Women of the Moose

Chapter Audit Report

Handbook

The Women of the Moose General Laws will prevail in case of any conflict with this handbook.
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# Sample Chapter Audit Report

## Chapter Audit Report

<table>
<thead>
<tr>
<th>Financial Assets</th>
<th>Membership Updates</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Balance Beginning of Quarter</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Add Deposits / Interest</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Subtract Deposits</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Statement Balance End of Quarter</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Add Deposits in Transit</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Subtract Outstanding Checks</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Checking</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$ Amount</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## Savings

<table>
<thead>
<tr>
<th>Balance Beginning of Quarter</th>
<th>Add Deposits / Interest</th>
<th>Subtract Withdrawals</th>
<th><strong>Balance End of Quarter</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## Other / Bingo

<table>
<thead>
<tr>
<th>Balance Beginning of Quarter</th>
<th>Add Deposits / Interest</th>
<th>Subtract Deposits</th>
<th><strong>Balance End of Quarter</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## Total Assets

<table>
<thead>
<tr>
<th><strong>Total Assets</strong></th>
<th>$ Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total</strong></td>
<td></td>
</tr>
</tbody>
</table>

## Liabilities (outstanding bills to be paid)

<table>
<thead>
<tr>
<th></th>
<th><strong>Total</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## Donations (made during the quarter)

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

---

**Membership Totals from ICL Web**

- Starting membership May 1st
- Starting membership this qtr
- Enrolled this qtr
- Active
- Expired
- Dropped
- Ending membership this qtr

**Communications**

- chapter????@mooseunits.org < 100 Mbit/s?
- Chapter activities/meetings posted?
- # of Board of Officers’ meetings held (min. of 3)
- # of Chapter meetings held (min. of 3)

**Reports**

- Were Forms 104 submitted?
- Were Forms 114 submitted?
- Were Monthly Forms read on Chapter Floor?
- Were IRS Form 990/990E/990N filed?
- Were IRS Forms 940/941/944 filed?

**Financial Review Cmte & Officer Signatures:**

- (Financial Review Chairman)
- (Financial Review Committee)
- (Senior Regent)
- (Treasurer)

**Three (3) or more signatures required**

Email this report to:

wotmail@mooseintl.org

or Fax to: (310) 986-2211

on or before the 15th day of August, November, February and May

Rev. 7-25-21
How to Use this Handbook

Purpose

This handbook has been created to help the Chapter Treasurer, and Financial Review Committee members prepare for a successful quarterly audit.

Design

A completed sample Chapter Audit Report is provided at the beginning of this handbook. Example data is included on the sample report to simulate typical financial and membership data for Chapters. As you can see from the diagram on page 5, the Chapter Audit Report has been divided into the following sections for training purposes:

A – Audit Report Header (Chapter Description)
B – Financial Assets (Chapter Checking Account, Savings Account, CD(s), and Other/Bingo Account
C – Liabilities (Chapter bills)
D – Donations (By the Chapter)
E – Membership (Chapter Updates and Totals)
F – Communications (Chapter email, meetings, and monthly reports)
G – Reports (IRS Forms and Chapter Forms)
H – Financial Review & Officer Signatures

This handbook walks you through the purpose of each section and the recommended procedure for completing each of these sections. Frequently asked questions about the audit process are included in Appendix A of this handbook.

Resources

Supplemental resources are available to you on the www.mooseintl.org website should you need further information on general processes and/or procedures:

From the WOTM Site:
Women of the Moose
  2021 Chairman Speeches
  Activities Questionnaire
  Adding text to PDF forms
  Chapter Audit Report form
  Chapter Audit Report Handbook

From the Moose Training Site:
Financial Review Tools
  Financial Review Committee guidelines for Fraternal Units
  Chapter Audit Report
  Taxes, exemptions, forms and filing requirements
  Moose Legion Audit Prep Checklist

Additional Information

Moose & Handbook
  Chapter Audit Report Handbook
  123 contest manual for non-motion
  Officer Information Manual
  Questionnaire 2021 data retention manual - update coming soon
  Officer & Legatees information handbook
  307 IT manual for non-motion
  2D 2021 Booklet Form prepared
  3D 2021 Booklet Form prepared
Chapter Audit Report

Chapter Name: Any Chapter
Federal ID #: 77-1234567
Chapter No.: 1234
Audit Month/Year: August 20xx

Name: Jefferson
Number: 9999
Type: CHAPTER
Institution Date: 9/24/2000
State/Province: Illinois
Moose Legion: Not applicable
Affiliated Lodge: IL 1234 Jefferson (Open)
Moose Center: IL 1234 Jefferson
Physical Address: 123 MAIN ST JEFFERSON, ILLINOIS 65932-1234
Mailing Address: PO BOX 66 JEFFERSON, ILLINOIS 65932
Business Phone: (630) 999-9999
Social Quarters Phone: (630) 999-9988
Fax: 
Email: CHAPTER9999@MOOSEUNITS.ORG
Meeting Night: 3RD MON 6:30 PM BOO 1ST MON 6:00 PM
Current Rate USD: 15.00
Life Rate USD: 500.00

Treasurer: SUSIE QUE
Senior Regent: SANDY SMITH
Regional Manager: JOHN ROSE
Territory Manager: JOE SMITH
Magazine Copies: 1
Service Center No.
Family Center: Not applicable
Campground: Not applicable
R.V. Facility: Not applicable

Federal ID: 77-1234567

Federal ID# In
LCL Web:
Federal ID# In
Section A – Audit Report Header

About This Section

All the information contained in this section is assigned/maintained by personnel at the Women of the Moose Headquarters with the exception of the ‘Month/Year’ field.

How to Complete

1. **Chapter Name** – This is the name of the Chapter (e.g., Allheart, Any Chapter, etc.)

2. **Federal ID #** - This is the Federal Identification number assigned to the Chapter by the Internal Revenue Service. The Federal EIN # can be found in LCL Web on the Home Page.

   ![Table](image)

   - **Federal EIN#**: 77-1234567

3. **Chapter No.** – This is the number that has been assigned to the Chapter by Women of the Moose Headquarters (e.g., 3000, 1234, etc.)

4. **Audit Month/Year** – This is the month and year for which the form is being completed (e.g., for the report due on August 15th, it would be August, 20xx).
Sample Checking Entries

Financial Assets
Bank Statement Reconciliation. See last quarter’s bank statement(s).

Checking

<table>
<thead>
<tr>
<th>$ Amount</th>
<th>$ Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>386.00</td>
<td>4,108.93</td>
</tr>
<tr>
<td>441.80</td>
<td></td>
</tr>
</tbody>
</table>

Stmt Balance End of Quarter

<table>
<thead>
<tr>
<th>Balance at beginning of quarter</th>
</tr>
</thead>
<tbody>
<tr>
<td>4,108.93</td>
</tr>
</tbody>
</table>

NOTE: Please be aware that the ‘Balance Beginning of Quarter and the end-of-quarter checkbook entry may not match if the account has any pending end-of-quarter transactions (e.g., checks that have not yet been cleared, deposits that have not yet been recorded, interest that has not yet been recorded, etc.).

In the above example, the two figures differ by $56.20 due to a pending transaction that has not yet cleared.
Section B1 – Checking Entries

About This Section

Prior to completing this section, the checkbook register should be reconciled to the bank statement from the bank. This will ensure that all transactions have been posted to the checkbook register. It will also assist in determining the checks that have not yet been cleared through the bank. In QBs, perform a reconcile of the checking, savings, and all other chapter accounts. Print these Reconciliation Reports; they will assist in the preparation of this section of the Chapter Audit Report.

How to Complete

5. Balance Beginning of Quarter – This is the beginning balance shown on the Bank Statement.

   This balance should match the balance showing in QuickBooks (QB) on the last day of the previous quarter.
   This figure must match the ending balance from the previous Chapter Audit Report.

