

APRIL OSV

By Bevil Bramwell, O.M.I.

Pope Benedict XVI and the Environment

Following tradition, Pope Benedict XVI met with the Papal Curia two days before Christmas 2008 to present his Christmas message. He opened his speech by recalling some of the great events of 2008. Then he got to the part of his message that was to become controversial.

He wanted to make a few comments about the foundations of Christian respect for the environment, but because he understands the context of things, he started by explaining that he was going to present a pneumatology. For those of us who agonized over pneumatology in the seminary, this might seem like a gratuitous approach. But consider how he introduced it: he told the members of the Curia that

there is a Pentecost in the Church today, i.e., that it speaks in many tongues and this not only in an exterior fashion in the sense of there being represented in it all the major languages of the world, but in a still much more profound sense: in the Church are found all the different experiences of God and of the world, the richness of cultures, and only thus there appears the vastness of human existence and, departing from it, the vastness of the Word of God [all quotations are taken from an unofficial translation].

The Holy Father applied the word Pentecost not only to the verbal expressions in the Church but also to some of the movements in human experience and specifically to all of the facets of human experience. Behind the words and the rich tapestry of human experience there does indeed lie the Spirit of God who expresses the meaning of the Word of God to those who listen in these experiences.

The Pope laid out what he called "four dimensions of the theme the 'Holy Spirit,'" This is where things began to get controversial at least in the eyes of those who promote the cause of the environment, but do it in a way that is isolated from considering the rest of creation.

Role of the Creator Spirit

His first principle of pneumatology is the role of the "Creator Spirit." Pope Benedict went back to the account of creation where the Spirit of God hovers over the waters (see Gn 1:2).

Furthermore, the Spirit of God "creates the world and constantly renews it." So this is not just an event in the past. The Creator Spirit is constantly present and active also today. Here you can see the beginnings of the Holy Father's understanding of the Spirit of God in relation to creation.

Then this creation is done "in an intelligent fashion" namely in a way which is ordered through the Word of God. The Pope argues that it is because creation is done in this way that "our spirit [is then] competent to interpret it and to actively refashion" the world. Thus, in a few sentences the Pope has sketched the way in which the processions of the Word and the Holy Spirit participate in God bringing creation into being and sustaining it.

His next step is crucial for appreciating the foundation for man's responsibility for the world. The Holy Father pointed to the origin of our responsibility. He noted that it is the same Creator Spirit who made the world and ourselves as well. This Spirit "has given the spirit to us."

The Spirit of Man

Now the spirit of man is the ground of his intellect and will. Since the human intellect images the divine in seeking the truth and expressing it, man seeks the truth in creation. However this creation as we heard earlier is done "in an intelligent fashion" so man has to derive his knowledge of creation from creation itself.

He does not impose his own constructed meaning on things simply because he did not create them. This creation, to use Pope Benedict's own words, "is . . . a gift of the Creator who has designed its intrinsic laws and with this has given us the basic directions for us to adhere to as stewards of his Creation."

To give this argument its proper foundation the Holy Father noted that creation is done because God is good. (Potentially then it would seem that people who oppose this line of thinking consider that God does not act for the good!) In fact "the Spirit which has formed [man and the world] is more than mathematics, he is the Good in person, using the language of creation, and [He] points us to the way of right living." So far so good!

He has shown us the way in which our belief in creation and in the Spirit Creator is fundamental to the explanation of our responsibility for the world. What he is saying is that not only do we have faith in Jesus Christ the Savior but we also must believe in God the Creator and see the consequences of this faith for how we deal with the world. This is the complete message of the Gospel.

An Ecology of Man

Then the Holy Father applied this principle to different aspects of creation. He spoke first about the customary questions of protecting the earth, water and the air as "belonging to everyone." The crunch came when he said that man "was also to protect man against the destruction of himself."

He spoke of the necessity of an ecology of man to parallel the ecology of the environment. So no longer should there only be an ecology that is only focused on certain areas of the world or just on some species. Man is as worthy of protection and respect as the whale and the spotted owl.

Most importantly the Pope argued that both the nature of man and the nature of the environment themselves provide us with the only real rules on which to build a responsible ethics. They do this, as we saw above, because the same God created both man and the environment and he created them to be both intelligible and good. So we can apply our intellects to them and we can discover their meaning because they were created in the truth (i.e., through of the Word).

