Prepared By: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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| --- | --- |
|  | **Findings**: Note recommended corrective action(s) for “No” responses |
| **Audit Team** (Consisting of least three members (suggest SW, JW, etc.), not including the WM, Sec or Treasurer):  1. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  2. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  3. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  4. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  5. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |
| **Records Reviewed**: (Check records included)  \_\_\_ Secretary’s Receipt Book  \_\_\_ Secretary’s Financial Worksheet  \_\_\_ Secretary’s Orders on the Treasury (or Payment Vouchers)  \_\_\_ Secretary’s Membership Ledger  \_\_\_ Treasurer’s Cash Book (or Ledger)  \_\_\_ Treasurer’s Receipt Book  \_\_\_ Treasurer’s Check Book  \_\_\_ Bank Deposit Slips  \_\_\_ Bank Statements  \_\_\_ Bank Reconciliations (Check Book Balancing)  \_\_\_ Quarterly Audit Recap Report (Ask the Treasurer to complete for the quarter)  \_\_\_ Other: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_ Other: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |
| **Secretary’s Receipt Book**   1. Is the Secretary receiving/collecting all monies submitted to the Lodge? Yes \_\_\_ No \_\_\_ 2. Did the Secretary issue a receipt for all collections made from members? Yes \_\_\_ No \_\_\_ 3. Are the receipts numbered? Yes \_\_\_ No \_\_\_ 4. Are all receipt stubs complete with all required information? Yes \_\_\_ No \_\_\_ 5. Are all receipts listed on the Secretary’s Financial Worksheet for the day? Yes \_\_\_ No \_\_\_ 6. Is the payment noted by type on the individual’s Membership Ledger page? Yes \_\_\_ No \_\_\_ |  |
| **Secretary’s Financial Worksheet**   1. Is the Secretary’s Financial Worksheet being used? Yes \_\_\_ No \_\_\_ 2. Is the form complete with all required information in each column (including   member name, Secretary’s receipt #, total received, type of payment) Yes \_\_\_ No \_\_\_   1. Does the total received cross-check for all payments received? Yes \_\_\_ No \_\_\_ 2. Are the subtotals and totals correct at the bottom of each form? Yes \_\_\_ No \_\_\_ 3. Did both the Secretary and Treasurer sign the form? Yes \_\_\_ No \_\_\_ 4. Does the Treasurer maintain a copy of the form? Yes \_\_\_ No \_\_\_ 5. Is the total collected for each day recorded on the Treasurer’s Cash Book   **on the day received** and in the Check Book **once the bank deposit is made**? Yes \_\_\_ No \_\_\_ |  |
| **Secretary’s Membership Ledger**   1. Is the Membership Ledger being used? Yes \_\_\_ No \_\_\_ 2. Is there a page for each member? Yes \_\_\_ No \_\_\_ 3. Is the member’s page complete with all required personal and Masonic   information, including name, address, phone #, DOB/age, beneficiary, degrees  received and dates, houses, etc. Yes \_\_\_ No \_\_\_     1. Does the ledger properly identify the member’s current status (suspended,   dropped, restored, reinstated, demitted, deceased)? Yes \_\_\_ No \_\_\_   1. Does the ledger include all dues and other payments made from the   Secretary’s Receipt Book and/or from the Secretary’s Financial Worksheet. Yes \_\_\_ No \_\_\_   1. Are **30/60/90 – Day** letters for nonpayment of dues issued and noted,   if necessary. Yes \_\_\_ No \_\_\_ |  |
| **Secretary’s Order on the Treasury (or Payment Vouchers)**   1. Are Orders on the Treasury or Payment Vouchers used? Yes \_\_\_ No \_\_\_ 2. Are Orders/vouchers numbered sequentially? Yes \_\_\_ No \_\_\_ 3. Are all Orders/vouchers properly completed? Yes \_\_\_ No \_\_\_ 4. Are all Orders/vouchers for the quarter/period available? Yes \_\_\_ No \_\_\_ 5. Are all Orders/vouchers **signed**/approved by the Worshipful Master? Yes \_\_\_ No \_\_\_ 6. **Are all expense items for proper lodge business activities? Yes \_\_\_ No \_\_\_** |  |
