

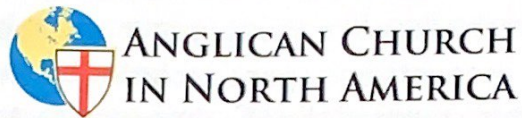
EXHIBIT “N”



ANGLICAN CHURCH
IN NORTH AMERICA

CONFIDENTIAL

Office of the Archbishop
November 12, 2020



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Introductory Comments

The charges and allegations brought to the Archbishop by Bishop Derek Jones and the Special Jurisdiction of the Armed Forces and Chaplains against the Diocese of the Living Word (formerly CANA East) and Bishop Julian Dobbs have been investigated thoroughly by Bishop David Anderson (until he stepped down on September 30, 2020 for health reasons) and his team of Jeff Garrety (Assistant Chancellor for the Anglican Church in North America) and Leah Turner (Certified Forensic Investigator). The Anglican Church in North America has invested thousands of dollars and hundreds of hours seeking to unravel the many complexities of this investigation. Those involved have attempted to approach this as fellow Christians in the One, Holy, Catholic, and Apostolic Church of Jesus Christ.

Issues and Findings

1. The presenting issue of this situation was \$3,750 in checks given to CANA from the Special Jurisdiction which were stamped with CANA EAST and appeared to be deposited into the CANA East (Diocese of the Living Word) checking account and not CANA's checking account, thus creating an illegal financial situation according to U.S. banking law. CANA East (now Diocese of the Living Word) used two accounts for finances as the original CANA organization eventually evolved into separate dioceses. They maintain and demonstrated through an examination by Mr. Paul

Cusano, C.P.A. that both accounts would occasionally receive funds, but the checks were always put in the appropriate bookkeeping accounts and spent accordingly. They admit that the bookkeeper mis-stamped the checks with CANA East, but that there was actually no CANA East account, and the funds were appropriated in the appropriate CANA account. In looking at the financial reports and the audit files, it appears that funds were placed and utilized appropriately. It should be noted that Mr. Cusano was only asked to review the issue with the checks, not the other issues which this investigation has brought to light.

It is the conclusion of this investigation that regardless of the procedure above, checks written to CANA should never have been stamped with a CANA East deposit stamp and mixed with CANA East funds, and that this error could be prosecuted under Federal Laws. However, the funds were used for CANA and are properly recorded in their financial records as for CANA.

2. CANA East (DOLW) argues that regardless of the above, they supplemented the deficit in the CANA budget by \$27,000 because CANA was not receiving enough contributions from the other dioceses to cover the annual deficit. They have requested to have these funds returned to the diocese if they are required to return any funds to the Special Jurisdiction.
3. During the course of this investigation, it was discovered that that Bishop Jones on behalf of the Special Jurisdiction wrote Bishop Dobbs requesting that all contributions to CANA be "designated" for support for the office only – the administrator, supplies, etc. (email of 4/23/14).

- a. There was no evidence presented that Bishop Dobbs acknowledged receipt of this email, and no evidence that this request was honored.
 - b. While these monies from 2014 may have been used for these designated purposes, there is no way to really know as these monies were not properly recorded as "designated funds" according to General Accepted Accounting Practices, but were included with all of the general income for CANA on the annual P/L. The Special Jurisdiction's income was listed as income with the dioceses of CANA. With no designated account, there was no accounting of how these designated funds were spent other than for general CANA expenses, or if there were any balances left over from the designated funds from year to year.
 - c. Why the Special Jurisdiction did not question the use of these funds each year when the yearly CANA financial reports were given is beyond the scope of this investigation, and why the CANA Board of Trustees was not questioned about this was beyond the scope of this investigation.
 - d. Regardless, this action by CANA would be considered a violation of law and could make CANA liable for the misuse of these funds. The Special Jurisdiction will have to determine if they want to take action against CANA (now dissolved) and its Board of Trustees. It is clear from this investigation that the Jurisdiction has a valid complaint against CANA and its Board of Trustees for its improper accounting and possible use of their designated funds. The fiduciary responsibility of CANA rests in its Board of Trustees. The Missionary Bishop and all the Bishops of CANA were considered Ex-officio members of the Board of Trustees.
4. Archbishops Duncan and Okoh signed a Second Protocol between the ACNA and CON in 2013 (At GAFCON 2013 in Nairobi) specifying the Special Jurisdiction was to transition and be fully

integrated into the ACNA and no longer a part of CANA. Although the protocol was signed in "October 2013," it was understood that it would take effect in "June 2013" reverting back four months. Bishop Dobbs also signed onto this protocol when he became the CANA Missionary Bishop three months later in January 2014.

