

Quarterly Audit of \_\_\_\_\_ Lodge # \_\_\_\_\_  
 Quarter Ended \_\_\_\_\_

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

	Note reason(s) and suggested 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. _____	
<b>Records Reviewed: (Check records included)</b>  <input type="checkbox"/> Secretary's Receipt Book <input type="checkbox"/> Secretary's Financial Worksheet (Financial Records) <input type="checkbox"/> Secretary's Orders on the Treasury (Payment Vouchers) <input type="checkbox"/> Secretary's Membership Ledger <input type="checkbox"/> Treasurer's Cash Book (Financial Register) <input type="checkbox"/> Treasurer's Receipt Book <input type="checkbox"/> Treasurer's Check Book <input type="checkbox"/> Bank Deposit Slips <input type="checkbox"/> Bank Statements <input type="checkbox"/> Other: _____ <input type="checkbox"/> Other: _____	
<b><u>Secretary's Receipt Book</u></b>  a. Is the Secretary receiving/collecting all monies submitted to the Lodge?      Yes ___ No ___ b. Did the Secretary issue a receipt for all collections made from members?      Yes ___ No ___ c. Are the receipts numbered?      Yes ___ No ___ d. Are all receipt stubs complete with all required information?      Yes ___ No ___ e. Are all receipts listed on the Secretary's Financial Worksheet for the day?      Yes ___ No ___	

<p>f. Is the payment noted by type on the individual's Membership Ledger page? Yes ___ No ___</p> <p>g. What is the total from receipt stubs for the audit period? [ _____ ] Is there a difference between this total and the total from the Secretary's Financial Worksheets for the same period? Yes ___ No ___</p>	
<p><b><u>Secretary's Financial Worksheet</u></b></p>	
<p>a. Is the Secretary's Financial Worksheet form being used? Yes ___ No ___</p> <p>b. Is the form complete with all required information in each column? Yes ___ No ___</p> <p>c. Do the totals of cash and checks (left side) equal the totals by type (right side) for dues and other payments? Yes ___ No ___</p> <p>d. Are the subtotals and totals correct at the bottom of each form? Yes ___ No ___</p> <p>e. Does the total column agree with the total at the bottom of the form? Yes ___ No ___</p> <p>f. Did both the Secretary and Treasurer sign the form? Yes ___ No ___</p> <p>g. Does the Treasurer maintain a copy of the form? Yes ___ No ___</p> <p>h. Is the total collected for each day recorded on the Treasurer's Cash Book and/or in the Check Book? Yes ___ No ___</p> <p>i. What is the total of the receipts for each month of the quarter from the Financial Worksheets? [ _____ ] Does this total agree with the total from the Secretary's receipt book stubs? Yes ___ No ___</p>	
<p><b><u>Secretary's Membership Ledger</u></b></p>	
<p>a. Is the Membership Ledger being used? Yes ___ No ___</p> <p>b. Is there a page for each member? Yes ___ No ___</p> <p>c. Is the member's page complete with all personal information, including degrees received, dates, houses, etc. Yes ___ No ___</p>	

d. Does the ledger properly identify the member's current status?	Yes ___ No ___	
e. Does the ledger include all dues and other payments made from the	Yes ___ No ___	
f. Are letters for nonpayment of dues issued and noted, if necessary.	Yes ___ No ___	
<b><u>Secretary's Order on the Treasury (or Payment Vouchers)</u></b>		
a. Are Orders on the Treasury or Payment Vouchers used?	Yes ___ No ___	
b. Are Orders/vouchers numbered sequentially?	Yes ___ No ___	
c. Are all Orders/vouchers properly completed?	Yes ___ No ___	
d. Are all Orders/vouchers for the quarter/period available?	Yes ___ No ___	
e. Are all Orders/vouchers approved by the Worshipful Master?	Yes ___ No ___	
<b><u>Treasurer's Cash Book</u></b>		
a. Is the Treasurer's Cash Book template used?	Yes ___ No ___	
b. Are the forms properly completed?	Yes ___ No ___	
c. Are all receipts from the Secretary recorded on the form?	Yes ___ No ___	
d. Is the Treasurer's receipt number noted for all receipts from the Secretary?	Yes ___ No ___	
e. Are all checks issued listed on the form?	Yes ___ No ___	
f. Do the checks issued show the Order or voucher number on the form?	Yes ___ No ___	
g. Are all bank charges, interest, and other adjustments shown on the form?	Yes ___ No ___	
h. Are the entries the same as the entries in the Treasurer's check book or register?	Yes ___ No ___	
i. Is a running balance being maintained?	Yes ___ No ___	
j. Were all monies collected deposited into the Lodge bank account?	Yes ___ No ___	

