (G-1.04, G-3.02)

***W-4.0204: New Members***

The congregation receives new members by transfer of certificate or by reaffirmation of faith. After they are examined and received by the session, new members should be welcomed in worship. It is appropriate for them to reaffirm the commitments made in Baptism, profess their faith in Jesus Christ, and declare their intent to participate actively and responsibly in the worship, life, governance, and mission of the church. On such occasions, it is fitting for all worshipers to reaffirm the baptismal covenant.

***W-4.0205: Renewal and Fresh Commitment***

In the lives of believers and in congregational life there are special occasions of awakening, renewal, or commitment; these are appropriately celebrated through the reaffirmation of the baptismal covenant. People should be encouraged to share these decisive moments and stirrings of the Spirit with the teaching elder and session, so that they may be acknowledged and affirmed in public worship.

***W-4.03: Commissioning for Service***

***W-4.0301: Acts of Christian Service***

In Baptism each Christian is called to discipleship and sent in service to the world. God also calls people to particular acts of service in the church and world: within the congregation, as teachers, trustees, musicians, or committee members; on behalf of the congregation, through its ministry in the local community; in the larger church, through service on denominational and ecumenical councils; and beyond the church, cooperating with others who work for compassion, justice, and reconciliation. These kinds of vocation are appropriately confirmed in the Service for the Lord's Day, either as a response to the proclamation of the Word or as an act of sending. They may also be recognized in other services of worship.

***W-4.04: Ordination, Installation, and Commissioning***

***W-4.0401: Called to Ministry***

In Baptism each Christian is called to ministry in Christ's name. God calls some persons to serve in congregations in particular ways. In ordination the church sets apart with prayer and the laying on of hands those who have been called by God through the voice of the church to serve as deacons, ruling elders, and teaching elders. In installation the church sets in place with prayer those who have been previously ordained as deacons, ruling elders, and teaching elders, and are now called anew to service in



that ministry. In commissioning the church recognizes other forms of ministry in the church: ruling elders called to pastoral service, certified Christian educators, and other certified persons.

***W-4.0402: Setting for the Service***

Ordination, installation, and commissioning may take place during the Service for the Lord's Day as a response to the proclamation of the Word. Ordination, installation, and commissioning may also take place in a special service that focuses on Jesus Christ, the gifts of the Holy Spirit, and the mission and ministry of the church, and which includes the proclamation of the Word and celebration of the Lord's Supper. The ordination and/or installation of a teaching elder should take place at a time that enables substantial participation from the presbytery.

***W-4.0403: Order of Worship***

A service of ordination, installation, or commissioning should focus on Christ and the joy and responsibility of serving him through the mission and ministry of the church. Following the sermon, a teaching elder briefly states the nature of the ministry to which persons are being ordained, installed, or commissioned. Those who are being ordained, installed, or commissioned gather at the baptismal font. The moderator of the appropriate council (session for deacons, ruling elders, educators, and other certified persons; presbytery for teaching elders and ruling elders commissioned to pastoral service) asks them the constitutional questions, using the forms provided in this *Book of Order*. A ruling elder asks the corresponding questions of the congregation. When all questions have been answered in the affirmative, those to be ordained will kneel, if able, for the laying on of hands and the prayer of ordination. (The presbytery commission lays on hands at the ordination of teaching elders; its moderator may invite other teaching elders and ruling elders to participate. Members of the session lay on hands at the ordination of ruling elders and deacons; the session may invite other ruling elders and teaching elders to participate.) Those previously ordained will stand, if able, along with the congregation, for the prayer of installation. After this, the moderator makes the declaration of ordination, installation, or commissioning. Members of the session or presbytery welcome the newly ordained, installed, or commissioned person(s). In the case of the installation of a teaching elder, persons may be invited to charge the teaching elder and congregation to faithfulness in ministry and mutuality in relationship. When a teaching elder is ordained or installed, it is appropriate for that person to preside at the Lord's Supper in the same service; she or he will also give the blessing at the conclusion of the service. When ruling elders or deacons are ordained or installed, it is appropriate for one or more of them to give the charge.

**W-4.05: Marking Transitions**

***W-4.0501: God's Constant Grace***

In Baptism each Christian is assured of God's constant grace and sustaining care through every transition, season, trial, and celebration of life. Services on occasions of transitions in ministry bear witness to this grace, and allow worshipers to express their thanksgiving, support, or concern.

***W-4.0502: Departing Members***

When members leave a congregation, we rejoice in gifts of their presence among us, acknowledge the sense of loss that will come with their absence, and celebrate our ongoing relationship in Christ through the baptism we share. The recognition of departing members appropriately takes place in the context of the Service for the Lord's Day, either as a response to the proclamation of the Word or as an act of sending. The service should include prayers of thanksgiving and intercession for those members who are departing: that they may remain in the grace of the Lord Jesus Christ, the love of God, and the communion of the Holy Spirit.

***W-4.0503: Conclusion of Ministry***

It is appropriate to recognize the conclusion of a period of ministry, giving thanks for the gifts and service of particular persons—whether through ordered ministry, as deacons, ruling elders, or teaching elders; in specific acts of discipleship; or in other forms of service to the church or in the world. This recognition may take place in the context of the Service for the Lord’s Day, either as a response to the proclamation of the Word or as an act of sending, or in other services of worship. The service should include prayers of thanksgiving and intercession for those concluding their ministries. Other significant honors or accomplishments may also be celebrated in worship, provided that this occurs in the spirit of giving glory to God.

***W-4.0504: Censure and Restoration***

The church administers discipline as an expression of the authority of Christ, for the sake of the welfare of the church, and toward the goal of redemption and reconciliation, by God’s grace. Forms for censure and restoration are provided in the Rules of Discipline of this *Book of Order*. (D-12.01, D-12.02) These occasions should be observed in the spirit of deep prayer and pastoral concern, and in the context of worship within the appropriate community or council of the church.

**W-4.06: The Covenant of Marriage**

***W-4.0601: Christian Marriage***

In Baptism each Christian is claimed in the covenant of God’s faithful love. ...

*Because of current debates about this section of the constitution, we have been advised to let it receive separate consideration, apart from the project to revise the Directory for Worship. A similar approach was taken with the section on ordination in the new Form of Government.*

***W-4.0602: Preparing for Marriage***

***W-4.0603: Setting for the Service***

***W-4.0604: Order of Worship***

***W-4.0605: Recognizing Civil Marriage***

**W-4.07: Death and Resurrection**

***W-4.0701: Witness to the Resurrection***

In Baptism each Christian shares in Christ’s dying and rising, and receives the promise of eternal and abundant life in him. In the face of death, Christians affirm with tears and joy the good news of the gospel and the hope of the resurrection. We do not grieve in isolation, but are sustained by the power of the Holy Spirit and the community of faith.

***W-4.0702: Preparing for Death***

The session should encourage members to discuss and make necessary arrangements for the time of death. Such arrangements should include plans for worship and decisions about burial, cremation, or medical donation. These plans should express simplicity and dignity, bear witness to resurrection hope, and convey the centrality of Christian community. The session is responsible for establishing general policies concerning services on the occasion of death.

***W-4.0703: Setting for the Service***

The service of witness to the resurrection is best held in the congregation's usual place of worship, demonstrating continuity with the community's faith, life, and hope. When there are important reasons not to hold the service in the usual place of worship, it may be held in another place, such as a home, funeral home, crematorium, or graveside. It may be observed on any day, and may, with the approval of the session, occur as a part of the Service for the Lord's Day. The service may take place before or after the committal of the body. The service is under the direction of the teaching elder of the congregation in which it is held. Others may be invited to share in leadership at the discretion of the teaching elder.

***W-4.0704: Order of Worship***

The service begins with sentences of Scripture, bearing witness to the resurrection and the living hope we have in Christ. Worshipers may sing hymns, psalms, and spiritual songs that affirm our faith in the resurrection, everlasting life, and the communion of saints. The act of confession and pardon should be included as an opportunity for healing and reconciliation. Scripture is read and the Word is proclaimed, expressing our trust in the risen Lord; an affirmation of faith may follow. Prayer is offered: giving thanks to God for life in Christ, the promise of the gospel, the life and witness of the one who has died, the comfort of the Holy Spirit, and the presence of the community of faith; making intercessions for those who grieve, those who minister to the bereaved, and all who suffer loss; and asking for faith and grace in this time of loss. The Lord's Supper may be celebrated, with the approval of the session. The service ends by commending the one who has died to the care of the eternal God, and sending the people forth with God's blessing.

In order that God will be the focus of the service, ordinarily the casket (if present) is closed; if open, it should be closed at the conclusion of the service, and remain closed. The casket may be covered with a pall, suggesting the image of being clothed with Christ in Baptism. If using a paschal candle is part of the practice of the congregation, it may be placed near the casket. Music should direct attention to God and express the faith of the church. Flowers and other decorations should reflect the integrity and simplicity of Christian life. The service may include other actions common to the community of faith and its cultural context, provided that these actions do not distract from the Christian understanding of death and resurrection. Fraternal, civic, or military rites should be conducted separately.

***W-4.0705: Committal***

The committal is to be conducted with simplicity, dignity, and brevity. The family and friends of the one who has died, along with members of the congregation, gather at the graveside or crematorium. The service includes readings from Scripture, prayers, words of committal, and a blessing. It should reflect the reality of death, express our trust in God to receive the one who has died, and bear witness to our resurrection hope.

**Chapter Five: Worship and Christian Life**

**W-5.01: Worship and Personal Life**

***W-5.0101: Personal Life***

We respond to God's grace both in public worship and service and in personal acts of devotion and discipleship. Personal life and public worship are deeply connected. Christian life springs from Christian worship, where we find our identity as believers and discover our calling as disciples. Christian life flows back into worship as we present to God the prayers of our hearts and the offering of our lives.

In personal life we seek to live out our faith through daily disciplines of prayer, other practices of faith, household worship, and Christian vocation. Our lives as Christians are shaped by the Word and empowered by the Spirit as we grow more and more each day into the image of the Lord Jesus Christ.

***W-5.0102: Daily Prayer***

We respond to God's grace through the gift of prayer. The Christian life is one of constant prayer. Prayer is a way of opening of ourselves to God, who desires communication and communion with us. Prayer may take a variety of forms, including: conscious conversation with God; attentive and expectant silence; meditation on Scripture; the use of service books, devotional aids, and visual arts; and singing, dancing, labor, or physical exercise. Prayer may also be expressed in action, through public witness and protest, deeds of compassion, and other forms of disciplined service.

The daily challenges of discipleship require daily disciplines of prayer. Daily prayer is meant to be a gracious gift from God, not a task or obligation. It is an opportunity to draw inspiration and strength from one's relationship with God in Jesus Christ. It is a way of continually seeking the gifts and guidance of the Holy Spirit for daily living. Daily prayer is a practice to cultivate throughout one's life, and one that will bear much fruit.

Structured services of daily prayer may occur in councils of the church, in the congregation, in small groups of believers, in households, or in private. They offer us a way of joining Christ's ceaseless prayer with the church throughout the world. Such services typically include: the singing or praying of psalms; the reading of Scripture; and prayers of thanksgiving and intercession, concluding with the Lord's Prayer. Services of daily prayer may take place at appointed times throughout the day (such as morning, midday, evening, and close of day) or may follow other patterns according to the demands of daily life and the needs of the individual or community. In the congregational setting these services are to be authorized by the session, but they may be led by any member of the church.

***W-5.0103: Other Practices of Discipleship***

We respond to God's grace through other practices of discipleship. God has given us a variety of ways to pray: keeping sabbath, studying Scripture, contemplation and action, fasting and feasting, stewardship and self-offering. All of these practices are meant to help us attend to the presence and action of God in our lives.

God calls us to keep one day in seven holy. Since the earliest days of the church, Christians have observed this commandment by gathering for public worship on the Lord's Day (or Sunday). As the first day of the week, this day shapes our lives of discipleship. Therefore the Lord's Day is a time for participation in public worship; engagement in ministries of service, witness, and compassion; and activities of rest and recreation. Those who must work on Sunday should find other ways to keep sabbath in the course of the week.

Through the Scriptures we hear the voice of God and find meaning, direction, comfort, and challenge for our lives. Regular, disciplined engagement with the Bible may include: simply reading the Word, praying with Scripture, studying commentaries, memorizing key passages, and putting the Word into action in our lives. One should seek to read a wide range of Scripture, always relying on the illumination of the Spirit.

The practices of fasting and feasting are ancient expressions of lament and celebration. The festivals and seasons of the Christian year provide rhythms of fasting and feasting centered on the life of Christ and the events of salvation history. Events in the life of the world, nation, community, or individuals may also call for acts of thanksgiving, sorrow, penitence, or protest.

The disciplines of stewardship and self-offering are a grateful response to God's love for the world and self-giving in Jesus Christ. As Christians, we are called to lives of simplicity, generosity, hospitality, compassion, and care for creation. Tithing is a primary example of Christian stewardship and self-offering. We should be able to account for how we use our material goods, spiritual gifts, and time in the service of God.

***W-5.0104: Household Worship***

We respond to God's grace in the context of personal relationships. Christians who live together should worship together. Opportunities for household or family worship include: sabbath-keeping and rhythms

of daily prayer; Bible reading, study, or memorization; prayers before meals; singing hymns, psalms, and spiritual songs; and expressions of giving, sharing, and service to others. Given the complexities of contemporary life, it is especially important to cultivate these disciplines.

Household worship offers a valuable opportunity to remember and anticipate the Lord's Day, studying appointed Scriptures and reflecting on and preparing for the Sacraments of Baptism and the Lord's Supper. The seasons of the Christian year, such as Advent, Christmas, Lent, and Easter, provide further shape and meaning for household worship. Worship in the household setting should include recognitions of birthdays, baptismal days, and other significant anniversaries, and may also reflect the cycles of nature, civic observances, and events in the local, national, and global spheres.

Children come to know, trust, and worship God by worshipping and praying with their parents or guardians. Children may lead and participate in household worship by singing and praying, listening to and telling Bible stories, learning catechisms, and serving and sharing with others. Parents and guardians should use these opportunities to teach children the shape and elements of the Service for the Lord's Day, so that they may be full and active participants in the church's worship.

***W-5.0105: Christian Vocation***

We respond to God's grace through our Christian vocation. In Baptism we offer our whole lives in service to God, and are empowered by the Holy Spirit with gifts for ministry in Jesus' name. Therefore we are called to honor and serve God in every aspect of our lives: in our work and play, in our thought and action, and in our private and public relationships. Such service and love is an act of gratitude for God's grace. This has been a particularly important theme of the Reformed tradition: the life and work of every Christian can and should give glory to God. As we honor and serve God in our daily life and labor, we worship God. Whatever our situation, we have opportunities each day to bear witness to the power of God at work within us. Therefore, for Christians, worship, work, and witness cannot be separated.

**W-5.02: Worship and the Church's Ministry within the Community of Faith**

***W-5.0201: The Church's Ministry within the Community of Faith***

God calls the church in the name of Jesus Christ to mutual love and service. The church's ministry and worship are deeply connected. The church's ministry springs from its worship, where God builds up the body of Christ through the gifts of the Holy Spirit. The church's ministry flows back into worship as we bring to God the celebrations and concerns of the community of faith.

Within the church, we seek to love and serve one another through the ministries of Christian education and pastoral care, special gatherings for fellowship and prayer, and the activities of councils of the church. The church's ministries are shaped and nourished by the Word and Sacraments, and are to be carried out in the spirit of constant prayer.

***W-5.0202: Christian Education***

God calls the church to continue the teaching ministry of Jesus Christ, guiding and nurturing one another through all the seasons and transitions of life. In particular, the church offers opportunities for education and formation as members enter the community of faith, discover Christian vocation, and assume responsibility in the world. The church's primary standard and resource for Christian nurture is the Word of God in Scripture, bearing witness to Christ's way of truth and life.

The central occasion for Christian nurture is the Service for the Lord's Day, where the Word is proclaimed and the Sacraments are celebrated. Beyond the process of Christian formation that takes place in public worship, the words and actions of the service can be a particularly fruitful source of study and reflection. Therefore all members should be encouraged to be present and participate in this assembly. Educational activities should not be scheduled so as to prevent or discourage participation in this service.

The educational ministries of the church are rooted in the promises of Baptism, in which the congregation pledges responsibility for Christian nurture. The session is responsible for the development and supervision of the church's educational programs, the instruction of ruling elders and deacons, and the discipleship of all members. The teaching elder contributes to the nurture of the community through the ministries of Word and Sacrament, church school classes, the gift of prayer, and by example. Trained Christian educators bring special skills and expertise in teaching to the church's ministries of nurture and formation. The session should identify, encourage, and equip others who have gifts for Christian education. The session should also support parents and guardians in the nurture of their children. (G-2.02, G-2.03, G-2.05, G-3.02, G-2.11)

Church school gatherings offer opportunities for worship, including singing, praying, and hearing the Word. These gatherings may also include occasions for self-offering and service. However, worship in the church school is not a substitute for participation with the whole congregation in the Service for the Lord's Day.

The church provides other opportunities for Christian nurture, including: seminary instruction and continuing education; workshops on particular themes or topics; music programs and rehearsals; mission and program interpretation; meetings of committees, boards, and councils; and retreats, camps, and conferences.