| **Treasurer’s Cash Book**   1. Is the Treasurer’s Cash Book or a **transaction register**/ledger used? Yes \_\_\_ No \_\_\_ 2. Does the form contain the following information, at a minimum: date   order/voucher #, check #, Treasurer’s Receipt #, payee/payer name, purpose,  payment amount, deposit amount, bank interest, fees, and balance? Yes \_\_\_ No \_\_\_  c. Are the forms properly/fully completed Yes \_\_\_ No \_\_\_  d. Are all receipts from the Secretary recorded on the form? Yes \_\_\_ No \_\_\_    e. Are all checks issued listed on the form? Yes \_\_\_ No \_\_\_  f. Are the entries the same as the entries in the Treasurer’s check book or register? Yes \_\_\_ No \_\_\_  g. Were all monies collected deposited into the Lodge bank account? Yes \_\_\_ No\_\_\_ |  |
| **Treasurer’s Receipt Book**   1. Is a Treasurer’s Receipt Book being used? Yes \_\_\_ No \_\_\_ 2. Are the receipts numbered? Yes \_\_\_ No \_\_\_ 3. Did the Treasurer issue a receipt to the Secretary for all monies received from   the Secretary? Yes \_\_\_ No \_\_\_     1. Did the Treasurer properly/fully complete the receipt stubs? Yes \_\_\_ No \_\_\_ 2. Is each receipt listed on the Treasurer’s Cash Book or ledger **when received**? Yes \_\_\_ No \_\_\_   f. Does the total of the receipts for the quarter agree with the totals listed in the  Treasurer’s Cash Book for the quarter? Yes \_\_\_ No \_\_\_ |  |
| **Treasurer’s Check Book**   1. Was an Order/payment voucher issued and approved by the WM before each   check was written by the Treasurer? Yes \_\_\_ No \_\_\_  b. Are Order/voucher numbers noted on each check stub? Yes \_\_\_ No \_\_\_  c. Are all deposits, checks written, bank charges, interest earned, adjustments and  any other transactions recorded on check book stubs or on the check register? Yes \_\_\_ No \_\_\_  d. Are all transactions listed in the check book and Cash Book the same? Yes \_\_\_ No \_\_\_ |  |
| **Deposit Slips**   1. Is there a deposit slip for each deposit/receipt entry in the Treasurer’s Cash   Book and check book? Yes \_\_\_ No \_\_\_   1. Are deposits usually made within 48 hours of the date received/recorded in the   Cash Book by the Treasurer? Yes \_\_\_ No \_\_\_   1. Are deposit receipt/slips maintained either with the bank statements, with the   checkbook/stubs or filed together but separately? Yes \_\_\_ No \_\_\_ |  |
| **Bank Statements**   1. Are all bank statements for the quarter available? Yes \_\_\_ No \_\_\_ 2. Are all deposits from the Treasurer’s Cash Book shown on the statements? Yes \_\_\_ No \_\_\_ 3. Are all bank charges, interest, returned checks, etc., shown on the statement   recorded in the Treasurer’s Cash Book and check book? Yes \_\_\_ No \_\_\_     1. Is the bank account reconciled (balanced) at least monthly by the Treasurer? Yes \_\_\_ No \_\_\_ |  |
| **Quarterly Audit Recap Report**   1. Did the Treasurer prepare and submit the report for the audit? Yes \_\_\_ No \_\_\_ 2. Is the report complete? Yes \_\_\_ No \_\_\_ 3. Do the beginning and ending balances of the report agree with the Treasurer’s   Cash Book and/or checkbook balance? Yes \_\_\_ No \_\_\_   1. Do the total receipts for the quarter agree with the total of the receipts listed in   the Cash Book/checkbook for the quarter? Yes \_\_\_ No \_\_\_   1. Do the total expenses for the quarter agree with the total of the checks written   in the Cash Book/checkbook for the quarter? Yes \_\_\_ No \_\_\_   1. Do the total other transactions (bank interest, bank fees, other adjustments)   for the quarter agree with the totals from the cash Book/checkbook for the  quarter? Yes \_\_\_ No \_\_\_   1. Does the beginning balance plus deposits, less expenses, plus/minus other   transactions for the quarter equal the ending balance shown on the report? Yes \_\_\_ No \_\_\_   1. **Is the ending balance the same as the ending balance in the Treasurer’s Cash**   **Book or ledger? Yes \_\_\_ No \_\_\_**   1. **Is the ending balance the same as the ending balance in the check book? Yes \_\_\_ No \_\_\_** |  |
