

Summer 2022

Professional Journal

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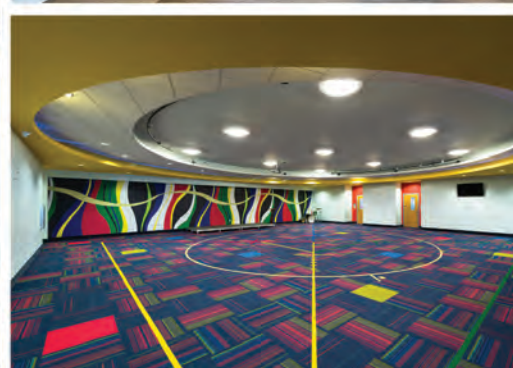
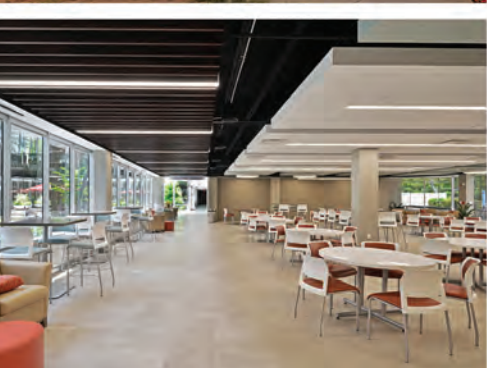
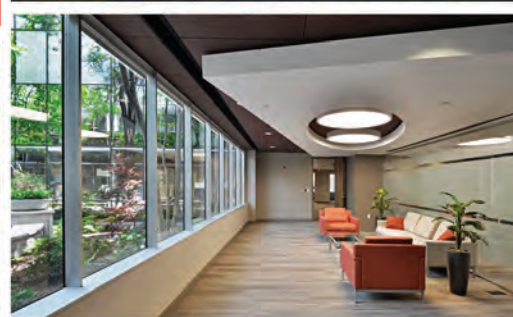
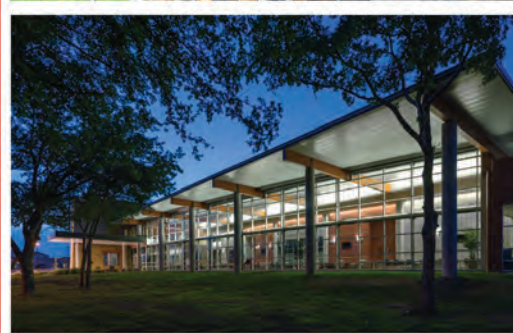


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## Professional Journal

A journal of The Church Network,\* an inter-denominational association of churches and individuals which exists to **connect, develop, and strengthen** church leaders in administration. The Church Network is the professional network for church leaders.

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**TCN PROFESSIONAL JOURNAL** welcomes all material of value to leaders in church administration including Letters to the Editor, news of members, reports on chapters, papers on technical items, and book reviews. All material should be addressed to: editor@thechurchnetwork.com.

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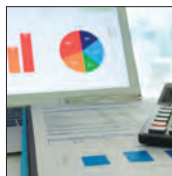
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# "Is this how people feel when they go to heaven?"

Do you know what it's like to live in a refugee camp? Alexis does. In fact—he spent 10 years in one before receiving the opportunity to emigrate to America. Learning all about a new country and language was deeply challenging and overwhelming. But with the help of some special people from Tallowood Baptist Church in Houston, all of that quickly changed.

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**Alexis Mutabazi**  
Parishioner, Tallowood Baptist Church

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# FROM THE EDITOR



## Are Your Management Skills Killing Your Organization's Future?

Now, that is a strange question, but bear with me. After all, administration is all about the implementation and use of excellent management skills. Organizations with good systems and procedures that are executed with consistency ensure the ongoing success of a vibrant organization. Without good processes and consistent controls in place, as an organization grows there is a point at which growth will stop and then usually plateau or slowly begin to decline. But the skill and resources that provided the growth infrastructure over time can become the source of an organization's inability to make necessary changes – changes that would sustain it into the future. Thus, strong management and clear process can become what holds change at bay.

Leaders of innovative organizations are seeing a shift to team-based decision making as a powerful tool to move forward. This means visionaries as well as those who manage the processes must move out of necessity through rapid change and uncertain times. But the tendency of some with strong management skills is to defend the status quo rather than be a productive member of the team. This can be a deterrent to good team-based decision-making. A good leader seeking team-based decision-making will want the management leader at the table but only if they can bring a positive addition to decisions.

So how do you know that your management gift is more an asset than a liability? Here are three responses that might be a signal your gifts could be killing your organization's future (or yours).

**You find your first response to most new ideas to be a challenge** – How are we going to pay for this? “This is not in line with our policies.” “What if this doesn't work?” “This is not how we do things here.” Rather than a willingness to hear the

new direction and ask, “How could we make this work.” “How would our processes/rules need to be modified to accomplish this idea?” Becoming the “minister of no” may not be the best approach.



**Your mind keeps asking the question, “Why am I in this meeting?”** They don't care what I think, besides, I'll just have to make what we are already doing happen well, so why should I support anything new? Ask yourself, “Do I remove myself from the leadership team discussion either mentally or physically.” If yes, you may be using this strategy as a form of sabotage.

