



Are Coaches and Mentors the Same?

By John Throop

THE WORDS “COACH” AND “MENTOR” are used interchangeably in much management literature these days. Are they really the same, or different, in managing people?

A *coach* focuses on calling forth, training and using specific skill sets in work and life. A coach can inspire, motivate, confront and press people to do their best, and to help them excel. A coach works with individuals and teams for specific projects.

A *mentor* focuses on calling forth and developing competencies and character traits in an individual in work, life and faith. A mentor reflects with another at a deep level when helping to integrate vision, mission and values with what Stephen Covey identifies as Body, Mind, Emotions and Spirit.

We need coaches when, as individuals or groups, we move into new projects, work patterns and innovation. Mentors are vital in helping us to dig deep in our walk with God, life and work strategies, and interactions with others.

There are times in life when we need coaches, and other periods when we need mentors. The only person in history who was effectively both a coach and mentor was Jesus Christ, who shaped his disciples and continues to shape his followers today.

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10 Questions for the Church Finance Committee

By John Parrish

THERE ARE TEN QUESTIONS the church finance committee members should ask, but usually don't, because they're focused on the annual budget or how the latest financial results compare to budget.

Gerald M. Zack, an authority on protecting nonprofits against fraud, listed in the *Board Member* (April 1998) 10 questions every finance committee should be prepared to answer. We adapted that material to fit the church situation, as follows:

1. What internal controls are in place to prevent an employee, officer, volunteer or outside agent from intercepting checks intended for our church prior to their being recorded in our books?
2. What controls are in place to prevent the unauthorized disbursement of funds from our bank accounts—general and payroll—by an employee or officer?
3. What controls are in place to prevent one of our vendors from overbilling our church?
4. Are there any forms of compensation or benefits received by our church's officers, directors or key employees that have not been specifically approved by the board?
5. Are there any inappropriate or other significant relationships between officers, directors, key employees, vendors or donors that should be disclosed?
6. Are there any relationships with vendors or contractors that appear to be less than ethical, warranting further inspection or otherwise considered when seeking competitive bids?
7. Are there any individuals involved in the accounting process who wield excessive control or whose work is not subject to adequate review by another qualified individual?
8. How would we characterize the morale, work environment and professionalism of the accounting personnel and senior management of our church?
9. Overall, how would we rate our organization as to how well we are protected against fraud?
10. What's the next most important step we could take to further protect our church against fraud?



Action Step: Thoughtfully answer these questions and document your answers, and then ask your external auditors if they agree.

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For more resources on church management, go to CMA's Management Resource Center (www.CMAonline.org/mrc). Email or call the volunteer members of this Section Resource Commission, or contact:

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Church Management

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