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**Mismanagement in Missouri
Convention, Auditors Say**

JEFFERSON City, Mo. (BP)--Special auditors reported to the 51-member board of the Missouri Baptist Convention August 24 that serious irregularities appear in the convention's financial records for the calendar years 1970, 1971 and 1972.

"The records and funds of the Missouri Baptist Convention have been maintained in an unacceptable manner with lack of proper controls over the funds, inadequate records, lack of supporting evidence, and commingling of the personal funds of the Executive Secretary with assets of the Benevolent Fund," the auditors stated in a letter accompanying their report.

Baird, Kurtz & Dobson, certified public accountants of Springfield, Mo., had been employed June 4, 1973, by the board as a result of mounting criticism of the administration of Earl O. Harding, then the board's executive secretary.

Three members of the accounting firm were present at the board meeting to discuss references in their report to "deviations from generally accepted accounting procedures, unsupported disbursements, uncollected rental charges, suggestions to improve the accounting system and methods of internal control."

The auditor's report noted, "due to the untimely illness on July 9, 1973, and subsequent death of Dr. E.O. Harding, Executive Secretary, we are unable to discuss with him many of the items reported."

Harding died of a heart attack August 12. He had been executive secretary since 1954.

A Benevolent Fund under the direction and control of the executive secretary and previously unaudited was singled out for special study by the auditing firm.

"Five different bank accounts were used by the Executive Secretary in handling the funds under his control and, in addition to handling funds purportedly for benevolent purposes, we found numerous disbursements and deposits in these accounts which apparently represented personal financial transactions of the Executive Secretary," the auditors said.

The audit also pointed to general fund checks payable to Harding for "administrative expense," travel, "public relations," and other purposes which were "not adequately supported."

Also criticized were transactions regarding renovation of the Missouri Baptist Convention Building, an anonymous gift of \$18,000 turned over to the executive secretary for use at his discretion, personal use of property at Windermere Baptist Assembly, incorrect reporting of salaries on Internal Revenue Service W-2 forms and the handling of some transactions of the Missouri Baptist Building Fund.

Auditors also cited three checks written to cash totaling \$17,200 "purportedly distributed as Christmas gifts to employees at the discretion of Dr. Harding." They added, "We were not furnished with a list of employees receiving these gifts and the amounts received apparently were not included on the employees annual earnings records."

In a lengthy afternoon and evening meeting, the board voted to instruct the editor of The Word and Way, journal of the Missouri Baptist Convention, to publish in full the 20-page audit for the information of the half-million members of churches cooperating with the convention.

H.L. McClanahan, who had been Harding's assistant since January, 1972, was named interim executive secretary. The board's executive committee had previously named him "acting executive secretary."

Procedures for selecting a permanent executive secretary will be developed soon, according to Frank Myers of Warrensburg, Mo., board chairman.

The board voted to expand its "Restructure and Reorganization Committee" from four to fifteen and include laymen and non-board members. A nominating committee will submit names for the additional committee memberships to the convention's annual meeting in Columbia, Mo., Oct. 29-31, according to Myers.

In another action here the board turned down as too expensive under present interest rates a request by Missouri Baptist College, St. Louis, to be permitted to consolidate its debts and refinance them over a 25-year period.

The next scheduled meeting of the board will be in connection with the October meeting of the Missouri Baptist Convention.

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Baptistries May Harbor
Disease-Bearing Bacteria

8/28/73

NASHVILLE (BP)--Health officials here--alarmed by visions of bacteria and green slime--have initiated a water-sampling survey of Nashville-area church baptistries.

"It has come to my attention that some churches empty baptistries only once every month or two," said Dr. Joseph Bistowish, director of the Metro Health Department.

His staff inspectors will test for disease-bearing bacteria in a representative sample of baptistries and check the walls of the pool to determine whether "slime" has accumulated there, said Bistowish, a Southern Baptist.

"Unless baptistries are hand chlorinated and have circulation and filtration systems they should be emptied after every baptismal service," Bistowish said.

"I don't know if such circulation and filtration equipment is available for baptistries but that approach--along with chlorination--would be the ideal method of holding down disease," he said. He said chlorination should be "at least the minimum" safeguard for all church baptistries.

A large percentage of people "chronically carry staphilococci bacteria in their nose and throat which can produce disease," he said.

Bistowish said the health of the baptismal candidates (who may have upper respiratory disease, carry intestinal organisms or have open sores), personal cleanliness and water temperature are factors in baptismal pollution.

Excessive bacteria, he explained "could conceivably" transmit skin disease and even salmonella or typhoid.

He said many pastors use a cloth to cover the mouth and nose of persons they baptize, but that "won't necessarily prevent disease." He cautioned against use of the same cloth for more than one candidate for baptism.

"You would almost have to consider a baptismal pool to be just like a swimming pool," added Bistowish, whose department also inspects public swimming pools.

"And another thing," he added, "some churches, because of improper kitchen equipment and sanitation procedures and lack of trained personnel, can also potentially spread disease in church-prepared meals."

"Church people," he said, "must always realize that good health practices apply to them, too."

-30-