

Response to WSOC Church Transparency Survey – St. Matthew Church

Average Weekly Attendance:

8,802, attending 10 Masses at either the main campus or the Waxhaw campus. (2016 figures)

Governing Body and Management

The answers to these questions can only be explained through an understanding of Canon Law.

The governance of Catholic churches throughout the world is guided by the code of Canon Law the development of which began in the first century AD.

Under Canon Law a pastor has ultimate authority in the guidance and governance of the church to which he is assigned.

Two councils operating within a parish advise a pastor on the governance of the parish. The Finance Council is mandated by Canon Law, the Parish Council is strongly recommended by Canon Law. Both councils act in an advisory capacity to the pastor. St. Matthew has active Finance and Parish Councils.

The Diocese of Charlotte has promulgated guidelines outlining the responsibilities of parish finance councils. Here is a link to those guidelines:

<https://charlottediocese.org/documents/parish-finance-council-guidelines/>

Also, here is a link to an article that explains governance of a Catholic church with references to the specific Canons.

<http://canonlawmadeeasy.com/2014/10/02/canon-law-and-parish-councils/>

2016 Financial Statement:

The 2016/17 Financial report is available on the St. Matthew website.

[http://stmatthewcatholic.org/lib/SMCC Annual Report 6-30-17.pdf](http://stmatthewcatholic.org/lib/SMCC%20Annual%20Report%206-30-17.pdf)

It answers most of the financial questions on the survey.

Other Financial Questions

1. Number of employees - 76
2. Were your organization's financial statements reviewed by an independent accountant? - *No; however the parish is subject to financial reviews by the Diocese of Charlotte's Internal Audit team.*
3. Were your organization's financial statements audited by an independent accountant? - *No*
4. Does your organization have a committee that assumes responsibility for oversight of the audit or review of its financial statements and selection of an independent accountant? - *The Parish Finance council has oversight responsibility for financial reporting and other financial matters.*

Compensation

Catholic Churches do not have officers, directors or trustees. As a matter of policy the compensation of diocesan employees is not publicized.