***W-5.0203: Pastoral Care***

God calls the church to continue the healing ministry of Jesus Christ, caring for one another, sharing joys and sorrows, providing support in times of stress and need, and offering admonition, forgiveness, and reconciliation. Relying on Christ's grace and the Spirit's gifts, the church seeks to shepherd its members through times of danger and death, illness and loss, crisis and celebration, struggle and sin. In particular, these ministries flow from and are nourished by the Sacraments of Baptism and the Lord's Supper, signs and seals of our relationship in the body of Christ.

The worship of God in Christian community is the foundation and context for the ministry of pastoral care. Members draw on the resources of worship in their care for one another, sharing the grace and challenge of the Word, the gift and calling of the Sacraments, the presence and power of God's Spirit in prayer, and the fellowship and comfort of the community of faith. They take these resources with them, extending Christ's grace and peace in homes, hospitals, hospices, neighborhoods, schools, and workplaces.

All members are called to take part in the ministry of pastoral care, visiting the sick, supporting the weak, and comforting those who mourn. Ruling elders, deacons, and teaching elders have particular responsibility for the exercise of pastoral care within the community of faith. Those with special gifts and appropriate training may be called to the ministries of pastoral counseling or chaplaincy. In certain circumstances, persons may need to be referred to other qualified and credentialed professionals to receive appropriate counseling and care. (G-2.02, G-2.03, G-2.05)

Services of wholeness and healing are one way of enacting the church's ministry of pastoral care. The central element in these services is prayer, calling upon God's saving grace or giving thanks for healing received. A service of wholeness should include the proclamation of the Word, focusing on the promise of abundant life in Christ. Prayer may be enacted through the laying on of hands and anointing with oil, provided that these actions are carefully introduced and interpreted: healing always comes as a gift from God, not as a product of human prayer. The Lord's Supper is a fitting way to seal the promise of wholeness proclaimed in the Word. Services of wholeness are to be authorized by the session and are under the direction of the teaching elder, but should involve leadership from ruling elders, deacons, and others with gifts for prayer. They may take on a regular basis, as an occasional event, or as a part of the Service for the Lord's Day.

***W-5.0204: Other Gatherings***

Services of acceptance and reconciliation acknowledge the reality of sin and suffering and seek the redeeming grace of God. They provide an appropriate way to acknowledge our involvement and responsibility in broken relationships and sinful social structures. The central element in these services is confession and pardon, along with appropriate signs of peace and reconciliation. They should include readings from Scripture that reveal the grace of God, and may involve elements of prayer, expressions of thanksgiving, and enactments of commitment.

God calls the church to gather as the body of Christ at other times and places to learn, pray, serve together, and enjoy Christian fellowship. Bible studies, prayer circles, covenant groups, and other meetings may take place throughout the week and various times of day, whether on the church grounds, at members' homes, or elsewhere. These gatherings present valuable opportunities for: reading, studying, and discussing the Scriptures; Christian formation and nurture; praying for one another, the church, and the world; sharing personal stories, celebrations, and concerns; common work, meals, fellowship, and recreation; and living out the gospel through acts of witness and service.

Christians also gather at retreats, camps, and conferences for learning, worship, service, and recreation. Services of worship in these places are to be authorized by an appropriate council, and should be guided by the principles of Scripture, the confessions, and this directory. Depending on the nature of the event, orders of worship may be adapted from the services for daily prayer, the Service for the Lord's Day, or other services described in this directory. Celebrations of the Lord's Supper are to be approved by the council overseeing the event.

We bear witness to the unity of the body of Christ when we gather in ecumenical groups for the worship of the triune God. Such services are rooted, despite denominational differences, in the Baptism we share. Teaching elders invited to participate in the celebration of the Lord's Supper in such gatherings may do so, provided that their participation does not contradict the Reformed understanding of the Sacrament. (G-5.01)

We bear witness to the good news of Jesus Christ when we pray in the presence of others, particularly at interfaith gatherings. Such gatherings are opportunities to live and share our faith, even as we listen to and learn from our neighbors. Those who participate in interfaith events should be careful that their words and actions reflect the Christian faith, while respecting the autonomy, integrity, and diversity of others' beliefs and practices. (G-5.01)

***W-5.0205: Councils of the Church***

God calls the church to seek the mind of Christ together in councils, through meetings of the session, presbytery, synod, and general assembly. These councils should worship regularly, in keeping with the teaching of Scripture, the witness of the confessions, and the principles of this directory. In councils beyond the session, provision should be made for the regular proclamation of the Word and celebration of the Lord's Supper. Every meeting of a council should open and close with earnest prayer. Councils should also provide other opportunities for praise, thanksgiving, confession, intercession, and supplication in the course of their discernment and deliberation. (G-3.01)

**W-5.03: Worship and the Church's Mission in the World**

***W-5.0301: The Church's Mission in the World***

God sends the church in the power of the Holy Spirit to join the mission of Jesus Christ in service to the world. The church's mission and worship are deeply connected. The church's mission springs from its worship, where we glimpse the reality and the promise of God's eternal realm. The church's mission flows back into worship as we bring to God the joy and suffering of the world.

In its mission to the world, the church seeks to bear witness to God's reign through the proclamation of the gospel, acts of compassion, work for justice and peace, and the care of creation. The church's mission is shaped and nourished by the Word and Sacraments, and represents the living out of our prayer for the world.

***W-5.0302: Evangelism***

God sends the church to proclaim the gospel in the world: announcing the good news of God's liberating love; calling all people to repent and trust in Jesus Christ as Lord and Savior; baptizing, teaching, and making disciples in Jesus' name; and offering the promise of eternal and abundant life in Christ.

The Service for the Lord's Day is the primary context in which we regularly hear the proclamation of the gospel and have the opportunity to respond in faith, committing and recommitting their lives to Jesus Christ. Accordingly, an invitation to prepare for Baptism and live out baptismal discipleship should be a regular part of Sunday worship. Christian worship also prepares believers to go forth, in the power of the Spirit, to share with others the good news they have received, inviting them to join in following Christ's way.

Special services for evangelism may be authorized by the session. The central element in these services is the proclamation of the Word, with emphasis on the saving grace of God in Christ, Jesus' claim upon our lives, and his invitation to discipleship. This act of proclamation should be surrounded by prayer. Those who respond to Christ's invitation should receive nurture and support from the community of faith, equipping them for Christian discipleship. If they have not been baptized, they should make a public profession of faith and receive the Sacrament of Baptism in the Service for the Lord's Day. Those who were previously baptized should be given the opportunity to express their renewed commitment to Christ through the reaffirmation of Baptism.

***W-5.0303: Compassion***

God sends the church to show compassion in the world: feeding the hungry, caring for the sick, visiting prisoners, freeing captives, sheltering the homeless, welcoming strangers, comforting those who mourn, and being present with all who are in need. These acts of compassion, done corporately or individually, are the work of the church as the body of Christ. The church is called to minister directly to people's immediate hurts and needs. The church is also called to confront and challenge systems that perpetuate human misery. We participate in Christ's compassionate ministry through local acts of witness and advocacy, through the programs of the larger church, and in cooperation with other agencies and organizations committed to human welfare.

In the Service for the Lord's Day, God's call to compassion is proclaimed in the Word and enacted through the Sacraments. We confess our complicity in oppressive structures, pray for those who are hurting, offer our resources to alleviate suffering, and commit our time and energy to care for those in need. Following the example of Jesus Christ, we pledge that we will respect the dignity of all, reach out to those judged undeserving, receive as well as give, and even risk our lives to show Christ's love.

***W-5.0304: Justice and Peace***

God sends the church to work for justice in the world: exercising power for the common good; dealing honestly in personal and public business; seeking dignity and freedom for all people; promoting justice and fairness in the law; overcoming disparities between rich and poor; bearing witness against political oppression; and redressing wrongs against individuals, groups, and peoples. God also sends the church to seek peace: in the church universal, within denominations, and at the congregational level; in the world, where nations and religious or ethnic groups make war against one another; and in local communities, schools, workplaces, neighborhoods, and homes. These acts of peacemaking and justice are established upon God's gracious act of reconciliation with us in Jesus Christ, and are a way of participating in Christ's priestly intercession or advocacy for the world.



In the Service for the Lord's Day we proclaim, receive, and enact reconciliation with God in Christ. Through the proclamation of the Word we are given the assurance of freedom and peace in Christ and are inspired to share these gifts with others. Through Baptism and the Lord's Supper we are united with Christ, made one in the Spirit, and empowered to break down the dividing walls of hostility that still separate us from one another. We confess our participation in unjust systems, pray for an end to violence and injustice, offer our gifts to support Christ's liberating work, and commit ourselves to pursue peace and justice in Jesus' name.

***W-5.0305: Care of Creation***

God sends the church to share in the stewardship of creation, preserving the goodness and glory of the earth God has made. God cares for us through the gifts of creation, providing all that we need in abundance. As caretakers of God's creation, we are called to: tend the land, water, and air with awe and wonder at God's gifts; use the earth's resources wisely, without plundering, polluting, or destroying; use technology in ways that preserve and enhance life; measure our production and consumption in order to provide for the needs of all; foster responsible practices of procreation and reproduction; and seek beauty, order, health, harmony, and peace for all God's creatures.

In the Service for the Lord's Day we express our care for creation by: giving thanks for God's creative power and sustaining care; acknowledging God's call to stewardship of the earth and confessing our failure to care for creation; rejoicing in the promise of redemption and renewal in Jesus Christ, proclaimed in the Word and Sacraments; offering our lives and resources in service to the creator of all; and committing ourselves to live as good stewards of creation until the day when God will make all things new. One way in which the church demonstrates integrity in caring for God's creation is through responsible choices about materials for worship, including the use of paper, sacramental elements, the construction of worship space, and other resources.

**W-5.04: Worship and the Reign of God**

***W-5.0401: The Reign of God***

The church in its worship and service is a living sign of the reign of God, which is both a present reality and a future promise. The church's activities do not bring about God's realm; they are our grateful response to the grace of God at work in the world. We seek to worship and serve God faithfully, with the confidence that God's reign has already been established and the hope that it will soon be revealed in fullness and glory. (F-1.01)

We do all of this in the name of Jesus, looking for the day when "every knee should bend, in heaven and on earth and under the earth, and every tongue should confess that Jesus Christ is Lord, to the glory of God the Father" (Phil. 2:10–11).

Amen!

Blessing and glory and wisdom  
and thanksgiving and honor  
and power and might  
be to our God forever and ever!  
Amen. (Rev. 7:12)

**Financial Implications Cover Sheet for Reports to the General Assembly**

**Name of Agency Submitting Report:** Mission      **Program:** TWE/Theology and Worship

**Contact Person:** Charles Wiley      **Telephone#:** 502-569-5734      **Date:** 1-9-14

This RGA Cover sheet must be submitted with each Report to the General Assembly. Even if the report does not contain financial implications, the cover sheet must be attached stating that there are no financial implications. Any report received without the financial implications sheet will be returned. **If you have any questions about the form, please contact the Financial Implications Team: Chris Nicholas at 502-569-5411 for per capita, and Andrea McNicol at 502-569-5555 or Denise Hampton at 502-569-5575 for mission budget related financial implications.**

Name of Report: Directory for Worship

1. Does this report include recommendations that have financial implications? YES or NO
  
2. If YES: (Attach extra sheets, if necessary)
  - a. Identify the area of the reports which have financial implications.
  - b. Define the components of the financial implications (basis for computation only).  
(For new committees/Taskforces- please limit as far as possible to 2 face to face mtgs, plus 2 virtual mtgs & conference calls – from GA to next GA)
  - c. Identify the proposed source of funding, and the year it will impact (2014/ 2015/2016):
    - (1) Per Capita: OGA \_\_\_\_\_ PMA \_\_\_\_\_
    - (2) PMA:
      - (a) Unrestricted or Restricted      (Circle one) \_\_\_\_\_
      - (b) Restricted Source \_\_\_\_\_
  
3. If there are financial implications, are these being absorbed in the current year budget?  
YES or NO  
  
If YES, what is the source of funding: \_\_\_\_\_
  
4. Have these financial implications received approval from the following sources?  
\_\_\_\_ OGA/PMA (Circle one)  
\_\_\_\_ PMA Ministry Area: (Compassion, Peace, Justice; Evangelism & Church Growth; Racial Ethnic & Women's Ministries; Theology, Worship and Education; World Mission,) (Circle one)  
\_\_\_\_ Other Entities (BOP, Foundation, PILP, PPC, CFD, SS) (Circle one)  
\_\_\_\_ Advisory Committees (ACSWP, ACEIR, ACWC, Other - \_\_\_\_\_)
  
5. If the action proposed in report involves another Ministry Area to do something, has this been discussed with the areas concerned? YES/NO. (If Yes, give names) Joyce Lieberman, x5434



# CONFESSION OF BELHAR

**WHY BELHAR?**

**WHY NOW?**

# World Alliance of Reformed Churches

Theological support of apartheid declared a “heresy” – suspension of Dutch Reformed Church at WARC General Council in Ottawa in 1982.



# Belhar Adopted in SA in 1986



CONFESSION OF  
**BELHAR**

**DANGER!**

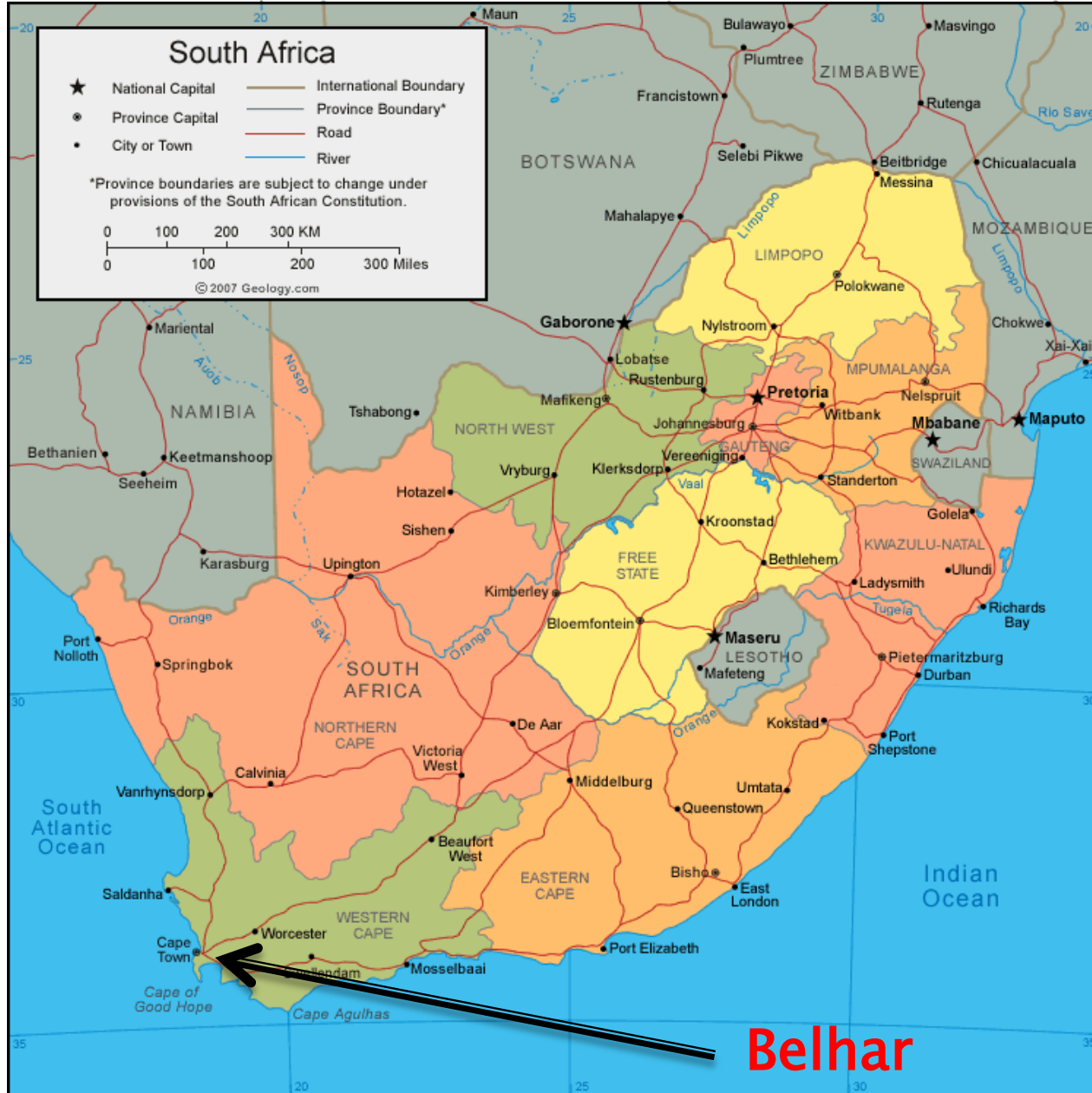


*NATIVES, INDIANS &  
COLOURED.*

*IF YOU ENTER THESE  
PREMISES AT NIGHT,  
YOU WILL BE LISTED  
AS MISSING.*

*ARMED GUARDS SHOOT  
ON SIGHT. SAVAGE DOGS  
DEVOUR THE CORPSE.*

***YOU HAVE BEEN WARNED!***





SA Gestig, where the Belhar Confession  
was adopted in September 1986





# Dirkie Smit



# Russell Botman



CONFESSON OF  
**BELHAR**

# Accompanying Letter

- ▶ The Gospel is at risk among us:
- ▶ An unchristian ideology of racial separation infects us, our Church, and our nation.
- ▶ A cry from the heart based on truth of Scripture.
- ▶ We call on all Christian people everywhere for all time, to join us in confessing the truth of the Gospel for this time, place, and setting.



