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# Our Financial Commitment to You

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Operation Mobilization USA (OM) is committed to financial accountability and has been since the organization's founding in 1958. To help ensure accountability to donors, OM has been a member of the Evangelical Council for Financial Accountability (ECFA) since 1984. We fully support the purposes and goals of the ECFA, and display its seal to reflect compliance with membership standards. In addition, OM employs the accounting firm of CapinCrouse LLP to annually audit OM's financial records. A copy of our audited financial statements is available upon request.

Operation Mobilization USA has an active and involved Board of Directors. Tax-deductible contributions are administered under the control of this Board for the ministry of OM.

Operation Mobilization's ministry is divided into many fields. You may make contributions to an individual worker, a project, or a field. Each field is responsible for its individual workers and projects. A percentage is deducted from each contribution for administrative costs.

Undesignated contributions provide maximum flexibility to meet the most pressing needs. These contributions are credited to the Global Mission Fund, which may send cash to other fields as urgent needs arise.

Operation Mobilization USA is firmly committed to good stewardship of all funds entrusted to us. We believe we have a responsibility to be faithful in honoring the intention of each donor. We are aware that, for many, sacrifice is involved in giving, and we commit to use contributions wisely and effectively. Additionally, OM will not rent, sell, or make available donor names to any other organization. All information related to donor contributions is confidential.

Per OM USA Board directive, OM USA accepts gifts subject to donor designations. However, in accordance with IRS requirements, all gifts are given to and must be treated as belonging fully to Operation Mobilization and are subject to its control.

## **Standards for Membership in the Evangelical Council for Financial Accountability**

**Standard 1** –Doctrinal Issues–Every organization shall subscribe to a written statement of faith clearly affirming a commitment to the evangelical Christian faith or shall otherwise demonstrate such commitment and shall operate in accordance with biblical truths and practices.

**Standard 2** –Governance–Every organization shall be governed by a responsible board of not less than five individuals, a majority of whom shall be independent, who shall meet at least semi-annually to establish policy and review its accomplishments.

**Standard 3** –Financial Oversight–Each organization shall prepare complete and accurate financial statements. The board or a committee consisting of a majority of independent members shall approve the engagement of an independent certified public accountant, review the annual financial statements and maintain appropriate communication with the independent certified public accountant. The board shall be apprised of any material weaknesses in internal control or other significant risks.

**Standard 4** –Use of Resources and Compliance with Laws–Every organization shall exercise the appropriate management and controls necessary to provide reasonable assurance that all of the organization’s operations are carried out and resources are used in a responsible manner and in conformity with applicable laws and regulations, such conformity taking into account biblical mandates.

**Standard 5** –Transparency–Every organization shall provide a copy of its current financial statements upon written request and shall provide other disclosures as the law may require. The financial statements required to comply with Standard 3 must be disclosed under this standard. An organization must provide a report, upon written request, including financial information on any specific project for which it has sought or is seeking gifts.

**Standard 6** –Compensation and Related Party Transactions –Every organization shall set compensation of its top leader and address related-party transactions in a manner that demonstrates integrity and propriety in conformity with ECFA’s Policy for Excellence in Compensation-Setting and Related-Party Transactions.

**Standard 7** –Stewardship of Charitable Gifts–

**7.1 Truthfulness in Communications.** In securing charitable gifts, all representations of fact, descriptions of the financial condition of the organization, or narratives about events must be current, complete, and accurate. References to past activities or events must be appropriately dated. There must be no material omissions or exaggerations of fact, use of misleading photographs or any other communication which would tend to create a false impression or misunderstanding.

**7.2 Giver Expectations and Intent.** Statements made about the use of gifts by an organization in its charitable gift appeals must be honored. A giver’s intent relates both to what was communicated in the appeal and to any instructions accompanying the gift, if accepted by the organization. Appeals for charitable gifts must not create unrealistic expectations of what a gift will actually accomplish.

**7.3 Charitable Gift Communication.** Every organization shall provide givers appropriate and timely gift acknowledgments.

**7.4 Acting in the Best Interest of Givers.** When dealing with persons regarding commitments on major gifts, an organization’s representatives must seek to guide and advise givers to adequately consider their broad interests. An organization must make every effort to avoid knowingly accepting a gift from or entering into a contract with a giver that would place a hardship on the giver or place the giver’s future well-being in jeopardy.

**7.5 Percentage Compensation for Securing Charitable Gifts.** An organization may not base compensation of outside stewardship resource consultants or its own employees directly or indirectly on a percentage of charitable contributions raised.

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