**Conflict makes you crazy and you are just not going to participate.** You either remove yourself from the discussion by sitting quietly or you leave the room. Team-based decision-making requires a certain level of healthy conflict. It must be preceded by team trust which requires everyone to put the team before self. Trust is not something that can be demanded, it must be built over time, and it requires investment on the part of the leader and the team members.

Helpful resources in understanding team-decision dynamics are Les McKeown's two books *The Synergist* and *Predictable Success*. These books and his online assessment (which can be found at <https://predictablesuccess.com/>) are helpful to understand your natural function as a team member and how others function on your team. He identifies three primary types and what role they play in the organization's direction and function. These are Processor, Operators, and Visionary. A fourth that helps put the interest of the enterprise ahead of their own is a Synergist. He refers to this individual as having a high IQ and advanced common sense.





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# Avoiding **Fraud** in Churches

by Vonna Laue, CPA

**I HAVE SPENT PARTS OF MY CAREER ADDRESSING FRAUD IN CHURCHES AND MINISTRIES AS WELL AS TRYING TO EQUIP INDIVIDUALS IN THOSE ORGANIZATIONS TO GUARD AGAINST IT. NOW, I HAVE SPENT MUCH OF THE PAST YEAR SPECIFICALLY RESEARCHING THE TOPIC AMONGST CHURCHES AND STUDYING THE RESULTS TO DETERMINE WHAT MORE WE COULD LEARN TO POTENTIALLY HELP MORE CHURCHES BECOME PREPARED.**

What did I learn? As it says in Ecclesiastes, there is nothing new under the sun. However, as unsurprising as that might sound, this research performs an important function. It shows clear evidence of fraud in churches. No longer

is this a problem described in theoretical or anecdotal terms. It is real.

To reach this conclusion, Christianity Today's *Church Law & Tax* engaged an independent research firm to conduct a nationwide survey and analyze the results. The rest of this article will consider some of the key findings. The information is based on responses from over 700 church leaders.

I have long said that fraud happens in many churches, but everyone seems to think it cannot happen in theirs. This study revealed that fraud occurred in over 30% of the congregations that responded. That is certainly not an insignificant number and it should help you

appreciate that your church is at risk.

No particular patterns related to the churches themselves increased or decreased the risks for fraud. That is noteworthy. For instance, the size of the congregation didn't matter. Churches both with small- and large-sized weekly attendance figures were represented. Rural churches experienced it as did ones in urban settings. Newer churches fell victim as well as ones in existence for a long time. Finally, geographic location in the United States did not matter. In short, churches of all sizes and types are susceptible to fraud.

The survey also taught us more about who commits fraud in a church. The

results helped us develop four primary profiles. The first is male leaders ages 40 to 59. The second involved male and female leaders who are over 60 and possess 20 or more years of experience. The third group featured males and females ages 30 to 49 who possess just one to five years of tenure in the church. The final group is male pastors ages 40 to 49 who possess less than five years of tenure at the church.

While the survey showed a broad range of losses suffered by churches, it is worth noting that the second group consistently committed larger acts of fraud. In fact, 25% of the cases involved thefts of more than \$250,000. That is understandable to me. These men and women served a long time, know the church's weaknesses, and the ways to cover their tracks.

The survey also revealed the most common types of fraud. The most common places where fraud occurred was with expenses and expense reports. This included various methods of using church funds for personal expenses. The simple act of forging signatures was one primary method used to accomplish this.

Another common way to steal money from the church was through the

contribution process. There are multiple ways contributions are received – and that means there are multiple ways to steal those contributions before they get recorded as income for the church.

A final, significant way fraud occurred in churches was through payroll transactions. Sometimes the money was taken through inaccurate timesheets. Sometimes it was taken through the actual processing of payroll. If the right segregation of duties doesn't exist, individuals can change their own pay rate or give themselves an advance and write it off.

The three methods of fraud identified by the survey align with my personal experiences working with churches where fraud arose. Unfortunately, so much of this is preventable. It doesn't take a lot of staffing or money to provide a reasonable amount of protection, but it does require some intentional planning and consistent monitoring.

Each of these primary fraud methods can be minimized or eliminated with the adequate segregation of duties. No individual should be able to carry out all aspects of the financial activities related to expenses, income, or payroll. When one person can, it is easy to find an

Additional information on church fraud is available through this three-part article by Rodney Smith, CPA, from the TCN Archives.

<https://tcninfo.com/frauddownload>



opportunity to take funds from the church.

What do the segregation of duties practically look like? Here are a few examples:

- There should be at least two people involved in handling contributions before they are deposited.
- One person should not have access to the check stock, sign checks, and also have access to the accounting system.
- An individual should approve the payroll before it is processed and then review the final reports to make sure there were no changes.

I do not believe most people who commit fraud come to the church thinking it is

**I have long said that fraud happens in many churches, but everyone seems to think it cannot happen in theirs.**

an easy target. While that may happen occasionally, it primarily happens when individuals find themselves in a difficult position and think they may be able to “borrow” money and pay it back later. When the person’s act does not get detected, the need or desire for more money remains, and so the person does it again and again.

Understanding the basics of this research can encourage you to make some simple changes to better protect your church as well as the individuals who potentially could make a very big mistake that would impact the rest of their lives. Please consider this carefully and provide information to your leaders and board. It may allow them to see the reality of the situation and how it truly

could impact your church. For more information on the survey, you can visit <https://www.churchlawandtax.com/web/2021/october/fraud-in-churches-survey-results.html>. I am also excited to announce the upcoming release of an online fraud prevention training program that I developed with Church Law & Tax. More details will become available later.