6. Add Deposits/Interest – This is the total of all increases to the checking account which includes deposits made during the quarter, all automatic deposits from Moose International (MI), interest earned and posted to the account, and any credits received.

   In QBs, this is the total of all items listed on the ‘Deposit Detail Report’. If there are discrepancies, the checkbook register should be compared to the bank statement to ensure that all transactions listed have been posted in QBs.

7. Subtract Expenditures – This is the total of all decreases to the checking account which includes all checks written, fees posted, debit transactions, and any charges posted by the bank (e.g., checks purchased, etc.).

   In QBs, this is the total of all items listed on the ‘Check Detail Report’. If there are discrepancies, the checkbook register should be compared to the bank statement to ensure that all transactions listed have been posted in QBs.

8. Stmt Balance End of Quarter – This is the ending balance shown on the Bank Statement. This figure must balance using the following calculation:

   a. Balance beginning of quarter
   +b. Add Deposits/Interest ____________________________
      $$$$.
   -c. Subtract Expenditures ____________________________
      $$$$.

   (This balance should match the balance showing in QBs on the last day of the quarter for which the Chapter Audit Report is being prepared).
2-HOTT Recall: Go to Chart of accounts and click on View Register for Account #1105.00 NSF Checks to see Line Item #12 balance.

NOTE: Again, please be aware that there may be a difference between the bank balance and the Checking Account due to any pending transactions that have not yet cleared the bank.
Section B1 – Checking Entries

*How to Complete, cont.*

9. **Add Deposits in Transit** – This is the total of all deposits that have been entered and deposited in QuickBooks, but do not appear on the bank statement (*similar to #10 Outstanding Checks*).

10. **Subtract Outstanding Checks** – This is the total for all checks that have not yet cleared the bank.

   The Treasurer should be comparing the manual (or QBs) register to the bank statement and annotating all checks that have not yet cleared the bank.

   In QBs, this is the total of all outstanding checks from the Reconciliation Report.

11. **CheckBook/QBs Balance** – This should equal the actual balance in the Chapter checkbook.

   a. Stmt Balance beginning of quarter
   b. Add Deposits in Transit
   $$$$$.$$
   - c. Subtract Outstanding Checks
   $$$$$.$$  (*This balance should match the checkbook and QB Balance*).

12. **Outstanding NSF Checks** – This is the total of all Non-Sufficient Funds (NSF) checks that have been returned to the chapter and not yet reimbursed by the issuer. *In QBs, this is the balance in the 1105.00 NSF Check account.*
### Financial Assets

Bank Statement Reconciliation. See last quarter’s bank statement(s).

#### Checking

<table>
<thead>
<tr>
<th>$ Amount</th>
<th>$ Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Balance Beginning of Quarter</strong></td>
<td>4,108.93</td>
</tr>
<tr>
<td>Add Deposits / Interest</td>
<td>386.00</td>
</tr>
<tr>
<td>Subtract Expenditures</td>
<td>441.80</td>
</tr>
<tr>
<td><strong>Stmt Balance End of Quarter</strong></td>
<td>4,053.13</td>
</tr>
<tr>
<td>Add Deposits in Transit</td>
<td>0.00</td>
</tr>
<tr>
<td>Subtract Outstanding Checks</td>
<td>56.20</td>
</tr>
<tr>
<td><strong>CheckBook/QBs Balance</strong></td>
<td>3,996.93</td>
</tr>
<tr>
<td><strong>Outstanding NSF Checks</strong></td>
<td>0.00</td>
</tr>
</tbody>
</table>

#### Savings

<table>
<thead>
<tr>
<th>Number</th>
<th>$ Amount</th>
<th>$ Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Balance Beginning of Quarter</strong></td>
<td>5,246.00</td>
<td></td>
</tr>
<tr>
<td>Add Deposits / Interest</td>
<td>0.50</td>
<td></td>
</tr>
<tr>
<td>Subtract Withdrawals</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td><strong>Balance End of Quarter</strong></td>
<td>5,246.50</td>
<td></td>
</tr>
</tbody>
</table>

**NOTE:** Again, please be aware that there may be a difference between the bank balance and the beginning Savings Account balance due to any pending transactions (e.g., deposits, withdrawals, interest) that have not yet cleared.
Section B2 – Savings Entries

About This Section

Prior to completing this section, the Savings account should be reconciled to the bank statement from the bank. This will ensure that all transactions have been posted to the proper registers. In QBs, perform a reconcile of the savings account. Print the Reconciliation Report; it will assist in the preparation of this section of the Chapter Audit Report.

How to Complete

13. **Balance Beginning of Quarter** – This is the beginning balance shown on the Bank Statement.

   This figure must match the ending balance from the previous Chapter Audit Report.

   This balance should match the balance showing in QBs on the last day of the previous quarter.

14. **Add Deposits/Interest** – This is the total of all deposits made to the savings account and any interest posted to the account during the quarter.

   In QBs, the Reconciliation Report can be used to identify any deposits or interest posted to the account.

   If there are discrepancies, QBs should be compared to the bank statement to ensure that all transactions listed have been posted in QBs.

15. **Subtract Withdrawals** – This is the total of all withdrawals made during the quarter or any fees charged to the savings account during the quarter.

   In QBs, the Reconciliation Report can be used to identify any withdrawals to the savings account.

   If there are discrepancies, the bank statement should be compared to all transactions posted in QBs to ensure they have all been posted correctly.

16. **Balance End of Quarter** – This is the ending balance from the bank statement for the savings account.

   This balance should match the balance showing in QBs on the last day of the quarter for which the Chapter Audit Report is being prepared.
### Sample CD Entries

#### Financial Assets
Bank Statement Reconciliation. See last quarter’s bank statement(s).

<table>
<thead>
<tr>
<th>Checking</th>
<th>$ Amount</th>
<th>$ Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Balance Beginning of Quarter</strong></td>
<td></td>
<td>4,108.93</td>
</tr>
<tr>
<td>Add Deposits / Interest</td>
<td>386.00</td>
<td></td>
</tr>
<tr>
<td>Subtract Expenditures</td>
<td>441.80</td>
<td></td>
</tr>
<tr>
<td><strong>Stmt Balance End of Quarter</strong></td>
<td>4,053.13</td>
<td></td>
</tr>
<tr>
<td>Add Deposits in Transit</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td>Subtract Outstanding Checks</td>
<td>56.20</td>
<td></td>
</tr>
<tr>
<td><strong>CheckBook/QBs Balance</strong></td>
<td>A</td>
<td>3,996.93</td>
</tr>
<tr>
<td>Outstanding NSF Checks</td>
<td>0.00</td>
<td></td>
</tr>
</tbody>
</table>

| Savings                                 |          |         |
| **Balance Beginning of Quarter**        |          | 5,246.00|
| Add Deposits / Interest                 | 0.50     |         |
| Subtract Withdrawals                    | 0.00     |         |
| **Balance End of Quarter**              | B        | 5,246.50|

| CD                                      |          |         |
| **Balance Beginning of Quarter**        | 17       | 5,426.19|
| Add Deposits / Interest                 | 18       | 25.00   |
| Subtract Withdrawals                    | 19       | 0.00    |
| **Balance End of Quarter**              | C        | 5,451.19|

**NOTE**: Again, please be aware that there may be a difference between the bank balance and the beginning CD Account due to any pending transactions that have not yet cleared (e.g., interest).
Section B3 – CD Entries

About This Section

Some financial institutions do not produce a monthly/quarterly statement for Certificates of Deposit (CD). So, the possibility exists that the figures in this section might not change on a monthly/quarterly basis. This section should still be populated to identify the CDs owned by the Chapter. A reconciliation can be performed when the statement is received from the financial institution.