Consequently we should work with them according to their true meaning because that is the only way that we will enhance and enrich man and the environment. In this way and only in this way can we possibly be working for the authentic good of man and the environment.

In other words, the true and the good are closely interrelated and so they have to be closely interrelated in the way that man operates as well. If we know the truth then we cannot do the good unless we plan our actions according to the truth.

Here Benedict is showing that we have to learn the meaning of things from the fact that God created them. Things do not have a meaning that is simply assigned to them by man.

However this latter approach is very common now. Often people attach meaning to behaviors and things merely according to their own personal agenda.

For example, they are prepared to write off the abortion of a child if his or her existence is judged to be inconvenient. The fact that this child is a creation of Almighty God seems to be irrelevant. It is this kind of behavior that indicates to the Holy Father that modern "man wishes to [literally] make himself and to alone dispose of that which concerns him" [my translation].

[Back Into the Conversation with God](#)

So the Pope is teaching modern man something enormous that he has forgotten, namely to get back into the conversation with God so as to discover the meaning of the world. It is only by understanding that God created this man, this woman, this tree, this river and so on as good in itself that man can relate to them with the proper respect and work to expand their good. This is the proper meaning of respecting the environment!

Now remember that he is making these comments -- he is making this plea to return to a genuine conversation with God -- in 2008 precisely after the murderous years of the 20th century when hundreds of millions of people died thanks to ideas that never had to face the critique of being measured by the meaning of creation.

We need only point to Hitler's National Socialism, to Lenin's Bolshevism, to Mao Zedong's version of Marxism, to Pol Pot, to the hatred between the Tutsi's and the Hutus, the slaughter of legalized abortions and so many other blood-soaked ideas about men and women. So there is a terrible and profound urgency for Pope Benedict's call to return to the God-given meaning of creation!

With these introductory comments we are now prepared to examine the sentence that gave rise to so much controversy and rage. The Pope said the following:

that which is often expressed and understood by the term 'gender' results finally in the self-emancipation of man from creation and from the Creator.

Now he did not add any more but in itself this sentence simply indicates yet another area in which modern man has tried to separate himself from the meaning of creation as it was meant by God. What the Pope was getting at is that male and female human beings already have specific created natures and meanings. One can justifiably assume that he is therefore saying that the denial of gender and gender roles (homosexual activity) as well as excessive masculinism (macho culture) are distortions of the meaning of creation.

[Nature of Marriage](#)

Then Benedict XVI went on to refer specifically to the nature of marriage between a man and a woman. He called it "a sacrament of creation." It was "instituted by the Creator himself and . . . Christ -- without modifying the message of creation -- has incorporated [it] into the history of his covenant with mankind." His reasoning here is based on the same principle that we have been using all the way through: creation has a meaning because God made it and conversely when God makes something it has a meaning.

With that said, the remaining three principles of Benedict's pneumatology can be much more briefly stated. His second principle is that the Spirit of God who is continuously manifested in creation is also the Spirit who speaks in history (the second principle). In Benedict's words: "he is the word which comes to meet us in the writings of the Old and New Testaments." This principle is important because it is from the Spirit-inspired Old and the New Testaments that we discover the meaning of man, the world and our salvation.

Third, Benedict pointed to "the inseparability of Christ and the Holy Spirit." To quote him again: "the Holy Spirit is the breath of Christ." Now the Holy Father does not develop this point further than to say that it is the Spirit working within us that brings us into communion with Christ.

This is an important truth because of the often desperate attempts that people make to establish a religion without a concrete expression. In the 16th century reformers tried to establish an invisible church so as to avoid having to deal with the inevitable institutional dimension of religion

where even the disciples had to deal day in and day out with the flesh and blood Jesus right there in front of them.

The same attempts appear today as some people claim to be religious -- "knowing" somehow that their thoughts are moved by the Spirit of God -- while avoiding the risk of having their ideas challenged by the teaching of the institutional Church. The Christological dimension of the Church means that it is a concrete community that one has to deal with in order to grow as a follower of Christ.

