

GENERAL SYNOD COUNCIL POLICIES

POLICY TYPE: ENDS

E-1

POLICY TITLE: *GLOBAL ENDS POLICY*

Led by the Holy Spirit, the General Synod Council covenants with the General Synod of the RCA to support and oversee the work of our churches, assemblies and agencies, boards and commissions, and mission partners to make disciples who grow disciples based upon the principles of Christ-centeredness, trust, collaboration, adaptability, and diversity.

POLICY TYPE: ENDS

E-2

POLICY TITLE: *EQUIPPING LEADERS*

Led by the Holy Spirit, the General Synod Council covenants with the General Synod of the RCA to encourage and equip disciples to lead missionally, congregationally, and pastorally. These leaders will reflect the diversity of the RCA including gender, age, race, ability, and cultural backgrounds.

POLICY TYPE: ENDS

E-3

POLICY TITLE: *CHURCH MULTIPLICATION*

Led by the Holy Spirit, the General Synod Council covenants with the General Synod of the RCA to foster a sustainable movement of church multiplication in cooperation with assemblies, agencies, boards, and congregations, to start new RCA congregations, equip RCA church planters, and receive already-established congregations.

POLICY TYPE: ENDS

E-4

POLICY TITLE: *GLOBAL MISSION*

Led by the Holy Spirit, the General Synod Council covenants with the General Synod of the RCA to engage people throughout the world by way of Reformed Church Global Mission partners who cross boundaries to show the love of God revealed in Jesus Christ.

POLICY TYPE: ENDS

E-5

POLICY TITLE: *MULTICULTURAL, MULTIRACIAL, AND MULTIGENERATIONAL FUTURE*

Led by the Holy Spirit, the General Synod Council covenants with the General Synod of the RCA to commit to a multicultural, multiracial, and multigenerational future engaging all of God's people locally and globally in mission and ministry free from the sins of racism, sexism, and ableism.

POLICY TYPE: EXECUTIVE LIMITATIONS

EL-1

POLICY TITLE: *GLOBAL EXECUTIVE CONSTRAINT*

The General Secretary will not cause or allow any organizational practice, activity, decision, or circumstance which is either imprudent, contrary to the *Book of Church Order*, in violation of applicable laws or commonly accepted business and professional ethics and practices, or endangering to the organization's ability to accomplish the Ends.

POLICY TYPE: EXECUTIVE LIMITATIONS

EL-2

POLICY TITLE: *TREATMENT OF STAFF*

With respect to the treatment of paid and volunteer staff, the General Secretary will not cause or allow conditions that are unfair, undignified, disorganized, or unclear.

The General Secretary will not:

1. Operate without written personnel guidelines as published and held by the RCA Human Resources office which: a) clarify rules for staff, b) provide for effective handling of grievances, c) protect against wrongful conditions, such as nepotism and grossly preferential treatment for personal reasons, and d) prevent all discrimination.
2. Operate without written job descriptions for all staff positions.
3. Unduly respond against any staff member for non-disruptive expression of dissent.
4. Allow staff to be unprepared to deal with emergency situations.

POLICY TYPE: EXECUTIVE LIMITATIONS

EL-3

POLICY TITLE: *FINANCIAL PLANNING/BUDGETING*

Financial planning for any fiscal year or the remaining part of any fiscal year will not deviate materially from GSC's Ends priorities, or risk fiscal jeopardy, or fail to be credible and will be derived from a multi-year plan.

POLICY TYPE: EXECUTIVE LIMITATIONS

EL-4

POLICY TITLE: *FINANCIAL CONDITION AND ACTIVITIES*

With respect to the actual, ongoing financial condition and activities, the General Secretary will not cause or allow the development of fiscal jeopardy or material deviation of actual expenditures from GSC priorities established in Ends policies.

The General Secretary will not:

1. Expend more funds by fiscal year end than have been received in the fiscal year or funds available from previous years.
2. Expend funds designated for a purpose other than the designation.
3. Allow unrestricted reserves to fall below six months of operating expenses.
4. Manage endowed funds in ways that spend into the original principal of each individual gift.
5. Discount or otherwise compromise any assessments owed by any assembly to the General Synod without prior authority of the GSC.

POLICY TYPE: EXECUTIVE LIMITATIONS

EL-5

POLICY TITLE: *FINANCIAL RECORDING AND REPORTING*

With respect to the finance recording and reporting, the General Secretary will not fail to ensure that:

1. The financial activities of the General Synod Council are recorded and reported accurately and in a timely and efficient manner;
2. The finance functions carried out by the GSC's finance department on behalf of the corporations and agencies of the RCA are able to adequately support the effective financial management of the RCA's ministries, missions, governance, and administration as directed by the General Synod, and as stated in the "Ends" established by the GSC, and in the goals and objectives of the other corporations and agencies supported by the GSC's finance department;
3. The General Secretary and staff are able to adequately address concerns identified in audit reports and related management letters and avoid undue risk from inadequate finance and/or information technology infrastructure.

POLICY TYPE: EXECUTIVE LIMITATIONS**EL-6****POLICY TITLE: *EMERGENCY CEO SUCCESSION***

In order to protect the board from sudden loss of General Secretary services, the General Secretary will not fail to maintain a confidential plan of succession whereby an individual familiar with GSC and General Secretary issues and processes would be able to take over with reasonable proficiency in the interim until a successor is named.

POLICY TYPE: EXECUTIVE LIMITATIONS**EL-7****POLICY TITLE: *ASSET PROTECTION***

The General Secretary will not cause or allow corporate assets to be unprotected, inadequately maintained, or unnecessarily risked.

The General Secretary will not:

1. Fail to insure adequately against theft and casualty losses of GSC property and against liability losses to the GSC and its members, officers, staff, and volunteers.
2. Unnecessarily expose property of the GSC to risks of theft or casualty losses, or the GSC or its members, officers, staff, or volunteers to claims of liability.
3. Manage the financial affairs of the GSC in a manner that would result in a qualified audit opinion.
4. Fail to implement audit management letter items without justification.
5. Invest or hold operating cash and all other investments in ways that are not in compliance with the GSC pre-approved investment policies.
6. Permit the sale, exchange, or other transfer of any asset of the GSC with a value of \$1,000,000 or more without obtaining the prior consent of the GSC.
7. Permit the sale, exchange or other transfer of any asset of the GSC with a value that is less than \$1,000,000 unless the asset sold, exchanged, or transferred is of lesser or comparable value to the asset being received for it, or unless GSC gives its prior consent. An exemption is allowed for the recycling of office items that are deemed obsolete or fully depreciated with the value of less than \$1,000.
8. Allow intellectual property or important information to be lost or misused, or fail to implement appropriate safeguards against data breaches.