How to Complete

17. Balance Beginning of Quarter – This is the beginning balance of the CD at the beginning of the Quarter.

   This figure must match the ending balance from the previous Chapter Audit Report.

   This balance should match the balance showing in QBs on the last day of the previous quarter.

18. Add Deposits/Interest – This is the total of all deposits made to the CD and any interest posted to the account during the quarter.

   In QBs, the Reconciliation Report can be used to identify any deposits or interest posted to the account.

   If there are discrepancies, QBs should be compared to the bank statement to ensure that all transactions listed have been posted in QBs.

19. Subtract Withdrawals – This is the total of all withdrawals made during the quarter or any fees charged to the CD during the quarter.

   In QBs, the Reconciliation Report can be used to identify any withdrawals to the CD.

   If there are discrepancies, the bank statement should be compared to all transactions posted in QBs to ensure they have all been posted correctly.

20. Balance End of Quarter – This is the ending balance from the bank statement for the CD.

   This balance should match the balance showing in QBs on the last day of the quarter for which the Chapter Audit Report is being prepared.
## Financial Assets

Bank Statement Reconciliation. See last quarter’s bank statement(s).

<table>
<thead>
<tr>
<th>Checking</th>
<th>$ Amount</th>
<th>$ Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance Beginning of Quarter</td>
<td></td>
<td>4,108.93</td>
</tr>
<tr>
<td>Add Deposits / Interest</td>
<td>386.00</td>
<td></td>
</tr>
<tr>
<td>Subtract Expenditures</td>
<td>441.80</td>
<td></td>
</tr>
<tr>
<td>Stmt Balance End of Quarter</td>
<td></td>
<td>4,053.13</td>
</tr>
<tr>
<td>Add Deposits in Transit</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td>Subtract Outstanding Checks</td>
<td>56.20</td>
<td></td>
</tr>
<tr>
<td>CheckBook/QBs Balance</td>
<td>A</td>
<td>3,996.93</td>
</tr>
<tr>
<td>Outstanding NSF Checks</td>
<td>0.00</td>
<td></td>
</tr>
</tbody>
</table>

### Savings

| Balance Beginning of Quarter | 5,246.00 |
| Add Deposits / Interest | 0.50 |
| Subtract Withdrawals | 0.00 |
| Balance End of Quarter | B | 5,246.50 |

### CD

| Balance Beginning of Quarter | 5,426.19 |
| Add Deposits / Interest | 25.00 |
| Subtract Withdrawals | 0.00 |
| Balance End of Quarter | C | 5,451.19 |

### Other / Bingo

| Balance Beginning of Quarter | 5,236.00 |
| Add Deposits / Interest | 22 | 525.00 |
| Subtract Expenditures | 23 | 346.00 |
| Balance End of Quarter | D | 5,415.00 |

**NOTE:** Again, please be aware that there may be a difference between the bank balance and any ‘Other’ banking account due to any pending transactions that have not yet cleared.
Section B4 – Other Entries

About This Section

‘Other Accounts’ may refer to an asset account such as a Bingo account.

How to Complete

21. **Balance Beginning of Quarter** – This is the beginning balance of any other Chapter accounts at the beginning of the quarter.

   This figure must match the ending balance from the previous Chapter Audit Report.

   This balance should match the balance showing in QBs on the last day of the previous quarter.

22. **Add Deposits/Interest** – This is the total of all deposits made to other Chapter accounts and any interest posted during the quarter.

   In QBs, the Reconciliation Report can be used to identify any deposits or interest posted to the account.

   If there are discrepancies, QBs should be compared to the bank statement to ensure that all transactions listed have been posted in QBs.

23. **Subtract Expenditures** – This is the total of all expenditures made during the quarter or any fees charged to other Chapter accounts during the quarter.

   In QBs, the Reconciliation Report can be used to identify any expenditures, or fees, to other Chapter accounts.

   If there are discrepancies, the bank statement should be compared to all transactions posted in QBs to ensure they have all been posted correctly.

24. **Balance End of Quarter** – This is the ending balance from the bank statement for other Chapter accounts.

   This balance should match the balance showing in QBs on the last day of the quarter for which the Chapter Audit Report is being prepared.
# Financial Assets

Bank Statement Reconciliation. See last quarter's bank statement(s).

## Checking

<table>
<thead>
<tr>
<th>Description</th>
<th>$ Amount</th>
<th>$ Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance Beginning of Quarter</td>
<td></td>
<td>4,108.93</td>
</tr>
<tr>
<td>Add Deposits / Interest</td>
<td>386.00</td>
<td></td>
</tr>
<tr>
<td>Subtract Expenditures</td>
<td>441.80</td>
<td></td>
</tr>
<tr>
<td>Stmt Balance End of Quarter</td>
<td></td>
<td>4,053.13</td>
</tr>
<tr>
<td>Add Deposits in Transit</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td>Subtract Outstanding Checks</td>
<td>56.20</td>
<td>A 3,996.93</td>
</tr>
<tr>
<td>CheckBook/QB's Balance</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Outstanding NSF Checks</td>
<td>0.00</td>
<td></td>
</tr>
</tbody>
</table>

## Savings

<table>
<thead>
<tr>
<th>Description</th>
<th>$ Amount</th>
<th>$ Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance Beginning of Quarter</td>
<td></td>
<td>5,246.00</td>
</tr>
<tr>
<td>Add Deposits / Interest</td>
<td>0.50</td>
<td></td>
</tr>
<tr>
<td>Subtract Withdrawals</td>
<td>0.00</td>
<td>B 5,246.50</td>
</tr>
<tr>
<td>Stmt Balance End of Quarter</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## CD

<table>
<thead>
<tr>
<th>Description</th>
<th>$ Amount</th>
<th>$ Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance Beginning of Quarter</td>
<td></td>
<td>5,426.19</td>
</tr>
<tr>
<td>Add Deposits / Interest</td>
<td>25.00</td>
<td></td>
</tr>
<tr>
<td>Subtract Withdrawals</td>
<td>0.00</td>
<td>C 5,451.19</td>
</tr>
<tr>
<td>Stmt Balance End of Quarter</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## Other / Bingo

<table>
<thead>
<tr>
<th>Description</th>
<th>$ Amount</th>
<th>$ Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance Beginning of Quarter</td>
<td></td>
<td>5,236.00</td>
</tr>
<tr>
<td>Add Deposits / Interest</td>
<td>525.00</td>
<td></td>
</tr>
<tr>
<td>Subtract Expenditures</td>
<td>346.00</td>
<td>D 5,415.00</td>
</tr>
<tr>
<td>Stmt Balance End of Quarter</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## Total Assets

<table>
<thead>
<tr>
<th>Description</th>
<th>$ Amount</th>
<th>$ Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>A+B+C+D</td>
<td>20,109.62</td>
<td></td>
</tr>
</tbody>
</table>
Section B5 – Total Assets

About This Section

‘Total Assets’ refers to the Chapters total for the Checking, Savings, CD, and Other/Bingo accounts for the quarter.

How to Complete

25. Total Assets – This is the ending balance of all Chapter accounts at the end of the quarter. Add totals from above - A + B + C + D together for the correct ending balance for the quarter.

