



GRAND CHAPTER ORDER OF THE EASTERN STAR

Rite of Adoption for the State of North Carolina

An Affiliate of the Most Worshipful Prince Hall Grand Lodge Free and Accepted Masons of North Carolina and Jurisdiction, Inc.

Yes	No	AUDIT CHECKLIST
		BUDGET
		Was there an approved budget?
		Was the budget approved timely – within the 1 st 3 months of the fiscal year?
		MINUTES
		Were all the minutes prepared and available?
		RECEIPTS/DEPOSITS
		Were all monies properly receipted?
		Were reports from fundraising committee available?
		Were all funds collected during fundraiser given to the Secretary?
		Did the Treasurer give the Secretary a receipt for the transfer of money between officers?
		Do the total receipts match the total Treasurer-to-Secretary receipts?
		Was the money deposited in the bank within 48 hours (two business days)?
		VOUCHERS AND DISBURSEMENTS
		Were there vouchers/warrants for all disbursements?
		Did all vouchers/warrants have the required signatures?
		Was there supporting documentation with all disbursements?
		Were all checks properly endorsed with the required signatures?
		Were all disbursements made by check?
		Were all expenses in accordance with the approved budget and or minutes?
		Does the Treasurer maintain a receipts/disbursements ledger?
		BANK STATEMENT/ RECONCILIATIONS
		Is the bank statement mailed to the chapter’s post office box?
		Were all bank statements reconciled?
		Do the deposits (credits) match the total receipts and total Treasurer-to-Secretary receipts?
		Are all voided checks accounted for?



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		Were there any returned checks?
		If there were returned checks, were these funds and any associated fees recovered?
		Are there any stale checks (older than 6 months) being carried over on the bank reconciliation?
		Was a Treasurer's Report presented to the chapter monthly?
		Does the bank balance reconcile back to the book balance?
Yes	No	
		MEMBERSHIP
		Was a membership roster/ledger provided?
		Were any new members initiated during audit period? If so, how many? _____
		Were new member assessments submitted with supplemental reports?
		____ Members x \$25 Youth New Member Assessment
		____ Members x \$25 Student Aid New Member Assessment
		Was application fee submitted to Grand Chapter? ____ Members x \$1.50 Grand Chapter Application Fee ____ Members x \$3.50 Benevolent Application Fee
		Were any members reinstated during the audit period? If so, how many? _____
		Was reinstatement fee submitted to Grand Chapter? ____members x \$17 Reinstatement Fee
		How many members are on the roll?
		How many members are Benevolent? _____ Non-Benevolent? _____
		Were the correct membership dues and assessments submitted to Grand Chapter?
		____ Benevolent Members x \$15 Benevolent Dues
		____ Members x \$5 Grand Chapter Tax
		____ Members x \$2 Youth Tax
		____ Members x \$1 Deputy's Tax
		____ Members x \$2 Central Children's Home
		____ Members x \$.15 Grand Conference Tax
		Was Grand Chapter Supply Fee of \$10 submitted to Grand Chapter?
		Does your chapter have a queen?
		If not, _____ Members x \$10 Miss OES Assessment



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OTHER	
	Does chapter have its own Federal Tax Identification Number?
	Are your Worthy Matron, Secretary and Treasurer bonded?
	Does chapter have "PHA" on its seal?
	Does chapter have a Post Office Box?

If answers to any of the above questions indicate a need for further explanation, document your findings and observations and make any necessary recommendations.