- a. There is no evidence that Archbishop Duncan or Archbishop Okoh shared the Second Protocol with CANA or its bishops.
 - b. There is no evidence that Bishop Dobbs shared the Second Protocol with CANA or its bishops.
 - c. There is no evidence that a copy of the Second Protocol was shared with CANA Council.
 - d. There is no evidence that any of the CANA bishops asked to have a copy of the Second Protocol when it was signed.
 - e. It is not clear why the Special Jurisdiction (Chaplains at the time) did not know about paragraph 7 when it was signed in October 2013 and before Bishop Dobbs was appointed the Missionary Bishop and then signed the Protocol in January 2014.
5. The Special Jurisdiction remained and functioned as part of CANA participating in CANA meetings and events and paying funds until 2020, believing they were a Deanery of CANA (this was based on a proposed draft of the protocol which was never a part of the final version).
- a. The Special Jurisdiction was never informed by Bishop Dobbs or Archbishop Okoh that they were not a Deanery of CANA, and believed they were so until early 2020.
 - b. Bishop Dobbs testified that he never knew that the Chaplains were not a part of CANA as a Deanery, and always treated them as such. He said that they were a deanery when he

became the Missionary Bishop and that in creating the Special Jurisdiction of the ACNA in June 2014, he did not understand that would mean they would no longer be a Deanery of CANA.

- c. Bishop Jones in his Chaplains' Report to the ACNA Provincial Council in 2014 stated that Archbishop Duncan and Archbishop Okoh were in agreement that the chaplaincy would best serve the ACNA by becoming a direct ministry structure of the ACNA *under the Archbishop of the ACNA*. Bishop Jones went on to say the Special Jurisdiction had adopted Canons in 2013 which were modified to align with the enabling canon and the "establishment of the Jurisdiction at the Provincial meeting (ACNA) this year."
- d. Provincial chancellor, Scott Ward (who was also CANA chancellor), according to the 2017 CANA minutes, spoke at the CANA Council meeting as if the Chaplains were still a part of CANA. In referring to changes in the CANA Board, he shared that like the other CANA dioceses, the Chaplains would have a representative on the Board of Trustees.
- e. The Special Jurisdiction expressed its need to remain in CANA from 2013 because it needed the Anglican Communion connection with Nigeria (through CANA) for various chaplains around the world, and this remained an actual issue until 2016 when Archbishops Welby and Sentamu and the Church of England recognized the orders of the ACNA as validly Anglican. However, after this time, the Special Jurisdiction remained active in CANA.
- f. Archbishop Okoh, until his retirement in 2019, continued to treat the chaplains as if they were still a part of CANA, often calling the chaplains "his Chaplains," thus confusing the issue and ignoring the 2013 signed protocols of which he signed.

- g. The Special Jurisdiction contributed over \$40,000 to CANA during this time period which they now believe should not have given since they now understand they were not actually supposed to be a part of CANA during that time.
 - h. Before the 2013 Protocols were agreed to, Archbishop Duncan wrote to each of the CANA bishops (Minns, Fagbamiye, Dobbs, Orji, and Jones) on 4/25/2013 discussing his conversation with Archbishop Okoh and the plans for the "chaplaincy effort be turned directly over to the Anglican Church in North America. After listing four reasons why, he wrote: *Anything else is politically and ecclesiologically unsustainable.*"
 - i. It is not clear how so many of the various parties seemed to act like Paragraph 7 of the Second Protocol did not exist. The actual paragraph states: *The Parties are working together in good faith to transition fully the existing CANA Missionary Diocese for the Armed Forces and Chaplaincy to be a diocese or diocese in formation of the ACNA and to no longer be affiliated with CANA as a subjurisdiction of the ACNA. The Parties agree that any such transition arrangements shall fully respect the free choices of individual clergy and congregations to decide with diocese or jurisdiction they wish to be connected.*
6. The CANA Board has not met since 2017 and there is no record of annual budgets adopted, financial accountability, or yearly minutes of corporate actions since that time.
- a. The latest profit and loss statement is from 2018 which shows a loss of \$36,000.