POLICY TYPE: EXECUTIVE LIMITATIONS**EL-8****POLICY TITLE: *COMPENSATION AND BENEFITS***

With respect to employment, compensation, and benefits and recognition of employees, consultants, contract workers and volunteers, the General Secretary will not cause or allow jeopardy to fiscal integrity or to public image or decisions that are unrelated to the relevant market.

The General Secretary will not:

1. Change the General Secretary's own compensation and benefits, without approval of the GSC, except as his or her benefits are consistent with a package for all other employees.

POLICY TYPE: EXECUTIVE LIMITATIONS**EL-9****POLICY TITLE: *COMMUNICATION AND SUPPORT TO THE BOARD***

The General Secretary will not permit the GSC to be uninformed or unsupported in its work.

The General Secretary will not:

1. Neglect to submit monitoring data required by the GSC in GSC-Management Delegation policy "Monitoring General Secretary Performance" in a timely, accurate and understandable fashion, directly addressing provisions of board policies being monitored, and including General Secretary interpretations consistent with GSC-Management Delegation policy "Delegation to the General Secretary," as well as relevant data.
2. Allow the GSC to be unaware of any actual or anticipated noncompliance with any Ends or Executive Limitations policy, regardless of the GSC's monitoring schedule.
3. Allow the GSC to be without decision information required periodically by the GSC or let the GSC be unaware of relevant trends within our ecumenical relationships.
4. Let the GSC be unaware of any incidental information it requires including anticipated media coverage, threatened or pending lawsuits or internal judicial process, material internal changes including large or significant expenditures for projects and/or the establishment or termination of an office, entity, ministry, mission program and/or the addition or termination of executive staff.
5. Allow the GSC to be unaware that, in the General Secretary's opinion, the GSC is not in compliance with its own policies on Governance Process and GSC-General Secretary Linkage, particularly in the case of GSC behavior that is detrimental to the work relationship between the GSC and the General Secretary.

6. Present information in unnecessarily complex or lengthy form or in a form that fails to differentiate among information of three types: monitoring, decision preparation, and other.
7. Allow the GSC to be without a workable mechanism for appropriate support for official GSC, officer, or committee functioning.
8. Deal with the GSC in a way that favors or privileges certain GSC members over others. This shall not inhibit: a) fulfilling requests for information, or b) responding to officers or committees duly charged by the GSC.
9. Fail to submit for GSC approval a list of those items, with monitoring information, that have been delegated to the General Secretary, which are required by law, regulation, contract, or the *BCO*.

POLICY TYPE: EXECUTIVE LIMITATIONS
EL-10
POLICY TITLE: *MAINTENANCE OF CONFIDENTIALITY*

The General Secretary will not cause or allow any organizational practice, activity, decision, or circumstance with respect to the maintenance of confidentiality of records regarding donors, members, ministers, assemblies, staff, employees, and others serving under contract which is either imprudent or in violation of commonly accepted business and professional ethics and practices, or endangers the organization's ability to accomplish the Ends.

POLICY TYPE: EXECUTIVE LIMITATIONS
EL-11
POLICY TITLE: *RELATIONSHIP WITH SUBSIDIARY ORGANIZATION*

The General Secretary will not interfere with nor allow any organizational practice, activity, decision or circumstance to unduly impact the necessary core business decisions or operations of RCA subsidiary boards or a director employed by any of its subsidiary boards to fulfill its ends.

POLICY TYPE: EXECUTIVE LIMITATIONS
EL-12
POLICY TITLE: *ECUMENICAL RESPONSIBILITIES*

The General Secretary shall not fail to carry out his or her responsibilities as the General Synod's chief ecumenical officer, as described in the General Secretary's job description.

POLICY TYPE: EXECUTIVE LIMITATIONS

EL-13

POLICY TITLE: *DIVERSITY IN STAFF TEAM*

The General Secretary will not plan, implement, or evaluate key projects or strategic priorities without ensuring both that at least 25 percent of those assigned to the ministry staff team are people of color, and also that the ministry staff team reflects the diversity of the RCA including gender, age, ability, and cultural background.

POLICY TYPE: MANAGEMENT DELEGATION

MD-1

POLICY TITLE: *GLOBAL GOVERNANCE—MANAGEMENT DELEGATION*

The GSC's sole official connection to the operational organization, its achievements, and conduct will be through a Chief Executive Officer, the General Secretary.

POLICY TYPE: MANAGEMENT DELEGATION

MD-2

POLICY TITLE: *UNITY OF CONTROL*

Only officially passed motions of the GSC are binding on the General Secretary.

Accordingly:

1. Decisions or instructions of individual GSC members, officers, or committees are not binding on the General Secretary except in rare instances when the board has specifically authorized such exercises of authority.
2. In the case of GSC members or committees requesting information or assistance without board authorization, the General Secretary may refuse such requests.

POLICY TYPE: MANAGEMENT DELEGATION

MD-3

POLICY TITLE: *ACCOUNTABILITY OF THE GENERAL SECRETARY*

The General Secretary is the GSC's only link to operational achievement and conduct, so that all authority and accountability of staff, as far as the GSC is concerned, is considered the authority and accountability of the General Secretary.

Accordingly:

1. The GSC will never give instructions to persons who report directly or indirectly to the General Secretary.
2. The GSC will not evaluate, either formally or informally, any staff other than the General Secretary.
3. The GSC will view General Secretary performance within the GSC as identical to GSC organizational performance, so that organizational accomplishment of GSC stated Ends and avoidance of GSC proscribed means will be viewed as successful General Secretary performance.

POLICY TYPE: MANAGEMENT DELEGATION**MD-4**

POLICY TITLE: *DELEGATION TO THE GENERAL SECRETARY*

The GSC will instruct the General Secretary through written policies which prescribe the organizational Ends to be achieved, and describe organizational situations and actions to be avoided, allowing the General Secretary to use any reasonable interpretation of these policies.