I appreciate the way The Church Network’s leaders understand the importance of this information and published this article. I also appreciate the work of Church Law & Tax. Both organizations are committed to serving churches well and helping you excel in your role. The upcoming TCN Conference will be a great opportunity

to strengthen your skills and network with others who can help you serve well. I hope to see you there!



## Author

*Vonna Laue has worked with ministries and churches for over 20 years and is currently serving ministries through financial and operational consulting engagements. Vonna earned her B.S. degree from Black Hills State University and her MBA degree in leadership and human resource management from the University of Colorado. She has served on national and international boards and has published articles in multiple national publications as well as co-authored three books.*



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# Designing Financial Reports for Decision-Makers

by Melodi Bunting, CPA, CMA, CGMA

**PERHAPS YOU HAVE BEEN IN THE FOLLOWING SITUATION: YOU ARE ORDERING DINNER AT A FANCY RESTAURANT TRYING TO IMPRESS FRIENDS, CO-WORKERS, OR EVEN BUSINESS ASSOCIATES. LOOKING AT THE MENU, YOU REALIZE EVERYTHING IS IN A FOREIGN LANGUAGE WITH NO PICTURES OR TRANSLATIONS. OTHERS SEEMS TO BE CONFIDENTLY MOVING FORWARD IN THEIR ORDER SO YOU PICK SOMETHING, TOO, HOPING WHAT COMES WILL BE PALATABLE.**

Often church decision-makers find themselves in similar situations, required to make important decisions based off financial statements prepared according to generally accepted accounting principles (GAAP). The format and numbers in these statements can appear to be a foreign language, not answering the specific questions necessary to make a confident decision.

## GAAP

GAAP is a set of accounting principles and standards for preparing financial statements. They are designed primarily for external financial statement users to provide clarity, consistency, and comparability. While these statements may facilitate

investment and lending decisions, the report can often leave unanswered questions for internal report users. Users not fluent in GAAP may be making decisions with limited understanding or insufficient information, like ordering off that foreign menu.

## TRANSLATING GAAP

Meaningful reporting can be achieved when the information is presented in a format that is easy to understand and customized to the needs of identified users and stakeholders.

Recently I worked with a church that had several new leaders and staff members. The finance team saw this as an opportunity to reevaluate and improve how financial information was communicated. The process started with understanding the needs of users and stakeholders. We asked each of our identified users, “What are you most concerned about? What information is essential to your understanding and decision-making? What level of reporting is required, detail or summary? What formats are most meaningful (visual, narrative, traditional statements)?”

While the answers to these questions are likely to vary between churches and stakeholders, common responses focus on available cash, giving level and trends, fixed costs, and reserves funding.

## EXAMPLES

### AVAILABLE CASH

The cash reported on the Statement of Financial Position may not reflect what is actually available to pay operational expenses.

A common measurement of available cash is to adjust the reported balance for donor restrictions and contract obligations.

Rather than just reporting a number, engage the decision-makers to define what “available” includes and determine what is the optimal level of cash

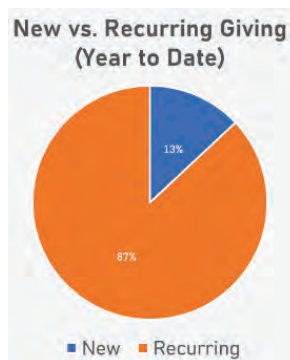
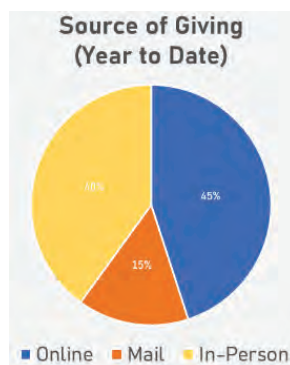
available. This shifts the focus to the users and emphasizes the importance of proactive planning and risk assessment.



With the stakeholder input, a visual dashboard can be easily designed and kept current. As an example, the church governance and leadership has defined available cash as the checking, money market, and savings accounts. Based on past trends, the summer months are when available cash is at its lowest point and often requires a transfer of funds from reserves or taking a draw on the line of credit. Using this analysis, governance and leadership has determined available cash is in the green zone when it includes at least 60 days of expenses. The yellow zone is when available cash is between 30 to 60 days of expenses. The red zone is available cash below 30 days of expenses. The dashboard is set up using current checking, money market, and saving account balances and budgeted expenses for the current year. If total actual expenses vary from budget by more than 5%, the budgeted expense amounts will be adjusted for the percentage variation.

### GIVING LEVEL & TRENDS

Weekly or monthly comparisons of budget to actual giving are commonly reported in a worksheet format. Decision-makers may find this reporting format provides sufficient meaningful information, but it is important to ask the users periodically if there are additional questions or information that would be valuable. For example, if the church is encouraging online giving the reports could include a pie chart showing source of giving. Other possibilities that may provide insights and guide decisions are to compare the number



of recurring versus new givers, average gift per giver, or percentage of giving with or without donor restrictions.

### FIXED COSTS

During the pandemic we have seen the importance of adapting.

One measure for planning potential responses to significant unexpected changes is understanding the cost structure. Knowing what costs are fixed and cannot be quickly

modified versus what costs are variable facilitates this planning process. This can easily be put into a dashboard or chart showing level of fixed versus variable costs for ongoing monitoring and trend analysis.