- b. The CANA Board would meet when Archbishop Okoh would come to the U.S. and didn't meet in 2018 because he didn't come.
 - c. The Church of Nigeria Registrar served as the Chairman of the Board, and it was his fiduciary responsibility (with Archbishop Okoh's concurrence) to call meetings.
 - d. The organization of CANA has now been dissolved as of October 6, 2020 by action of the current Missionary Bishop and CANA's chancellor.
 - e. It has been determined that any repayment of funds given to CANA would by law be assessed from the Board of Directors
 - 1. The Special Jurisdiction for years 2014-2019 could by law attempt to assess funds from the Board of Directors totaling about \$40,000.
 - 2. CANA East would also request a return of the funds they contributed to CANA to supplement the budget over their normal giving totaling over \$30,000.
 - 3. This is approximately \$70,000 which would be assessed from the CANA Board of directors.
 - f. The make-up of the Board included the Registrar of the CON (Chair), several American trustees, and other officials from the CON. The Missionary Bishop and Bishops of CANA (including Bishop Jones, Bena, Orji, etc.) were all ex-officio members of the Board, and so they would not be exempt from any reparations.
7. Because there were no Board meetings of CANA, no minutes, and no budgets passed since 2017, the Chairman of the Board of Trustees by U.S. corporate law would be considered negligent in his duties and fiduciary responsibilities as the Chair in not conducting meetings, adopting budgets and financial accountability, and annual corporate minutes.

- a. Bishop Dobbs, the Missionary Bishop at the time, testified that they did not meet in 2018 because +Okoh didn't come to the U.S. and in 2019 because CANA imploded with the actions of CON in consecrating new bishops violating the 2013 protocols.
 - b. He testified that ++Okoh and the Chair would call for meetings, not him as the Missionary Bishop.
- Note: This determination assumes there is enough here to warrant a federal investigation and possibly a federal trial. However, it does not assume what the verdict of a judge or jury would be.
8. The neglect by the Church of Nigeria, specifically Archbishop Okoh, of the oversight of CANA in the legal aspects for non-profit corporations in the U.S., and his disregard in the implementation of signed protocols releasing the Special Jurisdiction to the ACNA are problematic legally under U.S. Law and relationally between not just the ACNA and the CON, but also between the CON and the Anglican provinces in GAFCON.
 - a. The Missionary Bishop (+Dobbs) was appointed by, received his marching orders from, and accountable to ++Okoh for CANA, as CANA was a special mission of the CON under the direct oversight of the Primate of All Nigeria.
 - b. Since the Board of CANA had a chairman and a treasurer who were members of the CON directly under the supervision of ++Okoh, the defacto CEO, the Primate of Nigeria would also be considered negligent under U.S. corporate law in fulfilling his legal and fiduciary responsibilities as CEO in not conducting meetings, adopting budgets and financial accountability, and annual corporate minutes.
- Note: This determination assumes there is enough here to warrant a federal investigation and possibly a federal trial.

However, it does not assume what the verdict of a judge or jury would be.

9. There has also been concern raised by Bishop Jones and the Special Jurisdiction on the 501-c3 being used by DOLW and some of its congregations since 501-C3s are not transferable to one organization to another. DOLW is considered a non-profit charity (church) by the IRS Code so contributions received are tax-deductible, but the use of the 501-C3 assigned to another organization would be illegal, and was beyond the scope of this investigation. However, the DOLW provided documents from the State of New York demonstrating the Standing Committee's action on 6/27/2019, State notification on 12/12/2019, and certification of original IRS Letter to DOLW on 7/17/2020.
10. Bishop Jones and the Special Jurisdiction have raised concerns that the Falls Church gave monies for an audit of CANA (\$10,000) while under the leadership of Bishop Dobbs, that the audit was never conducted by CANA, and the monies were not used for their intended purposes. This use of designated funds is against the law as noted above in Number 3. Bishop Dobbs testified that this happened at the request of Bishop Minn's at the end of his term, and the donated money was used to do "a review" of the CANA finances through the end of Minn's term, with the remaining funds being used to set up the Financial Accounting System which CANA used thereafter while he was the Missionary Bishop. Further, he testified that the Chaplains were on the same Federal EIN number at that time, and because CANA was not allowed access to their finances for an audit, this was the reason a "full audit" was not able to be conducted, and only a "review." It is the conclusion of this investigation that if the Falls Church Anglican is concerned that their monies were not used as intended, then they should petition CANA for an explanation, and

if not satisfied, then pursue full remedy through the Canonical and Legal means available.

