

APPENDIX A: Worksheet for Measuring Transparency

Worksheet to Assess Financial Transparency & Accountability of U.S. Dioceses/Archdioceses: 100 points maximum

Diocese:	URL address:	Date of Review:			Reviewer's Initials:
Score		Yes	No	Somewhat	Notes
[0 or 5]	1. Is financial information accessible on the diocesan website from a central page designated as finance, business, accounting or equivalent? Score 0 or 5 pts				
[0 to 10]	2. Does the website have a workable internal search function? Score: 0 to 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 the homepage. c. Add 3 points if any financial information* can be found using the search function.				
[0 to 25]	3. Are audited financial statements posted? 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]	4. If no 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. Score: 0 or 5 points				
[0 to 10]	5. Annual Appeal 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:</i> Award the full 10 points if diocese clearly states that it does not collect an annual appeal.				

* On Q2.c, “**any** financial information” can include but is not 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.

** On Q3a, “current” is defined as the audited statement for the most recently ended fiscal year if posted to the website within nine months following the end of that fiscal year, or which is found to be present when the website review is conducted.

[0 to 10]	<p>6. Annual Assessments (<i>cathedraticum</i>) 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 not collect a parish assessment.</p>				
[0 to 10]	<p>7. Is contact info for finance/accounting staff posted on the website? 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 7b is accessible from the finance page referenced in Question 1.</p>				
[0 to 10]	<p>8. Are members of the <i>current</i> diocesan finance council identified? <i>If a current, dated list is not found, no points will be awarded.</i> Score: 0 – 10 points</p> <p>a. Award 5 points if the 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 to 10]	<p>9. Are financial policies and procedures posted that detail the methods used for day-to-day parish financial operations? 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 <i>they</i> are accessible from the finance page referenced in Question 1.</p>				
[0 to 10]	<p>10. Are detailed collection & counting procedures posted in a single document? 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: _____ (maximum possible score = 100)