Accordingly:

1. The GSC will develop policies instructing the General Secretary to achieve specified results for specified recipients at a specified worth or priority. These policies will be developed systematically from the broadest, most general level to more defined levels, and will be called Ends policies. All issues that are not Ends issues as defined above are Means issues.
2. The GSC will develop policies that limit the latitude the General Secretary may exercise in choosing the organizational means. These limiting policies will describe those practices, activities, decisions, and circumstances that would be unacceptable to the GSC, even if they were to be effective. These policies will be developed systematically from the broadest, most general level to more defined levels, and they will be called Executive Limitations policies. The GSC will never prescribe organizational means delegated to the General Secretary.
 - a. Below the global level, a single limitation at any given level does not limit the scope of any foregoing level.
 - b. Below the global level, the aggregate of limitations on a given level may embrace the scope of the foregoing level, but only if justified by the General Secretary to the board's satisfaction.
3. As long as the General Secretary uses any reasonable interpretation of the GSC's Ends and Executive Limitations policies, the General Secretary is authorized to establish all further policies, make all decisions, take all actions, establish all practices, and develop all activities. Such decisions of the General Secretary shall have full force and authority as if decided by the GSC.
4. The GSC may change its Ends and Executive Limitations policies, thereby shifting the boundary between the GSC and the General Secretary. By doing so, the GSC changes the latitude given to the General Secretary. But as long as any particular policy is in place, the GSC will respect and support the General Secretary's interpretations.

POLICY TYPE: MANAGEMENT DELEGATION**MD-5****POLICY TITLE: *MONITORING GENERAL SECRETARY PERFORMANCE***

Systematic and rigorous monitoring of General Secretary job performance will be based solely on expected General Secretary job outcomes: organizational accomplishments of GSC policies on Ends and organizational operation within boundaries established in GSC policies on Executive Limitations.

Accordingly:

1. Monitoring is simply to determine the degree to which GSC policies are being met. Information that does not do this will not be considered to be monitoring information.
2. The GSC will acquire monitoring data by one or more of three methods: a) by internal report, in which the General Secretary discloses compliance information, along with his/her justification for the reasonableness of interpretation; b) by external report, in which an external, disinterested third party selected by the GSC assesses compliance with policies augmented with the General Secretary's justification for the reasonableness of his/her interpretation; and c) by direct GSC inspection, in which a designated member or members of the GSC assess compliance with policy, with access to the General Secretary's justification for the reasonableness of his/her interpretation.
3. In every case, the standard for compliance shall be any reasonable General Secretary interpretation of the GSC policy being monitored. The GSC is final arbiter of reasonableness, but will always judge with a "reasonable person" test rather than with interpretations favored by GSC members or by the GSC as a whole.
4. All policies that instruct the General Secretary will be monitored at a frequency and by a method chosen by the board. The board can monitor any policy at any time by any method, but will ordinarily depend on a routine schedule.
5. **Ends Policies:** A written report by the General Secretary is provided to the GSC annually at the spring meeting to coincide with the approval of the report from the GSC to the annual meeting of the General Synod. Updates and/or interim reporting are provided upon request.

Executive Limitations Policies: A written report by the General Secretary is provided to the GSC according to the schedule below. GSC members will receive EL monitoring reports on the 10th of each month (or the first business day following the 10th in the event that the 10th falls on a weekend or holiday), according to the schedule below. GSC members will also be sent an electronic form for evaluation of the report. Individual responses will be compiled and included in the agenda packet for board discussion and assessment of each monitoring report according to the following schedule: EL-1 through EL-5 will be considered at the spring meeting of the GSC; EL-6 through EL-13 will be considered at the fall meeting of the GSC.

January – EL-3 Financial Planning/Budgeting
 February – EL-4 Financial Condition and Activities
 March – EL-5 Financial Recording and Reporting
 April – EL-6 Emergency CEO Succession; EL-8 Compensation and Benefits
 May – EL-7 Asset Protection
 June – EL-9 Communication and Support to the Board
 July – EL-10 Maintenance of Confidentiality
 August – EL-11 Relationship with Subsidiary Organizations
 September – EL-12 Ecumenical Responsibilities
 October – EL-13 Racial Diversity in Staff Teams
 November – EL-1 Global Executive Constraint
 December – EL-2 Treatment of Staff

6. General Secretary remuneration will be decided by an ad hoc Relationship and Review Committee appointed annually by the moderator not later than the fall meeting of the General Synod Council. The committee will provide pastoral care, counsel and support for the General Secretary. The committee will provide oversight of the General Secretary on behalf of the GSC between sessions. The committee will conduct an annual performance review based on expected General Secretary job outputs including: organizational accomplishments of GSC policies on Ends; organizational operation within boundaries established in GSC policies on Executive Limitations; and a review of GSC monitoring reports received in the last year. Any proposed adjustment in remuneration will be reported to and must be confirmed by the GSC at the meeting immediately preceding the General Synod meeting. Unless specific action is taken to the contrary, an adjustment in compensation/benefits will occur at the start of the GSC's fiscal year.

POLICY TYPE: GOVERNANCE PROCESS

GP-1

POLICY TITLE: *GLOBAL GOVERNANCE COMMITMENT*

The purpose of the Council on behalf of General Synod is to ensure that the operating entity General Synod Council of the Reformed Church in America: a) achieves appropriate results for appropriate persons at an appropriate cost (as specified in board Ends policies), and b) avoids unacceptable actions and situations (as prohibited in GSC Executive Limitations policies).

POLICY TYPE: GOVERNANCE PROCESS

GP-2

POLICY TITLE: *GOVERNING STYLE*

The GSC will govern lawfully with an emphasis on: a) outward vision rather than an internal preoccupation, b) encouragement of multiple viewpoints, c) strategic leadership more than administrative detail, d) clear distinction of GSC and General Secretary roles, e) collective

rather than individual decisions, f) future rather than past or present, and g) proactivity rather than reactivity.