GODLY JUDGMENTS AND ADMONITIONS to BISHOPS DOBBS, JONES, NORDSTROM, AND WILLIAMS

After reading the Investigative Report from Bishop Anderson, Jeff Garrety, and Leah Turner, and after numerous hours of conversation and questioning various people involved in these matters, and seeking to resolve this matter in a Christian and godly way, We, Foley Thomas Beach, Archbishop and Primate of the Anglican Church in North America, issue the following Godly Judgments and Admonitions to Bishops Julian Dobbs, Derek Jones, Mark Nordstrom, and Mike Williams.

These are issued with the following sacred oath in mind which each bishop in the Anglican Church in North America commits before the Lord: *And I do promise, here in the presence of Almighty God and of the Church, that I will pay true and canonical obedience in all things lawful and honest to the Archbishop of the Anglican Church in North America, and his successors, so help me God* (BCP2019, p.499).

Provincial and Diocesan Concerns

1. Bishop Julian Dobbs shall ask the Standing Committee of the Diocese of the Living Word to conduct a full financial audit of their finances by a certified CPA for the last year of CANA East and the first year of DOLW to be shared with Diocesan Standing Committee and the Diocesan Synod. In the Anglican Church in

North America, it is expected that each diocese to perform an audit or financial review each year of its finances. Further, the Diocese of the Living Word's own Constitution and Canons call for an annual audit of the diocesan finances. For the purpose of this Godly Admonition, I ask that this information be shared with me by November 2021.

The ACNA Constitution - Title 1, Canon 9, Section 3 says:
Concerning Financial Responsibility and Accountability. *Financial responsibility and accountability are the obligations of the Church at every level. Dioceses shall provide standards for record keeping, audits, insurance, investments and the bonding of financial officers. The Executive Committee will provide the same for the Province.*

The DOLW Constitution – Title 1 - Canon 5, Section 1C says:
Reporting and Audits. *The Finance Committee shall cause the records and accounts of the Committee to be audited by independent auditors on an annual basis. The Finance Committee shall issue periodic reports to the Bishop and the Standing Committee on the financial condition of the Diocese.*

2. Bishop Julian Dobbs shall ask the Standing Committee of the Diocese of the Living Word to develop and adopt Diocesan Financial Policies for the operation of the diocese according the General Accounting Practices (similar to the attached policies of ADOTS) to be shared with their diocesan synod. I ask that this be shared with me by November 2021.
- Note: The ADOTS Financial Policies are accompanying this document as an “example” for the DOLW Standing Committee. Seeking other diocesan policies, especially from dioceses with long histories, might be very helpful to the DOLW.

3. As noted above under *Issues and Findings*, it is the conclusion of this investigation that although checks were improperly stamped by the bookkeeper of CANA East, the monies (\$3,750) were deposited and appropriated for the ministry of CANA not CANA East. If the results of this investigation are not satisfactory to Bishop Derek Jones and the Special Jurisdiction, then the Special Jurisdiction may petition the Province for remedy through the canonical process of a Provincial Tribunal following Article 11 of the Constitution and Title IV, Canon 5, Section 4 of the Canons.

Following the admonition of Jesus in Matthew 5:25,26 and the Apostle Paul in 1 Corinthians 6:1-8, if Bishop Jones and the Special Jurisdiction cannot accept the finding of this investigation, I ask that Bishop Jones lead the Jurisdiction in taking their concerns to the Provincial Tribunal before going to the secular courts. The summary of this investigation concludes that these specific charges are not valid to hold up in a secular case (or a Provincial one for that matter), and taking this to the secular courts will publicly involve not only all of the bishops in this Godly Judgment and Admonition, it will involve the public witness of the Church of Nigeria and its Primates (past and present), the Anglican Church in North America, the Diocese of the Living Word, and the Special Jurisdiction itself. The Canons of the Church allow for this kind of matter to be resolved by an ecclesiastical court, and this remedy is still open for Bishop Jones and the Special Jurisdiction.

Note: Because of our transparency as a Province and the immediacy of Anglican and secular social media, a Provincial Trial will also involve the public witness involving all those listed above.