This balance should match the balance showing in QBs in the 1000.00 Cash Account in QBs.
# Sample Liability Entries

## Liabilities (outstanding bills to be paid)

<table>
<thead>
<tr>
<th>Account</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Moose Int’l (see Statement of Accounts)</td>
<td>0.00</td>
</tr>
<tr>
<td>Moose Charities (Endowment Fund)</td>
<td>0.00</td>
</tr>
<tr>
<td>Treasurer (Compensation)</td>
<td>0.00</td>
</tr>
<tr>
<td>Payroll Tax</td>
<td>0.00</td>
</tr>
<tr>
<td>Other (e.g., recurring bills, etc)</td>
<td>40.00</td>
</tr>
</tbody>
</table>

## Chapter Liability Accounts

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2000.00</td>
<td>2000.00 Accounts Payable</td>
</tr>
<tr>
<td>2075.00</td>
<td>2075.00 Other Payables</td>
</tr>
<tr>
<td>2200.00</td>
<td>2200.00 Payroll and Benefit</td>
</tr>
<tr>
<td>2205.00</td>
<td>2205.00 Compensation</td>
</tr>
<tr>
<td>2210.00</td>
<td>2210.00 Payroll Tax Liabilities</td>
</tr>
<tr>
<td>2300.00</td>
<td>2300.00 Other Liabilities</td>
</tr>
<tr>
<td>2310.00</td>
<td>2310.00 Local Tax Liabilities</td>
</tr>
<tr>
<td>2500.00</td>
<td>2500.00 Due to Other FRU</td>
</tr>
<tr>
<td>2505.00</td>
<td>2505.00 Endowment</td>
</tr>
<tr>
<td>2510.00</td>
<td>2510.00 Application Fees to MI</td>
</tr>
<tr>
<td>2515.00</td>
<td>2515.00 ABCD/Per Cepite to MI</td>
</tr>
<tr>
<td>2520.00</td>
<td>2520.00 Dues to be Paid at Lock Box</td>
</tr>
</tbody>
</table>
Section C – Liabilities Entries

About This Section

In simplified terms, ‘liabilities’ refer to outstanding bills that the Chapter owes and needs to pay.

How to Complete

26. Moose Int’l (see Statement of Accounts) – This is the total amount still owed to Moose International.

If there is an outstanding balance on the Statement of Account received from Moose International Finance Department, this amount needs to be populated here.

In QBs, this is the balance displayed in the Vendor Area under Expenses. Look for the vendor Moose International.

27. Moose Charities (Endowment Fund) – This is the endowment fund collected that has not been forwarded to Moose Charities with Form 114.

Each month all funds collected at Chapter meetings and functions should be forwarded by Chapter check to Moose Charities. If this was not done, then the balance owed should be reported here.

In QBs, this is the balance displayed in account 2505.00. If the chapter has written a check to Moose Charities for the amount collected during the quarter this account should have a balance of zero.

Discrepancies should be identified and reported to a Moose Technical Trainer who can assist the Chapter in reconciling QBs.

28. Treasurer (Compensation) – This is the amount calculated as owed to the Treasurer that has not yet been paid by Chapter check.

Refer to the Chapter Policies for the Chapter.

In QBs, this should be the amount posted to account 2205.00.

29. Payroll Tax – This is the amount of outstanding payroll taxes not yet submitted to the IRS, state, or local authority.

In QBs, this should be the balance(s) showing in the 2210.00 account.

30. Other (e.g., recurring bills, etc.) – This is the total amount of any other outstanding liabilities owed by the Chapter.

‘Sales Tax’ would be an example entry for this line item.
## Sample Donation Entries

### Donations (made during the quarter)

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Endowment</td>
<td>100.00</td>
</tr>
<tr>
<td>Special project Form 114</td>
<td>50.00</td>
</tr>
<tr>
<td>Scholarship &amp; Maintenance Fund</td>
<td>30.00</td>
</tr>
<tr>
<td>Mooseheart Activity Center</td>
<td>50.00</td>
</tr>
<tr>
<td>Moose Charities</td>
<td>0.00</td>
</tr>
<tr>
<td>Lodge</td>
<td>500.00</td>
</tr>
<tr>
<td>Community Service</td>
<td>150.00</td>
</tr>
</tbody>
</table>

### Moose Charities Donations will INCLUDE things like:
- Mooseheart or Moosehaven Operations
- Donations made in honor of deceased member

### For LODGE Donations INCLUDE things like:
- Check for Lodge water heater, freezer, etc.
- Check for Lodge repairs.

**NOTE**: Donations to the Lodge shall not exceed $1,000 per quarter without dispensation.

### For LODGE Donations DO NOT include things like:
- Newsletter printing or postage
- Kitchen supplies purchased from the Lodge for a Chapter function
Section D – Donation Entries

About This Section

Quarterly donations include funds the Chapter pays to Moose Charities (excluding the Scholarship & Maintenance fund and Special Project checks and checks for the Endowment Fund), the Lodge and the surrounding community.

How to Complete

31. Endowment – This is the amount of the check written to Moose Charities for the Endowment fund collected during your meetings and functions since the last audit.

32. Special Project Form 114 – This is the total of all checks written to Moose Charities for the committee projects assigned quarterly from Form 114.

33. Scholarship & Maintenance Fund – This is the total of all checks written to Moose Charities for Scholarship and Maintenance Fund for the quarter.

34. Mooseheart Activity Center – This is the total of all checks written to Moose Charities for the Mooseheart Activity Center for the quarter.

35. Moose Charities – This is the total of all checks written to Moose Charities during the quarter EXCLUDING the endowment fund, scholarship and maintenance, special project committee donations and the Mooseheart Activity Center donations. See the graphic on page 23.

Use the QBs 53xx.00 series of accounts to track and report donations made by the Chapter. A separate account should exist for Scholarship & Maintenance, Special Project, Mooseheart Activity Center, Lodge, Community Service, etc.

36. Lodge – This is the total of all quarterly checks written to support the local Lodge or donations made to the Lodge for a special project. See the graphic on page 23.

A separate QBs account should be used for all donations to the Lodge. This will allow for the creation of a Quick Report to report the total for the quarter.

37. Community Service – This is the total of all checks written to local charities or community service project(s).

Examples: American Cancer Society, March of Dimes, Scouting, etc.
Sample Membership Entries

Membership totals for the quarter can be retrieved from LCL Web /Fraternity tab – Monthly Membership Totals

Exporting Reports LCL Web:

1. **Open** LCL Web, **Click** on Reports > Export
2. In the members field, **select** the items that you want in your report (e.g., First Name, Last name, etc.)
3. **Click** Add to move them to the Report Fields Box.
4. In the Member Status box, **choose** which type of member you want in your report (e.g., Applicant, Deceased, etc.)
5. **Click** Export Data to send the report to Excel.
6. A report will appear on your task bar in the lower left corner as a csv file. **Click** on the report for it to open. An Excel file will open with the exported information. Sort the file as needed.
Section E – Membership Entries

About This Section

Each Chapter year the WOTM send a beginning membership number to each Chapter by email. This number is to be used when calculating a gain in membership and should be used at last quarter’s ending number on the May audit.

Prior to completing this section on the Quarterly Audit Report, it is best to print an LCL Web screen capture of the ‘Monthly Membership Totals’ from the Fraternity tab on the last day of the quarter.

How to Complete

38. Starting Membership May 1st – ‘This will be the Active Members number under the ‘As of Date’ number from the 05/01/20xx Monthly Membership Totals.

39. Starting Membership This Quarter – This is the Active Members number under the ‘As of Date’ number for the first month of the quarter you are auditing on the Monthly Membership Totals screen.

40. Enrolled this Quarter – This will be the total number of applicants that were enrolled for the Quarter being audited.

To run a report on Applications in LCL Web:

- Click on Report > Export Report and choose appropriate fields from Member Fields section,
- Click on ‘Applications’ from the Member Status section and,
- Click on Export Data

Verify report by going to the Applications section in LCL Web:

- Click on Application > Search
- Leave Member ID and Name fields blank,
- Change Status to enrolled
- Click the Accepted Date link column header to sort the data (you may need to click the link again to sort from newest to oldest).

You may also physically count the applications that have been enrolled during the quarter.

