Treasurer Code of Conduct of the MCSA

1 Preamble

1.1 Context
Treasurers are appointed for various bodies within the MCSA. They come from a variety of backgrounds and have disparate skills. Great responsibility is given to them, but often they are required to work in isolation without collegiate support. The Book of Order details WHAT must be done but not HOW the task should be approached. The District Treasurers Consultation, recognising the difficulty this created for Treasurers throughout the Connexion, requested the Treasurers General to facilitate the introduction of a Code of Conduct for Treasurers.

1.2 Approach
In its 2007 International Good Practice Guidance, "Defining and Developing an Effective Code of Conduct for Organizations", the International Federation of Accountants provided the following working definition:

"Principles, values, standards, or rules of behaviour that guide the decisions, procedures and systems of an organization in a way that (a) contributes to the welfare of its key stakeholders, and (b) respects the rights of all constituents affected by its operations."

This code of conduct lays out the MCSA’s expectations and guiding principles for appropriate behaviour of Treasurers. It is a set of statements outlining the social norms and rules and responsibilities of, or proper practices for Treasurers.

2 Scope
This document deals with the conduct of the Treasurers but does not specifically deal with their roles, duties and responsibilities. The roles, duties and responsibilities of the Treasurer are dealt with in the Book of Order. If there is any conflict between the Code of Conduct and the Book of Order, the Book of Order takes precedence.

3 Terminology

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<th>Term</th>
<th>Description</th>
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<td>MCSA</td>
<td>Methodist Church of Southern Africa</td>
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<td>Treasurer</td>
<td>Unless otherwise indicated shall refer to District, Circuit, Society, Unit, and Organisation Treasurer and Finance Committee Member</td>
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4 Applicability
This document applies to all Treasurers and members of Finance Committees within the MCSA.
5 Conduct

A Treasurer will:

- Act from a basis of Methodist spirituality
- Act at all times with integrity
- Promote good governance
- Act with discretion when entrusted with confidential information
- Encourage transparency of Church finances
- Act with impartiality
- Disclose any relevant interests and conflicts
- Not seek personal advantage to the detriment of the MCSA, and will actively seek to enhance the image of the MCSA
- Continuously engage in ongoing learning

6 Details

6.1 Methodist Spirituality

Act from a basis of Methodist spirituality

Our Christian understanding and Methodist heritage give insight into the proper use of money. The Treasurer should understand that we deal with God’s money which is to be used for His mission.

The Treasurer should consider the implications of their actions in terms of God’s work in the work, taking into account issues of Social Justice and Economic Empowerment.

The Treasurer should strive to discern the providence of God in the preparation of budgets, the moderation of expenses and the raising of funds.

6.2 Integrity

Act at all times with integrity

Integrity implies wholeness, soundness, completeness: anything the member does should be done competently. Where necessary, additional guidance or expertise should be obtained from qualified advisers.

A Treasurer should act in a manner based on trust and good faith towards all with whom he or she is associated.
A Treasurer should express an opinion on a subject only when it is founded on adequate knowledge and honest conviction, and will properly qualify any opinion expressed outside the level of professional competence attained.

A Treasurer should not deliberately make false or exaggerated statements as to the state of financial of governance affairs.

A Treasurer should only sign a document after becoming fully satisfied of the veracity of the document.

### 6.3 Governance

*Promote good governance*

Good governance is about creating a sound environment within which decisions are taken. It ensures the inclusion of stakeholders, efficiency and effectiveness, and responsiveness. The Treasurer should establish policies, processes and procedures which enhance:

- Participation
- Cost effectiveness and value for money
- Timeliness

The Treasurer must be seen to working as part of the District leadership team and not taking arbitrary decisions.

The Treasurer must ensure, as far as possible, that all people involved in the decisions have correct and complete information.

### 6.4 Confidentiality

*Act with discretion when entrusted with confidential information*

A Treasurer shall take adequate measures to ensure the confidentiality of information entrusted to him / her.

Various kinds of information can be considered to be confidential and the Treasurer must carefully consider the level of confidentiality.

The financial affairs of individual members and other donors or suppliers must be treated as confidential.

Where a supplier requests that terms of a supply contract are confidential this must be respected.

### 6.5 Transparency

*Encourage transparency of Church finances*
The Treasurer shall be transparent in their management of Church finances, keeping members abreast of the current financial position.

The Treasurer must remember that not all members have a financial background, and should prepare budgets, reports and schedules in a way that makes them as accessible as possible to members. Extra time may be required to allow people to interrogate finances prior to meetings.

The Treasurer will need to balance the requirement for Confidentiality against the requirement for transparency.

6.6 **Impartiality**

*Act with impartiality*

The Treasurer must operate from the basis of evidence and not favour any party in terms of analysis and recommendations.

The Treasurer must rise above the conflicting agendas of ministers, staff, stewards, organizations and other interested parties.

6.7 **Disclosure**

*Disclose any relevant interests and conflicts*

The Treasurer is often in a position where it is possible to sway a decision. In some cases the decision may benefit friends or family, or negatively affect others. Any such interest should be disclosed in advance.

Where possible the Treasurer should recuse himself or herself from the decision-making process, constraining their role to giving information to the decision makers.

6.8 **Personal Advantage**

*Not seek personal advantage to the detriment of the MCSA, and will actively seek to enhance the image of the MCSA.*

The position of Treasurer must not be leveraged to gain personal advantage either in the Church or outside of the Church.

6.9 **Ongoing Learning**

*Continuously engage in ongoing learning*

The financial domain is subject to continual change because of changes in legislation, technology, and the macro-economic situation. In addition, the requirements of the MCSA and the local church raise further changes.

The Treasurer should make every effort to remain abreast of changes which affect the execution of their portfolio.
The financial domain is vast and no person could claim to know everything. The Treasurer should make every effort to expand their knowledge and their application of their knowledge so as better to execute their role.

7 DISCIPLINARY PROCEDURE
All Treasurers undertake to abide by this Code of Conduct and to faithfully execute their responsibilities as laid out in the Book of Order. Should a Treasurer not adhere to this undertaking then the Disciplinary Process as laid down in the Book of Order will be followed.