### RESERVES FUNDING

Financial strength and sustainability are often identified as an area of interest by decision-makers. Once governance and leadership assess and determine what types and amounts of reserves align with mission and strategic planning, a visual makes progress easy to understand. While the reserves will not likely have significant short-term fluctuations, including a visual of actual versus plan in a monthly or quarterly report keeps the determined goals and progress in mind.

### CONCLUSION

The ultimate goal for action-based financial reporting, is to provide meaningful measures and formatting that meet the specific needs of the decision-makers. Standardized reporting can provide a baseline but can be improved with consideration to user needs, key measures, and optimal presentation. Providing a menu in the language of the decision-makers empowers them to continue to manage finances well, further the church's reputation, and meet the calling for good stewardship.



## Author

Melodi Bunting combines her experience as an accountant and college instructor to provide advisory services to churches and other not-for-profit organizations. She is passionate about making financial information understandable for optimizing decision-making and building financially strong organizations. She can be reached at [melodi.bunting@wegnerpcas.com](mailto:melodi.bunting@wegnerpcas.com).





# Are you Thinking **Strategically?**

*by Susan Beaumont*

**MUCH OF OUR DECISION MAKING OVER THE PAST TWO YEARS HAS BEEN REACTIVE. CONTINUALLY SHIFTING COVID PROTOCOLS, POLITICAL POLARIZATION, AND LOCAL AND GLOBAL TURMOIL LEAVE US FEELING FRAGMENTED. YOU MAY BE WONDERING WHETHER YOU HAVE BEEN STRATEGIC ENOUGH.**

Has your preoccupation with managing the chaos prevented you from pursuing mission, vision, and intentional

innovation? Cultivating six habits can help you get strategically reoriented now.

I have noticed a common default response among leaders who shake free of crisis management and turn their attention to strategy. The most common impulse is to create a strategic plan. Revise the mission and vision statements, declare new strategic priorities, and create action plans. Get everybody on the same page. Strategic plans have their place, but they should not be our default response to disorientation.

## **STRATEGY AS LEARNING**

Thinking strategically is not the same thing as planning systematically. Strategic planning is just one way that strategy emerges in an organization. In liminal seasons like this one, it is important for leaders to appreciate the nonlinear nature of most real strategy.

The research of strategy theorist Henry Mintzberg showed that 90% of projected outcomes in formal strategic planning processes never materialize. Only 10% of organizational action arises out of formal

plans. Instead, 90% of what organizations really do can be defined as emergent strategy. This is the accumulation of day-to-day decision making, disjointed initiatives, and actions taken by leaders in response to everyday demands – without a grand master plan. Perhaps our aim should be to better shape emergent strategy, to increase the odds of meaningful, mission-driven action, rather than random, happenstance chaos. This is where strategic thinking comes into play.

Strategic thinking is the skill set we use to shape *emergent* strategy. To help the organization adapt and change in new directions and to propel innovation. Strategic thinking relies on intuition, reflection, authentic dialogue, and the confrontation of unstated assumptions.

## SIX HABITS TO CULTIVATE

No one is born knowing how to think strategically. No one is fully proficient as a strategic thinker. The requisite skills come more easily to some than others, but we can all become more effective as strategic thinkers. Here are six important habits to cultivate, adapted from the work of Julia Sloan in *Learning to Think Strategically*.

### 1. APPRECIATE BUT CHALLENGE TACIT KNOWLEDGE.

Tacit knowledge is knowing in action. It is the muscle memory of intuitive decision

making. It comes from the accumulated experience, learned skills, and successful repetition of all that has gone before.

Tacit knowledge is useful when we need to be decisive in the face of uncertainty.

Tacit knowledge is problematic when we let outdated assumptions guide our decision making – when we simply repeat the past without correcting for emergent trends.

Becoming a better strategic thinker requires a healthy respect for the power of unstated assumptions. Develop the habit of pausing to reflect on the unstated assumptions that have formed your intuition. “Our dialogue about getting people to return to in-person worship assumes that people who haven’t returned are fearful of the virus. Is that still an appropriate assumption?”

### 2. PAY ATTENTION TO PATTERNS AND CHALLENGE FRAMING.

Pattern recognition is an automatic process of making sense. We see a set of clues that appear together, we assume what is present, and we project what will happen next based on experience. Pattern recognition can lead to decision making without critical analysis. Innovation requires turning off the autopilot of pattern recognition and investing in critical reflection. Pause and restate the problem from a different perspective. Explore how the problem emerged, look

at progression and sequence of events. Physically map actions and reactions. Name the values in tension. Inquire about the relevance of the problem.

### 3. POKE AROUND UNTIL YOU FIND THE SURPRISE

Penetrate deeper into the core of the thing that seems different. Sit patiently with evidence that doesn’t fit easily into previous patterns. Look for untapped opportunities.

Set aside your need to feel in control of the situation. Set aside whatever opinions you have already formed about what needs to happen next. Sit with your experience from a place of humility and patience, being open to what wants to emerge.

Slow down so that you can notice more. Relax and play and reflect.

### 4. DIVERSIFY AND UPGRADE YOUR VERBAL ENGAGEMENT

Notice the type of verbal engagement that you and others use when talking about your challenges. Is it worry-filled grumbling? Pessimistic projection? Circuitous discussion that goes nowhere? Introduce alternative forms of conversation. Practice using appreciative inquiry – the art of asking about and exploring the positive core. Bring an appreciative perspective to your analysis of the current challenge.

