**To:** Worshipful Master and Brothers of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Lodge No. \_\_\_\_\_\_

**From:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ and Members of the Audit Committee

**Subject: Audit Report for the Quarter Ended** [Month, Day, Year] \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

The audit committee, consisting of Senior Warden \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, Junior Warden \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ and [Title, if any] \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, conducted the \_\_\_\_\_ quarter audit of the financial and administrative records of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Lodge No. \_\_\_\_\_, District No. \_\_\_\_\_ of the Most Worshipful Prince Hall Grand Lodge of Maryland and Its Jurisdiction, Inc., (PHA). The audit was conducted on [Date] \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, at [address] \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.The purpose of the audit was to determine whether the Lodge properly maintained appropriate financial records to account for the receipt, control, and disbursement of Lodge funds, in accordance with the general guidelines of the Office of the Grand Inspector. The records subject to the audit included the following:

\_\_\_ Secretary’s Receipt Book \_\_\_ Treasurer’s Receipt Book

\_\_\_ Secretary’s Financial Worksheet \_\_\_ Treasurer’s Cash Book

\_\_\_ Secretary’s Orders on the Treasurer \_\_\_ Treasurer’s Check Book

\_\_\_ Secretary’s Membership Ledger \_\_\_ Bank Deposit Slips

\_\_\_ Other: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_ Bank Statements

**Findings and Recommendations**:

**Secretary’s Records**:

Yes \_\_\_ No \_\_\_ The Secretary issued properly prepared receipts for all monies turned in to the

Lodge by members. **Enter summary of findings from audit questionnaire, if**

**applicable:**

Yes \_\_\_ No \_\_\_ The Secretary used the Financial Worksheet (or equivalent form) that was properly

completed and signed by both the Secretary and the Treasurer. **Enter summary of**

**findings from audit questionnaire, if applicable:**

Yes \_\_\_ No \_\_\_ The Secretary used the Membership Ledger to record all payments made by members

and other key personal and financial information about each member, such as

degrees, houses attained, status of dues, issuance of dues letters, etc. **Enter**

**summary of findings from audit questionnaire, if applicable:**

Yes \_\_\_ No \_\_\_ The Secretary prepared, and the Worshipful Master approved, Orders on the

Treasurer (or equivalent documents) to authorize the Treasurer to write checks from

the Lodge account for proper Lodge expenses. **Enter summary of findings from**

**audit questionnaire, if applicable:**

**Recommendations on Secretary’s Records**: **(Must be a corrective action for each “No”**

**response/finding, above)**

1.

2.

3.

Etc.

**Treasurer’s Records**

Yes \_\_\_ No \_\_\_ The Treasurer signed and retained a copy of the Secretary’s Financial Worksheet to

verify monies collected by the Secretary. **Enter summary of findings from audit**

**questionnaire, if applicable:**

Yes \_\_\_ No \_\_\_ The Treasurer used a Cash Book or (transactions register) to record all monies

received from the Secretary, all checks issued, bank interest earned, fees and other

transactions affecting the Lodge account. The entries in the Cash Book were the

same as the entries in the checkbook. **Enter summary of findings from audit**

**questionnaire, if applicable:**

Yes \_\_\_ No \_\_\_ The Treasurer issued a Treasurer’s Receipt to the Secretary for all collected funds

received from the Secretary. **Enter summary of findings from audit questionnaire,**

**if applicable:**

Yes \_\_\_ No \_\_\_ The Treasurer recorded in the check book all monies received from the Secretary and

deposited into the checking account, all checks issued, bank interest, fees and other

transactions to the Lodge account. All entries in the check book were the same as the

entries in the Cash Book. **Enter summary of findings from audit questionnaire, if**

**applicable:**

Yes \_\_\_ No \_\_\_ The Treasurer retained deposit slips for all monies collected and deposited into the

Lodge account and usually deposited the funds within 48 hours of receipt. **Enter**

**summary of findings from audit questionnaire, if applicable:**

Yes \_\_\_ No \_\_\_ The Treasurer retained Lodge bank statements and reconciled them at least monthly

to the Lodge check book. **Enter summary of findings from audit questionnaire, if**

**applicable:**

Yes \_\_\_ No \_\_\_ The beginning and ending balances of the Quarterly Audit Recap Report for the

quarter agreed with the balances in the Treasurer’s Cash Book and the check book.

**Enter summary of findings from audit questionnaire, if applicable:**

**Recommendations on Treasurer’s Records**: **(Must be a corrective action for each “No”**

**response/finding, above)**

1.

2.

3.

Etc.

Submitted By:

[Position]/[Name] \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, Audit Committee Chair

Signed: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signed: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signed: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**OGI Form 008 - Quarterly Audit Report – Instructions**

1. The Audit Report Template (GI Form 008) is the guide for generating the Quarterly Audit Report. It is generated from the use and completion of the quarterly audit questionnaire.
2. **If there is at least one finding -a “no” response- for a given item on the audit questionnaire, there should be a corresponding “no” response on the audit report template for that item, with a summary explanation of the finding in the same section of the audit report. There should also be a specific recommendation or recommendations to correct the situation or address the deficiency as a result of the “no” response.**
3. When completed in full, the audit report provides an accurate picture of the Lodge’s standing concerning compliance with Grand Lodge’s financial and administrative recordkeeping requirements.
4. The Chairman of the Auditing Committee (usually the Senior Warden) completes the Quarterly Audit Report and forwards the report to the Grand Inspector’s Office through the District Deputy Grand Master (DDGM), through the Assistant Grand Inspector assigned to the district or as otherwise directed by the DDGM, quarterly.
5. Because the Maryland Masonic Year starts in October and runs through September of the following year, the following table will assist in determining the three-month period of the quarter and the due date of the report.

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

1. The Audit Report Template is a Microsoft Word file in which the appropriate information may be typed in each section of the report, as needed. The Chairman of the Audit Committee and the committee members are required to sign the report before submission.
2. The completed report, once received by the DDGM, an assigned AGI for the district, or other designated reviewer, will be forwarded to the Deputy Grand Inspector (DGI) for Audits and Inspections, who will login the report for tracking and monitoring and will formally assign the report to an AGI to prepare an Audit Report Inspection Form (GI Form 009).
3. The GI/DGI will review completed Audit Report Inspection Forms and forward them to the DDGM with the audit report, if received electronically. Audit reports not submitted electronically to the GI/DGI will not accompany the Audit Report Inspection Forms to be forwarded to the DDGM.