Accordingly:

1. The GSC will cultivate a sense of group responsibility. The GSC, not the staff, will be responsible for excellence in governing. The GSC will be the initiator of policy, not merely a reactor to staff initiatives. The GSC will not use the expertise of individual members to substitute for the judgment of the GSC, although the expertise of individual members may be used to enhance the understanding of the GSC as a body.
2. The GSC will direct, control, and inspire the organization through the careful establishment of broad written policies reflecting the board's values and perspectives. The GSC's major policy focus will be on the intended long-term impacts outside the staff organization, not on the administrative or programmatic means of attaining those effects.
3. The GSC will enforce upon itself whatever discipline is needed to govern with excellence. Discipline will apply to matters such as attendance, preparation for meetings, policymaking principles, respect of roles, and ensuring the continuance of governance capability. Although the GSC can change its governance process policies at any time, it will observe those currently in force scrupulously.
4. Continual GSC development will include orientation of new board members in the GSC's governance process and periodic board discussion of process improvement.
5. The GSC will allow no officer, individual, or committee of the GSC to hinder or be an excuse for not fulfilling group obligations.
6. The GSC will monitor and discuss the GSC's process and performance at each meeting. Self-monitoring will include comparison of GSC activity and discipline to policies in the Governance Process and GSC/Management Delegation categories.

POLICY TYPE: GOVERNANCE PROCESS

GP-3

POLICY TITLE: *GSC JOB DESCRIPTION*

Specific job responsibilities of the GSC, as the General Synod Executive Committee, the Committee of Reference during General Synod meetings, the Board of Trustees, and the synod's agent to enable its participation in God's work in the world, are those that ensure appropriate organizational performance.

Accordingly, the GSC has direct responsibility to create and sustain:

1. The link between the General Synod, the General Synod Council, the other boards, agencies, institutions, and commissions of the General Synod, and the GSC staff.
2. Written governing policies that address the broadest levels of all organizational decisions and situations.
 - A. Ends: Organizational products, impacts, benefits, outcomes, recipients, and their relative worth (what good, for which recipients, at what cost).
 - B. Executive Limitations: Constraints on executive authority that establish the prudence and ethics boundaries within which all executive activity and decisions must take place.
 - C. Governance Process: Specification on how the GSC conceives, carries out, and monitors its own task.
 - D. GSC—General Secretary Linkage: How power is delegated and its proper use monitored; the General Secretary’s role, authority, and accountability.
3. Assurance of successful organizational performance on Ends and Executive Limitations.
4. Policies that address its relationship with the other boards, agencies, institutions, and commissions of the General Synod.
5. The means to prudently manage the centralized investments of the GSC, which consist of the operating cash, planned giving programs, and restricted and unrestricted endowment funds, and, in its capacity as the General Synod Executive Committee to ensure that the GSC, the Board of Benefits Services (BOBS), and the Church Growth Fund (CGF) have full access to independent investment advice. In doing so, the GSC will retain independent investment advisors, managers, and, in some cases, custodians to manage the investments of the GSC in accordance with practices, procedures, objectives, and investment policy statements of the GSC. In its capacity as the General Synod Executive Committee, the GSC will ensure that the BOBS and the CGF also retain, as necessary, independent investment advisors, managers, and, in some cases, custodians to manage the funds of these entities in accordance with practices, procedures, objectives, and investment policy statements of those General Synod corporations.
6. The means to provide oversight of the quality and integrity of the accounting, auditing, and reporting practice and risk management of the corporations of the General Synod.

In discharging its oversight role, the GSC is empowered to investigate any fiduciary matter brought to its attention, with full power to retain outside counsel or other experts for this purpose.

The GSC will provide to the independent auditors full access to the GSC and other corporate boards to report on any and all appropriate fiduciary matters.

7. The means to perform all duties assigned to the GSC by the *Book of Church Order*.

POLICY TYPE: GOVERNANCE PROCESS

GP-4

POLICY TITLE: *EXPECTATIONS FOR SERVING ON GSC*

General Synod Council Members will:

1. be in agreement with the stated mission of the RCA.
2. be willing to wholeheartedly invest in the work of the GSC through giving of their time, unique giftedness, and finances, each according to their own ability.
3. be persons with vision and foresight, able to appreciate the rich history of the RCA while maintaining a strong vision for the future.
4. demonstrate good listening skills, both in GSC meetings and in the greater church.
5. demonstrate a commitment to prayer and to life-long learning
6. speak honestly, openly, and with appropriate decorum on issues before the GSC, and speak with one voice outside of GSC meetings.
7. have an understanding of RCA polity and be willing to learn and able to work effectively within policy governance.
8. be willing to represent GSC in classes in their region.
9. not speak to the media on behalf of GSC.
10. not miss more than one meeting annually without extenuating circumstances and approval by the moderator.
11. thoroughly prepare for each meeting by reviewing all agendas, minutes, and reports.

Note: This document will be used by the Commission on Nominations when contacting persons about serving on the GSC.

POLICY TYPE: GOVERNANCE PROCESS**GP-5****POLICY TITLE: *AGENDA PLANNING***

To accomplish its job products with a governance style consistent with GSC policies, the GSC will follow an annual agenda which: a) completes a re-exploration of Ends policies annually, and b) continually improves performance through GSC education from enriched input and deliberation.

1. The agenda cycle will conclude each year at the meeting immediately preceding the meeting of the General Synod so that administrative planning and budgeting can be based on accomplishing a one year segment of the GSC's most recent statement of long term Ends.
2. The agenda cycle will start with the GSC's development of its agenda for the next year.
 - A. Consultations with selected groups of owners, or other methods of gaining owner input, will be determined and arranged at the meeting immediately preceding or following General Synod
 - B. Governance education and education related to Ends determination (e.g. presentations by futurists, demographers, advocacy groups, staff, etc.) will be arranged in the first quarter, to be held during the balance of the year.
 - C. The moderator will designate GSC members to attend the annual and joint meetings of the Racial Ethnic Councils. The GSC member designated will not be currently serving on a Racial Ethnic Council.
3. Throughout the year, the GSC will attend to consent agenda items as expeditiously as possible.
4. General Secretary monitoring reports will be discussed as part of the agenda and dealt with by a board judgment as to their acceptability. If the monitoring reports show policy violations, the GSC will determine the time frame in which corrections are to be made.
5. GSC members wishing consideration of a new policy or a policy amendment will supply a proposed policy in writing to the moderator prior to the meeting. This will not prevent the board from acting to amend a policy at the meeting without advance notice should the need arise.

GSC members wishing consideration of a new policy or a policy amendment will supply a proposed policy in writing to the moderator prior to the meeting. Included in this proposal will be:

- a. Category of Governance
- b. Author

- c. Reason for new policy or amendment
- d. Proposed policy content

This will not prevent the board from acting to amend a policy at the meeting without advance notice should the need arise.

- 6. GSC members may suggest agenda items for consideration in writing to the moderator prior to the meeting.