# Thinking strategically is not the same thing as **planning systematically.**

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Or set up an organized debate among leaders, with a carefully defined problem statement and guidelines for debate.

Alternatively, frame the challenge through the lens of dialogue. Dialogue involves carefully constructed conversational norms that allow us to set aside fears, preconceptions and the need to win. We take time to hear other voice and possibilities.

Enriching the diversity in the room invites deeper verbal engagement. Be intentional about drawing in outside perspectives. Train yourself to ask, “Who needs to be in this conversation that isn’t currently in the room?”

### 5. GET OUT OF YOUR HEAD

Record as many of your thoughts, feelings, and new questions as possible in a journal or log. This is a useful way to begin identifying patterns, uncover assumptions and highlight traps in your thinking.

Sit with the feelings attached to your thinking. Reflect on the feelings that provoke questions or lead to other strong feelings.

Consider drawing or shaping your strategies instead of writing them. Use color or shape codes to identify themes.

Tell parables or formulate analogies that illustrate your assumptions and beliefs about what is happening.



### 6. FIND A THOUGHT PARTNER

Find listeners and questioners who don’t know the background, the content, or the politics of your strategic challenge. Ask them to listen to you present the issue and invite them to name unstated assumptions, patterns, or frames that you have missed or taken for granted. Find yourself a peer group or a mentor. Invest in a coaching relationship. We seem to be entering a new season, one that will require more strategic thinking and deeper critical reflection. This will require examining old assumptions, recognizing new patterns, and responding with fresh perspective.

The time is ripe for layering in new habits. God is up to something new, and we need strategic approaches to embrace all that is arising.



## Author



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# The **Cybersecurity Checklist** for Churches

by Enable Ministry Partners

**CYBERSECURITY IS A TOPIC THAT DEMANDS THE ATTENTION OF ANYONE CHARGED WITH THE LEADERSHIP OF A CHURCH, MINISTRY, SCHOOL, BUSINESS, OR ANY OTHER TYPE OF ORGANIZATION. THE THREATS AND RISKS ASSOCIATED WITH CYBERATTACKS ARE REAL AND GROWING.**

It should no longer surprise anyone in church leadership that churches are a chosen target of this trend. Nevertheless, too many churches are simply not prepared to protect

themselves against cybercriminals who seek to do them harm.

Church leaders must make it a priority to implement comprehensive, effective cybersecurity plans, procedures, and training. These are “non-negotiables” for anyone involved in a technology-enabled ministry environment. While most leaders understand their responsibility in this area only too well, many don’t know where to begin in planning their strategy, and often approach the topic with a sense of confusion and overwhelm.

At Enable, we work with these leaders every day. Over and over again, we hear a familiar set of questions:

“What steps should I be taking to protect our church, and what should I tackle first?”

In order to help church leaders visualize just how secure their church’s environment really is and give them a starting point for implementing some of these vitally important security measures, we created the Enable Ministry Partners Cybersecurity Checklist.

1

## SECURE PASSWORDS

Accounts with weak, easy-to-guess, or reused passwords are low-hanging fruit for cyber criminals.

A password policy that requires strong, unique passwords and encourages the use of a password manager is one of the most important security measures an organization can take.

2

## MULTI-FACTOR AUTHENTICATION (MFA)

The goal of multi-factor authentication is to verify identity and to make sure that the person logging into an account genuinely is the person they are claiming to be. MFA is necessary because passwords alone are not a sufficient deterrent to security breaches and cybercrime. On top of secure passwords, MFA provides a second layer of protection and method of security. It strengthens security during the login process and is an accessible, useful, and easily implemented solution.

3

## PATCHING/UPDATES

One of the most useful and straightforward things that you can do to keep your technology environment secure is to stay up-to-date with software and firmware patches. Patching is not difficult; it just takes disciplined, consistent attention. In most successful cyber breaches, hackers obtain access to data or systems via well-known software bugs for which patches already exist, but which IT administrators have never applied!

4

## ANTI-VIRUS/ENDPOINT PROTECTION

An organization-wide antivirus solution on all Windows and macOS computers that provides centralized reporting and advanced protections including anti-malware, network protection, and content control capabilities is a non-negotiable for a secure environment.

5

## FIREWALL WITH UNIFIED THREAT MANAGEMENT (UTM)

Basic firewalls have been a necessity for years, but increasing security threats call for firewall platforms with enhanced protection. Today's firewall platforms include UTM features such as Intrusion Detection and Prevention, Gateway anti-virus, Geo-IP filtering, and objectionable content filtering. A basic firewall doesn't do enough to protect you without these advanced capabilities.

6

## BACKUPS/BUSINESS CONTINUITY

A robust ministry continuity plan involves the backup of both data and systems/servers, and ensures that you back up data and machine images in geographically diverse sites. Your plan will allow you to avoid having to pay a “ransom” for your data and will ensure that you have good backups of your data. It will also provide for redundant capacity to continue the technology, reporting, data, and back-office ministry operations while you are recovering from any type of attack, incident, natural disaster, etc.

7

## USER MANAGEMENT

Ensuring that only current, active employees have access to your computers and network environment is of vital importance. It's also imperative that you limit employee and volunteer access to only the systems and data that are needed for them to perform their job functions. You need to ensure that you regularly delete old user accounts and follow a standard process for new user setups that ensures “least access” privileges with appropriate management approvals required for access level changes.