CONFESSION OF  
**BELHAR**

# Proposed to PCUSA in 2008

Brought by PCUSA Task Force on Reparations

“as a means of deepening the commitment of the Presbyterian Church (U.S.A.) to dealing with its racism and a means of strengthening its unity”



CONFESSION OF  
**BELHAR**



# Racism Very Much Alive in USA

- ▶ First Nation peoples still live in dire poverty on Reservations;
- ▶ young African American men are incarcerated disproportionate to percentage of population;
- ▶ Legal status of Latinos, both native born and immigrants is subject to question in virtually every quarter of the nation
- ▶ “Stop and frisk” and “stand your ground” put poor, black and brown young men at risk
- ▶ immigrants of all descriptions are increasingly unwelcome

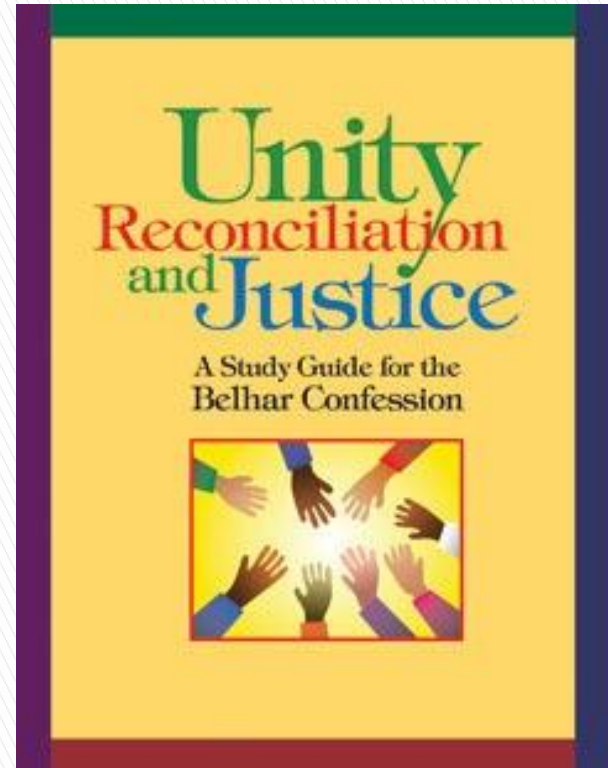
# Racism Alive in PCUSA

- ▶ “Sunday morning at 11:00 am still the most segregated hour of the week”
- ▶ PCUSA (and its leadership at all levels) still an overwhelmingly a white church in an increasingly multicultural society.



# 210<sup>th</sup> GA (2012) Belhar Again

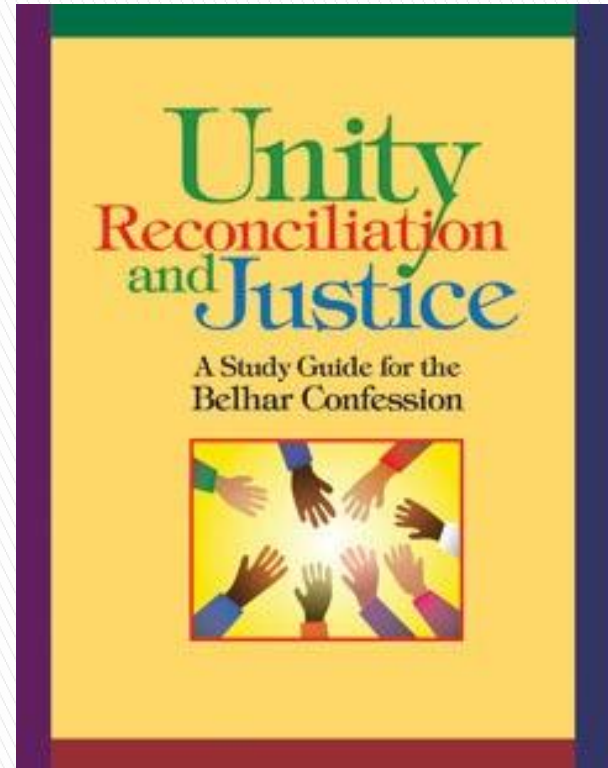
- ▶ Names Special Committee which again recommends Belhar and an accompanying letter for the PCUSA
- ▶ Launches a churchwide study process



[pcusa.org/belhar](http://pcusa.org/belhar)

# Resources for Study

- The Bible and Belhar
- A Workshop Design
- Videos/Testimonials
- Frequently Asked ??s



[pcusa.org/belhar](http://pcusa.org/belhar)

# Articles 1 & 2 – UNITY

- ▶ Begins with affirmation of Trinity (ends with affirmation that Jesus is Lord)
- ▶ Unity is a gift and obligation
- ▶ This unity must “become visible so that the world may believe that separation, enmity and hatred between people and groups is sin which Christ has already conquered”



CONFESSION OF  
**BELHAR**



# Article 3 – RECONCILIATION

- ▶ God has entrusted the church with Christ’s message of reconciliation
- ▶ God’s lifegiving Word and Spirit have conquered the powers of sin and death, irreconciliation and enmity
- ▶ Reject: any doctrine that “sanctions in the name of the gospel...the forced separation of people on the grounds of race and color”



CONFESSIO  
**BELHAR**

# Articles 4 & 5 – JUSTICE

- ▶ “God...is in a special way the God of the destitute, the poor and the wronged”
- ▶ “the church must therefore stand by people in any form of suffering and need...and strive against any form of injustice”
- ▶ Reject: “any ideology which would legitimate forms of injustice”



CONFESSION OF  
**BELHAR**

# PCUSA Accompanying Letter

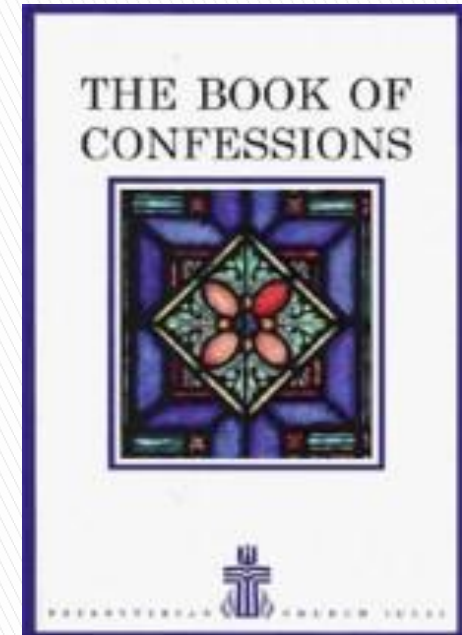
- ▶ The Presbyterian Church (U.S.A.) is again facing a critical time in its history. We are rent apart by division and schism, we have yet to directly confront and confess the racism that has been a significant force in our own history, and we have shown a failure of resolve to make courageous stands for justice. We believe that the Confession of Belhar, a profound statement on unity, reconciliation, and justice in the church, comes to us as a word from God for this particular time and place for the PC(USA).



CONFESSION OF  
**BELHAR**

# Important for Integrity of Confessions

- ▶ Unique biblical witness to unity, justice, and reconciliation – in the church!
- ▶ A theological commitment to overcome racism and work for the ‘beloved community’
- ▶ A voice from the Global South in our Book of Confessions
- ▶ A witness to the church universal



# Hopes for Councils in PCUSA

- ▶ Support and live Belhar as a faithful witness to the unity, justice, and reconciliation that God intends for the PCUSA
- ▶ Take leadership in promoting a churchwide study of the Confession of Belhar
- ▶ Claim the “Accompanying Letter from the PCUSA” as our own.





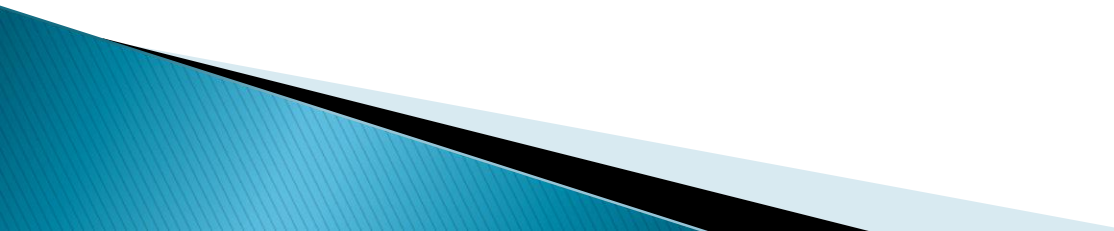
# CONFESSION OF BELHAR

Heart of the matter captured in a quote from  
Jim Wilson at COGA:

**“Belhar describes the church  
I would like to belong to”**



# CONFESSION OF BELHAR



Report C.001  
 Leadership Committee  
 Presbyterian Mission Agency Board  
 February 6, 2014

The Leadership Mission Committee met on Thursday, February 6, 2014 in Louisville, KY and forwards the following to the Presbyterian Mission Agency Board:

- I. For Consent: No items.
- II. For Action
  - A. That the Presbyterian Mission Agency Board receive and forward on to the 221st General Assembly (2014) the annual report of the Presbyterian Council for Chaplains and Military Personnel. ([C.110](#))
  - B. That the Presbyterian Mission Agency Board approve and recommend that the 221st General Assembly (2014) approve the following list of colleges and universities as those related to the Presbyterian Church (U.S.A.): ([C.103](#))

Agnes Scott College, Decatur, GA; Alma College, Alma, MI; Arcadia University, Glenside, PA; Austin College, Sherman, TX; Barber-Scotia College, Concord, NC; Belhaven University, Jackson, MS; Blackburn College, Carlinville, IL; Bloomfield College, Bloomfield, NJ; Buena Vista University, Storm Lake, IA; Carroll University, Waukesha, WI; Centre College, Danville, KY; Coe College, Cedar Rapids, IA; The College of Idaho, Caldwell, ID; College of the Ozarks, Point Lookout, MO; The College of Wooster, Wooster, OH; Cook Native American Ministries, Tempe, AZ; Davidson College, Davidson, NC; Davis & Elkins College, Elkins, WV; Eckerd College, St. Petersburg, FL; Grove City College, Grove City, PA; Hampden-Sydney College, Hampden-Sydney, VA; Hanover College, Hanover, IN; Hastings College, Hastings, NE; Illinois College, Jacksonville, IL; Johnson C. Smith University, Charlotte, NC;

King University, Bristol, TN; Knoxville College, Knoxville, TN; Lafayette College, Easton, PA; Lake Forest College, Lake Forest College, IL; Lees-McRae College, Banner Elk, NC; Lindenwood University, St. Charles, MO; Lyon College, Batesville, AR; Macalester College, St. Paul, MN; Mary Baldwin College, Staunton, VA; Maryville College, Maryville, TN; Millikin University, Decatur, IL; Missouri Valley College, Marshall, MO; Monmouth College, Monmouth, IL; Montreat College, Montreat, NC; Muskingum University, New Concord, OH; Presbyterian College, Clinton, SC; Queens University of Charlotte, Charlotte, NC; Rhodes College, Memphis, TN; Rocky Mountain College, Billings, MT; St. Andrews University, Laurinburg, NC; Schreiner University, Kerrville, TX;

Sterling College, Sterling, KS; Stillman College, Tuscaloosa, AL; Trinity University, San Antonio, TX; Tusculum College, Greeneville, TN; Universidad InterAmericana de Puerto Rico, San Juan PR; University of Dubuque, Dubuque, IA; University of Jamestown, Jamestown, ND; University of the Ozarks, Clarksville, AR; University of Pikeville, Pikeville, KY; University of Tulsa, Tulsa, OK; Warren Wilson College, Asheville, NC; Waynesburg University, Waynesburg, PA; Westminster College, Fulton, MO; Westminster College, New Wilmington, PA; Westminster College, Salt Lake City, UT, Whitworth University, Spokane, WA; William Peace University, Raleigh, NC; Wilson College, Chambersburg, PA.



Further, that the 221st General Assembly approve the following list of secondary schools as those related to the Presbyterian Church (U.S.A.):

Bachman Academy, McDonald, TN; Blair Academy, Blairstown, NJ; Chamberlain-Hunt Academy, Port Gibson, MS; French Camp Academy, French Camp, MS; Goodland Academy, Hugo, OK; Menaul School, Albuquerque, NM; Presbyterian Pan-American School, Kingsville, TX; Rabun Gap-Nacoochee School, Rabun Gap, GA; Wasatch Academy, Mt Pleasant, UT.  
([C.103](#))

- C. That the Presbyterian Mission Agency Board approve the following recommendations to update the understanding of the engagement with presbyteries and congregations with respect to the following: ([C.108](#))

Identification and validation of positions for Mission Service:

1. Presbyterian World Mission (PWM) will continue to work in partnership with our global partners to develop requests for positions to be filled by called, committed and qualified Christians to meet their defined needs in alignment with PWM's strategic plan, area strategy, and our church's understanding of mission.
2. PWM will receive proposals from presbyteries/congregations for positions that have been drafted in partnership with an existing partner of PWM. Criteria for validation will include but not be limited to the following:
  - a. The position will support PWM's strategic plan, the area strategy and our church's understanding of mission.
  - b. One or more of the three critical global initiatives (poverty alleviation, evangelism, and reconciliation) will clearly be addressed by the position.
  - c. To provide appropriate support for the position, it should be located in a country where PWM is programmatically engaged or has plans to be engaged and where a Regional Liaison (RL) is assigned to that country. If not, the Area Coordinator may work with the presbytery to propose a contingency plan where appropriate.
  - d. The position does not present administrative or logistical responsibilities beyond the capacity of PWM staff to support the position.

Funding Positions for Mission Service:

3. PWM will determine on an annual basis the number and location of mission worker positions that can be supported by the budget for the sending and support of mission personnel. Determination for continuation of support for existing personnel and the number of new appointments will be made annually.
4. A presbytery/congregation presenting a position for validation will need to submit the funds or pledges for funding in the amount of 80% for at least the first term (typically four years). A Memorandum of Understanding will be signed by the presbytery/congregation and PWM to insure spiritual, programmatic, pastoral, financial and administrative support of the position.
5. Funding will be sent to the appropriate Presbyterian Mission Agency account for the administration of the sending and support cost of the person appointed to the position.

Persons Called to Mission Service:

6. Individuals are encouraged to engage in the discernment of a call to mission service through their presbytery/congregation and PWM by applying for the positions that are posted in One Door.
7. PWM no longer has the capacity to assist or facilitate the process for individuals seeking national mission service opportunities. Individuals seeking these types of mission opportunities should be encouraged to work with their presbytery/congregation to explore opportunities for service.

Deployment, Care, and Maintenance of Mission Personnel:

8. Presbyteries/Congregations are fundamental to the ongoing support and care of those serving in mission.
9. The Presbyterian Church (USA) A Corp, through PWM, will serve as the employer of record, responsible for the hiring, sending, management and care of mission workers serving in validated and funded positions. It is PWM's responsibility to administer policies for compensation and benefits for those individuals under appointment by the Presbyterian Mission Agency (PMA).
10. PWM staff and the global partner share in the overall task of orientation, language training, and oversight of the work while the global partner agency has responsibility for day-to-day supervision. Mission workers are evaluated annually by PWM staff and the global partner.