POLICY TYPE: GOVERNANCE PROCESS

GP-6

POLICY TITLE: *MODERATOR'S ROLE (CHIEF GOVERNANCE OFFICER)*

The GSC Moderator (CGO), a specially empowered member of the Council, assures the integrity of the Council's process and, secondarily, occasionally represents the Council to outside parties.

Accordingly:

- 1. The assigned result of the moderator's job is that the Council behaves consistently with its own rules and those legitimately imposed upon it from outside the organization.
 - A. Meeting discussion content will be on those issues which, according to Council policy, clearly belong to the Council to decide or to monitor.
 - B. Information that is for neither monitoring performance nor Council decisions will be avoided or minimized and always noted as such.
 - C. Deliberation will be fair, open, and thorough, but also timely, orderly, and kept to the point.
- 2. The authority of the moderator consists in making decisions that fall within topics covered by Council's policies on Governance Process and GSC–General Secretary Linkage, with the exception of a) employment or termination of a General Secretary and b) where the Council specifically delegates portions of this authority to others. The moderator is authorized to use any reasonable interpretation of the provisions in these policies.
 - A. The moderator is empowered to chair GSC meetings with all the commonly accepted power of that position, such as ruling and recognizing.
 - B. The moderator has no authority to make decisions about policies created by the Council within Ends and Executive Limitations policy areas. Therefore, the moderator has no authority to supervise or direct the General Secretary.

- C. The moderator may represent the Council to constituents of the RCA in announcing Council-stated positions and in stating chair decisions and interpretations within the area delegated to her or him.
 - D. The moderator shall refer all requests from outside media to the staff spokesperson for media requests.
 - E. The moderator may delegate this authority, but remains accountable for its use.
3. The moderator shall review at least annually the expense accounts utilized by the President and Vice President of the General Synod and the General Secretary to ensure they are in line with organizational ends and the responsibilities of each officer and are reasonable when compared to the budgeted amounts allocated for their use. The moderator shall address any concerns about use of expense account funds by a General Synod officer directly with that officer. The moderator shall report to the GSC for its resolution any concerns about the use of expense account funds that are not otherwise resolved directly with the officer. Expense reports are to be provided by the Treasurer to each officer and to the moderator of the GSC on a regular basis.

POLICY TYPE: GOVERNANCE PROCESS
GP-7
POLICY TITLE: COUNCIL SECRETARY'S ROLE

The GSC Secretary is an officer of the Council whose purpose is to ensure the integrity of the GSC's documents.

- 1. The assigned result of the Secretary's job is to see to it that all GSC documents and filings are accurate and timely.
 - A. Adopted policies will be current and will reflect GSC decisions. Decisions upon which no subsequent decisions are to be based, such as consent agenda decisions, motions to adjourn, and staff or GSC member recognitions need not be placed in policy.
 - B. Policies will rigorously follow Policy Governance principles.¹
 - C. Bylaws elements necessary for legal compliance and for consistency with the principles of Policy Governance will be known to the GSC.
 - D. Requirements for format, brevity, and accuracy of minutes will be known by the General Secretary.

¹ Carver, J. *Boards That Make a Difference, a New Design for Leadership in Nonprofit and Public Organizations, Third Edition*. San Francisco: John Wiley & Sons, Inc., 2006.

2. The authority of the Secretary is access to and control over GSC documents, and reasonable use of staff time.

POLICY TYPE: GOVERNANCE PROCESS**GP-8****POLICY TITLE: *GSC MEMBERS' CODE OF CONDUCT***

The GSC commits itself and its members to ethical, businesslike, and lawful conduct, including proper use of authority and appropriate decorum when acting as GSC members.

1. Members must have loyalty to the ownership (with the exception of ecumenical members), unconflicted by loyalties to staff, other organizations, and any personal interest as a consumer.
2. Members must avoid conflict of interest with respect to their fiduciary responsibility.
 - A. There will be no self-dealing or business by a member with the organization. Members will annually disclose their involvements with other organizations, with vendors, or any associations that might be or might reasonably be seen as being a conflict.
 - B. When the GSC is to decide upon an issue about which a member has a conflict of interest, that member shall absent herself or himself without comment from not only the vote, but also the deliberation.
 - C. GSC members will not use their position to obtain employment in the organization for themselves, family members, or close associates. Should a GSC member apply for employment, he or she must first resign from the GSC.
 - D. The full Conflict of Interest policy (included in the minutes of the March 2017 GSC meeting) is available upon request.
3. GSC members may not attempt to exercise individual authority over the organization.
 - A. Members' interaction with the General Secretary or with staff must recognize the lack of authority vested in individuals except when explicitly GSC authorized.
 - B. Members' interaction with public, press, or other entities must recognize the same limitation and the inability of any GSC member to speak for the GSC except to repeat explicitly stated GSC decisions.
 - C. Except for participation in GSC deliberation about whether the General Secretary has achieved any reasonable interpretation of GSC policy, members will not express individual judgments of performance of employees of the General Secretary.

4. Members will respect the confidentiality appropriate to issues of a sensitive nature.
5. Members will be properly prepared for GSC deliberation.
6. Members will support the legitimacy and authority of GSC decisions, irrespective of the member's personal position on the issue.
7. Members will promise to exhibit the joy of new life in Christ; to share fully in the life of the church; to be faithful in worship and service; hold and retain membership in good standing in a Reformed Church in America congregation²; and to offer their prayers and gifts in their life in the church and in their service on the GSC.

POLICY TYPE: GOVERNANCE PROCESS
GP-9
POLICY TITLE: GSC COMMITTEE PRINCIPLES

GSC committees, when used, will be assigned so as to reinforce the wholeness of the GSC's job and so as never to interfere with delegation from the GSC to the General Secretary.

Accordingly:

1. GSC committees are to help the GSC do its job, not to help or advise the staff. Committees ordinarily will assist the GSC by preparing policy alternatives and implications for GSC deliberation and the GSC will duly consider these proposals.

In keeping with the GSC's broader focus, GSC committees will normally not have direct dealings with staff operations.
2. GSC committees may not speak or act for the GSC except when formally given such authority for specific and time-limited purposes. Expectations and authority will be carefully stated in order not to conflict with authority delegated to the General Secretary.
3. GSC committees cannot exercise authority over staff. Because the General Secretary works for the full GSC, he or she will not be required to obtain approval of a GSC committee before an executive action.
4. GSC committees are to avoid over-identification with organizational parts rather than the whole. Therefore, a GSC committee that has helped the GSC create policy on some topic will not be used to monitor organizational performance on that same subject.
5. Committees will be used sparingly and ordinarily in an *ad hoc* capacity.

