

Chapter Audit Report

Step-by-Step Instructions on "How To Complete Form"

Print or type all information.

1. Chapter name
2. Chapter number
3. Chapter Federal ID#
4. Month and Year of audit

Financial Assets

Checking

1. Balance beginning of month = previous bank reconciliation ending balance - review last month's bank statement - reconciliation page
2. Receipts = total dollar amount of deposits into the checking account - review deposit receipts
3. Expenditures = total dollar amount of checks written from the checking account/fees for NSF - review the checkbook register
4. Balance end of month = beginning balance plus total of deposits made minus total of checks written

The ending balance must agree with the bank reconciliation ending balance

Outstanding NSF checks - total of all NSF checks awaiting reimbursement

Bank Charges - total of all monthly service charges/fees

Outstanding checks - total of all checks written in the month that have not cleared the bank

Deposit in Transit - total of all cash/checks/money orders that were not deposited on the last day of the month prior to the close of the day's business transactions

Savings

5. Balance beginning of month = ending bank statement balance - review the previous month's balanced bank statement
6. Receipts = total dollar amount of deposits into the savings account and interest paid - review deposit receipts and bank statement
7. Expenditures = total dollar amount of withdrawals from the savings account and all bank charges - review all withdrawal slips and savings account statement
8. Balance end of month = beginning balance plus total of deposits made and interest received minus total of withdrawals made and bank charges

The ending balance must agree with the bank statement ending balance

CD - Certificate of Deposit

9. Balance beginning of month = ending bank statement balance -review the previous month's CD bank statement
10. Receipts = monthly interest - review the current CD bank statement
11. Expenditures = withdrawals and penalty for withdrawing money early - reviewing the current CD bank statement
12. Balance end of month = beginning balance plus interest received minus withdrawals and any/all charges & penalties
The ending balance must agree with the CD bank statement ending balance

Other - such as Bingo

13. Balance beginning of month = previous bank reconciliation ending balance - review last month's bank statement - reconciliation page
14. Receipts = total dollar amount of deposits into the checking account - review deposit receipts
15. Expenditures = total dollar amount of checks written from the checking account/fees for NSF - review the checkbook register
16. Balance end of month = beginning balance plus total of deposits made minus total of checks written
The ending balance must agree with the bank reconciliation ending balance

Paraphernalia

1. Total dollar amount of all chapter equipment - Chapter regalia purchased from the Supply Department and articles of permanent value for exclusive use of the Chapter. These are items such as medallions, medallion chains, station or chair covers, typewriters, computers, and printers, adding machines, calculators, desk, chairs, safe and cabinets for Chapter Records.
2. Use the 1800.00 account balance for the entry
3. April of every year - the Audit Committee will take the current paraphernalia balance and depreciate the total by 10%. Sample - Paraphernalia is currently \$2,350.07. 10% is equal to \$235.01. The paraphernalia balance as of May 1 will be \$2,115.06 (\$2,350.07 minus \$235.01).
4. Insert the 10% depreciation dollar amount that was used to reduce the April's paraphernalia balance. This figure will be the same all chapter year.

Liabilities - for the month

1. Moose International = total of all outstanding bills/statements due to Moose International (Catalog Sales, Application and Dues fees, Help Desk, etc.)
2. Endowment Fund = total of all monies collected and deposited that have not been remitted with a form 114
3. Recorder Comp = Any/all monies due Recorder since last report (refer to Chapter Policies for specifications)

Donations - for the month

1. Total all donations made since last report - these figures can be pulled from the check register
2. List donations by specified categories - Moose Charities, Lodge, and Community Service

Membership

1. Refer to the "Membership Totals" located on LCL.net (Membership Totals tab)
2. Enter number as shown in category of "Total on Rolls Last Month"
3. List total for each category (Enrollments, Re-enrollments, Reinstatements, Transfer Ins, Dues Paid) and add together for the "Total Additions" total.
4. Add beginning total with "Total Additions" then subtract "Total Deductions" (Expired, Decease, Transfer outs, and Resigned) to achieve Total Active Membership
5. Verify and document the total number of Multi-Memberships (obtain this information from application forms and/or members)
6. Verify and document the total number of Life Memberships (refer to member information)
7. Verify and document the total number of Moosehaven Memberships
8. Verify and document the total number of 50 year Memberships (refer to member information)

Audit Committee & Officer Signatures

1. Print or type in names of Audit Chairman and Committee members and Senior Regent and Recorder
2. Print or type in date the report was prepared

Completed Report

1. Email the completed report to: wotmmail@mooseintl.org or fax to 630 966-2211
2. **Subject line must include: chapter name, chapter number, state/province, type of report, month and year of report. Sample - San Diego #2, California, Audit, May 2009**
3. An automatic receipt of email notice will be sent to the chapter - however this is only stating the email was received. Under separate cover, the chapter will be notified regarding all missing attachments
4. If you have any questions - contact Charlotte Kuliner at ckuliner@mooseintl.org or 630 966-2244

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07/09 jbs