[The Connection between the Spirit and the Church](#)

Finally, the last principle of which Benedict spoke was the connection between the Spirit and the Church. He explained this by saying that "the gifts of the Holy Spirit mold individual members into a single living entity." This is the living Spirit-driven community of the Church that understands that God created the world meaningfully.

It is this principle that grounds the teaching of the Church and is the only reason why the Church teaches. The Church community is to bring everyone into the one truth of God in Christ.

To close then: this is a joyful community. As Benedict XVI expressed it: "the Holy Spirit gives us joy." Now "it belongs to the nature of joy to be radiant, it must communicate itself." And so we can conclude that the Church teaches even in apparently private moments when the Holy Father wishes a blessed Christmas to his Curia.

Pope Benedict has taken us through a teaching on the Christian search for meaning that allows things to have their proper meaning in the eyes of God. This is the route to a proper theology of the environment.

However, along the way he has opened the door to authentic answers to some of the distortions of human life in the modern period and also perhaps to the most terrifying question of all -- why the 20th century was the most blood-stained of them all -- not only with the blood of so many martyrs for Christ (for which it holds the grim record) but with the blood of so many hordes of people who died before their time in horrific circumstances. A lot happened at that gathering of the Curia! TP

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By Wayne Lenell, C.P.A.

Be Prepared: Surviving the Diocesan Audit

To survive an audit conducted by the diocesan internal auditor, a pastor needs to borrow the Boy Scout motto: "Be prepared." There is a trend within the American Catholic Church to increase both the frequency and depth of parish audits.

While audit techniques vary among dioceses, there are some general procedures common to most. Knowing the auditor's plans in advance makes for a quicker and smoother audit, fewer written findings, and less apprehension on the part of the parish bookkeeper/business manager.

If the upcoming audit is not the first audit of the parish, the first priority is to review the prior audit report and ensure that all recommendations are either met, in the process of being met, or that the pastor has a very strong reason why he does not intend to implement a particular recommendation.

It is frustrating to an auditor when a pastor ignores legitimate audit recommendations. For example, if the auditor finds that the bank signature cards are out of date and include names of individuals who should no longer have signature authority, the auditor will recommend that the pastor update the signature cards.

If the auditor returns two years later and finds that the pastor made no attempt to update the signature cards, the auditor will repeat the recommendation and likely make reference to the pastor's perceived lack of cooperation.

A major objective of a parish audit is the evaluation of the systems of internal control. The auditor will want to gather evidence to demonstrate that safeguards exist to ensure that all monies received are deposited into the parish bank account, and that there are procedures in place that prevent unauthorized individuals from misappropriating funds.

The auditor will look for such control measures as the use of tamper evident bags for weekend collections, and rotating teams of unrelated parishioners for the Monday morning collection counting, etc.

The auditor will review the parish procedures for paying bills including who signs the checks and whether the pastor pre-signs checks when he plans to be away or if a signature stamp is used, etc. In short, the auditor will put on a criminal's mind to determine if a person so inclined could perpetrate a misappropriation of parish assets and, if so, recommend changes to the parish procedures to mitigate such opportunities.

The auditor will verify the accuracy of the assets and liabilities listed on the balance sheet. Therefore the bookkeeper should reconcile all balances before the auditor arrives, making sure that all bank accounts are reconciled "to the penny" and that there are no old outstanding

checks. If the parish lists the uncollected tuition as a receivable, for example, the total amount reported on the balance sheet should agree with a listing of the individual family balances due. If the two amounts differ it is better that the parish bookkeeper, and not the diocesan auditor, find the errors.

Governmental and diocesan compliance is another common audit objective. The auditor will test whether individuals paid by the parish receive the proper documentation, e.g., Form W-2 or Form 1099-MISC. A common misstep, for example, is the failure to include employee Christmas bonuses as compensation on the employee's year-end tax report. The parish employment records including Forms W-4, I-9 and other pertinent employment records, should be reviewed for completeness prior to the auditor arriving.

Finally, pastors and parish staff should not take the auditor's report as a personal condemnation of their work. The first-time audits, in particular, will contain several recommendations that may appear as though the pastor and staff are not doing their jobs well.

The purpose of the audit is to reveal opportunities for improvement and, as such, will not address the areas of good performance. TP

Tags: [april 2009](#), [church Management](#), [diocesan audit](#), [Wayne Lenell](#)