Pastoral

4. Bishop Julian Dobbs shall participate in counseling for spiritual abuse inflicted by Archbishop Okoh. (Archbishop Beach will pay for this counseling if funds not available from the diocese).
5. Bishop Julian Dobbs will take a minimum 3-month sabbatical or Leave of Absence in early 2021 for rest, restoration, and renewal.
6. Following the admonition of Jesus in Matthew 5:24 (*So if you are offering your gift at the altar and there remember that your brother has something against you, leave your gift there before the altar and go. First, be reconciled to your brother, and then come offer your gift*), Bishop Derek Jones and Bishop Julian Dobbs will spend time with a bishop mediator to work on their relationship in a Christian and Biblical manner. I ask for a status report by the College of Bishops meeting in June 2021.
7. Following the admonition of Jesus in Matthew 5:24 (*So if you are offering your gift at the altar and there remember that your brother has something against you, leave your gift there before the altar and go. First, be reconciled to your brother, and then come offer your gift*), Bishop Derek Jones and Bishop Dave Bena will spend time with a bishop mediator to work on their relationship in a Christian and Biblical manner. I ask for a status report by the College of Bishops meeting in June 2021.
8. Following the admonition of Jesus in Matthew 5:24 (*So if you are offering your gift at the altar and there remember that your brother has something against you, leave your gift there before the altar and go. First, be reconciled to your brother, and then come offer your gift*), Bishop Mike Williams and Bishop Julian Dobbs will spend time with a bishop mediator to work on their relationship in a Christian and Biblical manner. I ask for a status report by the College of Bishops meeting in June 2021.

9. Following the admonition of Jesus in Matthew 5:24 (*So if you are offering your gift at the altar and there remember that your brother has something against you, leave your gift there before the altar and go. First, be reconciled to your brother, and then come offer your gift*), Bishop Mark Nordstrum and Bishop Julian Dobbs will spend time with a bishop mediator to work on their relationship in a Christian and Biblical manner. I ask for a status report by the College of Bishops meeting in June 2021.
10. Following the admonition of Jesus in Matthew 5:24 (*So if you are offering your gift at the altar and there remember that your brother has something against you, leave your gift there before the altar and go. First, be reconciled to your brother, and then come offer your gift*), Bishop Julian Dobbs and Bishop Felix Orji will spend time with a bishop mediator to work on their relationship in a Christian and Biblical manner. I ask for a status report by the College of Bishops meeting in June 2021.

CANA

11. Since CANA is now dissolved as a legal corporation, any determinations of financial obligations or returning funds must come from the Board members (including ex-officio bishops) of the closed non-profit organization. After seeing the results of this investigation, I ask that all parties consider that all gifts to CANA were used for Kingdom Work leaving all concerns with the Lord. If this is not acceptable to the Special Jurisdiction and Diocese of the Living Word, a Christian Mediation Firm (not a secular court) should be hired to mediate between CANA and the Jurisdiction and CANA and the Diocese of the Living Word. It would be

expected that the parties fund the cost of this mediation, not the ACNA.

12. As for complicity in Bishop Dobbs not following the 2013 protocols, it seems by their actions and participation with CANA, that ALL persons involved (Archbishop Okoh, The CANA Board of Trustees, Bishop Dobbs, Bishop Jones, Bishop Williams, Bishop Nordstrum, Bishop Orji, Bishop Bena) were confused and/or ignorant in not only what the protocols said, but in how they interpreted what they actually meant. All were complicit. Archbishop Okoh, who holds ultimate responsibility for CANA and gave Bishop Dobbs his marching orders, not only signed the Protocol, but ignored it in regard to the Chaplains and in other agreed upon issues. CANA was his responsibility. I ask that all parties who are in the ACNA work together to find a way to move forward in the Holy Spirit for the work of Jesus Christ, and with humility and grace, to leave concerns of complicity and deception in the past and at the foot of the Cross.

SO ORDERED

and

SIGNED this day, 12th Day of November 2020, at Holy Cross Cathedral in the City of Loganville, Georgia, in the Eleventh Year of my Consecration as bishop, and Sixth Year as Archbishop and Primate of the Anglican Church in North America,



A handwritten signature in black ink, appearing to read "Foley Beach", written over a horizontal line.

The Most Reverend Doctor Foley Beach