Recognition of Presbyterians in mission service not under Presbyterian Mission Agency appointment:

11. PWM will receive and post the names of the members of PC(USA) congregations and presbyteries serving in mission abroad for listing on a "Presbyterians Serving in International Contexts" website recognizing those who are serving in mission but are not under appointment by PWM. These names can be submitted from partner churches/organizations, presbyteries and congregations.
  12. The organization requesting the inclusion of the name on the website will provide the following to PWM. This will be retained as part of our records:
    - a. Name and information on partner church/organization.
    - b. Job description.
    - c. Name of person serving in mission.
    - d. Documentation that the partner church/organization or presbytery has completed a background check on the person to be listed.
    - e. Endorsement of presbytery.
- D. That the Presbyterian Mission Agency Board vote to suspend disbursements of the Christmas Joy Offering (CJO) to Knoxville College, until such time as the school is accredited in accordance with the Institutional Standards for participating in the CJO. (C.104) (Attachment 1)
- E. That the Presbyterian Mission Agency Board approve the revisions to the Institutional Standards for Participating in the Christmas Joy Offering proposed by the Presidents Roundtable of the Christmas Joy Offering and the Work Group appointed by the Leadership Committee. ([C.106](#))

- F. That the Presbyterian Mission Agency Board recommend that the 221<sup>st</sup> General Assembly (2014) approve the attached Institutional Relationship Agreement between the General Assembly of the Presbyterian Church (U.S.A.) and the Historically Presbyterian Racial Ethnic Institutions. ([C.107](#))
- G. That the Presbyterian Mission Agency Board Chair appoint a task force consisting of representatives from Historically Presbyterian Racial Ethnic Institutions (HPREI) and representatives from other Presbyterian-related racial ethnic educational institutions. The task force will determine how the church can be true to its commitment to HPREI with whom it has covenanted while considering how other Presbyterian-related racial ethnic educational institutions can be in relationship with the PC(USA) and be considered for support.
- H. That the Presbyterian Mission Agency Board approve the Institutional Relationship Agreement between Presbyterian Women in the Presbyterian Church (U.S.A.), Inc., and the Presbyterian Mission Agency of the Presbyterian Church (U.S.A.), and that this Institutional Relationship Agreement be forwarded and adopted by the 221<sup>st</sup> General Assembly (2014). ([C.109](#))
- I. That the Presbyterian Mission Agency Board approve the Theology, Worship, and Education Ministry portion of the Presbyterian Mission Agency report to the 221<sup>st</sup> GA (2014). ([C.102](#))
- J. That the Presbyterian Mission Agency Board approve the nominees for the Women of Faith awards and forward this on to the 221<sup>st</sup> GA (2014), in order to recognize these Women of Faith award recipients:
- Joanie Lukins
  - Helen Morrison
  - Joyce Shin
- K. That a school, college or university be considered Presbyterian-related if it can identify as having an historic connection to the Presbyterian Church and demonstrate a commitment to Reformed values through the education it provides. Among these values are a commitment to faith, truth, learning, service, community, character and the dignity and worth of each person. ([C.111](#)) (Attachment 2)

III. For Information

- A. The Committee elected Kevin Yoho as Chair and Nancy Ramsay as Vice Chair for the year 2014-2015.
- B. Received and approved the September 26, 2013 Leadership Mission Committee Minutes. ([C.101](#))
- C. Heard from Mary Jorgensen on the following reports:
- Celebrate the Gifts of Women Sunday ([C.201](#))
  - Presbyterian Women Global Exchange to the Caribbean ([C.206](#))
  - Presbyterian Women Moderator's Report ([C.209](#))
- D. Received an update on Cook Native American Ministries ([C.202](#)) from Simone Adams-Andrade.

- E. Heard a report on the Missional Relationship with the National Association of Presbyterian Clergywomen ([C.210](#)) from CeCe Armstrong.
- F. Reviewed Mission Personnel Appointment Actions for the months of July through November 2013 presented by Nancy Cavalcante ([C.212](#)).
- G. Heard from Vince Patton on the following reports:
- RE&WM/PW Events & Highlights ([C.200](#)),
  - Young Adult New Immigrant Leadership Institute ([C.203](#)),
  - Coordinating Committee for Korean American Presbyteries ([C.205](#))
  - Native American Congregational Support ([C.207](#))
  - Celebrating the Decade of Hearing & Singing New Songs to God ([C.208](#))
- H. Received follow-up report ([C.213](#) and [C.214](#)) stemming from the September 2013 Leadership Committee meeting on an “Invitation to Conversation and Constructive Collaboration” and will continue to develop emerging models in conversation with the Office of Theology and Worship to be reported at the next Leadership Committee Meeting.

**ITEM C.104**  
**FOR ACTION**

<i>for presbyterian mission agency executive director's office use only</i>			
	A. Finance	E. Corporate Property, Legal, Finance	J. Board Nominating & Governance Subcommittee
	B. Justice	F. PC(USA), A Corporation	P. Plenary
X	C. Leadership	G. Audit	
	D. Worshiping Communities	H. Executive Committee	

**Subject: Knoxville College**

**Recommendation:**

**That the Presbyterian Mission Agency Board vote to suspend disbursements of the Christmas Joy Offering (CJO) to Knoxville College, until such a time as the school is accredited in accordance with the Institutional Standards for participating in the Christmas Joy Offering.**

**Background:**

According to 1.D.1 of the Institutional Standards for Participating in the Christmas Joy Offering, “Institutions that are not accredited will have a three-year period in which to achieve accreditation.”

After 16 years without accreditation, Knoxville College began seeking accreditation with the Accrediting Council for Independent Colleges and Schools (ACICS) in 2012. On March 11, 2013, James Ephraim, Presbyterian Mission Agency Board member; Rhashell Hunter, Director of Racial Ethnic & Women’s Ministries/PW; and Simone Adams-Andrade, Associate for Educational and Financial Support/Racial Ethnic Schools and Colleges, visited Knoxville College. During this site visit, Knoxville’s projected accreditation timeline included an appearance before the accrediting board at its fall 2013 meeting, with a possible decision by December 2013.

In April 2013, the Presbyterian Mission Agency Board voted to approve that a Christmas Joy Offering base grant be given to Knoxville College as it sought accreditation by December 2013, with the following stipulations:

- That Knoxville College will continue its process of seeking accreditation from the Accrediting Council for Independent Colleges and Schools (ACICS) in 2013.
- That Knoxville College continue to have a Presbyterian Mission Agency Board representative serve in an ex-officio capacity on the college’s board of trustees.
- That Knoxville College report to each Presbyterian Mission Agency Board meeting on the school’s status, plans and progress, in its accreditation process, including providing an information report and a current financial report.

In addition, the continuation of the disbursement will be reviewed at the Presbyterian Mission Agency Board meeting in February 2014.

In November Dr. Horace Judson informed us of his retirement from his position as president of Knoxville College. Dr. Evelyn Hallman has been appointed to serve as the Colleges representative at the Presbyterian Mission Agency Board Meeting. Though Dr. Hallman has been selected to represent the school, no interim has been named to the office of president. (In January 2014, Dr. Hallman was elected president of Knoxville College.)

As of December 2013, Knoxville has not submitted any documentation indicating the institution will be granted accreditation.

**ITEM C.111  
 FOR ACTION**

<i>for presbyterian mission agency executive director's office use only</i>			
	A. Finance	E. Corporate Property, Legal, Finance	J. Board Nominating & Governance Subcommittee
	B. Justice	F. PC(USA), A Corporation	P. Plenary
X	C. Leadership	G. Audit	
	D. Worshiping Communities	H. Executive Committee	

**Subject:**      **What it means for a school, college or university to be “Presbyterian-related”**

**Recommendation:**

**That a school, college or university be considered Presbyterian-related if it can identify as having an historic connection to the Presbyterian Church and demonstrate a commitment to Reformed values through the education it provides. Among these values are a commitment to faith, truth, learning, service, community, character and the dignity and worth of each person.**

**Background:**

Each time the General Assembly meets, it approves a list of schools, colleges and universities that have an historic relationship to the Presbyterian Church (USA). The 220<sup>th</sup> General Assembly (2012) approved Item 17-08, the 2012 List of colleges and universities as those related to the Presbyterian Church (U.S.A.) with the following comment:

*Just as we attempt to be clear on the nature and scope of our church’s relationship with seminaries and covenant partner schools, it is important that we attempt to be similarly clear on the nature and scope of our church’s relationship with Presbyterian affiliated colleges, universities and secondary schools. We would, therefore, request the General Assembly Mission Council, in consultation with the Association of Presbyterian Colleges and Universities, to consider developing a more precise and succinct definition of exactly what it means to be considered “Presbyterian affiliated.” From the 220th General Assembly (2012) (Minutes, 2012, Part I, pp. 12, 14, 1507 of the CD).*

For a school, college or university to be defined “Presbyterian-related,” that school, college or university needs to be identified as having an historic connection to the Presbyterian Church and demonstrate a commitment to Reformed values through the education it provides. Among these values are a commitment to faith, truth, learning, service, community, character and the dignity and worth of each person.

Because there are no longer structural ties between the PC(USA) and its educational institutions, it is more appropriate to refer to them as “Presbyterian-related,” rather than to use the General Assembly’s language of “Presbyterian affiliated,” as the latter may suggest a legal connection that does not exist.

“Related” is the word that has been used to describe these institutions when the mission agency presents the list of schools, colleges, and universities for approval by the General Assembly.

Higher education is the oldest form of Presbyterian Church mission in the United States dating to the early 1700s. Presbyterians were responsible for starting roughly one-fourth of the colleges that existed in the United States at the start of the American Civil War. Currently there are 63 colleges and universities and nine secondary schools on the General Assembly’s list of related institutions. The list reflects the historic connection the church has with these institutions. It is also used to determine who is eligible to receive financial aid through the Financial Aid for Service Office and Teaching of the Bible Grants. This emphasis on higher education can be traced to the Protestant Reformation and John Calvin, a teacher. It grows out of the Reformed concept of the “priesthood of all believers.”

The institutions currently on the list are, and always have been, a diverse group. Some are demonstrably religious, others far more secular. It has never been the practice of the Presbyterian Church to tell its educational institutions what or how to teach. Speaking to the Association of Presbyterian Colleges and Universities’ annual college presidents conference in 2009, Dr. John Kuykendall, president emeritus of Davidson College, said the “genius” of the Presbyterian approach to education was that each college was “free to seek its own way” and to discover different ways to associate faith and learning. In 2005, following a year-long self-examination of what it meant to be a college in covenant relationship with the church, a blue ribbon commission at Presbyterian College in South Carolina concluded that “healthy church-relatedness cannot be confined to a check-list. It involves the entire ethos of the school: its spirit, its commitments, its vision and values, and its sustaining relationships.” Presbyterian-related schools, colleges and universities reflect their church-relatedness through the educational experience they provide, which, in turn, reflects the values that have long guided them.

In February 2013, the Presbyterian College Chaplains Association was invited to contribute to the discussion of what it means to be Presbyterian-related. The chaplains responded with the following statement and explanation of what it means:

*Because we are Presbyterian-related, our institutions value learning, faith, service, and connection to each other, the Church, and the world, honoring the dignity and worth of every person.*

- “*Because*”  
We don’t value learning and all faith traditions represented on our campuses *in spite of* our church-relatedness. It is *because* we are church-related that we value and cherish all inquiry and welcome and encourage all faith communities.
- “*Learning, faith, and service*”  
This order is important. We are schools, not churches, and our primary mission is education. Learning comes first. Nevertheless, as church-related institutions we are concerned to educate whole people for the whole world. We strive to graduate students who are not only academically well-prepared but also spiritually and socially mature participants in the religious and civic communities of which they are a part.
- “*Service*”  
Although the term “civic engagement” is widely-used on our campuses, we decided that it is not a common term in the life of the Church. We believe “service” communicates this value more clearly to our church partners.



- *“Connection”*

We value our relationships with the Presbyterian Church and with other schools who share a similar relationship. We are not, and do not wish to be, identical institutions. Yet we appreciate our common connections and commitments. We benefit from our mutual relationship, we are all grateful for the historic and ongoing support of the Presbyterian Church, and we are committed to maintaining that relationship.

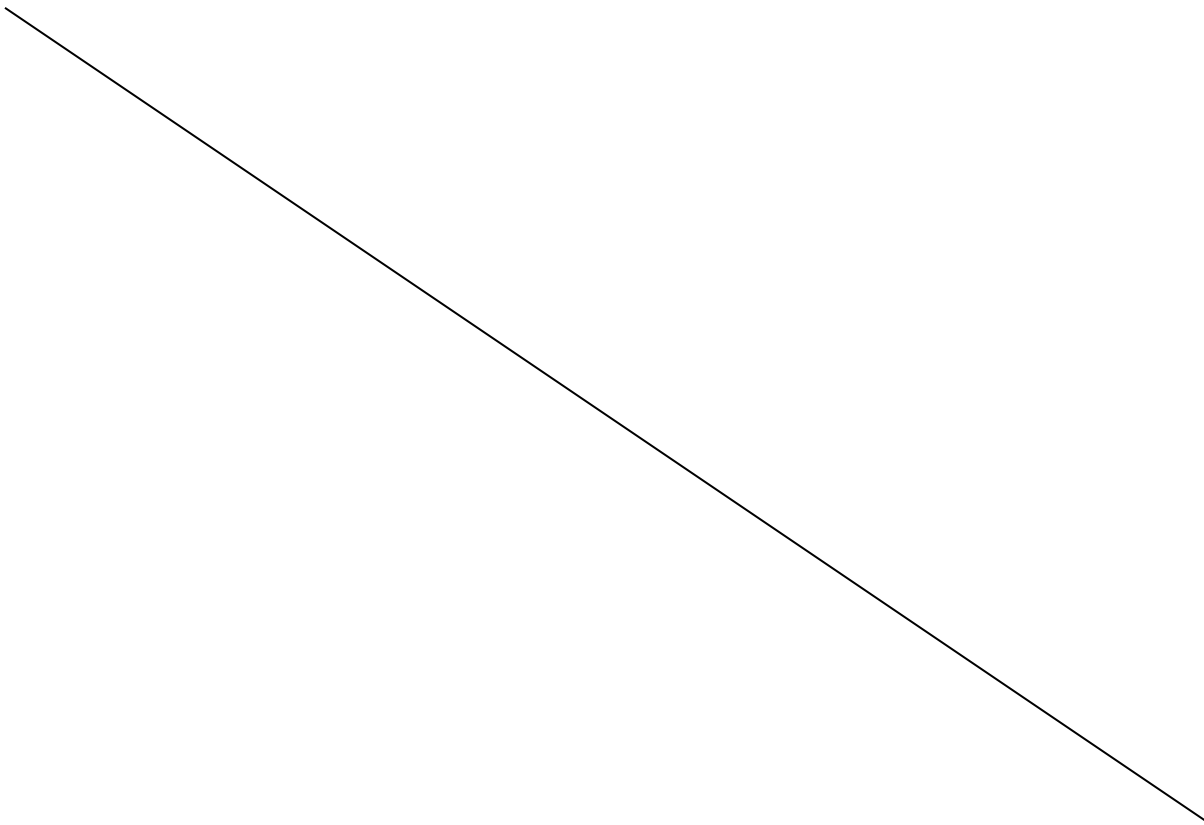
- *“World”*

Our connection to the world is both social and environmental. We seek to serve the whole world through our service to each student. We understand ourselves to be part of a global community of teaching, learning, and inquiry. We also work to exhibit, embody, and encourage environmental responsibility on our campuses and beyond. As was stated above, we strive to educate whole people for the whole world.

- *“Honoring”*

Our efforts to live out our commitment to learning, faith, service, and connection take place in the context of our ongoing and pervasive commitment to honor the dignity and worth of all people. Our schools are resources and instruments through which the Presbyterian Church (USA) serves the world as we serve each of our students in all their magnificent variety and particularity.

College presidents attending the 2013 meeting of the Association of Presbyterian Colleges and Universities unanimously affirmed this statement.

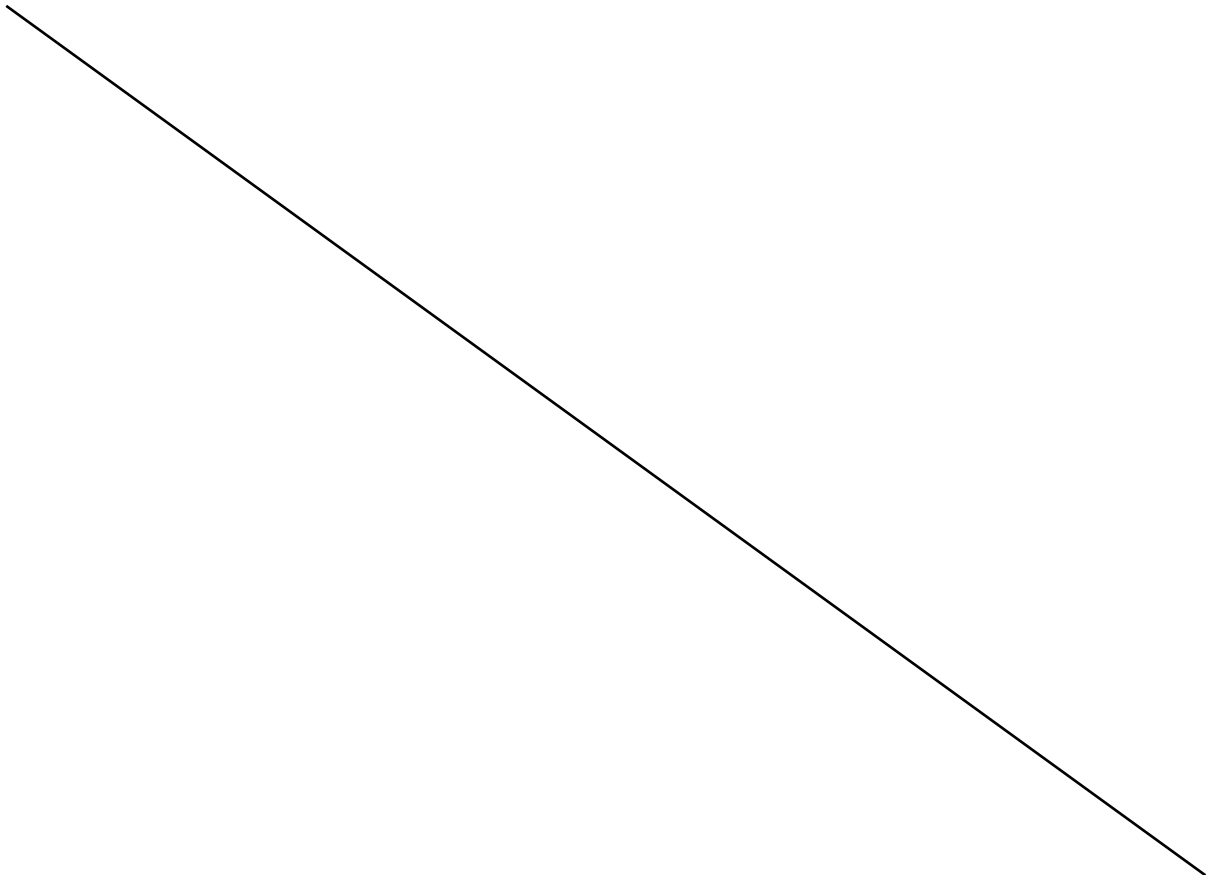


**Report G.001**  
**Presbyterian Mission Agency Board**  
**Audit Committee**  
**February 5, 2014**

**I. For Information:**

A. The Audit Committee reports for information that at its February 5, 2014 meeting, the Committee:

1. Received and approved the minutes of September 25, 2013, meeting with minor changes;
2. Received updates from the General Counsel;
3. Received updates and discussed the status of the 2013 audit with Crowe Horwath;
4. Received updates from the Chief Financial Officer and Controller;
5. Received and approved the Entity Level Control report on Internal Control documentation and testing;
6. Received updates on the findings from the following audits:
  - Information Technology Review
  - Corporate Credit Card Review
  - Tsunami Audit
7. Reviewed and discussed possible changes to the Audit Committee Charter;
8. The audit committee elected Molly Baskin as Chair, and Kears Pollack as Vice-Chair.



