Audit Report Inspection Form (Rev. 09/30/14)

\_\_\_\_\_\_\_\_\_\_\_ Lodge # \_\_\_\_\_ District # \_\_\_\_\_

Prepared By/Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Report Period/Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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| Audit Committee - Did the audit team consist of at least three members, headed by the SW, but excluding the WM, Sec, and Treasurer? |
|  Were the following records covered by the audit? Y/N\_\_\_ 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 StatementsComments, if any:  |
| Secretary’s Receipt Book – Did the audit address whether the Secretary issued properly prepared receipts for all monies turned in to the Lodge? Y/N \_\_\_\_ Comments, if any:  |
| Secretary’s Financial Worksheet – Did the audit determine if the Secretary’s Financial Worksheet was used and was properly completed and signed by both the Secretary and the Treasurer? Y/N \_\_\_\_ Comments, if any:  |
| Secretary’s Membership Ledger – Did the audit determine if the membership ledger was used regularly 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.? Y/N \_\_ Comments, if any:  |
| Secretary’s Orders on the Treasurer - Did the audit determine if Orders on the Treasurer were used to authorize the Treasurer to write checks from the Lodge account for valid payments? Y/N \_\_\_\_ Comments, if any: |
| Treasurer’s Cash Book – Did the audit determine if the Treasurer’s Cash Book was used to record all monies received from the Secretary, all checks issued, and all other transactions affecting the Lodge account? Y/N \_\_\_ Comments, if any:  |
| Treasurer’s Receipt Book – Did the audit determine if the Treasurer’s Receipt Book was used to record all funds collected by the Treasurer from the Secretary? Y/N \_\_\_\_ Comments, if any:  |
| Treasurer’s Check Book – Did the audit determine if all financial transactions, including checks written, monies collected, interest earned, etc., were recorded in the Lodge check book? Y/N \_\_\_ Comments, if any:  |
| Deposit Slips – Did the audit determine if deposit slips were present for all monies collected and deposited and that monies were normally deposited within 48 hours of being received? Y/N \_\_\_ Comments, if any:  |
| Bank Statements - Did the audit determine if all bank statements were present and indicate whether the bank account was reconciled at least monthly? Y/N \_\_\_ Comments, if any:  |
| Quarterly Audit Recap Report – Was the Quarterly Audit Recap Report prepared and did the ending balance agree with the ending balance in the Treasurer’s Cash Book and/or the Check Book after all transactions for the quarter? Y/N \_\_\_\_ Comments, if any:  |

**OGI Form 009 – Audit Report Inspection Form - Instructions**

1. OGI Form 009, Quarterly Audit Report Inspection Form, is the form used by members of the Grand Inspector’s staff to review/inspect and provide written feedback on audit reports submitted by Lodges for the quarter or other audit period.
2. The Quarterly Audit Report Inspection Form is organized the same as OGI Form 008, Quarterly Audit Report Template, to enable the GI’s staff to address the content of the quarterly audit report in an organized, consistent and expeditious manner.
3. If the Lodge audit committee did not use the Quarterly Audit Report Template, the AGI will still use GI Form 009 to review and analyze the audit report and provide feedback, as necessary, in the appropriate section of the inspection form.
4. One OGI Form 009 will be completed for each audit report submitted by the DDGM or Lodge to the GI’s staff. Upon receipt of the Quarterly Audit Report, the GI’s staff will forward the report to the Grand Inspector, or to the Deputy Grand Inspector in charge of audits and inspections, for recording and tracking.
5. Once the audit report is recorded for tracking and monitoring, the GI or DGI will assign the audit report to the appropriate GI team or member (normally to the AGI who originally submitted the report) to conduct the audit report inspection ( if he did not already complete the inspection).
6. The GI/AGI will enter the appropriate information in the heading section of the inspection form before beginning the inspection.
7. The AGI will make appropriate entries in each section of OGI Form 009 to indicate whether the item was properly addressed, by entering a “Y” or “N.” For all “N” responses, the AGI will explain in the “Comments” section for the item why he made the “N” entry, i.e., why he concluded that the audit report did not adequately address the item. If the response is “Y,” the AGI may, but is not required to, explain further in the “Comments.” However, note that subsequent audit report inspections should include a review of prior inspection forms to see if there were deficiencies noted on the inspection form that should have been addressed as a follow-up item. The AGI should address recurring, uncorrected deficiencies in the audit report and make recommendations, as necessary, to ensure they are addressed.
8. The AGI can and should make other comments, as necessary, to record his observations or conclusions, which may be positive or negative, depending on the situation. Feedback, whether positive or negative will be made in a professional manner.
9. Upon completing OGI Form 009, the AGI will forward the form to the GI or DGI for review and approval. If approved, the GI/DGI will forward the approved OGI Form 009, along with the audit report and/or audit questionnaire submitted, back to the DDGM.
10. The DDGM will review OGI Forms 009 before forwarding them to the Lodges for consideration in conducting future Lodge audits.
11. The GI/DGI will monitor audit reports received and reviewed and will report the same to the Deputy Grand Master at least quarterly.