41. Active – This is the total membership number for the quarter. Follow #40 above to run report on ‘Active’ members.

Verify report by going to the Members section in LCL Web:

- Click on Members > Member Search
- Leave Member ID and Name fields blank,
- Change Status to Active
- Record Count will be in top left corner (this is your total active members)
### Membership Totals from LCL Web

<table>
<thead>
<tr>
<th>Membership Totals from LCL Web</th>
<th>Updates</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Starting membership May 1st</td>
<td>465</td>
<td>465</td>
</tr>
<tr>
<td>Starting membership this qtr</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Enrolled this qtr</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>Active</td>
<td>463</td>
<td></td>
</tr>
<tr>
<td>Expired</td>
<td>42</td>
<td>51</td>
</tr>
<tr>
<td>Dropped</td>
<td>43</td>
<td>45</td>
</tr>
<tr>
<td>Ending membership this qtr</td>
<td>44</td>
<td>463</td>
</tr>
</tbody>
</table>

**NOTE:** See exporting Reports LCL Web on page 25.
Section E – Membership Entries, Cont’d

How to Complete

42. **Expired** – This is the total number of members that are expired.

   *To run a report on Expired Members in LCL Web:*
   - Click on Report > Export Report and choose appropriate fields from Member Fields section,
   - Click on ‘Expired’ from the Member Status section and,
   - Click on Export Data

43. **Dropped** – This is the total number of members dropped.

   *To run a report on Dropped Members in LCL Web:*
   - Click on Report > Export Report and choose appropriate fields from Member Fields section,
   - Click on ‘Dropped’ from the Member Status section and,
   - Click on Export Data

44. **Ending Membership Totals for Quarter** – Current Membership.
View your Chapter’s Email Capacity:

1. Type the following address in your Internet browser:  www.mail.mooseunits.org

2. Log into your Chapter’s mooseunits.org email account.

3. Click on the ‘My Today’ page link. You will be able to see the Chapter’s total usage under Disk Space Limits on the right side of the screen. It shows that you have 100 MB of space limit. Then shows the amount currently used.
Section F – Communications Entries

About This Section

The Communications section of the quarterly Audit Report is included to make sure that the Chapter is effectively communicating (as defined by the General Laws):

- Between Chapter Officers and the General Membership;
- Between Chapter Officers and Committee Chairmen/Members;
- Between Chapter Officers and Lodge Officers;
- Between the Chapter and other Fraternal Units; and
- Between the Chapter and Moose International.

Line Items included in the Communications section of the Audit Report validate Chapter ‘process’ rather than financial or membership statistics as were previously described in this handbook. Audit entries for this section include one of the following: Yes, No, or a Numeric Value.

How to Complete

45. **Chapter####mooseunits.org < 100 MB?** – ‘This line item is included to see if the Chapter’s official email account is nearing maximum capacity (100 MB). If the Chapter’s email account is maxed out, no additional messages will be received – until ‘old’, ‘read’, or ‘deleted’ mail is deleted.

   Follow the steps on page 29 to check the Chapter’s current email capacity.

46. **Chapter Activities/Meetings posted?** – This line item is included to verify details about all upcoming Chapter activities, events, meetings, etc., are being communicated to Officers, members, potential members, guests, community, Lodges, etc. Typical forms of communication are: bulletin boards, newsletters, calendars, emails, meeting minutes, etc.

47. **# Board of Officers’ Meetings Held** – This line is included simply to verify that at least three (3) Board of officers’ meeting were held during this audit quarter.

   Enter the number of Officers’ Meetings held this quarter after viewing the approved/signed meeting minutes.

   *(Please do not enter Dates of the meetings or Yes/No).*

48. **# Chapter Meetings Held** – This line item is included simply to verify that the required number of Chapter meetings were held during the audit quarter.

   Enter the number of Chapter Meetings held this quarter after viewing the approved/signed meeting minutes.

   *(Please do not enter Dates of the meetings or Yes/No).*
**Sample Reports Entries**

**Reports**

Were Forms 166 submitted?  Yes
Were Forms 114 submitted?  Yes
Were Monthly Forms read on Chapter Floor?  Yes
Were IRS Form 990/990EZ/990N filed?  Yes
Were IRS Forms 940/941/944 filed?  Yes

---

**Download Form 114 and/or Form 166 via:**

1. [www.mooseintl.org](http://www.mooseintl.org)
2. Members Area
3. All Forms and Documents
4. Women of the Moose – Scroll down the screen to the current year’s 114 and 166 Form pdf links.

**114 Forms – Committee’s Signed/Dated ACTIVITY NIGHT Report**  
*Includes check #s, amounts, and community service information*

**166 Forms – Committee’s Signed/Dated Fundraising Report**  
*Snapshot of Fundraising: Allocation of proceeds and net profit (Income – expenses)*
About This Section

This Reports section of the quarterly Audit Report is included to ensure that required IRS and WOTM forms are completed and sent on or before the Federal or Moose International deadline.

If the IRS Forms are not filed on time, the Chapter may incur a large financial penalty – $20/day – and possibly cause a forfeiture of the Chapter’s tax-exempt status!

If WOTM Forms 114 and 166 are not filed on time, Chapter status may be affected.

Line Items #’s 49, 50 and 51: Enter a ‘Yes or No’.

How to Complete

49. **Date Form 166 Submitted** – Form 166 tracks status of fundraising income, expenses, and/or net profit: allocation of proceeds.

   Form 166 should be entered into LCL Web via the Forms submenu.
   Enter ‘Yes’ if Form 166 was entered into LCL Web for the quarter.

50. **Date Form 114 Submitted** – Every month, Chapters are required to complete a WOTM Form 114 and potentially a WOTM Form 166. Together, these two forms track status and efforts of each of the Chapter’s standing and special committees.

   Form 114 tracks status of member participation, Committee Activity Night details and monthly donations made to Moose Charities, Mooseheart Scholarship & Maintenance Fund, Special Project, Endowment Fund, and the surrounding community, etc.

   Form 114 is mailed to the WOTM Headquarters with all applicable checks.

   Enter ‘Yes’ if Form 114 was mailed for all months of the quarter.

51. **Date Monthly Forms read on Chapter Floor** – Enter ‘Yes’ if the Forms 114 and 166 were read on the Chapter floor.
Visit the Moose International website as shown below to Determine which annual form (990, 990EZ or 990N) your Chapter needs to submit by September 15th.

**Access Path:**

1. [www.mooseintl.org](http://www.mooseintl.org)
2. Members Area
3. Moose Training
4. Moose Training Demo and Tools page
5. 990 Tax Forms and Help information
6. IRS Form 990 Due by September 15th!

**NOTE:** Type of Form used is based upon your Chapter’s gross receipts, and in some cases, your Chapter’s total assets!

File your 990, 990Ez, or 990N AFTER May 1st and any time BEFORE September 15th!
Section G – Reports Entries, Cont’d

**How to Complete**

52. **IRS 990, 990EZ, 990N filed** – U.S. Chapter Only – enter ‘Yes’ if the Chapter filed its Annual Income Tax Return. The IRS Form 990 should be completed between May 1st and September 15th – unless one of the following conditions apply.

- Chapter filed for an extension and Not Submitted the 990x in a different month (e.g., October, November, etc.); or
- Chapter filed for an extension and does not yet have a copy of the filed paperwork.
- For additional filing assistance from Moose International (e.g., forms, instructions, and help videos), follow the Access Path on page 33.
- For additional information from the IRS, go to the [www.irs.gov](http://www.irs.gov) website.
Sample Reports Entries, Cont’d

**940 Form:** Payment/Deposit toward **Federal Unemployment Tax.** Must pay / file if the Chapter pays a salary to anyone.

![940 Form](www.irs.gov)

**941 Form:** Quarterly report of federal income tax withheld from employee paycheck(s); AND report of employee – and Chapter – Social Security taxes and Medicare taxes.