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**Minutes**

**Presbyterian Mission Agency Board Audit Committee Meeting  
September 24-25, 2013**

**Marriott Louisville East  
Thoroughbred Room**

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**ATTENDANCE:**

Molly Baskin, Chair  
Thomas Fleming  
Ellen Pearre Cason  
Richard Turpen  
Kears Pollock, Vice Chair

**EXCUSED:**

Chris Rhodes

**STAFF:**

Timothy Stepp, PMA  
Kenneth Bryan, PMA  
Linda Valentine, PMA  
Earline Williams, PMA  
Denise Hampton, PMA  
Dorothy Smith, PMA

**Guests:**

Cynthia Pierce, Crowe Horwath  
Steve Roy, Crowe Horwath  
Kristen McDonner, Crow Horwath  
Dave Calzi, EY  
Lisa Mather, EY  
Neal Thomas, EY  
Simon Keemer, DDAF  
Crissy Fiscus, DDAF

**Tuesday, September 24, 2013:**

Ms. Baskin opened the Audit Committee with prayer.

**MOVED, SECONDED, and CARRIED:** The Audit Committee adopted the agenda.

The audit committee entered executive session with management.

The audit committee arose from executive session with management.

The Audit Committee met with prospective external audit firms to receive presentation during the bid process. No actions were taken.

The audit committee adjourned with prayer.

**Wednesday, September 25, 2013:**

Ms. Baskin opened the Audit Committee with prayer.

**MOVED, SECONDED, and CARRIED:** The Audit Committee adopted the agenda.

**MOVED, SECONDED, and CARRIED:** The Audit Committee approved the July 10, 2013 minutes as revised.

The committee briefly discussed the Audit Committee section of the Operations Manual and its need to be updated. No actions were taken.

The committee discussed the possibility of scheduling quarterly meeting to review financial information. It was agreed that the committee would request to meet with management, staff and the finance committee quarterly to review PCUSA financial information.

The committee received and approved the following internal control reviews:

- Information Technology
- Corporate Credit Card
- Payroll

Kears Pollock asked for clarification on the contract with ADP. Specifically, does the contract address tax penalties and who is responsible.

The committee received and approved the Tsunami audit as well as an update on the Tsunami Audit. This included new processes and procedures for all national PDA responses. The staff is currently working on finalizing the national procedures and is working on the processes and procedures for the international responses.

The audit committee entered executive session with management.

The audit committee arose from executive session with the following actions:

1. **To minimize the risk associated with employment separation, the Audit Committee recommends that all system and corporate credit card access shall be immediately removed from separated employees. This expedient action shall be taken regardless of the circumstances associated with the separation of employment. This recommendation would aid the organization safeguarding of assets as well as ensuring that network data security policies are providing reasonable assure of ongoing protection of systems, programs, and data while retaining unproblematic access by authorized use**
2. **To engage Crowe Horwath as the external auditor for the Presbyterian Church (USA).**

The audit committee adjourned with prayer.



**INTERNAL AUDIT REPORT**  
**Entity Level Control Review 2013**

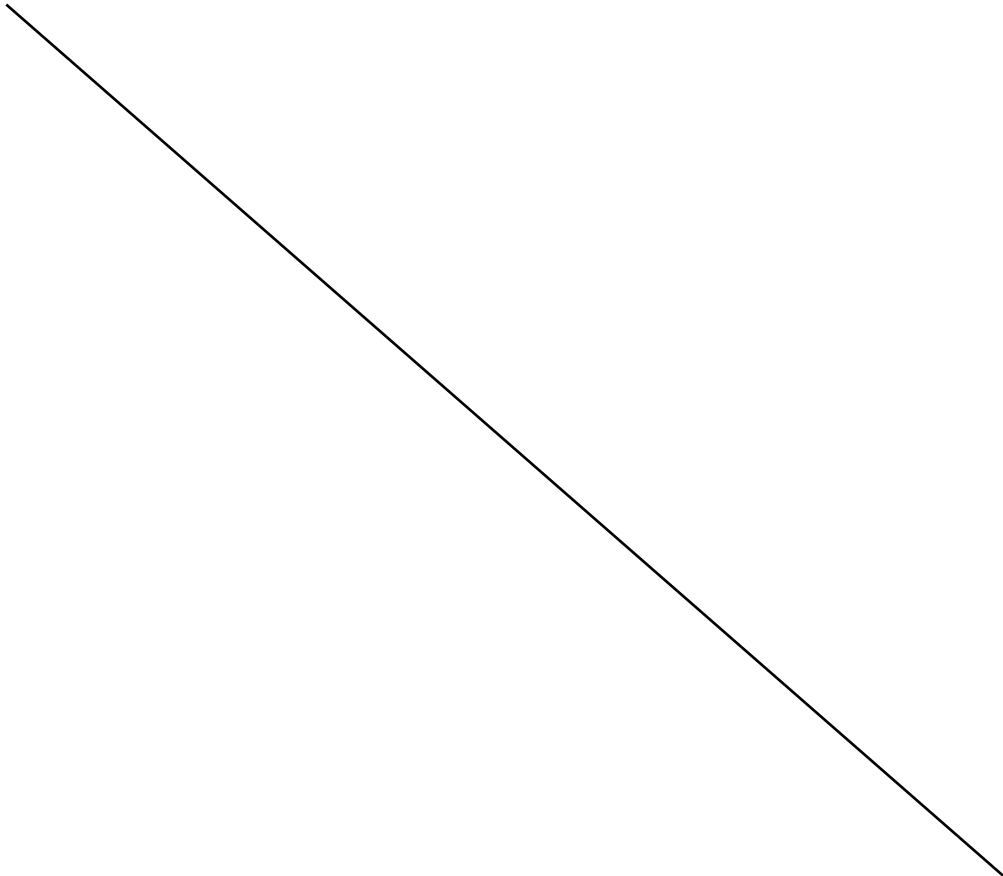
**November 18, 2013** **Audit Department**

Timothy W. Stepp, C.P.A. - Associate Director of Internal Audit  
Kenneth R. Bryan, C.P.A. - Senior Internal Auditor

Entity Level Control Review 2013

**TABLE OF CONTENTS**

<b>I. BACKGROUND.....</b>	<b>2</b>
<b>II. OBJECTIVE AND SCOPE .....</b>	<b>8</b>
<b>III. AUDIT DETAIL.....</b>	<b>9</b>
<b>III. ADDENDUMS.....</b>	<b>12</b>
A. COSO - INTERNAL CONTROL – INTEGRATED FRAMEWORK .....	12
B. SARBANES-OXLEY SECTION 404 – IIA AUDIT GUIDANCE .....	13
C. STANDARD – INTERNAL CONTROLS – FINANCIAL REPORTING .....	14
D. INTERNAL CONTROL QUESTIONNAIRE.....	15
E. ENTITY LEVEL CONTROL TESTING PROGRAM.....	17
F. INTERNAL CONTROL REVIEW PROCESS .....	19



Entity Level Control Review 2013

**I. BACKGROUND**

Per the Internal Audit Charter, the Internal Audit function is tasked with “providing a broad variety of financial audit services”. A listing (not all-inclusive) of said tasks includes the following (emphasis added for the purpose of this report):

- Reviewing the **reliability and integrity of financial information** and how that information is identified, measured, classified, and reported;
- Reviewing the **effectiveness and efficiency** of particular financial management functions such as, but not limited to, purchasing, transportation expenses, and overtime analysis;
- Reviewing established **financial control systems for efficiency and compliance**;
- Reviewing **compliance with financial policies and procedures**.

To accomplish the objectives listed above, an initial, all-inclusive, financial process internal control review has been undertaken by Internal Audit in 2013. To facilitate such a review, Internal Audit has established a review process (see *Addendum F – Internal Control Review Process*) utilizing the following guidance:

- *COSO - Committee of Sponsoring Organizations of the Treadway Commission – Internal Control - Integrated Framework – Executive Summary (COSO – see Appendix A – COSO – Internal Control Framework)*;
- *IT Governance Institute – COBIT 4.1 – Control Objectives for Information Technology (COBIT – see Information Technology Review 2013; prepared by Internal Audit; dated July 24, 2013)*;

Utilizing the guidance provided within COSO, the term “internal control” is defined as follows (emphasis added for the purpose of this report):

*Internal control is a process, effected by an entity's board of directors, management and other personnel, designed to provide **reasonable** assurance regarding the achievement of objectives in the following categories:*

- **Effectiveness and efficiency of operations**;
- **Reliability of financial reporting**;
- **Compliance with applicable laws and regulations**<sup>1</sup>.

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<sup>1</sup> *COSO - Committee of Sponsoring Organizations of the Treadway Commission – Internal Control - Integrated Framework – Executive Summary*; page 9

## Entity Level Control Review 2013

Furthermore, the Securities and Exchange Commission (SEC) defines Entity Level Controls as (emphasis added for the purpose of this report):

*The term 'entity-level controls' ... describes aspects of a system of internal control that **have a pervasive effect** on the entity's system of internal control such as controls related to the control environment (for example, **management's philosophy and operating style, integrity and ethical values; board or audit committee oversight; and assignment of authority and responsibility**); controls over **management override**; the company's **risk assessment process**; centralized processing and controls, including **shared service environments**; controls to monitor results of operations; controls to monitor other controls, including activities of the **internal audit function, the audit committee, and self-assessment programs**; controls over the **period-end financial reporting process**; and policies that address significant business control and **risk management practices**. The terms 'company-level' and 'entity-wide' are also commonly used to describe these controls.<sup>2</sup>*

In addition to defining the term "internal control", COSO provides the following internal control framework guidance (emphasis added for the purpose of this report):

*Internal control consists of five interrelated components. These are derived from the way management runs a business, and are integrated with the management process. Although the components apply to all entities, small and mid-size companies may implement them differently than large ones. Its controls may be less formal and less structured, yet a small company can still have effective internal control. The components are:*

- *Control Environment — The control environment **sets the tone of an organization**, influencing the control consciousness of its people. It is the foundation for all other components of internal control, providing discipline and structure. Control environment factors include the integrity, **ethical values and competence of the entity's people; management's philosophy and operating style; the way management assigns authority and responsibility, and organizes and develops its people; and the attention and direction provided by the board of directors.***
- *Risk Assessment — Every entity faces a variety of risks from **external and internal sources** that must be assessed. A precondition to risk assessment is establishment of objectives, linked at different levels and internally consistent. Risk assessment is the identification and analysis of relevant risks to achievement of the objectives, forming a basis for determining how the risks should be managed. Because economic, industry, regulatory and operating conditions will continue to change, mechanisms are needed to identify and deal with the special risks associated with change.*
- *Control Activities — Control activities are the policies and procedures that help ensure management directives are carried out. They help ensure that necessary actions are taken to address risks to achievement of the entity's objectives. Control activities occur throughout the organization, at all levels and in all functions. They include a range of activities as diverse as **approvals, authorizations, verifications, reconciliations, reviews of operating performance, security of assets and segregation of duties.***

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<sup>2</sup> Sarbanes-Oxley Section 404:  
A Guide for Management by Internal Control Practitioners  
The Institute of Internal Auditors  
2<sup>nd</sup> Edition, January 2008  
Page 39



### Entity Level Control Review 2013

- *Information and Communication — Pertinent information must be identified, captured and communicated in a form and timeframe that enable people to carry out their responsibilities. Information systems produce reports, containing operational, financial and compliance-related information, that make it possible to run and control the business. They deal not only with internally generated data, but also information about external events, activities and conditions necessary to informed business decision-making and external reporting. **Effective communication also must occur in a broader sense, flowing down, across and up the organization.** All personnel must receive a clear message from top management that control responsibilities must be taken seriously. They must understand their own role in the internal control system, as well as how individual activities relate to the work of others. They must have a means of communicating significant information upstream. There also needs to be effective communication with external parties, such as customers, suppliers, regulators and shareholders.*
- *Monitoring — **Internal control systems need to be monitored—a process that assesses the quality of the system's performance over time.** This is accomplished through ongoing monitoring activities, **separate evaluations** or a combination of the two. Ongoing monitoring occurs in the course of operations. It includes regular management and supervisory activities, and other actions personnel take in performing their duties. **The scope and frequency of separate evaluations will depend primarily on an assessment of risks and the effectiveness of ongoing monitoring procedures.** Internal control deficiencies should be reported upstream, **with serious matters reported to top management and the board**<sup>3</sup>.*

To assist in the facilitation of the review of financial internal controls, Internal Audit partitioned the PCUSA control environment into the following components:

- **Entity Level Controls (ELC)** – These are control activities that permeate the entire organization, and set the “tone” for the overall control environment.
- **Information Technology General Controls (ITGC)** – These are controls that relate specifically to Information Technology (IT), and also, permeate the entire organization (Note: As of the date of this report, a review of the ITGC environment has been performed; see *Information Technology Review 2013*; dated July 24, 2013.)
- **Financial Close & Reporting (FCR)** – These are process-level-specific control activities associated with the monthly closing and reporting process (e.g. chart of account manipulations; journal entries; reconciliations; segregation of duties; etcetera).
- **Cash Receipt** – These are process-level-specific control activities associated with receipts (e.g. receivables; master file manipulations; aging reviews; segregation of duties; etcetera).

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<sup>3</sup> COSO - *Committee of Sponsoring Organizations of the Treadway Commission – Internal Control - Integrated Framework – Executive Summary*; page 3

Entity Level Control Review 2013

- **Cash Disbursement** – These are process-level-specific control activities associated with disbursements (e.g. master file manipulations; disbursement preparation and authorization; aging reviews; segregation of duties) and includes wire transfers, accounts payable via voucher, and corporate credit card management. (Note: As of the date of this report, a review of the corporate credit card control environment has been performed; see *Corporate Credit Card Review 2013*; dated June 21, 2013.)
- **Fixed Assets** – These are process-level-specific control activities associated with fixed asset management (e.g. procurement; authorization; depreciation; retirement; etcetera).
- **Payroll** – These are process-level-specific control activities associated with payroll management (e.g. master file manipulation; segregation of duties; accuracy of payroll calculations; etcetera). (Note: As of the date of this report, a review of the payroll control environment has been performed; see *Payroll Review 2013*; dated September 4, 2013.)

A brief description of the process utilized by Internal Audit to apply the COSO framework within the PCUSA *Entity Level Control (ELC)* environment is listed below (see steps #1 through #6). In addition, emphasis should be placed on the fact that this is the **initial** ELC review, and as such, “control gaps” (variances between general guidance per COSO versus actual level of compliance) are to be expected.

1. **General Overview** – An initial ELC discussion was conducted with the Controller and Internal Audit on July 15, 2013. The purpose of this meeting was to obtain a high-level understanding of the ELC environment that would assist with the ELC documentation development (see step #2 below). It should be noted that the Chief Financial Officer (CFO) position was vacant at the time of this meeting, but was in the process of being filled. To accommodate this situation, Internal Audit lowered the ELC review on the “priority list” (progress was still being made, however, at a much slower pace) until such a time as the CFO position was filled, and enough time had elapsed to allow acclimation to the new position. As a result, an additional ELC discussion was conducted with the new CFO and Internal Audit on October 22, 2013 with the same purpose as the previous meeting conducted with the Controller on July 15.
2. **Documentation Development** – This step provided for the development of the following:
  - a. **Internal Control Review Process** – This document (see *Addendum F – Internal Control Review Process*) utilizes a flowchart / narrative combination and was presented to the Audit Committee on April 9, 2013.

