Kirjathjearim Lodge 104 Audit Form

Lodge Information

Lodge Name: Kirjathjearim

Lodge Number: 104

Report Date: September 14, 2026

Audit Date: September 14, 2026

Audit Period Covered: May1 2026 to Aug 31 2026

Audit Objective and Scope

An independent review of the lodge's financial records, internal controls, and compliance with Masonic Constitution, By Laws, and established financial practices.

- Financial records including income, expenses, and balances
- Bank statements and reconciliations
- Membership dues and collections
- Disbursement processes
- Internal controls and governance practices
- Lodge Secretary books and records
- Lodge Treasurer books and records

Financial Summary Based on Audit Period Covered

Category Accounts: 3486			PayPal	Cash App
Beginning Balance	36,123.75		0	N/A
Total Income	5,968.65		0	N/A
Total Expenses	22,687.14		0	N/A
Ending Balance	19,405.26		0	N/A

Auditor(s)

SW Eric Ware
JW Lawerence Jeter
SD Leeland Lloyd

Operational Review

Bank Reconciliation

Are bank statements available and complete?	Yes
Are accounts reconciled monthly?	Yes
Any discrepancies noted?	No

Income Verification

Dues collections match membership records?	Yes
Fundraising income properly documented?	N/A
Deposits made timely and in full?	Yes

Expense Review

All expenses supported by receipts or invoices?	Yes
Proper authorization for disbursements?	Yes
Checks require dual signatures where applicable?	Yes

Membership, Controls, and Compliance

Membership and Dues

Active membership roster accurate? Yes

Non Paid Dues members properly documented? Yes

Suspensions or drops handled per constitution? Yes

Internal Controls

Separation of duties in financial handling? Yes

Financial reports presented regularly in lodge Yes

meetings?Budget established and followed? Yes

Compliance Review

Required filings submitted timely? Yes

Records properly maintained and secured? Yes

Findings Summary

Area	Status	Notes
Bank Reconciliation	Compliant	
Income	Compliant	
Expenses	Compliant	
Membership	Compliant	
Internal Controls	Compliant	
Compliance	Compliant	

Recommendations and Final Assessment

Recommendations

Use the standardized dropdowns to keep recommendations consistent and easier to review.

Recommendation 1

Issue Identified	Checks 1669, 1674 not captured in June minutes		
Recommendation	The minutes log should be double-checked to ensure all records are included before being submitted f		
Priority	Low	Suggested Timeline	Next Audit Cycle

Recommendation 2

Issue Identified	Check 1674 not in June or July Treasurer Report		
Recommendation	Ensure checks are captured in Treasurer Report		
Priority	Low	Suggested Timeline	Next Audit Cycle

Recommendation 3

Issue Identified			
Recommendation			
Priority	Low	Suggested Timeline	Next Audit Cycle

Auditor's Overall Assessment

Assessment: Generally Compliant with Minor Improvements Needed

After a strict and thorough review, the committee unanimously concludes that there are no findings nor any evidence of malfeasance that would call the financial stewardship of the Lodge into question.

Acknowledgment and Signatures

Committee Chair Auditor Name and Signature

Date

Worshipful Master Acknowledgment

Date

Secretary or Treasurer Acknowledgment

Date