<p>k. Were deposits made within 48 hours as required? <span style="float: right;">Yes ___ No ___</span></p>	
<p><b><u>Treasurer's Receipt Book</u></b></p>	
<p>a. Is a Treasurer's Receipt Book being used? <span style="float: right;">Yes ___ No ___</span></p>	
<p>b. Are the receipts numbered? <span style="float: right;">Yes ___ No ___</span></p>	
<p>c. Did the Treasurer issue a receipt to the Secretary for all monies received from the Secretary? <span style="float: right;">Yes ___ No ___</span></p>	
<p>d. Did the Treasurer properly complete the receipt stubs? <span style="float: right;">Yes ___ No ___</span></p>	
<p>e. Is each receipt listed on the Treasurer's Cash Book form? <span style="float: right;">Yes ___ No ___</span></p>	
<p>f. Does the total of the receipts for the quarter agree with the totals from the Treasurer's Cash Book form for the quarter? <span style="float: right;">Yes ___ No ___</span></p>	
<p><b><u>Treasurer's Check Book</u></b></p>	
<p>a. Was an Order/payment voucher issued and approved of the WM before each check was written by the Treasurer? <span style="float: right;">Yes ___ No ___</span></p>	
<p>b. Is there an Order on the Treasury/payment voucher for each check written during the quarter? <span style="float: right;">Yes ___ No ___</span></p>	
<p>c. Are Order/voucher numbers noted on each check stub? <span style="float: right;">Yes ___ No ___</span></p>	
<p>d. Are all deposits, checks written, bank charges, interest earned and any other transactions recorded on check book stubs or on the check register? <span style="float: right;">Yes ___ No ___</span></p>	
<p>d. Are bank reconciliation (balancing) adjustments, if any, noted in the check book? <span style="float: right;">Yes ___ No ___</span></p>	

**Deposit Slips**

- a. Is there a deposit slip for each entry on the Treasurer's Cash Book and check book? Yes \_\_\_ No \_\_\_
- b. Are deposits usually made within 48 hours of the date received/recorded in the Cash Book by the Treasurer? Yes \_\_\_ No \_\_\_
- c. Are deposit slips associated with the appropriate bank statement when received? Yes \_\_\_ No \_\_\_

**Bank Statements**

- a. Are all bank statements for the quarter available? Yes \_\_\_ No \_\_\_
- b. Are all deposits from the Treasurer's Cash Book shown on the statements? Yes \_\_\_ No \_\_\_
- c. Are all bank charges, interest, returned checks, etc., recorded in the Treasurer's Cash Book and check book? Yes \_\_\_ No \_\_\_
- d. Is the bank account reconciled (balanced) at least monthly by the Treasurer? Yes \_\_\_ No \_\_\_

**Complete the Quarterly Audit Recap Report**  
(Use available template)

**Recommended Resources:**

- **Treasurer's Cash Book/Check Book Register/Stubs**
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- 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:
  - a. Starting with the beginning balance, add the total income
  - b. Subtract total expenses
  - c. Add any interest earned
  - d. Subtract any service charges
  - e. 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.