8

## SECURE WI-FI & NETWORK

When it comes to Wi-Fi, there is no one-size-fits-all solution, but in general church IT staff must properly segment/isolate traffic across the church's wired and wireless networks and must encrypt all sensitive Wi-Fi traffic to the highest available standards. A secure wireless environment will utilize strong user authentication for staff network access, will have a separate guest network with client isolation enabled, and should work in tandem with a UTM firewall solution as described above. Additionally, Internet of Things (IoT) devices like building automation controls (HVAC, door access controls, lighting systems, security cameras, etc.) should each have their own network segments isolating each system type from talking with other network devices.

9

## ENCRYPTION

Disk encryption is a vital method of protecting your systems and thwarting those determined to misappropriate your data. It enables you to store the information on your technology devices in a state that cannot be easily accessed by an unauthorized user. So, if a cyber thief physically steals your computer, it will be difficult for him to read and utilize this data.

10

## ANTI-PHISHING/EMAIL SECURITY

Email is, far and away, the preferred method for hackers who desire to steal information, money, and access. We recommend implementing a system that goes beyond the traditional spam filtering provided by your email provider which specifically focuses on stopping phishing attempts. This one move is a significant first step in protecting against vulnerability in this area. Affordable solutions are available that provide much more protection and power than those supplied with your email hosting platform. However, anti-phishing solutions are not enough in and of themselves. Fraudulent email schemes are becoming increasingly more sophisticated, and we must train our staff to recognize and avoid common email attacks.



## 11

## SECURITY AWARENESS TRAINING

The most vulnerable link in all churches' cybersecurity prevention efforts is the human element – their staff. This is almost always because they have not been adequately trained to recognize security threats, how these threats may manifest, and how to respond in the event of an attack. As humans, staff members can and do make mistakes! They trust fake identities, fall for alluring “clickbait,” and can become entangled in many other sneaky schemes of a cybercriminal. The best protection for cyberthreats is a combination of the right tools, practices, and staff training. Training should include all staff, regardless of role. It should be ongoing and perpetual, delivered in a variety of formats tailored to the specifics of your church staff, and measurable.

## 12

## ENDPOINT MANAGEMENT & SECURITY

In order to protect something, you must be able to account for it. It's vitally important that you have a complete inventory of all network and computer equipment owned by your organization, and that you are cognizant of everywhere that church data is stored (local servers, workstations, cloud services, etc.). You can't protect systems or data that you aren't aware of. Many tools that help with the inventory of equipment can also implement additional security policies and controls to help minimize improper usage.

## 13

## ENDPOINT DETECTION & RESPONSE

A good cybersecurity defense program includes multiple layers of protection that work together to prevent, detect, and respond to attacks by malicious actors. Firewalls and traditional anti-virus are great prevention layers, but it's important to have other tools in place to detect and respond when cyber criminals successfully breach your preventative layers. Endpoint Detection and Response (EDR) or Managed Detection and Response (MDR) tools help cover the detect and respond phases by identifying threats that make it past your preventive defenses and providing steps to recover from a successful attack. EDR tools should be installed on all servers and workstations.

## 14

**VULNERABILITY SCANNING**

Identifying open weaknesses in your environment is critical to helping you know what you need to fix and protect. Vulnerability scanning should be performed both internally and externally and it should be repeated on a regular basis to identify new threats. A good vulnerability scan will identify the systems that have known problems that can be fixed by installing appropriate patches, adjusting security parameters, or by isolating the affected equipment so it can't be reached by other network devices.

## 15

**CYBERSECURITY INSURANCE**

Cyber insurance, also referred to as cyber risk insurance or cyber liability insurance, is a policy designed to help organizations mitigate risk exposure by offsetting costs involved with recovery after a cyber-related security breach or similar event. It covers scenarios that are generally not included in General Liability and Professional Liability policies. Unfortunately, this is no longer an optional item for churches who wish to have a secure environment.

The items on this checklist are a great starting point for measuring your church's level of security, but it is not a guarantee of protection. Rather, it is a guide to help move you in the right direction. In the cybersecurity world,

things are always changing and new threats arise daily. Implementing all of these checklist items is a vital first step in the right direction, but you must continually be vigilant, stay aware, and regularly educate yourself and your staff.



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# Pastor Excel 22

## Excel Names Ranges, Drop Down Lists, and Data Validation

by Glenn Wood, CCA



**THERE ARE TIMES WHEN HAVING A DEFINED LIST OF OPTIONS TO CHOOSE FROM IS BETTER THAN ALLOWING THE INPUT OF RANDOM VALUES INTO A CELL. EXAMPLES INCLUDE MINISTRY NAMES, EMPLOYEE ROSTERS, EXPENSE CATEGORIES, FISCAL QUARTERS, ETC.**

This is useful if the workbook is being shared with others whose input is needed; providing a drop-down list can streamline the information received and really move a project forward quickly. Although this can be done easily, it does require some forethought. This edition will review how to define a “**Named Range**”, set up a “**Dropdown List**” and use Data Validation to allow specific information in select cells.

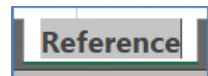
This example will use a list of campuses that are needed to populate a personnel worksheet.

### ADDING AND RENAMING A TAB

1. Create the list of campuses in the order that they should be displayed. Although the order does not matter to Excel, it may be helpful for the end user. Where the list exists within the workbook also isn't important, but for ease of finding and editing I suggest adding a tab and giving it a descriptive name.