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| **Preparation of the Treasurer’s Quarterly Audit Recap Report**  (Use the available template on the GL web site or contact the Grand Inspector’s Office for the latest version of the report template)  **Recommended Resources**:   * Treasurer’s Cash Book/Check Book Register/Stubs * Treasurer’s Financial Worksheet * Receipt copies/stubs * Checks * Bank Statements * Bank Reconciliations * Etc.   **Steps**:   1. Enter the account balance on the first day of the quarter under audit (this should be the same as your ending balance from the last quarter). 2. Record and total the Income/receipts for each month of the quarter under audit. 3. Record and total the expenses/disbursements for each month of the quarter under audit. 4. Record and total any interest received in each month of the quarter. 5. Record and total any bank service charges in each month during the quarter. 6. Record and other adjustments or items in each month of the quarter under audit. 7. Compute:    1. Starting with the beginning balance, add the total income    2. Subtract total expenses    3. Add any interest earned    4. Subtract any service charges    5. Add or subtract (as necessary) any other adjustments, etc. 8. The result should be the balance at the end of the last month of the quarter audited. | |
| **Questions? Contact the Deputy or Assistant Grand Inspector assigned to your district** | |

**OGI Form 007 - Quarterly Audit Questionnaire (Lodge) – Instructions**

1. The Lodge Quarterly Audit Questionnaire, OGI Form 007, is a sectionalized list of questions that may be used to conduct an audit of the administrative and financial records of a Lodge.
2. The questionnaire is intended for use by the Auditing Committee and should be used when reviewing the records of the Lodge.
3. The completed questionnaire provides the basis for the content in the audit report (OGI Form 008).
4. The questionnaire is divided into two columns. The first column (after the information about the audit team and records reviewed) contains the audit questions, and the other column is for recording the results, or “Findings.” The questions in the first column are “yes” or “no” questions, which when answered, assist in determining if the specific criteria or requirement was met.
5. If the answer to the question is “yes,” the criterion is met, and the auditor can move to the next question.
6. If the answer to the question is “no,” the auditor must annotate in the Findings column next to the question what the reason was for the “no” response. He should also indicate what corrective action is necessary. The corrective action for a “no’ response should be carried over as a recommendation in the audit report, itself, OGI Form 008, Quarterly Audit Report.
7. The documents necessary for the audit are clearly identified in the top left section of the questionnaire and are listed separately with the appropriate “yes” or “no” questions pertaining to each. Those documents are Secretary’s and the Treasurer’s records that should addressed in the audit.
8. By answering all the questions posed in column one for each of the items (Secretary’s Receipt Book, Financial Worksheet, etc.), the audit committee can determine the status of the Lodge’s compliance with Grand Lodge’s administrative and financial recordkeeping requirements of the Lodge.
9. Any findings or questions that arise during the use of the questionnaire should be documented in the results column for further investigation and inclusion in the audit report to the Worshipful Master and the Lodge.
10. The audit questionnaire is a Microsoft Word document that does not require any signatures. It should be retained by the Chairman of the Auditing Committee and filed with a copy of the report in the Lodge’s archives.
11. The questionnaire should be provided upon the request if requested by the Grand Inspector’s office or another representative of the Grand Lodge.
12. The bottom section of OGI Form 007 provides instructions on how to prepare OGI Form 006, Quarterly Audit Recap Report, which should be submitted with the audit report.
13. The Quarterly Audit Questionnaire will be provided to the Grand Inspector’s Office upon request if not submitted with the Quarterly Audit Report.