**OGI Form 006 - Quarterly Audit Recap Report - Instructions**

1. The Quarterly Audit Recap Report, OGI Form 006, is a recap and summary of all the financial transactions for each month in a Masonic quarter. It should include all the balances and transactions from the Treasurer’s Cash Book and Check Book for each month of the auditing quarter.
2. The Quarterly Audit Recap Report should be prepared by the Lodge Treasurer. If the Treasurer does not prepare the report, the Audit Committee will prepare the report using the Treasurer’s records.
3. The Maryland Masonic Year starts in November and runs through October of the following year. The following table will assist in determining the three-month period of the Masonic quarters and the due dates for the Audit Recap Reports.

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| **Masonic Quarters** | **Period Covered** | **Report Due Date (NLT)** |
| First | November 1 thru January 31 | February 28th |
| Second | February 1 thru April 30 | May 31st |
| Third | May 1 thru July 31 | August 31 |
| Fourth | August 1 thru October 31 | November 30 |

1. The Quarterly Audit Recap Report consists of the following entries:

* **Balance *–* Beginning of Quarter (Date)** - Start with the check book and cash book beginning reconciled balance for the audit quarter, which should be the ending balance from the last audit.
* **Plus Income** - *Add* deposits for each month during the audit quarter.
* **Minus Disbursements** - *Subtract* total disbursements for each month in the audit quarter.
* **Plus Interest Received (if any)** - *Add* interest earned for each month in the audit quarter.
  + - **Less Service Charges (if any)** - *Subtract* service charges for each month in the audit quarter.
    - **Returned Checks/Other Adjustments (if any)** - *Subtract* returned checks/other adjustments for each month in the audit quarter, as well as any credits/additions made by the bank.
    - **Balance – End of the Quarter (Date)** - The result should be the check book ending balance, which should also agree with the Lodge Treasurer’s Cash Book at the end of the audit quarter.

1. The Quarterly Audit Recap Report is available as a Microsoft Excel spreadsheet and does not require signatures. It can also be prepared manually, if necessary.
2. The Quarterly Audit Recap Report will be maintained and kept by Lodge Treasurer in a secured location and made available to the Lodge’s Audit Team when requested.