Entity Level Control Review 2013

It should be noted that this document was not limited in scope to ELC, but rather, detailed the proposed process for the entire PCUSA internal control review process. In addition, the ELC deliverables outlined within this document are as follows:

- i. *ELC Listing* – Listing of PCUSA-specific control language (discussed within step #4 below);
  - ii. *ELC Checklist* – Documentation needed to support compliance with each internal control (information contained within step #5 below);
  - iii. *ELC GAP Summary* – Documentation to support variances between desired levels of control compliance versus actual current levels (information contained within step #5 below).
- b. *Internal Control Questionnaire (ICQ)* – This document (see *Addendum D – Internal Control Questionnaire*) utilized the following documentation / guidance to develop internal control questions that were designed to obtain a deeper insight into the PCUSA ELC environment:
  - i. Basic control practices outlined with the COSO framework (see *Addendum A – COSO – Internal Control – Integrated Framework*);
  - ii. Auditing guidance from the Institute of Internal Auditors (IIA; see *Addendum B – Sarbanes-Oxley Section 404 – IIA Audit Guidance*);
  - iii. Example ELC language obtained from the *Standard for Management Assessment and Audits of Internal Controls Over Financial Reporting* (see *Addendum C – Standard – Internal Controls – Financial Reporting*);
  - iv. PCUSA-specific knowledge obtained in step #1.
3. ***ICQ Administration*** – The ICQ was completed as a series of interviews with applicable members of management. Results of the ICQ (inquiry into the current ELC environment) were utilized in the development of every subsequent step within the ELC review process (e.g. streamlining the detailed testing process by eliminating testing of control objectives in which applicable members of management indicated adequate processes were not yet in place).
4. ***Control Language Development*** – Due to this being the initial ELC environment review and a lack of a formalized ELC program, **proposed** control language was developed by Internal Audit in conjunction with the completion of the ICQ. These proposed internal controls were then assigned a unique identifier using the following format (*ELC(Sub-Process)-Number-Description*):

Entity Level Control Review 2013

- a. *ELC* – Designates “Entity Level Controls”;
  - b. *Sub-Process* – Designation for the applicable control framework “component” as designated within the COSO guidance. A listing of the applicable components is as follows:
    - i. *CE* – Control Environment;
    - ii. *RR* – Risk Reduction (Note: COSO uses the component name of “Risk Assessment”. However, specific controls were designed to test the PCUSA risk assessments (financial, IT and external). Therefore, to avoid confusion between the component name and the actual controls tested, Internal Audit substituted the component name of “Risk Reduction” for “Risk Assessment”.);
    - iii. *CA* – Control Activity;
    - iv. *IC* – Information and Communication;
    - v. *M* – Monitoring.
  - c. *Number* – Designates the specific internal control number;
  - d. *Description* – Provides a brief overview of the control function.
5. **Testing Program** – Detailed testing procedures were then developed to verify the current level of compliance for each of the proposed ELC language statements developed in step #3 (see *Addendum E – Entity Level Control Testing Program* to reference both detailed testing methodology and management response). In addition, the results of each internal control statement test are summarized within this report under *Section III. Audit Detail*.
6. **Final Report** – The output of the above process (steps #1 through #5) is the information contained and / or referenced within this document.

Entity Level Control Review 2013

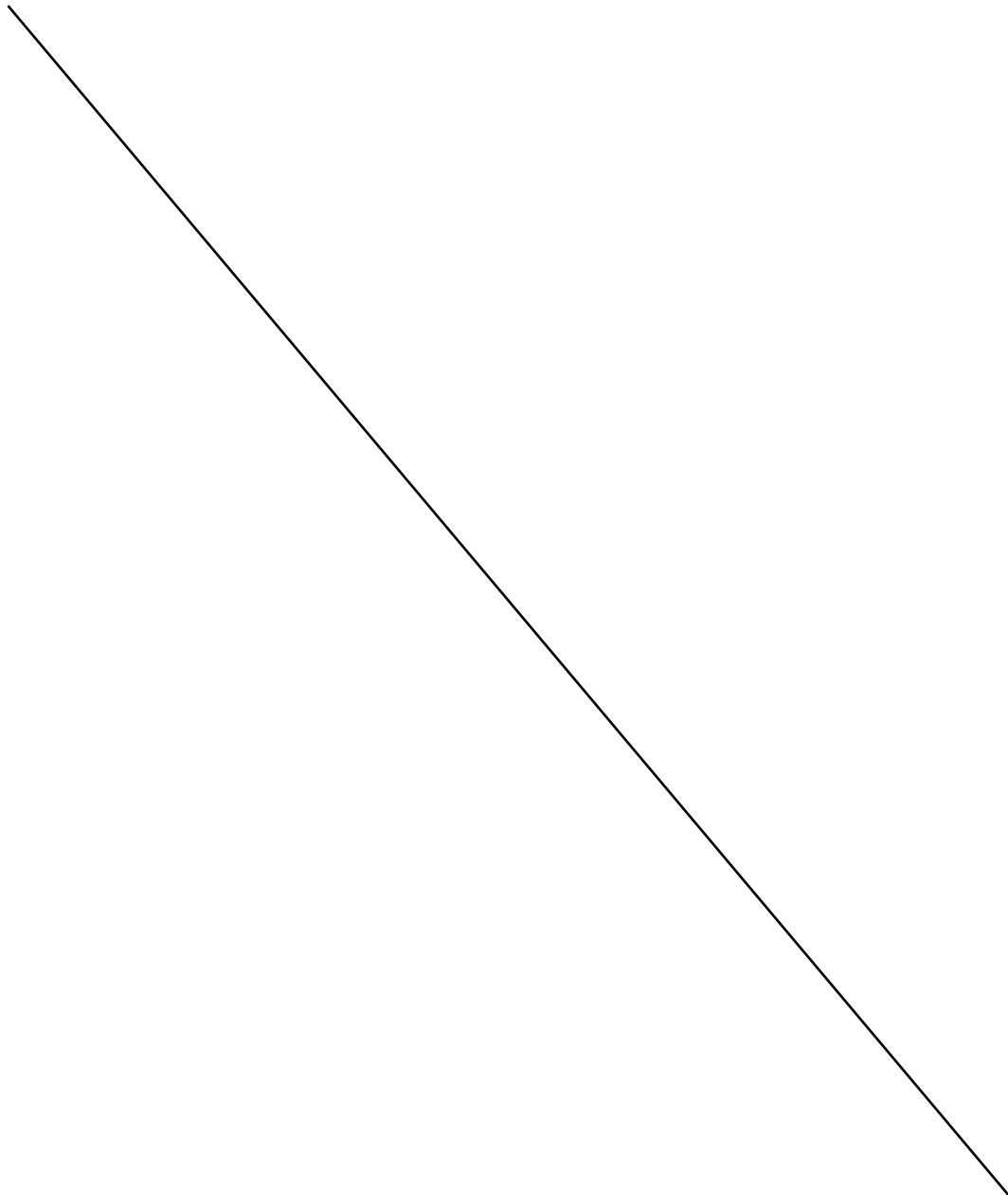
**II. OBJECTIVE AND SCOPE**

**OBJECTIVES:**

Utilizing guidance provided within COSO, perform the initial ELC review.

**SCOPE:**

Any necessary audit evidence supporting current level of compliance related to the applicable control language. It should be noted that all information requests were related to 2013 data only.



Entity Level Control Review 2013

**III. AUDIT DETAIL**

The below chart provides a summation of the 2013 ELC review.

TESTING SUMMARY UPDATE					
Key Control #	Status of Control Test	Risk High-Medium-Low	Priority	Expected Completion Date	Level of Management Agreement with Testing Results
ELC(CE)-C1 Policies and Procedures	Needs Improvement	High	Needed - Not Urgent	TBD	Agreement
ELC(CE)-C2 Business Ethics	Pass	High	N/A	N/A	Agreement
ELC(CE)-C3 Entity Level Rules & Individual Operation Procedures	Tested Elsewhere	High	N/A	N/A	Agreement
ELC(CE)-C4 GAAP Utilization	Pass	High	N/A	N/A	Agreement
ELC(CE)-C5 Audit Committee Oversight	Pass	High	N/A	N/A	Agreement
ELC(CE)-C6 Audit Committee's Coordination of Auditing Efforts	Pass	High	N/A	N/A	Agreement
ELC(CE)-C7 Major Issue Communication	Pass	High	N/A	N/A	Agreement
ELC(CE)-C8 Organizational Structure	Needs Improvement	High	Needed - Not Urgent	TBD	Agreement
ELC(CE)-C9 Key Financial Positions	Pass	High	N/A	N/A	Agreement
ELC(CE)-C10 Responsibilities & Delegated Authority	Needs Improvement	High	Needed - Not Urgent	TBD	Agreement
ELC(CE)-C11 Limitations of Authority / Delegated Responsibility	Tested Elsewhere	High	N/A	N/A	Agreement
ELC(CE)-C12 Associate Training	Pass	High	N/A	N/A	Agreement
ELC(RR)-C1 Risk Assessments	Pass	High	N/A	N/A	Agreement
ELC(RR)-C2 Additional Risk Assessment Factors	Pass	High	N/A	N/A	Agreement
ELC(RR)-C3 Change Management Process	Pass	High	N/A	N/A	Agreement
ELC(RR)-C4 Fraud Risks	Pass	High	N/A	N/A	Agreement
ELC(CA)-C1 Segregation of Duties	Needs Improvement	High	Needed - Not Urgent	TBD	Agreement
ELC(CA)-C2 Process Ownership	Tested Elsewhere	High	N/A	N/A	Agreement
ELC(CA)-C3 Remediation Log	Needs Improvement	High	Needed - Not Urgent	TBD	Agreement
ELC(IC)-C1 Communication of Key Financial Information	Pass	High	N/A	N/A	Agreement
ELC(IC)-C2 Management Information Communication	Pass	High	N/A	N/A	Agreement
ELC(IC)-C3 Independent Communication Channel	Pass	High	N/A	N/A	Agreement
ELC(IC)-C4 External Communication System	Pass	High	N/A	N/A	Agreement
ELC(M)-C1 Ongoing Monitoring Activities	Pass	High	N/A	N/A	Agreement
ELC(M)-C2 Scope & Independent Assessments	Pass	High	N/A	N/A	Agreement

To assist with interpretation of data contained within the Testing Summary chart above, the following legend is provided.

- **Key Control #** – As discussed within step #4 above (see *Section I. Background*), each ELC was placed into a specific “category”. As such, the key control numbering utilizes the following methodology:
  - *ELC* – Abbreviation for “Entity Level Control”;
  - *Category* – As outlined within step #4 (see *Section I. Background*);
  - *Number* – Designates the control number within a specific “category”;
  - *Name* – Brief description as to the theme of the control language.
  
- **Risk (High – Medium – Low)** – For this attribute, the assigned values were utilized to “classify” the associated risk level for each control. It should be noted that due to the cultural influence of ELCs within the organization, all ELCs were assigned a risk level of “High”.

Entity Level Control Review 2013

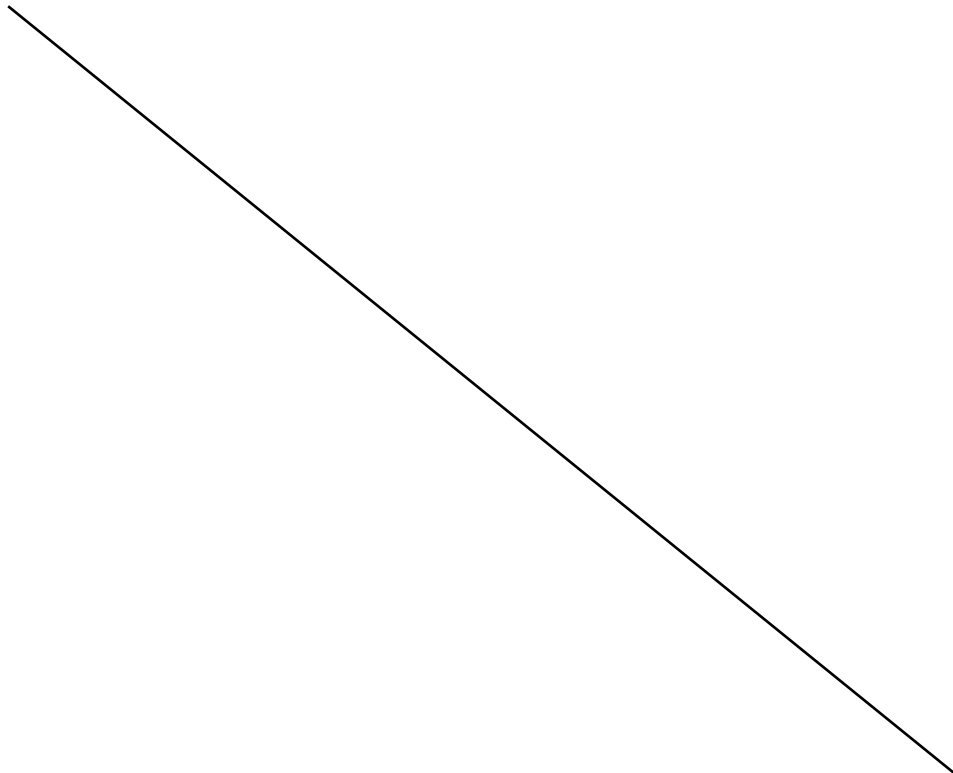
- **Status of Control Test** – The following control testing result options were utilized:
  - *Pass* – Control testing results indicate the level of control compliance was deemed effective.
  - *Needs Improvement* – Control testing results indicate partial compliance with the stated control language (which would be interpreted as the control being deemed not effective).
  - *Fail* – Control testing results indicate the level of control compliance was deemed not effective.
  - *UTD* – Control testing results indicate “Unable-to-Determine” the level of control compliance (which would be interpreted as the control being deemed not effective).
  - *N/A* – Control testing results indicate the control objectives associated with this control as being “Not Applicable” to the PCUSA ELC environment.
  - *Tested Elsewhere* – Control objectives associated with this control would be applicable to the PCUSA control environment. However, verification of the control effectiveness is covered within another control test.
  
- **Priority** – The following prioritization options were utilized:
  - *Immediate Action Required* – Control testing results, current status of the ELC environment and associated risk indicate immediate remediation is required.
  - *Needed – Not Urgent* – Control testing results, current status of the ELC environment and associated risk indicate recommended remediation efforts should be put into place at the earliest opportunity.
  - *Desired* – Control testing results, current status of the ELC environment and associated risk indicate recommended remediation efforts should be considered only after *Immediate Action Required* and *Needed – Not Urgent* opportunities have been addressed.
  
- **Expected Completion Date** – This attribute represents management’s best estimate as to the completion of recommended / agreed upon remediation efforts. Note: This date does not take into account Internal Audit retesting efforts.

Entity Level Control Review 2013

- ***Level of Management Agreement with Testing Results*** – The following options were available to evaluate management’s interpretation of the performed control testing.
- *Agreement* – This option would indicate complete agreement with the control testing process.
  - *Agreement with additional comments* – This option would indicate management agrees with the overall control testing result, but would like to add an additional comment as to how the result was obtained.
  - *Disagreement* – This option would indicate management did not agree with either the control testing result and / or the testing methodology.

**It should be noted that details associated with both testing methodology and management responses are located within *Addendum E – Entity Level Control Testing Program*. In addition, a summarized explanation of the key areas of concern would be the lack of definition for the following processes:**

- 1. Segregation of duties;**
- 2. Policy and procedure.**





Entity Level Control Review 2013

**III. ADDENDUMS**

**A. COSO - INTERNAL CONTROL – INTEGRATED FRAMEWORK**

This addendum refers to *COSO - Committee of Sponsoring Organizations of the Treadway Commission – Internal Control - Integrated Framework – Executive Summary*, which is an external document to this report, and is the primary guidance utilized to establish the framework of this review. A brief history of this report is presented below.

COSO was formed in 1985 as a joint initiative to sponsor *the National Commission on Fraudulent Financial Reporting* (the Treadway Commission). The following professional accounting organizations were the original sponsors (*Committee of Sponsoring Organizations*) of the Treadway Commission:

- The American Institute of Certified Public Accountants (AICPA);
- The American Accounting Association (AAA);
- Financial Executives International (FEI);
- The Institute of Internal Auditors (IIA);
- The Institute of Management Accountants (IMA).

COSO's original report, *Report of the National Commission on Fraudulent Financial Reporting*, was released in October 1987. As a result the initial report's release, COSO was retained by *Coopers & Lybrand*, a major CPA firm, to study the issues and author a report regarding an integrated framework of internal controls. In September 1992, the original four volume report, *Internal Control— Integrated Framework*, was released, and was later re-published with minor amendments in 1994. This report is the "standard" by which the majority of companies in the United States utilize to evaluate internal controls (poll conducted by *CFO* magazine in 2006; 82% respondents utilize internal control framework described within COSO's reporting; other framework utilized was reported as COBIT which is more IT-specific).

