



NAME OF LODGE  
Free and Accepted Masons (PHA)

April 17, 2009

**TO:** Worshipful Master, Junior Warden, and Brethren

**From:** Audit Committee

**Subject:** \_\_\_\_\_Quarter Audit, January 1, 2009 - March 31, 2009

- The audit Committee consisting of SW John Doe, Bros. Henry Doe, Matt Career, Johnny Doom, and Alaska Duellittle performed the \_\_\_\_\_ Quarter audit of (Name of Lodge) books for the period of:
- Records used to conduct the audit were the Secretary's Receipt Book, Membership Ledger, Financial Worksheets, and Orders on Treasurer. The Lodge and Board of Trustees Treasurer's; Receipt Books, Cash Books/Computerized Printouts, Check Books (manual and computerized), Deposit Slips, Bank Statements and Computerized Recapitulation print outs.
- The Lodge maintains a checking account at SunTrust Bank
- Board of Trustees maintains a checking and savings account at \_\_\_\_\_Bank and a CD account at \_\_\_\_\_Bank.

**Recommendations:**

- The committee recommends that all discrepancies found in this audit report be corrected and corrective actions submitted in a written report to the Lodge within 30 days.

Fraternally Submitted,

John Doe, SW  
Audit Committee Chair

**Enclosures:**

1. Analysis of Lodge Secretary and Treasurer's Records
2. Analysis of The Board of Trustees Treasurer's Records
3. Recapitulation sheet for Lodge and Board of Trustees

## **SECRETARY'S RECORDS**

### **FINANCIAL WORKSHEETS**

Finding #1

### **MINUTES**

Finding #1

### **ORDER ON TREASURER**

Finding #1

### **SECRETARY RECEIPT BOOK**

Finding #1

Finding #2

### **MEMBERSHIP LEDGER**

Finding #1

Finding #2

Finding #3

There are 137 active members on file.

There are 51 inactive members on file

The following documents are on file with the Secretary:

Grand Lodge Constitution

Grand Lodge SOP'S

Widows List

Lodge certificate of Insurance

Lodge certificate of Bond

Lodge Seal

Copy of Last Audit Report (date)

Lodge By Laws

Lodge Trestle Board

Copy of Lodge Budget

Secretary and Treasurer Handbook

## **Delinquencies**

The following is a list of members that are one (1) month or more in arrears of dues:

### **1 Month**

- 1.
- 2.
- 3.

### **2 Months**

- 1.
- 2.
- 3.

### **3 Months**

- 1.
- 2.
- 3.

## ***TREASURER RECORDS***

### **TREASURER CHECK BOOK**

- FINDING #1
- FINDING #2
- FINDING #3

### **TREASURER DEPOSIT SLIPS**

- FINDING #1
- FINDING #2
- FINDING #3

### **TREASURER RECEIPT BOOK**

- FINDING #1
- FINDING #2
- FINDING #3

### **TREASURER CASHBOOK LEDGER**

- Finding #1
- Finding #2
- Finding #3

## **TREASURER BANK STATEMENTS**

Finding #1  
Finding #2  
Finding #3

## **Treasurer Financial Worksheet**

Finding #1  
Finding #2  
Finding #3

## **ORDER ON THE TREASURER**

Finding #1  
Finding #2  
Finding #3

If Lodge have another Bank account, a complete audit has to be performed on that account also, such as: **Board of Trustees**

The balance is the Saving Account is;  
The balance is the CD Account is

If funds are being partition in other areas, that need to be identified, such as

The balance in the Building fund is: