

ASSESSMENT REVIEW COMMITTEE

Members

The Rev. Nancy Koonce, Chair	Idaho, VIII	2024
The Rev. Patty Downing	Delaware, III	2024
The Rt. Rev. Michael C. B. Hunn	Rio Grande, VII	2024
The Rt. Rev. Mark Lattime	Alaska, VIII	2024
The Rt. Rev. Jose' McLoughlin	Western North Carolina, IV	2024
Ms. Holli Powell Sturm	Lexington, IV	2024
The Rt. Rev. Gregory H. Rickel	Olympia, VIII	2024
Canon Rosalie S. Ballentine, Esq.	the Virgin Islands, II	2024
Ms. Julia Ayala Harris, Ex Officio	Oklahoma, VII	
The Most Rev. Michael Bruce Curry, Ex Officio	North Carolina, IV	
Mr. N. Kurt Barnes, Treasurer	New York, II	
Mrs. Nancy Caparulo, Staff	Newark, II	

Acknowledgements

We would like to thank Mr. N. Kurt Barnes, Treasurer, for the assistance he has given in providing the needed information and explanations necessary for this Committee to operate effectively.

We would also like to thank Nancy Caparulo for her excellent and timely minutes.

Mandate

2015-FFM 074 Create Diocesan Assessment Review Committee

The following is a true copy of a Resolution adopted by the Executive Council at its meeting from January 9-11, 2015 at which a quorum was present and voting.

Resolved, That Executive Council, meeting in Linthicum Heights from January 9-11, 2015, approve the creation of a Diocesan Assessment Review Committee, under the oversight of the Joint Standing Committee Finances For Mission (FFM), to work with dioceses that do not commit to pay their full assessment to The Episcopal Church in any year, to talk with diocesan leaders about the reasons for not paying the full amount, including reviewing diocesan financial statements, and to encourage and work with such dioceses to create a plan for reaching the full assessment amount; and be it further

Resolved, That the Presiding Bishop and the President of the House of Deputies shall appoint the members of the Committee; and be it further

Resolved, That the Diocesan Assessment Review Committee have the authority to recommend that Executive Council grant a full or partial Waiver of Assessment to any diocese, allowing it to pay a lower assessment amount than levied in The Episcopal Church's budget, based on financial hardship, an appropriate plan for reaching the full assessment over time, or other factors; and be it further

Resolved, That Executive Council has the authority to consider the Diocesan Assessment Review Committee's recommendations and determine whether a Waiver of Assessment shall be granted; and be it further

Resolved, That any diocese that does not plan to pay its full assessment amount, and has not received a Waiver of Assessment be asked to account in writing to Executive Council and the wider church for that choice; and be it further

Resolved, That a diocese that does not pay its full assessment in any year, and has not received a Waiver of Assessment, shall not be eligible to receive any grants or loans from the Domestic and Foreign Missionary Society.

FFM is responsible for further practical details/refinement at the March meeting.

Summary of Work

The Assessment Review Committee met once by ZOOM since the last General Convention through August 31, 2023.

On January 1, 2019, assessments of dioceses to support the Episcopal Church budget became mandatory. The Assessment Review Committee began in the fall of 2016 to develop and publicize to the church the process for applications for assessment waivers. The first waivers were granted in October 2018 for the 2019 assessment year. Dioceses failing to commit to or pay their 2019 assessment were ineligible for DFMS grants or loans in 2020.

Waiver applications were posted on the finance Office webpage and the application process is completely on-line. An application, statement of financial hardship, current budget, diocesan report, and audit are required from each applicant. Executive Council adjusted deadlines between 2017 and 2020 as dioceses became familiar with the process. Beginning in 2021 and moving forward, the deadline for regular applications will be January 31 of the assessment year. Dioceses may apply anytime when beset by unforeseen financial hardship. Dioceses are ineligible for grants and loans in the year following a year when no waiver was granted or their payment of assessment was below the assessment total.

The goal of the committee was to build relationships with dioceses facing financial hardship by understanding their ministries and hearing stories of challenges and successes and to help develop financial security by focusing on partnership vs. punishment. In addition, the goal of General Convention in reducing the assessment over time was to make it possible for more dioceses to participate fully in the life of the Episcopal Church. The following chart shows the increased diocesan participation as the assessment percentage decreased and waivers became available:

Year	2015	2016	2017	2018	2019	2020	2021	2022	2023 as of 8/31/23
Asking/Assessment Percentage	19%	18%	16.50%	15%	15%	15%	15%	15%	15%
# Dioceses at Full Asking	47	56	61	74	88	90	96	93	103
# Diocese with Waiver	-	-	-	-	15	15	11	3	2

Report to the 81st General Convention

# Diocese not in Compliance	63	54	49	36	7	6	4	15	6
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The work of the Committee has clearly been successful as shown by the chart above.

No funds were expended by this Committee to do its work.

Since the waiver process is required by canon, The Assessment Review Committee should continue in the next triennium.

The Rev. Dcn. Nancy Wonderlich Koonce

Assessment Review Committee, Chair