![941 Form](www.irs.gov)
Section G – Reports Entries, Cont’d

How to Complete

53. IRS 940 / 941 / 944 filed – U.S. Chapters Only – if the Chapter pays compensation to the Treasurer, or Pro Tem, it must:

- File a 940 Form to pay a required Federal Unemployment Tax to the IRS.
- File a quarterly 941 Form to report withheld Federal Income Tax and withheld Social Security and Medicare tax; OR if notified by the IRS in writing, file an annual 944 Form instead of the quarterly 941.
- Enter ‘Yes’ if the Chapter submitted payment as per the Chapter’s 940, 941 or 944 copy. Enter ‘NA’ if the Chapter does not pay compensation.
# Sample Audit Committee & Officer Signatures

<table>
<thead>
<tr>
<th>Signature</th>
<th>Role</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sandy Smith</td>
<td>(Financial Review Chairman)</td>
</tr>
<tr>
<td>Jane Jones</td>
<td>(Financial Review Committee)</td>
</tr>
<tr>
<td>Sylvia Martin</td>
<td>(Financial Review Committee)</td>
</tr>
<tr>
<td>Regina Roger</td>
<td>(Senior Regent)</td>
</tr>
<tr>
<td>Susie Cye</td>
<td>(Treasurer)</td>
</tr>
</tbody>
</table>

Three (3) or more signatures required

Email this report to: wotmmmail@moooseintl.org or Fax to: (630) 966-2211 on or before the 15th day of August, November, February and May

Date Prepared: 8/12/20xx

Date Submitted to WOTM: 8/13/20xx
Section H – Audit Committee & Officer Signature Entries

About This Section

If the report is prepared electronically using the fillable form capabilities in Adobe, the name can be typed. After the report is electronically transmitted a copy should be printed and the Financial Review Chairman, Financial Review Committee members, Senior Regent, and Treasurer should sign the report for retention in the Chapter files.

If the report is manually prepared it should be signed by the Financial Review Chairman, Financial Review Committee members, Senior Regent and Treasurer prior to faxing or mailing.

NOTE: If a Financial Review Committee Member cannot be present for the audit, the Senior Regent can appoint someone else in her place. At least three (3) signatures are required for the audit however they must physically perform the audit.

How to Complete

54. Financial Review Chairman – Print or type the name of the Financial Review Chairman.

55. Financial Review Committee – Print or type the name(s) of the Financial Review Committee Members who assisted with the completion of this report.

NOTE: If a Financial Review Committee Member was not present, and the Senior Regent appointed another member in her place, enter N/A for this signature. Include the name of the appointed member that did attend.

Example: N/A: Sue Jones attended.


57. Senior Regent – Print or type the name of the Senior Regent.

58. Treasurer – Print or type the name of the Treasurer.

59. Date Prepared – Print or type the date the Audit Report was completed.

60. Date Submitted to WOTM – Print or type the date the completed Audit Report was emailed (wotmmail@mooseintl.org) or mailed / faxed to WOTM Headquarters.
Submitting the Quarterly Audit Report

Completed **Chapter Audit Report**
e-mailed or faxed to **WOTM Headquarters**
By the 15th of Aug, Nov, Feb, and May!

### Chapter Audit Report

<table>
<thead>
<tr>
<th>Chapter Name</th>
<th>Chapter No.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Financial Assets

<table>
<thead>
<tr>
<th>Checking</th>
<th>$ Amount</th>
<th>$ Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance Beginning of Quarter</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Add Deposits / Interest</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Subtract Expenditures</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Start Balance End of Quarter</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Add Deposits in Transit</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Subtract Outstanding Checks</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Checkbook/QR&amp;I Balance</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Outstanding NSF Checks</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| Savings | | |
|---------| | |
| Balance Beginning of Quarter | | |
| Add Deposits / Interest | | |
| Subtract Withdrawals | | |
| Balance End of Quarter | | |

| CDs | | |
|-----| | |
| Balance Beginning of Quarter | | |
| Add Deposits / Interest | | |
| Subtract Withdrawals | | |
| Balance End of Quarter | | |

| Other / Bingo | | |
|---------------| | |
| Balance Beginning of Quarter | | |
| Add Deposits / Interest | | |
| Subtract Expenditures | | |
| Balance End of Quarter | | |

| Total Assets | | |
|--------------| | |
| A+B+C+D | | |

#### Liabilities (outstanding bills to be paid)

- Moose Lns: (see Statement of Accounts)
- Treasurer (compensation)
- Payroll Tax
- Other (e.g., recurring bills, etc)

| Donations (made during the quarter) | | |
|------------------------------------| | |
| Endowment | | |
| Special project Form 114 | | |
| Scholarship & Maintenance Fund | | |
| Mooseheart Activity Center | | |
| Moose Chapters | | |
| Lodge | | |
| Community Service | | |

#### Communications

- chapter1111@mooseunity.org < 100 Mb?
- Chapter activities / meetings posted?
- # of Board of Officers’ meetings held (min of 3)
- # of Chapter meetings held (min of 3)

#### Reports

- Were Forms 106 submitted?
- Were Forms 144 submitted?
- Were Monthly Forms filed on Chapter Floor?
- Were IRS Form 920996229007 filed?
- Were IRS Forms 940/941/944 filed?

#### Financial Review Cmte & Officer Signatures:

- (Financial Review Chairman)
- (Financial Review Committee)
- (Senior Review)
- (Treasurer)

| Email this report to: wotmmail@mooseunity.org | | |
|------------------------------------------------| | |
| or Fax to: (630) 565-2211 | | |
| on or before the 15th day of August, November, February and May | | |

Rev. 7-22-21
Submitting the Quarterly Audit Report

About This Process

The completed Chapter Audit Report discussed in this handbook is due back to WOTM Headquarters by the 15th of August, November, February, May.

See the example report graphic on page 39.

How to Complete

1a. Email a completed, and saved, Audit Report as follows:
   - Include the following information in the email Subject field: Chapter Name, Chapter Number, State/Province, Type of Report, Month and Year of the Report.
     Example: Any Chapter #1234, Illinois, Audit, August 20xx.
   - Attach the Audit Report
   - Send to: wotmmail@mooseintl.org
   
   **NOTE:** An automatic ‘receipt of e-mail notice’ will be sent to the Chapter; however, this is only stating the email was received. An additional email will be sent to the Chapter if information is missing.

1b. Or fax the completed Audit Report to (630) 966-2211

   For additional assistance on how to submit a Quarterly Audit Report, please contact the Women of the Moose at (630) 966-2244.
### Appendix A

<table>
<thead>
<tr>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Audit Committee Checklist &amp; Procedures</td>
<td>42-43</td>
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<tr>
<td>Blank Chapter Audit Report</td>
<td>44</td>
</tr>
<tr>
<td>Quarterly Audit FAQs</td>
<td>45-47</td>
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<tr>
<td>Example Monthly Statement of Accounts (Finance)</td>
<td>48</td>
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<tr>
<td>Enter Officers – Online LCL Web Procedure</td>
<td>49</td>
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<tr>
<td>QuickBooks ‘Reconcile’ Screens</td>
<td>50</td>
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<tr>
<td>View / Print a ‘Check Detail’ Report</td>
<td>51</td>
</tr>
<tr>
<td>View / Print a ‘Deposit Detail’ Report</td>
<td>51</td>
</tr>
<tr>
<td>Chart of Accounts</td>
<td>52-53</td>
</tr>
</tbody>
</table>
Audit Committee Checklist