Entity Level Control Review 2013

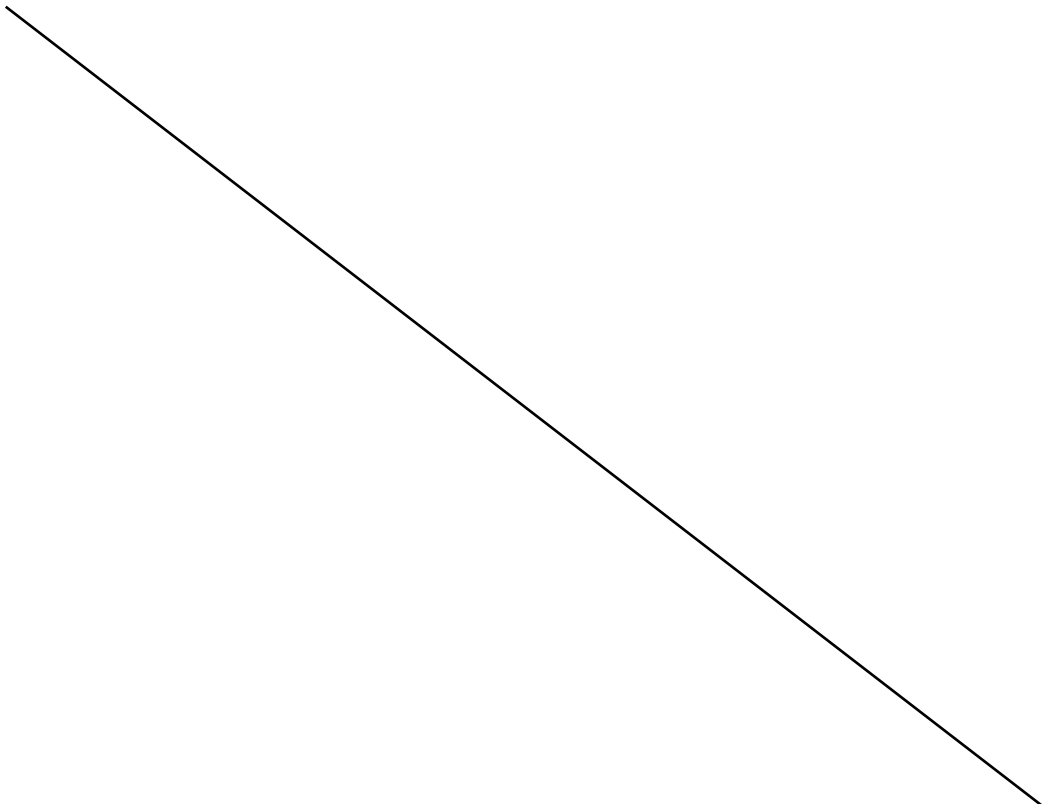
**B. SARBANES-OXLEY SECTION 404 – IIA AUDIT GUIDANCE**

Within this guidance the following “purpose” is detailed (emphasis added for the purpose of this report; see section *How to Use This Guide*; page iv):

*Organizations can use this guide to ensure their program for assessing the system of internal control over financial reporting is not only effective but also cost-effective. They will use this guide to:*

- *Supplement and extend the guidance for management that has been provided by the SEC;*
- *Assess the efficiency of their Section 404 program, such as how to minimize total assessment costs, including related external auditor fees;*
- *Revisit their assessment process and compare it to best practices identified by experienced internal control practitioners;*
- *Reconsider their processes for assessing deficiencies and providing an overall opinion. Management should provide an opinion that is based on principles instead of rules (i.e., an opinion that provides the investor with a fair assessment of the system of internal control). It should reflect the true condition of the internal control system, not one based on technicalities that could mislead the investor who needs to have confidence in the financial reports.*

The detailed mapping process (provided IIA guidance versus the PCUSA ELC program) is contained within the ELC ICQ (see *Addendum D – Internal Control Questionnaire*).



Entity Level Control Review 2013

**C. STANDARD – INTERNAL CONTROLS – FINANCIAL REPORTING**

This guidance is officially named the *Standard for Management Assessment and Audits of Internal Control Over Financial Reporting*, and refers to the legal internal control review guidance provided by Japan. As explained to the CFO during the October 22, 2013 meeting, this guidance was utilized by Internal Audit to assist in the development of the proposed PCUSA ELC control language for the following reasons:

- Provides easy to follow ELC examples in the form of questions (which are re-stated as statements for the PCUSA ELC program; within the guidance, see Exhibit 1, pages 61 through 63);
- Relies upon the COSO framework;
- Clearly segregates Information Technology General Control (ITGC) concerns (which have already tested using a COBIT framework; see *Information Technology Review 2013*; prepared by Internal Audit; dated July 24, 2013), and thus, allows easy removal from the Entity Level Control review.

In addition to the above explanation, this guidance provides a noteworthy explanation as to how the provided ELC examples should be viewed with the following footnote:

*This is a list of examples of the assessment items for company-level controls. It should be noted that companies might adopt other assessment items or make additions, eliminations and amendments to this list, since company-level controls may vary depending on each company's business environment and characteristics.*

Finally, the detailed mapping process (provided guidance versus the PCUSA ELC program) is contained within the ELC ICQ (see *Addendum D – Internal Control Questionnaire*). Also, it should be noted again that this guidance was utilized solely to assist with ELC language development.

Entity Level Control Review 2013

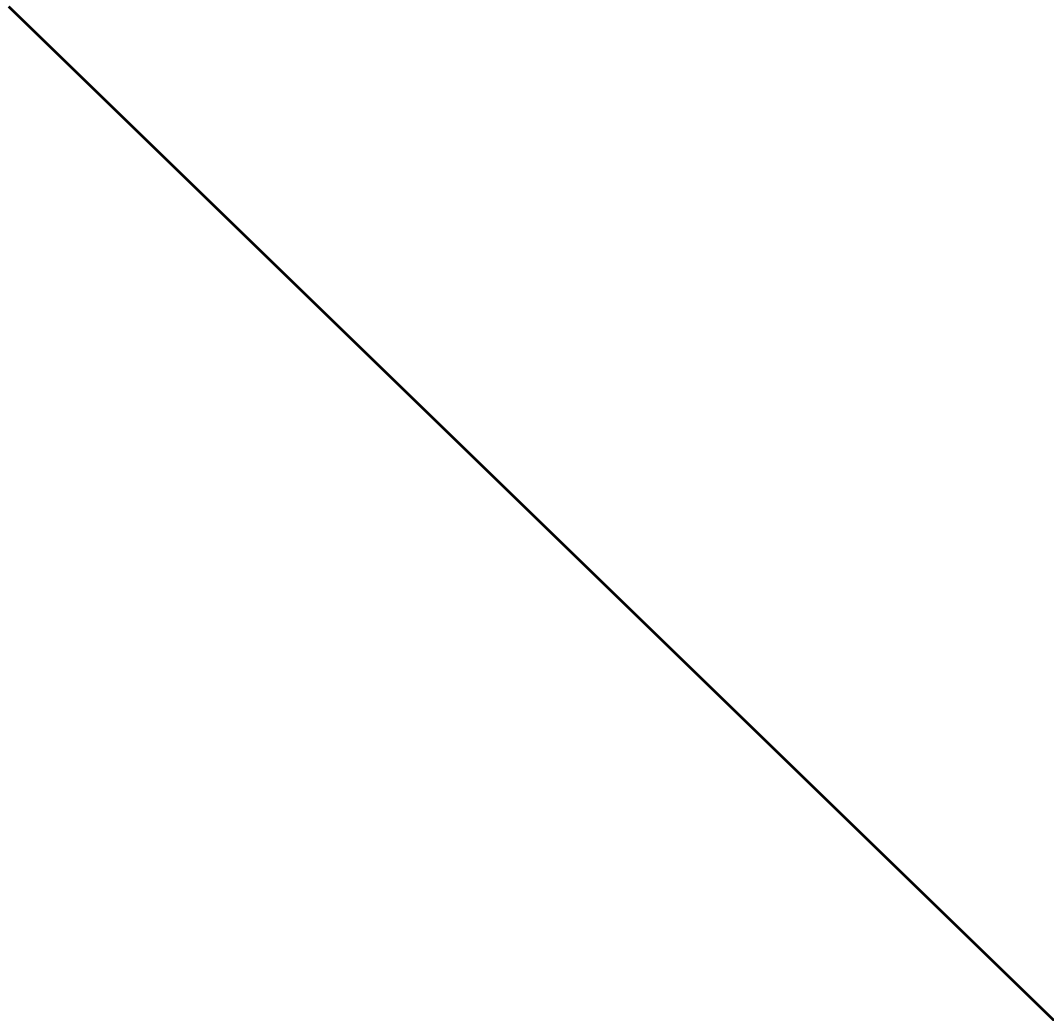
## D. INTERNAL CONTROL QUESTIONNAIRE

The Internal Control Questionnaire (ICQ) is an Excel document, and as described within *Section I. Background*, was completed as a series of interviews between Internal Audit and applicable members of management. The document consists of 13 worksheets. A listing of the worksheets, with a brief description of each, is as follows:

- *Worksheet Directory* – Utilized as a document guide.
- *Directions* – Specific completion instructions.
- *Control Environment – Questions* – Listing of questions utilized to clarify PCUSA-specific control objectives for said *Component*.
- *Risk Assessment – Questions* – Listing of questions utilized to clarify PCUSA-specific control objectives for said *Component*.
- *Control Activity – Questions* – Listing of questions utilized to clarify PCUSA-specific control objectives for said *Component*.
- *Information & Communication – Questions* – Listing of questions utilized to clarify PCUSA-specific control objectives for said *Component*.
- *Monitoring – Questions* – Listing of questions utilized to clarify PCUSA-specific control objectives for said *Component*.
- *Proposed ELC Program* – Listing of PCUSA-specific controls derived from *component* questions and *Standard for Management Assessment and Audits of Internal Control Over Financial Reporting* examples (see *Addendum C – Standard – Internal Controls – Financial Reporting*).
- *ELC Mapping* – This worksheet contains the mapping aggregation of the IIA guidance (see *Addendum B – Sarbanes-Oxley Section 404 – IIA Audit Guidance*) and the *Standard for Management Assessment and Audits of Internal Control Over Financial Reporting* (see *Addendum C – Standard Internal Controls – Financial Reporting*) versus the PCUSA ELC program.
- *Mapping – IIA to PCUSA* – This worksheet contains the mapping detail associated with the IIA guidance (see *Addendum B – Sarbanes-Oxley Section 404 – IIA Audit Guidance*) versus the PCUSA ELC program.

Entity Level Control Review 2013

- *Mapping – Standard IC to PCUSA – This worksheet contains the mapping detail associated with the *Standard for Management Assessment and Audits of Internal Control Over Financial Reporting* (see *Addendum C – Standard Internal Controls – Financial Reporting*) versus the PCUSA ELC program. (Note: This mapping was utilized **solely** to assist with ELC language development.)*
- *Meeting 071513 – Screenshot of meeting notice associated with the Controller discussion.*
- *Meeting 102213 – Screenshot of meeting minutes associated with the CFO discussion.*
- *Meeting 111313 – Screenshot of meeting notice associated with the initial management response discussion. (Note: The meeting invitation was for both the Controller and Treasurer. However, the Treasurer declined multiple meeting requests.)*



Entity Level Control Review 2013

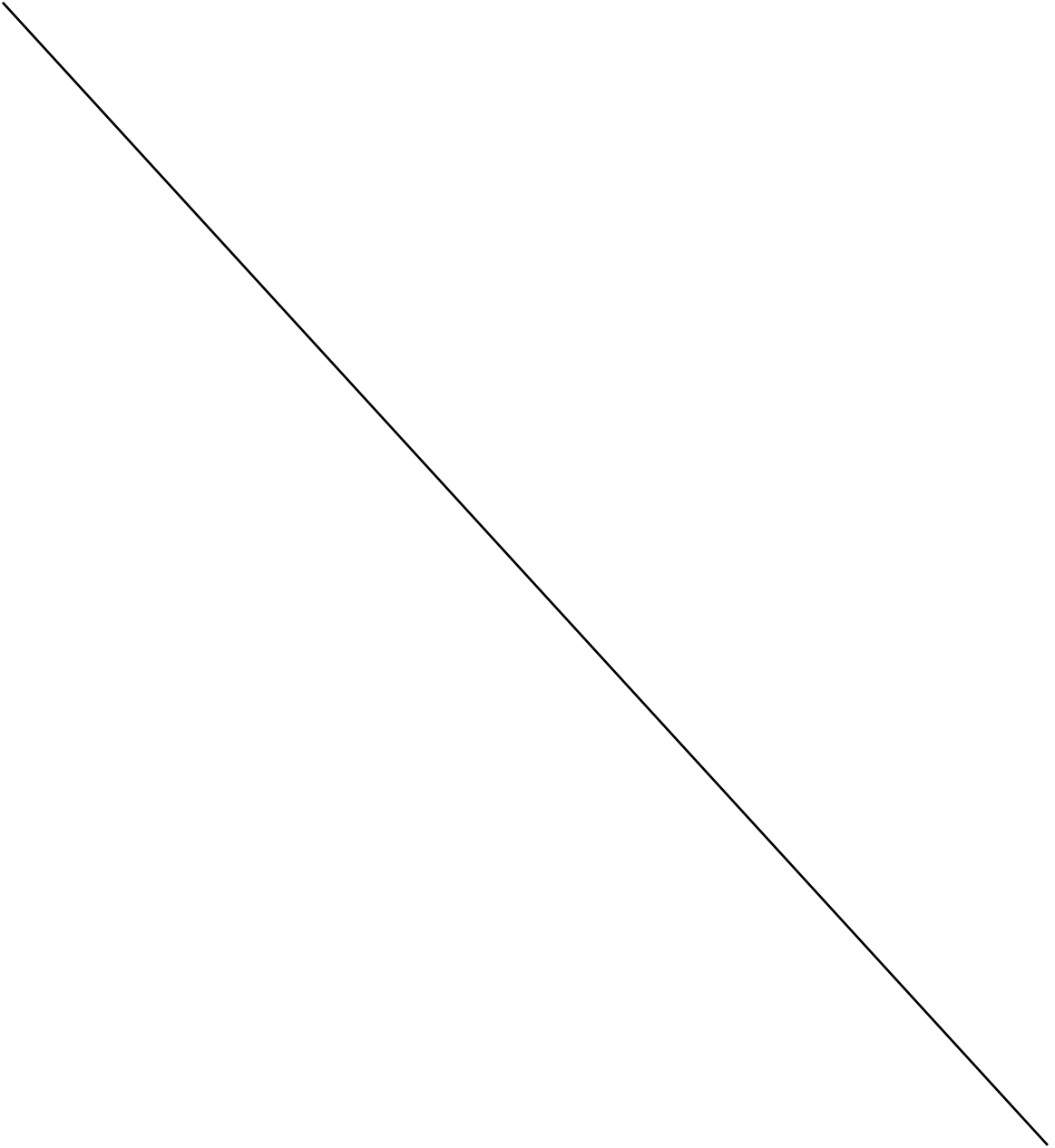
## E. ENTITY LEVEL CONTROL TESTING PROGRAM

The ELC Testing Program is an Excel document that contains the following detail for each proposed control language tested:

- **Cycle** – As it relates to this review, the testing “cycle” is *Entity Level Controls*.
- **Component** – The applicable “component” (as detailed within COSO guidance) associated with the tested control.
- **Control** – This attribute refers to the key control number nomenclature outlined in *Section III. Audit Summary*.
- **Control Description** – Proposed control language utilized to support the applicable “component”.
- **Testing Process** –Description of the testing procedures utilized to verify as to how the proposed control language’s current level of compliance was verified.
- **Testing Attributes** – Specific review attributes utilized to support the **Testing Process**.
- **Explanation** – Amplifying details related to the overall process and / or specific **Testing Attribute**.
- **Notes** – Amplifying details related to the overall process and / or specific sample item.
- **Recommendation** – Overview of necessary corrective action, if any, to improve the current level of compliance. Note: Information contained within this field will support a GAP Summary (see step #2.a.iii within *Section I. Background*).
- **Conclusion** – Testing conclusions were reported as either “Control deemed effective” or “Control deemed not effective”. Note: Cataloging of compliance into two headings (“effective” or “not effective”) is done for the ease of reporting only. Therefore, it is important to note that controls that have been deemed “not effective” should **not** necessarily be viewed as complete failures of compliance effort. The exact level of “non-compliance” should be ascertained by reviewing the entire testing program associated with that specific control test.