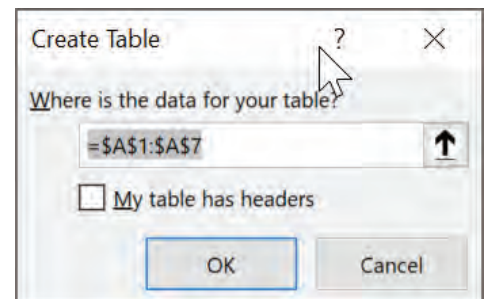
- a. To add another tab, click the “+” sign next to the list of tabs at the bottom of the spreadsheet
- b. Double click the sheet name to highlight it and change the name, this example uses “Reference”.



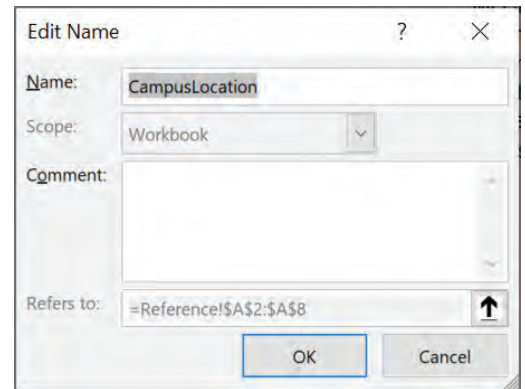
### CREATING A NAMED RANGE

2. Select the cell where the list of campuses should be added, in this example cell A1. Type the list in the order they should be displayed. The list does NOT require a Header Name.
3. **Convert the list to an Excel Table.** The benefit is that as names are added to the list, formulas do not have to be updated. Select any cell in the list, press **Ctrl+T**, and click **OK**. Note that the color and formatting can be changed to suit the desired look by clicking on the “Table Design” header on the Ribbon.
4. A column header can be added if preferred, but is not required.
5. Select the range of cells for the list that **ONLY** include the options to be shown in the dropdown list. (i.e. do NOT include the header row)
6. Click “Formulas” on the Ribbon then “**Name Manager**” in the “**Defined Names**” section and click “Edit”.

|   | A                |
|---|------------------|
| 1 | Mt Pleasant      |
| 2 | McClellanville   |
| 3 | North Charleston |
| 4 | Summerville      |
| 5 | West             |



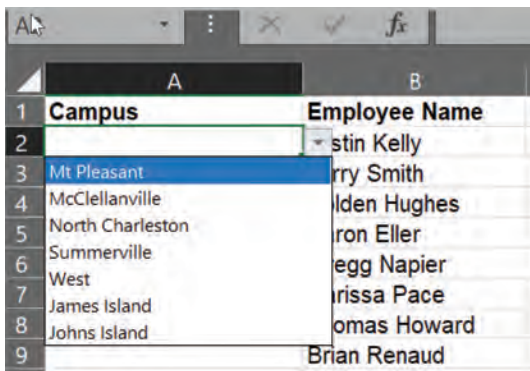
7. Change the list to a descriptive term, in this case **"CampusLocation"**.  
There cannot be any spaces in the name, but an underscore "\_" can be used to separate words if preferred.
  - a. If there are other lists in the same worksheet, using descriptive words helps
  - b. Comments can also be added
8. Click **"OK"** when done.



### ADDING THE DROPDOWN LIST TO THE EMPLOYEE LIST AND SETTING UP DATA VALIDATION

The next step is to add the Campus dropdown list in a separate column on the Employee List.

1. Click on the **"EmployeeList"** sheet
2. Click on cell A2
3. Click on the **"Data"** tab; in the **"Data Tools"** block, click on the **"Data Validation"** dropdown arrow and select **"Data Validation"**
4. In the **"Allow"** dropdown select **"List"**
5. In **"Source"** click on the arrow and type in **"=CampusLocation"** (the previously Named Range) and click **"OK"**; this will add the dropdown list to that cell.

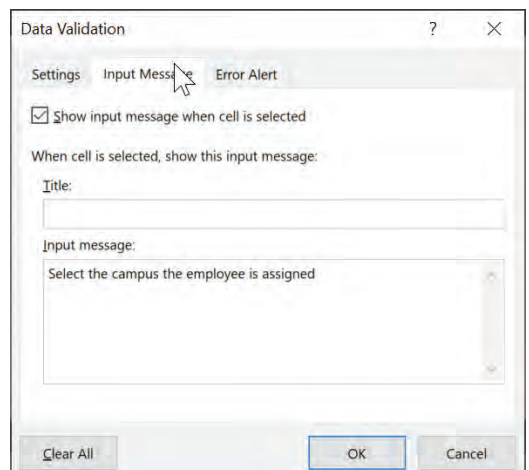
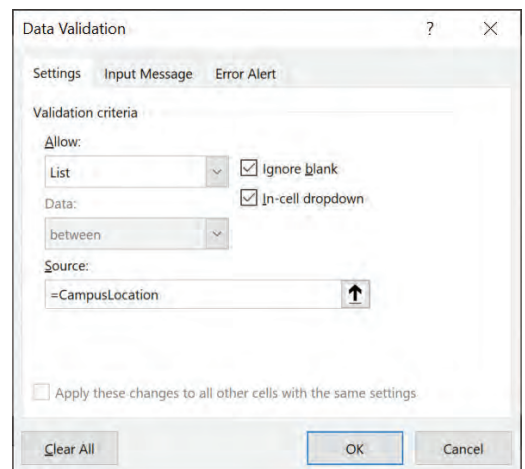
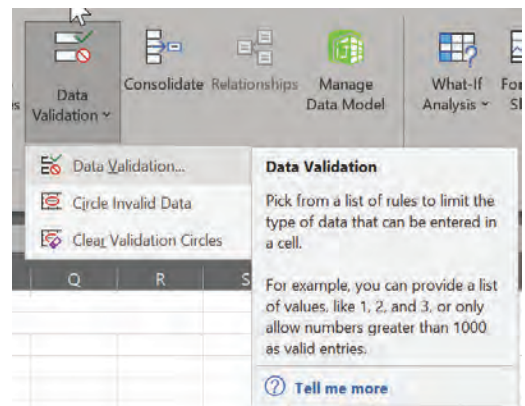