² This provision does not apply to ecumenical representatives appointed to the GSC.

6. This policy applies to any group which is formed by GSC action, whether or not it is called a committee and regardless whether the group includes GSC members. It does not apply to committees formed under the authority of the General Secretary.

POLICY TYPE: GOVERNANCE PROCESS

GP-10

POLICY TITLE: *PERMANENT COMMITTEES*

GSC will have three permanent committees, the Relationship and Review Committee, the Investment Advisory Committee, and the Audit and Risk Management Committee. The first committee exists to provide oversight of the General Secretary. The latter two committees exist to assist the GSC to accomplish its job (GP-3) as the Executive Committee of the General Synod. They are considered permanent in that their work is ongoing and require expertise in the fields of investment advice, accounting, finance, and risk management. The latter two committees also include appointees named by the Board of Benefits Services and the Church Growth Fund.

1. Relationship and Review Committee:

The committee shall be comprised of four GSC members; two ministers and two elders, with encouraged gender balance and racial/ethnic diversity. Committee members shall serve from the time of their appointment by the GSC moderator until the end of their term on GSC. The moderator shall appoint members to this committee to fill any upcoming openings before outgoing members' terms expire. The committee will self-select a chairperson of the committee to schedule, coordinate, and plan the agenda for meetings with the committee and the General Secretary. The committee will provide oversight of the General Secretary on behalf of the GSC between sessions including: pastoral care, counsel, and support. The committee will meet with the General Secretary at a minimum of four times per year to provide ongoing evaluation (summer post-synod, fall GSC, winter and spring GSC). At least two meetings should be held in person, in tandem with in-person meetings of the GSC.

The committee will conduct an annual performance review based on expected General Secretary job outputs including: organizational accomplishments of GSC policies on Ends; organizational operations within boundaries established in GSC policies on Executive Limitations; and a review of GSC monitoring reports received in the last year. Any proposed adjustments in remuneration will be reported to and must be confirmed by the GSC at the meeting preceding the General Synod meeting. Unless specific action is taken to the contrary, an adjustment in compensation/benefits will occur at the start of the GSC's fiscal year.

The committee will consult with RCA Human Resources, at least annually, to maintain appropriate alignment with the RCA Practices and Procedures Manual.

2. **Investment Advisory Committee:** In accord with the GSC's Committee Principles (GP-9) and operating in its capacity as Executive Committee of the General Synod, the GSC shall establish an Investment Advisory Committee that assists the GSC, the BOBS, and the CGF in meeting their fiduciary responsibilities. The committee shall be comprised of at least eight members, including two each representing the GSC, the BOBS, and the CGF. These board appointees shall each be appointed by the moderator/president of the board they will represent upon the approval of that board. The committee shall have at least two at-large members recommended by the Investment Advisory Committee and approved by the GSC acting in its role as the General Synod Executive Committee. Members must have investment expertise and must annually sign the conflict of interest statement. Members of the committee who are currently elected members of the GSC, the BOBS, or the CGF shall serve until the conclusion of their term on the sending Board or until the moderator/president of the sending Board appoints a different representative. At-large members on the committee shall have a membership term of three years with the option of re-appointment for one additional term. At-large members who resign mid-term will be replaced at the next GSC meeting. The General Synod Treasurer will be an ex-officio member of the committee without vote. The committee will annually name a chairperson.

The committee shall meet at least semi-annually. Meetings may be called by either the GSC or the chairperson of the committee.

The Investment Advisory Committee shall:

- A. Make recommendations to the GSC, the BOBS, and the CGF concerning the selection and retention of investment advisors, administrators, custodians, and managers.
 - B. Review annually the investment policy statements of the GSC, the BOBS, and the CGF and recommend to these boards any proposed changes to their investment policies including investment objectives, benchmarks, allocations, and restrictions.
 - C. Monitor investment performance relative to the established benchmarks as defined in the policy statements and monitor progress toward investment objectives to ensure that investment managers are in compliance with approved investment policy statements and make recommendations to the relevant Board about changes in managers, benchmark, or investment vehicles.
 - D. Provide oversight for the GSC, the BOBS, and the CGF regarding any other investment matters of major importance.
 - E. Report its findings and recommendations to the GSC, the BOBS, and the CGF.
3. **Audit and Risk Management Committee:** In accord with the GSC's Committee Principles (GP-9) and acting in its capacity as Executive Committee of the General Synod, the GSC acting in its role as the General

Synod Executive Committee shall establish an Audit and Risk Management Committee (Audit Committee) that assists the GSC, the BOBS, and the CGF in meeting their fiduciary responsibilities.

A. Audit Committee Role

The audit committee's role is to act on behalf of the GSC, the board of directors of the BOBS, and the board of directors of the CGF (collectively, the "General Synod Corporations") and oversee all material aspects of financial reporting, internal control, and audit functions for the General Synod Corporations, except those specifically related to the responsibilities of another standing committee. The role also includes maintenance of strong, positive working relationships with finance staff, external and internal auditors, counsel, and other Audit Committee advisors.

B. Audit Committee Membership

The Audit Committee shall be composed of at least five members. One member shall represent each of the General Synod Corporations (for a total of three), and the remainder shall be "at-large" members. Each member representing a General Synod Corporation shall be designated by the moderator or president of the board they will represent upon the approval of that board, and shall be a member of such board. All at-large members shall be recommended by the Audit Committee and appointed by the GSC acting in its role as the General Synod Executive Committee.

Members on the Audit Committee representing General Synod Corporations shall serve until the conclusion of their term on the board of the corporation they represent or until the president of the corporation they represent designates a different representative. At-large members on the Audit Committee shall have a membership term of three years with the option of reappointment for one additional three-year term. All terms shall begin July 1 and end on June 30. A partial term of more than one year shall be considered a full term in determining eligibility. The General Synod Treasurer will be an *ex-officio* member of the Audit Committee without vote. The Audit Committee will annually name a chairperson.

Audit Committee members shall have: (1) knowledge of the primary activities of the organization; (2) the ability to read and understand fundamental nonprofit financial statements; (3) the ability to understand key operational and financial risks and related controls and control processes. At least one member, preferably the chair, should be literate in nonprofit financial reporting and control, including knowledge of tax and regulatory requirements, and should have past or current employment experience in finance or accounting or other comparable experience or background.

