

**100 Point Worksheet to Summarize Financial Transparency & Accountability Criteria Concerning U.S. Dioceses/Archdioceses** Rev. Jan 21, 2021

Diocese: "[Enter name of arch/diocese]" URL address: "[Enter homepage URL]" Date of Review: "[Enter MM/DD/YY]" Reviewer's Initials:

Score	Description	Yes	No	Other	Links & Notes
0 or 5	<b>1. Is financial information accessible on the diocesan website from a central page designated as finance, business, accounting or equivalent?</b> Score 0 or 5 pts				
0—10	<b>2. Does the website have a workable internal search function?</b> Score: 0 - 10 points a. Award 4 points if a workable internal search function is anywhere on the website. b. Add 3 points if it is on homepage. c. Add 3 points if <b>any</b> financial information* can be found using the search function.				
0—25	<b>3. Are audited financial statements posted?</b> Score: 0 – 25 points a. Award 15 points if the posted statement is current**, only 10 points if the posted statement is between 1-2 years old, and only 5 points if the posted statement is between 3-4 years old. b. Add 5 points if the posted audit is both current <u>and</u> received an Unqualified opinion. c. Add 5 points if audited reports are accessible from the finance page referenced in Question 1.				
0 or 5	<b>4. If <i>no</i> audited financial statement is posted, and score is 0 on Question 3, award 5 points if current unaudited financial information is reported in another format, e.g. booklet.</b> Score: 0 or 5 points				
0 – 10	<b>5. Annual Appeal</b> Score: 0 – 10 points a. Award 5 points if diocese posts information on its website about what programs and services the appeal will or does support. b. Add 5 points if the appeal income is reported on the latest audited financial report. <i>Note: Award the full 10 points if diocese clearly states that it does <b>not</b> collect an annual appeal.</i>				

\***“Any financial information”** can include, but not be limited to: numerical information, such as an audit; the business page of the diocese; explanations of various financial committees, such as the diocesan and parish finance councils; financial policies and procedures, etc.

\*\* **“Current”** is defined as the audited statement for the most recently ended fiscal year if posted to the website within 9 months following the end of that fiscal year, or which is found to be present when the website review is conducted.

0—10	<p><b>6. Annual Assessments (<i>cathedraticum</i>)</b> Score: 0 – 10</p> <p>a. Award 5 points if the diocese describes on its website what the assessment is and/or how it is calculated.</p> <p>b. Add 5 points if the diocese explains how the parish assessment revenue will be used.</p> <p><i>Note:</i> Award the full 10 points if diocese clearly states that it does <b>not</b> collect a parish assessment.</p>				
0—10	<p><b>7. Is contact info for finance/accounting staff posted on the website?</b> Score: 0-10 points</p> <p>a. Award 2 points if at least one name is posted and contact info is shown.</p> <p>b. Add 3 points if contact info is posted for more than one person, <u>including CFO or other official</u>.</p> <p>c. Add 5 points if information in 7.b is accessible from the finance page referenced in Question 1.</p>				
0—10	<p><b>8. Are members of the <i>current</i> diocesan finance council identified?</b> If a current, dated list cannot be found, no points will be awarded. Score: 0 – 10 points</p> <p>a. Award 5 points if DFC membership is posted.</p> <p>b. Add 1 point if terms of service are available for each member.</p> <p>c. Add 2 points if at least 3 of the members are lay.</p> <p>d. Add 2 points if lay members' credentials are shown.</p>				
0 -10	<p><b>9. Are financial policies and procedures posted that detail the methods used for day-to-day parish financial operations?</b> Score: 0 – 10</p> <p>a. Award 5 points if policies and procedures are listed anywhere on the website.</p> <p>b. Add 5 points if they are accessible from the finance page referenced in Question 1.</p>				
0—10	<p><b>10. Are detailed parish collection &amp; counting procedures posted?</b> Score: 0 – 10</p> <p>a. Award 2 points if such procedures are posted.</p> <p>b. Add 4 points if serially numbered tamper-evident containers are required.</p> <p>c. Add 4 points if counting teams composed of 3 or more unrelated counters are required.</p>				

**TOTAL SCORE: "[Enter sum of nos. 1 thru 10]" (maximum possible score = 100)**