

Appendix A: Governance By and Through Diocesan Finance Councils 2022

VOTF Worksheet to Assess DFC Accountability (based on Canon Law): 100 points maximum

Diocese:	URL address:	Date of Review:			Reviewer's Initials:
Score		Yes	No	Other	Notes
[0 to 10]	<p>1. Does the website have a workable internet search function?</p> <p>a. Award 4 points if a workable internal search function can be found anywhere on the website.</p> <p>b. Add 3 points if it is on the homepage.</p> <p>c. Add 3 points if any information on the Diocesan Finance Council (DFC) can be found using the search function.</p>				
[0 to 5]	<p>2. Is contact information for the DFC posted on the website?</p> <p>a. Award 2 points if at least one name is posted and contact information is shown.</p> <p>b. Add 3 points if contact information is posted for more than one person, including the DFC Chair.</p>				
[0 to 15]	<p>3. Availability of current information about DFC members on the website:</p> <p>a. Award 5 points if current DFC members are listed.</p> <p>b. Add 5 points if terms of service are listed for each member.</p> <p>c. Add 5 points if each member's expertise in civil law, finance or other professional experience is listed. (Canon 492)</p>				<i>Note: A list of the Finance Council Members is considered current if it is dated and is consistent with, or more recent than, the most recently ended fiscal year.</i>
[0 to 10]	<p>4. Terms of Service for DFC Members:</p> <p>a. Award 5 points if members serve at least one 5-year term (Canon 492).</p> <p>b. Add 5 points if no elected or appointed members can serve more than 2 consecutive 5-year terms. (based on USCCB DFM)</p>				<p><i>Note: US Conference of Catholic Bishops Diocesan Financial Issues Manual (DFM). Reference to terms limits on page 88.</i></p> <p>http://www.usccb.org/about/financial-reporting/upload/Diocesan-Financial-Issues-Manual.pdf</p>
[0 to 15]	<p>5. Nature of DFC membership:</p> <p>a. Award 5 points if Council has at least 3 members. (Canon 492)</p> <p>b. Add 3 points if Council has at least 3 lay members. (USCCB DFM).</p> <p>c. Add 5 points if the Council has a majority of lay members.</p> <p>d. Add 2 points if the Bishop delegates the role of Council Chair to a lay person. (Canon 492)</p>				

[0 or 10]	6. Are agendas or highlights of DFC meetings posted on the Diocesan website? Note: The DFC is <i>not</i> a secret council under Canon Law.				
[0 or 5]	7. Does the posted meeting information indicate that the Bishop (or his representative) attends the meetings? (Canon 492)				
[0 or 10]	8. Is the DFC responsible for the preparation of the diocesan budget as to income and expenses for the coming year? (Canon 493)				
[0 to 10]	9. Diocesan financial review at the end of the year a. Award 5 points if the DFC, at the end of the year, examines an account of revenue and expenses. (Canon 493) b. Add 5 points if the Diocesan Bishop presents a Statement of Income & Expenses and a Balance Sheet (Statement of Financial Position) to the DFC for all entities under his jurisdiction after the close of each year? (Canon 1287)				
[0 to 10]	10. Acts of Extraordinary Administration (Canon 1277) a. Award 5 points if the nature and dollar amount of acts of Extraordinary Administration are defined on the Diocesan website. b. Add 5 points if the Bishop obtains DFC approval for such acts prior to implementation				

TOTAL SCORE: _____ (Maximum possible score = 100. All scores are based on information that can be found on the Diocesan website.)