All Audit Committee members shall, insofar as their service on the committee is concerned, be subject to the GSC's conflict of interest policy.

C. Audit Committee Operating Principles

The Audit Committee shall fulfill its oversight responsibilities within the context of the following overriding principles:

1. **Communications**
The chair and others on the Audit Committee shall, to the extent appropriate, maintain an open avenue of contact throughout the year with the boards of the three General Synod Corporations, the General Secretary and his or her staff designees (Treasurer and other staff as necessary and appropriate), and external and internal auditors, as applicable, to strengthen the committee's knowledge of relevant current and prospective organization issues.
2. **Education/Orientation**
The Audit Committee, with management and the external auditors, shall review, at least annually, important financial and operating topics that present potential significant risk to the organization. Additionally, individual Audit Committee members are encouraged to participate in relevant and appropriate education to ensure understanding of the organization's activities and risks.
3. **Meeting Agenda**
Audit Committee meeting agendas shall be the responsibility of the committee chair, with input from committee members. It is expected that the chair will also ask for management and key Audit Committee advisors, and perhaps others, to participate in this process.
4. **Expectations and Information Needs**
The Audit Committee shall communicate committee expectations and the nature, timing, and extent of committee information needs to management, internal auditors, and external parties, including external auditors. Management, auditors, and others shall provide written materials at least one week in advance of meeting dates. Meeting conduct will assume Audit Committee members have reviewed written materials in sufficient depth to participate in Audit Committee/board dialogue.
5. **External Resources**
The Audit Committee shall be authorized to access internal and external resources, as the committee requires, in carrying out its responsibilities. This includes the authority to hire and terminate internal and external auditors and advisors.
6. **Meeting Attendees**
The Audit Committee shall request members of management, counsel, and internal and external auditors, as applicable, to participate in committee meetings, as necessary, to carry out the committee's responsibilities. Periodically, and at least annually, the Audit Committee shall meet in private sessions with only the

committee members. It shall be understood that meetings between the Audit Committee and/or the committee chair with either internal or external auditors or counsel may, at any time, be deemed necessary, with or without management's attendance. In any case, the Audit Committee shall meet in executive sessions separately with internal and external auditors at least annually.

7. Meeting Frequency

The Audit Committee shall meet at least twice a year. Additional meetings shall be scheduled as considered necessary by the Audit Committee chair or by any of the boards of the three General Synod Corporations.

8. Reporting to Boards

The Audit Committee, through each board representative, shall report at least semiannually to the boards of the General Synod Corporations and the minutes of all Audit Committee meetings shall be provided to the boards of the General Synod Corporations. In addition, summarized minutes from Audit Committee meetings shall be available to each committee member at least one week prior to the subsequent committee meeting.

9. Self-Assessment

The Audit Committee shall review, discuss, and assess its own performance as well as its role and responsibilities, seeking input from senior management and others. Changes in its role and/or responsibilities, if any, shall be recommended to the GSC for approval.

D. Audit Committee Responsibilities

1. Financial Reporting

- Discuss, review, and assess the annual financial statements with the General Secretary, or his or her staff designees as deemed necessary and appropriate, and with the auditors before they are released to the public or filed with funders or regulators.
- Discuss, review, and assess the key financial statement issues and risks, their impact or potential effect on reported financial information, the processes used by management to address such matters, related auditors' views, and the basis for audit conclusions.
- Review management's decisions relating to changes in important accounting principles and the application thereof in both interim and annual financial reports.

2. Risks and Controls

- Review and assess the organization's operational and financial risk management process, including the adequacy of the overall control environment and controls in selected areas representing significant risk.

- Review the findings and recommendations of the external and internal auditors, together with management's responses.
 - Review with legal counsel any matters that may have a material impact on the financial statements.
3. External and Internal Auditors
- Recommend the selection of the external auditors.
 - Instruct the external auditors that they are responsible to the boards of the three General Synod Corporations and the Audit Committee as representatives of those corporations. In that regard, confirm that the external auditors will report all relevant issues to the Audit Committee in response to agreed-upon expectations.
 - Review the performance of the external auditors.
 - Obtain a formal written statement from the external auditors as to their independence.
 - Consider, in consultation with the external auditors, their audit scopes and plans to ensure completeness of coverage, reduction of redundant efforts, and the effective use of audit resources.
 - Review requests for any audit-related or permitted non-audit services to be performed by the external auditors, and be advised of any other study undertaken at the request of management that is beyond the scope of the audit engagement letter.
 - Review with management and the external auditors the results of the annual audit and related comments in consultation with other committees as deemed appropriate, including any difficulties or disputes with management, any significant changes in the audit plans, the rationale behind adoptions and changes in accounting principles, and accounting estimates requiring significant judgments.
 - Discuss the significant findings of the audit including:
 - Critical accounting policies and practices used by the organization
 - Alternative accounting treatments within generally accepted accounting principles related to material items that have been discussed with management
 - Other material written communications between the accounting firm and management (e.g., management representation letters, engagement letters, etc.)
 - Review with management the need for internal auditors. If internal auditors are necessary, the Audit Committee will review the scope of the internal auditors' work and results of the work performed.
4. Other
- Review and update, if necessary, the Audit Committee's roles and responsibilities at least annually.
 - Review significant conflicts of interest and related party transactions.

- Conduct or authorize investigations into any matter within the Audit Committee's scope of responsibilities. The Audit Committee will be empowered to retain independent counsel and other professionals to assist in conducting any investigation.

POLICY TYPE: GOVERNANCE PROCESS

GP-11

POLICY TITLE: *AMENDING POLICY DOCUMENT*

The effectiveness and success of the General Secretary's performance, the organizational accomplishment of GSC stated Ends, and the avoidance of GSC proscribed Means all depend upon the clarity and certainty of written policies adopted by the GSC. Accordingly, no written policy adopted by the GSC shall be amended or modified unless the amendment or modification is adopted by an official vote of the GSC.

POLICY TYPE: GOVERNANCE PROCESS

GP-12

POLICY TITLE: *ANNUAL COMMITTEES*

1. Nominations Committee:

The GSC moderator will appoint annually GSC members to serve on the committee not later than the fall meeting of the General Synod Council. The committee shall be comprised of three members; either two ministers and one elder or two elders and one minister, with encouragement toward gender, age, and racial/ethnic diversity. The committee shall self-select a chairperson to schedule, coordinate, and plan the agenda for committee meetings. The committee will provide a report to the GSC at its spring meeting presenting at least two members from the GSC as candidates, with their biographies or listing their strengths, to serve as moderator for the upcoming year. According to the GSC bylaws the new moderator will be elected by the GSC, by a simple majority vote at its spring meeting.