Entity Level Control Review 2013

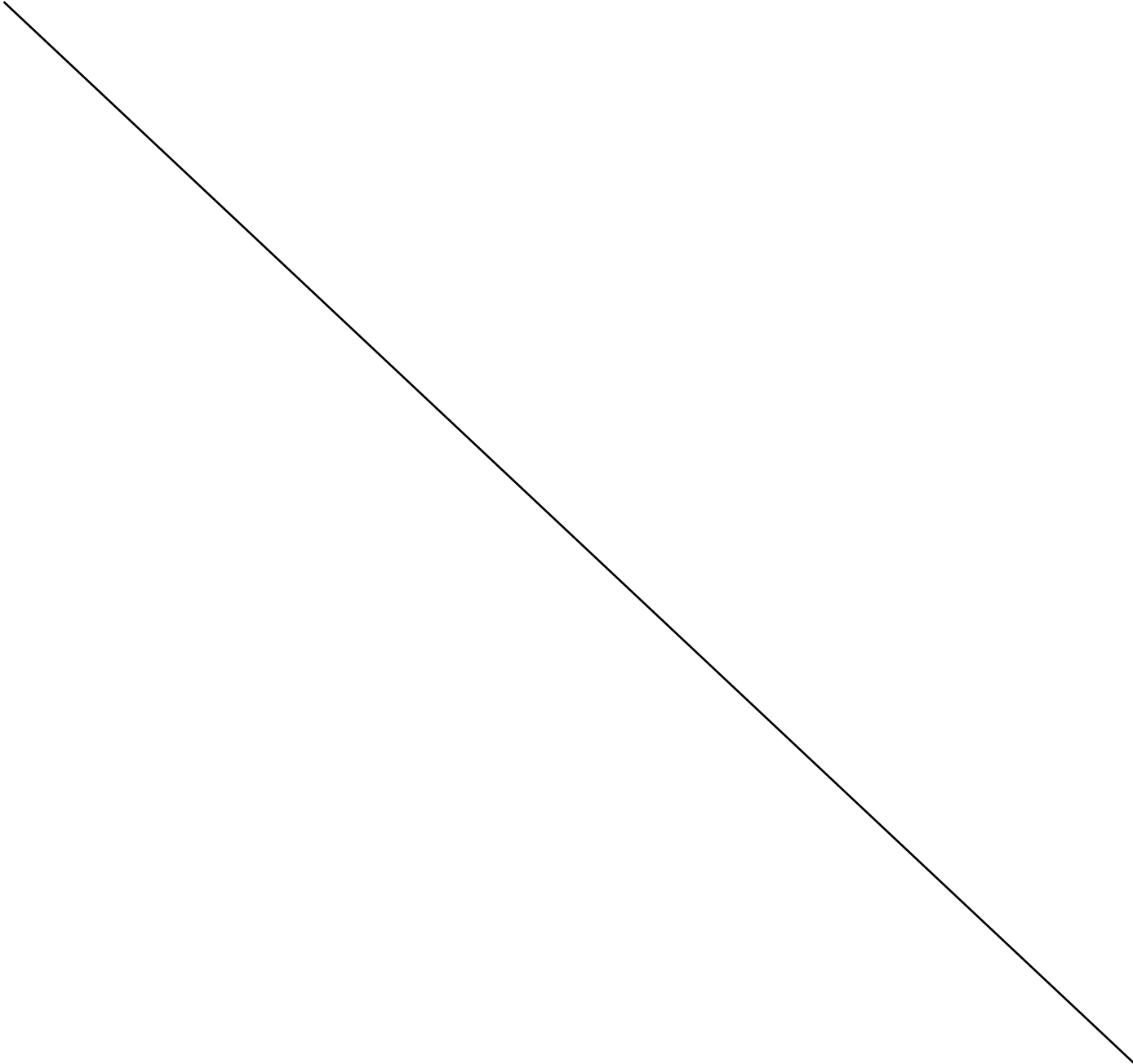
- ***Management Response*** – Detailed response, provided by management (e.g. Controller; CFO) to the testing program for the specific control language in question.



Entity Level Control Review 2013

**F. INTERNAL CONTROL REVIEW PROCESS**

This is an Excel document (utilizing embedded Visio imaging) that represents the PCUSA internal control review process in both flowchart and narrative format.





**REPORT J.002**  
**BOARD NOMINATING AND GOVERNANCE SUBCOMMITTEE**  
**Presbyterian Mission Agency Board**  
**February 5-7, 2014**

**FOR ACTION:**

- I. The Board Nominating and Governance Subcommittee recommends that the Presbyterian Mission Agency Board elect the following three persons as at-large members of the Presbyterian Mission Agency Board Executive Committee for a one-year term, effective upon the conclusion of the 221st General Assembly (2014):**

**KEY:**

<b>A</b> = Asian	<b>EA</b> = Ecumenical Advisory Member	<b>M</b> = Male	<b>PW</b> = Presbyterian Women
<b>AL</b> = At-large Committee Member	<b>F</b> = Female	<b>ME</b> = Middle Eastern	<b>R</b> = Ruling Elder
<b>B</b> = Black	<b>H</b> = Hispanic	<b>N</b> = Native American	<b>T</b> = Teaching Elder
<b>D</b> = Known Disability	<b>L</b> = Layperson	<b>PM</b> = Presbyterian Men	<b>W</b> = White
			<b>Y</b> = Young Adult

- 1. Marsha Zell Anson                      WFR**
- 2. Mihee Kim-Kort                              AFT**
- 3. Mary Jorgenson                              WFR**

**Additional Information:**

Other elected members of the Presbyterian Mission Agency Board Executive Committee, effective with the conclusion of the 221st General Assembly (2014), are:

1. Marilyn Gamm, Chair elect    WFT
2. Josephene Stewart, Vice-chair elect    WFR
3. James Ephraim, Jr., Justice Committee Chair    BMT
4. Kevin Yoho, Leadership Committee Chair    WMT
5. Chad Herring, Finance Committee Chair    WMT
6. David Shinn, Worshiping Communities Chair    AMT

- II. GENERAL ASSEMBLY NOMINATING COMMITTEE NOMINEES FOR THE PRESBYTERIAN INVESTMENT AND LOAN PROGRAM, INC., BOARD OF DIRECTORS**

**That the Presbyterian Mission Agency Board, upon the recommendation of the General Assembly Nominating Committee, ELECT the following individuals to the Presbyterian Investment and Loan Program, Inc. Board of Directors;**

Proposed GANC Nominees:

1. Linda Bailey	WFR	56-65	Grand Canyon	SW	AL	REN
2. Margaret Jorgensen	WFT	56-65	Mid-South	LW	AL	REN
3. Joyce Smith	BFR	66-75	Scioto Valley	COV	AL	NEW
4. Ronald Patterson	BMR	66-75	New Covenant	SUN	P	NEW

Nominated by other entities:

5. Richard H. White	WMT	66-76	New Brunswick	NE	FDN	NEW
6. Terry Nall	WMR	46-55	Greater Atlanta	SA	ALP	REN
7. Linda D. Scholl	WFR	36-45	Mid-South	SA	ALP	REN

Key to Report:

BFR = African American/Black Female Ruling Elder	AL = At-Large
BMR = African American/Black Male Ruling Elder	ALP = At-Large PILP Nominee
WFR = Caucasian Female Ruling Elder	FDN = Foundation Representative
WFT = Caucasian Female Teaching Elder	P = Presbytery Proposed
WMR = Caucasian Male Ruling Elder	

**Statistical Information**

**Total membership of PILP is 15 members**

– **8 Nominated by the GANC** – (6 at-large, 1 Synod representative, 1 Presbytery Representative); **2 PMAB** members – nominated by PMAB; **2 Foundation** nominees – nominated by Foundation and **3 PILP** Nominated At-large.

**Class of 2018**

2 Female Ruling Elders, 2 Female Teaching Elders, 1 Male Ruling Elder, 2 Male Teaching Elders; 2 African-American, 1 Asian American, 4 Caucasian

**Class of 2016**

2 Female Ruling Elder, 2 Female Teaching Elders; 1 Male Ruling Elder, 2 Male Teaching Elders; 1 Asian American, 6 Caucasian

**Biographical Information**

**Linda Bailey** is a Teaching Elder and Associate Pastor at Desert Palms Presbyterian Church in Sun City West, Arizona. She earned her M.Div. from San Francisco Theological Seminary and her B.A. in Journalism, Broadcast and Film from Trinity University in San Antonio, Texas. Ms. Bailey served the Presbytery of Grand Canyon for 10 1/2 years as assistant stated clerk and has a professional background in publications, advertising and media. She served previously as a member of the Review Committee for the Program.

**Margaret H. Jorgensen** retired in 2010 as a Teaching Elder and Pastor the Buntyn Presbyterian Church of Memphis, Tennessee. Ms. Jorgensen was also an attorney whose law practice for nine years was in securities law, with experience in mortgage lending and finance. Ms. Jorgensen earned a B.A. from Duke University, an M.A. from John Carroll University, a J.D. from Case Western Reserve University Law School and an M.Div. from San Francisco Theological Seminary.

**Terry Nall** is a Senior Consultant in the financial services industry. He is responsible for developing customized wealth management solutions for high net worth families, individuals and key corporate executives. He received a B.S. in Accounting from Wake Forest University in 1980 and maintains his active CPA certification in Georgia and North Carolina. He is also a Certified Trust and Financial Advisor (CTFA) and a Certified Employee Benefits Specialist (CEBS). He is a Ruling Elder and past clerk of session at St. Luke's Presbyterian Church and past Chair of the Committee on Ministry for Presbytery of Greater Atlanta.

**Ronald Patterson** is Ruling Elder at Pinecrest Presbyterian Church in Houston, Texas. He is an accountant and former CEO and CFO of a private Texas corporation experienced in performing budgeting, planning, investing, and preparing loans for operational growth. His professional background is in General Management and Finance and he brings 35 years of skilled executive experience. Mr. Patterson represents the Presbyterian of New Covenant where he has served on the presbytery's Finance Committee and has served as Treasurer and on the Finance Committee at the congregational level.

**Linda D. Scholl** is a Ruling Elder at First Presbyterian Church Memphis Tennessee. She is an attorney and has over thirty years of experience in banking, particularly in lending. She is presently with Brighton Bank, a community bank in the Memphis, Tennessee area, where her responsibilities include audit, loan review and compliance. She also is responsible for creation and maintenance of bank policies and procedures and training. Ms. Scholl is a former stated clerk of Mid-South Presbytery. Prior to her present position, Ms. Scholl was Vice President at bank which evolved into C & S/Sovran Financial Corp. and NationsBank (now Bank of America), where she served in the Office of Regulatory Management as corporate officer of community reinvestment and real estate compliance over a 7 state geographical area.

**Joyce Smith**, a Ruling Elder from Bethany Presbyterian Church in Columbus, Ohio, is a current member of the Presbyterian Mission Agency Board who completes her service on the Board in June. She has 15 years of experience in the banking industry with loan processing skills, and served as treasurer for several organizations. Her work with the church includes service at the congregational, presbytery, synod, and denominational levels including leadership roles such as vice-moderator and moderator of her presbytery. She has represented the Mission Agency Board on the Presbyterian Investment and Loan Program.

**Rev. Richard H. White** retired in June 2013 after serving as Chaplain and Director of Religious Ministries at Princeton Healthcare System for ten years. Rev. White was a commercial banker for 25 years prior to going into the ministry.

Rev. White received a B.A. from University of Kansas and M.Div. and Th.M. degrees from Princeton Theological Seminary.

His church and community service include:

- Service in various capacities to the Presbytery of New Brunswick, Presbyterian Church (U.S.A.)
- Former chair, Middle Atlantic Region Finance Committee of the American Friends Service Committee
- Former member, Maryland State Trade Policy Committee (gubernatorial appointment)
- Former member, Governor's Private Sector Advisory Council (Maryland gubernatorial appointment)
- Former vice chair, Central Maryland Chapter of the American Red Cross
- Former member, Board of Visitors of Delaware State University (Delaware gubernatorial appointment)

# A Proposal for Revising the Presbyterian Church (U.S.A.) Directory for Worship

From the Office of Theology and Worship  
and the Office of the General Assembly

# What Is the Directory for Worship?

- describes the theology underlying our worship
- establishes standards and norms for worship
- outlines appropriate forms for worship
- negotiates between freedom and form
- suggests possibilities, invites development
- encourages the continuing reform of worship
  
- an analogy: a compass and a map

# History of the Directory for Worship

## 1637 “Prayerbook Riot”



# History of the Directory for Worship

1645	Westminster Directory for Public Worship; Church of England, Church of Scotland
1788–1958	Minor Revisions to the Westminster Directory; Presbyterians in North America
1961, 1963	New Directories for Worship; UPCUSA, PCUS
1983, 1989	Merger and Revision; PC(USA)



# Current PC(USA) Directory for Worship

- 1 The Dynamics of Christian Worship
- 2 The Elements of Christian Worship
- 3 The Ordering of Christian Worship
- 4 Ordering Worship for Special Purposes
- 5 Worship and Personal Discipleship
- 6 Worship and Ministry within the Community of Faith
- 7 Worship and the Ministry of the Church in the World

# Problems, Challenges, Opportunities

- length and complexity of organization
- information on Sunday worship in two places
- changing contexts, changing congregations
- renewed emphasis on parity of ordered ministries
- sacramental renewal in Reformed churches
- ecumenical liturgical developments
- five-fold vs. four-fold orders of worship

# Time for a New Revision?

- 216<sup>th</sup> General Assembly (2004) called for analysis of the Directory for Worship in promoting “Reformed” and “culturally appropriate” worship
- Findings of 2005 Presbyterian Panel study:
  - too complicated: 32% members, 33% elders, 23% pastors
  - too long: 30% members, 35% elders, 30% pastors
  - should simplify: 37% members, 46% elders, 38% pastors
  - should revise: 27% members, 32% elders, 30% pastors
  - should promote: 57% members, 61% elders, 69% pastors

# Time for a New Revision?

- 217<sup>th</sup> General Assembly (2006) approved the recommendation for a revision that is “more accessible,” “shorter,” and “better organized”
- Response was delayed due to consideration of new Form of Government (adopted in 2011)
- Work resumed on the Directory for Worship revision, with final report due to the 221<sup>st</sup> General Assembly (2014)

# Principles for Revision

- uphold Reformed essentials: faith, life, worship
- respond to changing contexts, congregations
- allow more flexibility, diverse cultural expressions
- use “we” language for the people of God
- streamline contents, user-friendly organization
- simplify language, more accessible writing style
- reduce verbiage, eliminate redundancy
- enhance usefulness as a teaching document

# GA Actions: Responding to Key Points

- “authentically Reformed”
  - begins and ends by giving glory to God
  - focuses on Jesus Christ, crucified and risen
  - highlights the work of the Holy Spirit
  - insists on the centrality of Scripture
  - strengthens unity of Word and Sacrament
  - develops leadership in ordered ministries
  - emphasizes theme of grace and gratitude

# GA Actions: Responding to Key Points

- “culturally appropriate”
  - diverse contexts, worship styles in mind
  - new section on worship and culture
- “more accessible and helpful”
  - more direct, less complicated language
  - needs of pastors, ruling elders, committees
- “shorter and better organized”
  - current version: 27,000 words; revision: 16,000
  - revised structure avoids redundancy

# GA Actions: Responding to Key Points

- “influence and effectiveness”
  - fresh opportunity to introduce the Directory
  - a more accessible version will be more effective
- “guiding,” “planning,” “conducting”
  - more helpful for worship committees, students
  - new organization will facilitate search



# The “Third Use” of the Directory

## John Calvin: The “Third Use of the Law”

- 1 “convicting” or “theological” use
  - impress upon us God’s surpassing holiness
  - convict us of our sin, inspire reliance on God’s grace
- 2 “political” or “civil” use
  - promote order and restrain evil
  - facilitate life in human society
- 3 “regenerate” or “teaching” use
  - instruct and guide us in faithful living
  - show the way of the Holy Spirit

# The “Third Use” of the Directory

## Uses of the PC(USA) Directory for Worship

- 1 “convicting” or “theological” use
  - unattainable standard
  - accusing finger
- 2 “political” or “civil” use
  - order and restraint
  - rulebook for worship
- 3 “regenerate” or “teaching” use
  - instruction and guidance for worship
  - seeking the gifts of the Spirit in worship

# Marriage in the Proposed Revision

- revision does not change statement on marriage
- revision should receive separate consideration
- cf. approach to ordination standards in nFOG

# Ideas for Further Development

- new study guide for the Directory for Worship
- develop an “executive summary,” providing
  - simple instruction in Reformed worship
  - basic guidance for new leaders, communities
  - a gateway to the Directory for Worship
- develop an online version, with live links to
  - scriptural and confessional sources
  - cross-references in the *Book of Order*
  - related resources at [pcusa.org](http://pcusa.org), elsewhere

# A Proposal for Revising the Presbyterian Church (U.S.A.) Directory for Worship

From the Office of Theology and Worship  
and the Office of the General Assembly

## **Transformational Leaders**

**Transformational Leaders** are men and women of diverse ages, backgrounds and cultures who are witnesses to God's love, empowered by the Spirit and committed to Jesus Christ. In gratitude, they are, and help others to be, culturally proficient, resilient, trustworthy, innovative, adaptive and theologically grounded in the Reformed tradition.

**Transformational Leaders** are men and women of diverse ages, backgrounds and cultures who are witnesses to God's love, empowered by the Spirit and committed to Jesus Christ. In gratitude, they are, and help others to be, culturally proficient, resilient, trustworthy, innovative, adaptive and theologically grounded in the Reformed tradition. These leaders, who serve in the many expressions of the PC(USA), call others to join with them in following the Spirit's initiative to move new and existing worshipping communities...

- ...toward a focus on going outside the church to proclaim the Gospel's message of faith, hope, and love in both word and deed, and away from an over-emphasis on care for their own members
- ...toward uncompromising work for justice in society and in the church, and away from a blind eye to inequalities and the unjust use of power
- ...toward bold pioneering to meet today's challenges, and away from a maintenance of outdated models of church
- ...toward unrelenting and critical attention to both the immediate and larger cultural context, and away from an indifference to changing cultural currents
- ...toward a fuller representation of the reign of God where diversity and unity are equally celebrated, and away from boundaries defined by cultural, socioeconomic, and other issues
- ...toward the nurture of compassionate, prophetic disciples who have been transformed by Jesus Christ, and away from a satisfaction with nominal Christianity

### **Questions for Discussion:**

- The Mission Agency has defined transformational leadership within the context of worshipping communities and congregations. Of course, transformational leadership is also valued at the Presbyterian Mission Agency board. What do you think it would mean to exercise transformational leadership in the context of the work you do as a PMA Board member?
- What activity, behavior or practice will you turn towards that can strengthen the Board leadership here on the Board? What activity, behavior or practice will you turn away from which has weakened the leadership here?
- What difference could the PMA Board make to the PMA and the PC(USA) if the Board members demonstrated the following qualities of transformational leadership in an even more intentional way: cultural proficiency, resilience, trustworthiness, innovation, adaptiveness, and a theological grounding in the Reformed tradition?