

Accountability reports track time, talent and treasure

They can encourage participation by letting people see all the good works of a parish

Each year after its audit, the Diocese of Austin, Texas, publishes a report indicating how it used funds during the previous fiscal period. Since the Code of Canon Law requires financial reporting, such a document is typical in the Church.

Yet, the Diocese of Austin strays from the norm. Along with figures such as totals from its annual appeal, it publishes photos and stories chronicling its budget in action. In short, it accounts for its parishioners' time and talent -- not just their treasure.

The diocese publishes more than a financial statement. It releases an accountability report.

Human resources

"An accountability report is a publication of the parish [or diocese] that is made available to all parishioners, and it renders an account of the stewardship of the human and temporal resources of the parish over the past year," said Father Daniel J. Mahan, executive director of the Marian College Center for Catholic Stewardship in Indianapolis. "A typical accountability report will include data about the parish finances along with some type of narrative explanation of the financial resources, but, more importantly, it will show the use of the human resources within the parish."

Not all accountability reports have photos and stories, but a typical one uses numbers to illustrate aspects of Church life people often do not count. "It will show in a quantitative manner the number of ministries, the number of people involved in parish activities and projects, [and] the number of people served in parish ministries," Father Mahan said. These figures account for the time and talent aspects of stewardship.

Benefits of reports

Mary Beth Koenig, chief financial officer for the Diocese of Austin, told Our Sunday Visitor, "I believe that donors feel more connected to the overall mission of the Catholic Church by understanding specifically how their contributions serve the needs of the larger Church through the information presented in the accountability reports."

Patrick D. O'Meara, president of the Catholic financial services company O'Meara Ferguson, added two more benefits -- it gives a sense of the breadth of participation in parish life and it's something that can be an inspirational activity. When people know the activities of their parish, they feel called to participate.

"You'd be amazed at the amount of stuff that happens in a typical parish hall and, by the way, when you show that, the people themselves are amazed at what goes on," O'Meara said.

Generosity is another benefit, Charles Zech, director of the Villanova University Center for the Study of Church Management, told OSV. "Parishioners expect their church leadership -- parish and

diocesan -- to be transparent and accountable," he said. "If a church wants its members to be generous in their stewardship, they need to not only show them how the resources they contribute were used, but also give them a voice -- consultation -- in how they are used."

Unfortunately, he said, parishes and dioceses often underutilize reporting as a stewardship tool and, therefore, might fail to reap its benefits.

Accountable to God

Since these reports have "accountability" in their title, the question arises: Who is being accountable to whom?

Father Mahan proposed: "Those who put the report together are showing that the leadership of the parish -- the pastor, the parish staff, the parish council -- [is] being accountable for its activities and is welcoming comments, concerns, ideas, questions -- that it's open to further input."

Though finance committees prepare fiscal numbers for accountability reports, other parish leaders help compile nonfinancial figures from various ministries, he said. In that way, parish leaders are accountable to the parish in the reports.

On the other hand, Zech said, "Staff has a right for parishioners to be accountable through their support of the parish [or diocese], which becomes the parishioners' obligation."

Moreover, everyone answers to a third party: God.

"There's a sense in which we are all accountable to our good and loving God for all he gives to us, and we know that we will all be asked to render an account of our stewardship on the last day," Father Mahan said. "The accountability report is a specific document that shows parishioners that the parish is indeed accountable for the wise use of the human and fiscal resources it has received through the past year."

As O'Meara put it: "When the master returns after being away from the vineyard, what does he do? He calls for an accounting."

Amy Kiley writes from Illinois.