2. Policy Exploration and Review Committee:

The moderator will appoint annually members to serve on the committee not later than the fall meeting of the General Synod Council. The committee shall be comprised of four GSC members; two ministers and two elders, with encouraged gender balance and racial/ethnic diversity. The committee will self-select a chairperson of the committee to schedule, coordinate, and plan the agenda for meetings with the committee (and with the General Secretary, when appropriate). The committee will be responsible for an ongoing, thorough review of the GSC policy document in light of anticipated and realized changes in Transformed & Transforming implementation. The committee will bring proposed changes to the GSC at its spring meeting.

Revision References

E-1 Global Ends

- Overwritten October 2014 (GSC 14-22) with **E-1 Global Ends (New)**
- March 2024 (GSC 24-34) – rewritten with the exclusion of Transformed & Transforming

E-2 Equipping Leaders

- Formerly **Church Multiplication Policy**
- Formerly **Cultivating Transformation in Christ**
- Formerly **Transformed & Transforming**
- Overwritten October 2014 (GSC 14-22) with **E-2 Cultivating Transformation in Christ**
- Overwritten October 2019 (GSC 19-50) with **E-2 Transformed & Transforming**
- Overwritten March 2024 (GSC 24-35) with **E-2 Equipping Leaders**; rewritten with the exclusion of Transformed & Transforming

E-3 Church Multiplication

- Formerly **Revitalization Policy**
- Formerly **Emerging Leaders**
- Overwritten October 2014 (GSC 14-22) with **E-3 Emerging Leaders**
- March 2015 (GSC 15-7)
- Overwritten October 2019 (GSC 19-50) with **E-3 Church Multiplication**
- March 2024 (GSC 24-36) – Rewritten with language for audience and partnerships

E-4 Global Mission

- Formerly **Discipleship Policy**
- Formerly **Christ's Kingdom Mission**
- Overwritten October 2014 (GSC 14-22) with **E-4 Christ's Kingdom Mission**
- Overwritten October 2019 (GSC 19-50) with **E-4 Global Mission**
- March 2024 (GSC 24-37) – Rewritten to correlate with language from other ends policies

E-5 Multicultural, Multiracial, and Multigenerational Future

- Formerly **Multiracial Future**
- Formerly **Multiplication and Multiracial Future Freed from Racism**
- October 2019 (GSC 19-51)
- March 2021 (GSC 21-10) – Edits to wording to include language from Transformed & Transforming; Overwritten with **E-5 Multiplication and Multiracial Future Freed from Racism**
- Overwritten March 2024 (GSC 24-38) with **E-5 Multicultural, Multiracial, and Multigenerational Future**

** E-6 Mission Policy and E-7 Multiracial Future Policy were overwritten entirely in October 2014 (GSC 14-22) and incorporated into the remaining five ends policies.*

EL-1 Global Executive Constraint

- March 2024 (GSC 24-28) – addition of reference to BCO and “applicable laws”

EL-2 Treatment of Staff

- March 2023 (GSC 23-26)
- March 2024 (GSC 24-29) – Edits to where rules come from and additional point on job descriptions

EL-4 Financial Condition and Activities

- October 2011 (GSC 11-29)
- October 2018 (GSC 18-42) – Change in amount of required operating reserves

EL-7 Asset Protection

- October 2011 (GSC 11-30)
- March 2023 (GSC 23-27)
- March 2024 (GSC 24-30) – Addition of recycling of office items deemed obsolete

EL-9 Communication and Support to the Board

- March 2024 (GSC 24-31) – Edits to wording to include ecumenical relationships

EL-10 Ends Focus of Grants or Contracts

- October 2011 (GSC 11-31) – Deletion of EL-10
- **EL-11 renumbered EL-10; EL-12 renumbered EL-11**

EL-12 Ecumenical Responsibilities

- June 2012
- March 2024 (GSC 24-32) – Addition of reference to General Secretary’s job description

EL-13 Diversity in Staff Team

- March 2014 (GSC 14-12)
- October 2019 (GSC 19-49) – Edits to wording
- October 2023 (GSC 23-67) – Addition of references to gender, age, and ability diversity
- March 2024 (GSC 24-33) – Addition of reference to cultural background

MD-5 Monitoring General Secretary Performance

- March 2022 (GSC 22-22) – Edits to 5.6 regarding review of general secretary
- March 2023 (GSC 23-29) – Edits to schedule of EL monitoring reports

GP-4 Expectations for Serving on GSC

- February 2012 (GSC 12-2) – New addition
- **GP-4 renumbered GP-5; GP-5 renumbered GP-6; ...; GP-11 renumbered to GP-12**
- March 2013 (GSC 13-36)
- March 2017 (GSC 17-11) – Addition of point 10 (not miss more than one meeting...)
- March 2024 (GSC 24-26) – Addition of point 9 (not speak on behalf of media...)

GP-5 Agenda Planning

- March 2019 (GSC 19-30) –Delete subpoint 2C, reletter remaining subpoint

GP-6 Moderator’s Role

- October 2011 (GSC 11-33)
- October 2018 (GSC 18-44) – Edits to moderator’s review of officers’ expense reports
- March 2024 (GSC 24-27) – Edits to wording; addition of point D (moderator shall refer all request...)

GP-8 GSC Member’s Code of Conduct

- March 2017 (GSC 17-11) –Added 2D, reference to new conflict of interest policy

GP-9 Investment Advisory Committee

- October 2011 (GSC 11-32)

GP-10 Permanent Committees

- March 2017 (GSC 17-11) – Deleted text of actual investment policy
- October 2017 (GSC 17-42) – Replaced text of 10.2, Audit and Risk Management Committee
- March 2022 (GSC 22-15) – Change in composition of IAC in 10.1
- March 2023 (GSC 23-31)

GP-12 Annual Committees

- March 2016 (GSC 16-8) – Added 12.3, Policy Exploration and Review Committee
- March 2022 (GSC 22-22) – Edits to 12.2 regarding review of general secretary

- March 2023 (GSC 23-30 and GSC 23-31)