<table>
<thead>
<tr>
<th>Items Needed to Complete Audit:</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>LCL Web Reports:</strong></td>
</tr>
<tr>
<td>Enrolled</td>
</tr>
<tr>
<td>Active</td>
</tr>
<tr>
<td>Expired</td>
</tr>
<tr>
<td>Dropped</td>
</tr>
<tr>
<td>Chapter Totals for the Quarter from the 'Monthly Totals' page</td>
</tr>
<tr>
<td><strong>QuickBooks Reports:</strong></td>
</tr>
<tr>
<td>Bank Statement(s) Detail Reconciliation</td>
</tr>
<tr>
<td>Balance Sheet Detail Report</td>
</tr>
<tr>
<td>Profit &amp; Loss Detail Report</td>
</tr>
<tr>
<td>Check Detail Report</td>
</tr>
<tr>
<td>Deposit Detail Report</td>
</tr>
<tr>
<td>Chart of Account Listing</td>
</tr>
<tr>
<td><strong>Miscellaneous Items:</strong></td>
</tr>
<tr>
<td>Applications received/approved</td>
</tr>
<tr>
<td>Monthly 114 Form</td>
</tr>
<tr>
<td>Monthly 166 Form</td>
</tr>
<tr>
<td>Bank Statement(s) Reconciled</td>
</tr>
<tr>
<td>Receipt Book(s)</td>
</tr>
<tr>
<td>CheckBook</td>
</tr>
<tr>
<td>Minutes Book</td>
</tr>
<tr>
<td>Form 990, 990EZ or 990N Receipt</td>
</tr>
<tr>
<td>Computer</td>
</tr>
<tr>
<td>Monthly Audits for Quarter</td>
</tr>
<tr>
<td><strong>Payroll Reports, if applicable:</strong></td>
</tr>
<tr>
<td>Quarterly Payroll Forms 940 &amp; 941, if applicable</td>
</tr>
<tr>
<td>End of Year W2 &amp; W3 Forms, if applicable</td>
</tr>
</tbody>
</table>

DO NOT SEND THIS FORM TO WOTM HEADQUARTERS
ATTACH TO CHAPTER AUDIT COPY
# Audit Procedures

## Auditing Membership Records

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Verify Beginning and Ending membership numbers with Chapter Totals for Quarter; Active Roster and LCL Web.</td>
</tr>
<tr>
<td>2</td>
<td>Verify new applicants with Applicant Report; Applications, 'Monthly Totals' page.</td>
</tr>
<tr>
<td>3</td>
<td>Verify number active members on rolls with Active Membership List, Totals from 'Monthly Totals' page.</td>
</tr>
<tr>
<td>4</td>
<td>Verify expired members from Expired Report; 'Monthly Totals' page.</td>
</tr>
<tr>
<td>5</td>
<td>Verify dropped members from Dropped Report; 'Monthly Totals' page.</td>
</tr>
</tbody>
</table>

## Auditing Financial Information

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Verify bank statement(s) reconciliation with checkbook, savings, CD(s), etc.</td>
</tr>
<tr>
<td>2</td>
<td>Verify bank statement(s) reconciliation with QuickBooks Reconciliation Detail reports for all bank accounts, e.g. Checking, Savings, CD(s), etc.</td>
</tr>
<tr>
<td>3</td>
<td>Verify deposits made with checkbook, savings, CD(s) etc. and were entered into QuickBooks.</td>
</tr>
<tr>
<td>4</td>
<td>Verify receipts received with deposits made.</td>
</tr>
<tr>
<td>5</td>
<td>Verify outstanding deposits with checkbook and QuickBooks.</td>
</tr>
<tr>
<td>6</td>
<td>Verify ACH deposits from Moose International entered into checkbook and QuickBooks.</td>
</tr>
<tr>
<td>7</td>
<td>Verify checks written with checkbook and were entered into QuickBooks.</td>
</tr>
<tr>
<td>8</td>
<td>Verify checks written with invoices received.</td>
</tr>
<tr>
<td>9</td>
<td>Verify outstanding checks with checkbook and QuickBooks.</td>
</tr>
<tr>
<td>10</td>
<td>Review all blank checks and/or checkbook stubs.</td>
</tr>
<tr>
<td>11</td>
<td>Verify checkbook ending balance with QuickBooks ending balance for all bank accounts.</td>
</tr>
<tr>
<td>12</td>
<td>Review cancelled checks and/or checkbook stubs that no checks made payable to cash.</td>
</tr>
<tr>
<td>13</td>
<td>Verify donation amounts with checkbook and with QuickBooks Donation account.</td>
</tr>
<tr>
<td>14</td>
<td>Verify NSF checks and/or repayment were recorded properly.</td>
</tr>
<tr>
<td>15</td>
<td>Verify Chart of Account Listing for negative account balances - should be none.</td>
</tr>
</tbody>
</table>

## Auditing Miscellaneous

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Verify Minutes of all meetings recorded properly</td>
</tr>
<tr>
<td>2</td>
<td>Verify minutes are accurate, complete, and were approved</td>
</tr>
<tr>
<td>3</td>
<td>Verify Signatures - Secretary and Senior Regent</td>
</tr>
<tr>
<td>4</td>
<td>Verify officers and/or changes entered on LCL Web</td>
</tr>
<tr>
<td>5</td>
<td>Verify email system is less than 100 mb</td>
</tr>
<tr>
<td>6</td>
<td>Verify email system is being used properly - accessed regularly, correspondence read at meetings, junk email cleaned out, etc.</td>
</tr>
<tr>
<td>7</td>
<td>Verify Forms 114 &amp; 100 mailed or transmitted</td>
</tr>
<tr>
<td>8</td>
<td>Verify 990 Form filed between May 1st and September 15th</td>
</tr>
<tr>
<td>9</td>
<td>Verify Payroll reports 940 and 941 Forms filed quarterly, if applicable</td>
</tr>
<tr>
<td>10</td>
<td>Verify W2's W3's, filed at year end, if applicable</td>
</tr>
</tbody>
</table>
# Chapter Audit Report

## Chapter Name

Federal ID #: ____________________________

## Chapter No.

Audit Month/Year: ________________________

## Financial Assets

**Bank Statement Reconciliation. See last quarter’s bank statement(s).**

<table>
<thead>
<tr>
<th>Checking</th>
<th>$ Amount</th>
<th>$ Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance Beginning of Quarter</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Add Deposits / Interest</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Subtract Expenditures</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Stmt Balance End of Quarter</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Add Deposits in Transit</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Subtract Outstanding Checks</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CheckBook/QBs Balance</td>
<td>A</td>
<td></td>
</tr>
<tr>
<td>Outstanding NSF Checks</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## Savings

| Balance Beginning of Quarter | | |
| Add Deposits / Interest | | |
| Subtract Withdrawals | | |
| Balance End of Quarter | B | |

## CD

| Balance Beginning of Quarter | | |
| Add Deposits / Interest | | |
| Subtract Withdrawals | | |
| Balance End of Quarter | C | |

## Other / Bingo

| Balance Beginning of Quarter | | |
| Add Deposits / Interest | | |
| Subtract Expenditures | | |
| Balance End of Quarter | D | |

## Total Assets

A + B + C + D

## Liabilities

(outstanding bills to be paid)

- Moose Infl (see Statement of Accounts)
- Moose Charities (Endowment Fund)
- Treasurer (Compensation)
- Payroll Tax
- Other (e.g., recurring bills, etc.)

## Donations

(made during the quarter)

- Endowment
- Special project Form 114
- Scholarship & Maintenance Fund
- Mooseheart Activity Center
- Moose Charities
- Lodge
- Community Service

## Membership

<table>
<thead>
<tr>
<th>Membership Totals from LCL Web</th>
</tr>
</thead>
<tbody>
<tr>
<td>Starting membership May 1st</td>
</tr>
<tr>
<td>Starting membership this qtr</td>
</tr>
<tr>
<td>Enrolled this qtr</td>
</tr>
<tr>
<td>Active</td>
</tr>
<tr>
<td>Expired</td>
</tr>
<tr>
<td>Dropped</td>
</tr>
<tr>
<td>Ending membership this qtr</td>
</tr>
</tbody>
</table>

## Communications

- chapter####@mooseunits.org < 100 MB?
- Chapter activities / meetings posted?
- # of Board of Officers’ meetings held (min of 3)
- # of Chapter meetings held (min of 3)

## Reports

- Were Forms 104 submitted?
- Were Forms 114 submitted?
- Were Monthly Forms read on Chapter Floor?
- Were IRS Form 990/990EZ/990N filed?
- Were IRS Forms 940/64/44 filed?