6. Copy cell A2 to the other lines in the list by right clicking cell A2, pressing Ctrl + C (copy), selecting cells A3:A15, right clicking and pressing Ctrl + V (paste)
7. When any of the rows where the list was added in column A are chosen, a dropdown arrow will appear asking the user to select the appropriate line, thus entering the value in the cell.

### ADDITIONAL OPTIONS:

**Input Message:** By adding an **"Input Message"** to the Data Validation, the user will be directed to the next step.

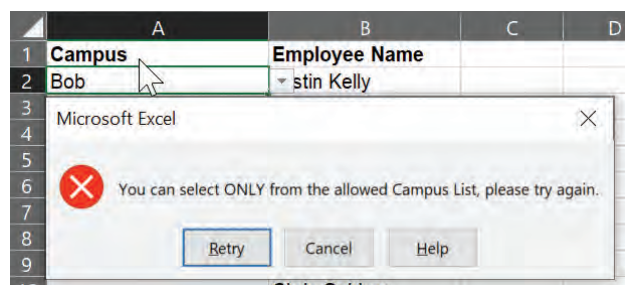
1. Click on the **"Data"** tab; in the **"Data Tools"** block, click on the **"Data Validation"** dropdown arrow and select **"Data Validation"**, then click the **"Input Message"** tab. The title is optional, but the message typed in the **"Input message:"** box will be displayed when the user clicks on the cell with the dropdown arrow on it.



2. The result is:

|   | A      | B             |
|---|--------|---------------|
| 1 | Campus | Employee Name |
| 2 |        | Justin Kelly  |
| 3 |        | Smith         |
| 4 |        | Hughes        |
| 5 |        | Eller         |
| 6 |        | Napier        |
| 7 |        | Carissa Pace  |

**Error Alert:** If a user tries to type in an entry that is not in the list, a reminder of what is allowed can also be added. Click on the “Error Alert” tab and add the message in the “Error message:” box. In this example, “Bob” was entered into the cell with the dropdown list and the error message displayed.



### ADDING NAMES TO THE LIST

One of the benefits of converting the list to an excel table is that as entries on the list change, edits and changes are effective immediately. Remember that the starting and ending entries in the list are dynamic.

### PRACTICAL APPLICATION

In the example file, click on the “EmployeeList” tab, then click any of the cells next to an employee name to show the Dropdown arrow to the right of the cell. Click on the dropdown arrow to reveal the list and select the appropriate campus, automatically adding it to the list; continue to the next line until all are complete. Note: The dropdown list does not have to be selected. The first letter, or first several letters, of a campus name can be typed and Excel will automatically fill in the entry.

|   | A      | B             |
|---|--------|---------------|
| 1 | Campus | Employee Name |
| 2 |        | Justin Kelly  |
| 3 |        | Smith         |
| 4 |        | Hughes        |
| 5 |        | Eller         |
| 6 |        | Napier        |
| 7 |        | Carissa Pace  |

|    | A                | B             |
|----|------------------|---------------|
| 1  | Campus           | Employee Name |
| 2  |                  | Justin Kelly  |
| 3  | Mt Pleasant      | Jerry Smith   |
| 4  | McClellanville   | Holden Hughes |
| 5  | North Charleston | Iron Eller    |
| 6  | Summerville      | Gregg Napier  |
| 7  | West             | Carissa Pace  |
| 8  | James Island     | Thomas Howard |
| 9  | Johns Island     | Brian Renaud  |
| 10 |                  | Chris Seiders |

|   | A                | B             |
|---|------------------|---------------|
| 1 | Campus           | Employee Name |
| 2 | Mt Pleasant      | Justin Kelly  |
| 3 | North Charleston | Jerry Smith   |
| 4 | North Charleston | Holden Hughes |
| 5 | Mt Pleasant      | Iron Eller    |
| 6 |                  | Gregg Napier  |
| 7 |                  | Carissa Pace  |

The goal of these articles is to provide Excel tips that help you do your job more efficiently. Hopefully this will be a useful skill in the future. If you have an Excel question, feel free to email me at [GlennWood@seacoast.org](mailto:GlennWood@seacoast.org) and I will try to help you find a solution.

### DOWNLOAD THE WORKBOOK USED IN THIS ARTICLE

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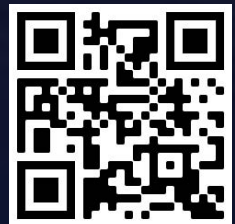
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