## Financial Review Cmte & Officer Signatures:

(Financial Review Chairman)

(Financial Review Committee)

(Senior Regent)

(Treasurer)

Three (3) or more signatures required

- Email this report to: wotmmail@mooseintl.org
- Fax to: (630) 996-2211
- on or before the 15th day of August, November, February and May

Date Prepared: ________________________

Date Submitted to WOTM: ________________________

Rev. 7-23-21
Quarterly Audit FAQs

1. **Who must attend the quarterly audit?** The Chapter’s Financial Review Committee members *(to ask questions and view documents, records, reports, etc.)* **AND** the Chapter Treasurer, Senior Regent, Secretary, and Junior Past Regent *(to answer questions asked by the Financial Review Committee)*.

2. **How does the date and time for the Quarterly audit get communicated?** The Audit meeting is announced at the Chapter meeting. The **Senior Regent** will set the date and time of the audit and coordinates with the **Treasurer** and the **Financial Review Committee** members.

3. **As the Chapter Treasurer, what am I expected to do to prepare for the quarterly audit?** As Chapter Treasurer, it is highly recommended that you have the following available:

<table>
<thead>
<tr>
<th>Previous Quarter Audit Folder:</th>
<th>Current Quarter:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Previous Quarter’s bank statement(s)</td>
<td>Member Applications</td>
</tr>
<tr>
<td>Previous Quarter’s bills and Statement of Accounts</td>
<td>Outstanding bills, including Statement of Account</td>
</tr>
<tr>
<td>Previous Quarter’s QuickBooks reports</td>
<td>QuickBooks Reports: Reconciliation Report, Check Detail, Sales by Item Detail, Check Register, Profit &amp; Loss Standard for “last quarter,” Profit &amp; Loss Standard “this fiscal year,” Balance Sheet Standard and Quick Report of Account 2505.00 Endowment Fund</td>
</tr>
<tr>
<td>Previous Quarter’s LCL Web Reports</td>
<td>Checking, Savings, and/or CD Bank Registers</td>
</tr>
<tr>
<td></td>
<td>Copies of current tax files</td>
</tr>
<tr>
<td></td>
<td>Employment Records, (if applicable)</td>
</tr>
<tr>
<td></td>
<td>Treasurer’s Official Business Receipt Book</td>
</tr>
<tr>
<td></td>
<td>Active Member Roster, Applicant Report, Deposit History Reports (see graphics below to see how to access LCL Web Reports).</td>
</tr>
</tbody>
</table>

*In LCL Web, Click the **Reports** tab,*

*Click **Export** on the dropdown list*
4. **Who can I (Chapter Treasurer) contact if I have trouble making my LCL Web or QuickBooks entries as I prepare for an upcoming audit?**  Please contact Moose International’s Member Services department at (630) 906-3658 or email your detailed question to helpdesk@mooseintl.org. You may also contact your local 2-HOTT Trainer.

5. **Why Do I (Chapter Treasurer) need to have an Internet connection and LCL Web and QuickBooks online programs available at the time of the quarterly audit?** As the Chapter Treasurer, you may be asked to access current data in either your Chapter’s LCL Web or QuickBooks records. You may also be asked to pull up your chapter###@mooseunits.org email account to verify communications about your Chapter’s membership or financial records.
6. **Where can I (Financial Review Committee Chairman) find a blank Chapter Audit Report? Can I complete it electronically?** Access the Chapter Audit Report as follows:

   www.mooseintl.org
   - **Click** on *Already a Moose? Click Here* button
   - **Click** on Forms and Documents
   - **Click** Women of the Moose
   - **Click** the Chapter Audit Report link (as shown below)

   ![Chapter Audit Report Form](#)

   **NOTE:** Prior to the Audit, print the report or save it to your computer or thumb drive. During or after the audit, complete the report manually OR electronically!

7. **What happens after I (Chapter Treasurer) submit the Quarterly Audit Report to Moose International? How do I know that Moose International received it or if it was acceptable?**

   You should receive an automatic email stating that an email was received.

   **NOTE:** The automatic email can be sporadic; you may or may not receive it every quarter.

   You may be contacted by the WOTM if your report is incomplete or if it requires further attention.
# Example Monthly Statement of Accounts – From Finance

![Statement of Account Sample](image)

**Message from Finance Department:**

**IT IS YOUR RESPONSIBILITY TO RETAIN THESE STATEMENTS FOR FUTURE REFERENCE**

Please be sure the correct Lodge, Chapter, or Moose Legion number is indicated on payments to Moose Infl

- **Legion Apps & Dues**
  - Moose Legion: (630) 966-2260
- **Club Pool & Bond Premium**
  - Claims & Loss Prevention: (630) 966-6615
- **Chapter Apps & Dues**
  - Membership: (630) 966-2259
- **Enrollment Fees Only**
  - Membership: (630) 966-2259
- **All Other**
  - Finance Department: (630) 966-2202

**Current Transactions:**

- $80.00

**New Balance:**

- $105.45

<table>
<thead>
<tr>
<th>(OPEN) Balance</th>
<th>Current</th>
<th>31-60 Days</th>
<th>61-90 Days</th>
<th>Over 90 Days</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0.00</td>
<td>$113.46</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
</tbody>
</table>
Enter Officers – LCL Web Procedure

1. www.mooseintl.org

2. **Click** the LCL Web link at top of window

![LCL Web Sign In](image)

3. **Enter** your Member ID no., Enter your Last name; Choose the appropriate Fraternal unit type: *(Lodge, Chapter, Moose Legion)* enter your FRU *(Fraternal Unit)* number *(e.g., Lodge number, Chapter number, Moose Legion number)* Enter the unique passcode given by Moose International. Click Sign in.

4. Under the Fraternity Tab, **click** Officers from the list.

![Fraternity Tab](image)

5. **Click** *Edit* to enter current year’s officers. **Enter** the name of the member that was installed. The Start Date is the installation date for the member. Leave end date blank unless member resigns or was removed from office.

![Edit Officer](image)

6. **Click** Save.
QuickBooks ‘Reconcile’ Screens

From the Side Menu, click Accounting > Reconcile

Screen #1: 1005.00 Checking account shown below:

Don’t forget to reconcile all 10xx.00 cash accounts! Drop down to choose: Savings Account, CDs, etc.

Screen #2:
View / Print a ‘Check Detail’ Report

QuickBooks Navigation Path:

1. On the Side Menu, **click** Reports.
2. Under the Standard Tab, **Scroll** down to the Expenses and Vendor > **Click** on Check Detail:
3. **Choose** the appropriate date for the report in the Report Period Section.

![Check Detail Report](image)

4. **Click** Run Report to see the report.

View / Print a ‘Deposit Detail’ Report

1. On the Side Menu, **click** Reports.
2. Under the Standard Tab, **Scroll** down to the Sales and Customers > **Click** on Deposit Detail:
3. **Choose** the appropriate date for the report in the Report Period Section.

![Deposit Detail Report](image)

4. **Click** Run Report to see the report.
Chart of Account Explanation

ASSETS
Things you OWN
(1000 Account #s)

 LIABILITIES
Things you OWE
(2000 Account #s)

EQUITY (Net Value)
What’s left after bills!
(3000 Account #s)
INCOME
$ Collected That Belongs to Unit
(4000 Account #s)

EXPENSES
$ You Spend to Operate Your Unit
(5000 Account #s)