

# MONTHLY AUDIT PROCEDURES

## RECORDER:

### In LCL:

On or before the last day of the month for which the audit is to be done, do a “screen capture” of the FRU Information Chapter Totals which includes:

- Active members at the beginning of the month
- Total Additions
- Total Subtractions
- Total Expired who paid their dues during month
- Total Active members as of the date you are doing the print screen

**NOTE:** Be sure and do a Daily Transmit before you do the capture to ensure that you have everything as of the date of the capture. If the screen capture is not done before the end of the month, the Monthly Totals will not have the information needed for the audit. Use the “**Screen Capture**” procedure to learn how to do a screen capture.

### AFTER THE END OF MONTH AND BEFORE THE AUDIT:

1. Print out the Deposit Report from LCL net for the preceding month. This is done by selecting Go To; Reports & Labels; Deposit; Enter Start Date as the beginning of the month, enter End Date as the end of the month to get all centralized dues deposits for the month. If there are missing Deposits on the report go to MMMS and print the missing deposit from the Deposit List selection.
2. Have **all** membership applications which were processed during the month available for the Audit Committee. Separate them into two groups, transmitted as applicants, and those transmitted as balloted/enrolled.
3. If you have a deceased co-worker for that month, have either a “**Print Screen**” of her information, or do a report of deceased members for that month. This can be done by selecting Go To; Reports & Labels; Deceased; Enter Start Date as the beginning of the month, enter End Date as the end of the month.
4. If there were members reported as transferred during the month, have a “**Print Screen**” of her information. This prior member can be found by selecting Members, Inactive, selecting Transferred in the Status box and viewing the dates to see what date her status was changed to Transferred.

5. If a member was reported as Resigned during the month, have a **“Print Screen”** of her information. This prior member can be found by selecting Members, Inactive, selecting Resigned in the Status box and viewing the dates to see what date her status was changed to Resigned.
6. Print out the **Active Member Roster** – this report gives the name, MID and Dues Expiration Date for every active member of your Chapter and a total of active members. This is done by selecting Go To; Reports & Labels; Member; Active Roster; Sort by Name; Create Report. This can also be accomplished by doing a **“Print Screen”** in the Members List.
7. Do a report of members who are in an Expired status. Use the **“Printing an Expired List”** procedure to create the report.
8. If the Recorder receives compensation have a blank copy of the Recorder Compensation Worksheet available for the Audit Committee to complete. This can be found in the Recorder’s Handbook.

#### **In QuickBooks: - BEFORE the Audit**

1. Reconcile the bank statement(s). Do not force the balance – if it does not balance to the bank statement, contact another person in the chapter to assist or a Moose Technical Trainer. When reconciled – be sure to print out the Reconciliation Report
2. Print out the following Reports:
  - a) Check Detail for “last month”
  - b) Sales by Item Detail for “last month”
  - c) Deposit Detail for “last month”
  - d) Check Register for “last month”
  - e) Profit and Loss Standard for “last month”
  - f) Profit and Loss Standard for “This fiscal year” – adjust ending date to last day of the previous month
  - g) Balance Sheet Standard for “This fiscal year” – adjust ending date to last day of the previous month.
3. Have all bills that have been approved by the Board and voted on by the Chapter for payment during that audit month together and ready for audit.
4. Print a Quick Report of Account 2505.00 - Endowment Fund for the past month - this should show the amount collected during the month. This should also be the amount of

the check that was written (or the amount remitted online) to Moose Charities for the previous month that is reflected on the Form 114.

5. Have the previous month Audit Committee Checklist and Chapter Audit Report available for the Audit Chairman.

**Also have the following:**

1. Check Detail report and all paid bills – Audit Committee will match every bill to a check. There should be no checks issued without a “paper” initialed by the Board of Officers and approved by the Chapter.
2. Sales by Item Detail, Deposit Detail report, LCL Deposit Report (the online Admin Menu Deposit List is more accurate and can also be used) and the WOTM Official Receipt book used during this period. The Audit Committee should match every receipt to the sales receipts entered and the deposits made. The only item which would not match with “paper” documentation is the report of interest paid on a checking or savings account. This will be found in the Reconciliation Detail Report. Every deposit **MUST** match to the paperwork.
3. Active Member Roster, the “**Print Screen**” of the end of the month totals and all membership printouts. This will assist the Audit Committee in preparing the membership portion of the Chapter Audit Report.

**AUDIT COMMITTEE:**

1. Look over the reconciliation print out – make sure there is no forced balance (“Bal Adj”) and that the balances agree to the actual Bank Statement and computer “**Check Register**” which has been printed.
2. Check Register – match up every **approved** and paid bill for the previous month to the check register – there must be a bill with initials or signatures of at least 3 Chapter Board members on each bill.
3. Sales by Item Detail Report, and the Deposit Detail Report should be verified against the Recorder’s Official Receipt book(s). Every entry in the receipt book must be checked against the Sales by Item Detail Report and the Deposit Detail Report. All automatic deposits by Moose International (MI) are to be verified against the Deposit Report from LCL or the Deposit List from the Admin Menu.
4. When this verification is finished, all deposit totals are to be checked against the printed Check Register. If a manual check register is kept it should also be verified.

5. Review the Active Member Roster – make sure the total on the roster is the same as the total on the printout of the FRU Information Screen.
6. Review the FRU Information Screen Chapter Totals printout. Verify all items on the printout against the printed membership reports from LCL net.
7. Verify that the Check Register in QuickBooks matches the manual check register if the chapter creates handwritten checks and maintains a manual check register.

### **AUDIT CHAIRMAN:**

1. Fill in the Audit Committee Checklist for the month being audited. The checklist can be found on the CNMA Website and is entitled “**WOTM Audit Checklist**”.
2. Several of the figures needed are taken from the previous month report in both the Membership and Financial areas.
3. When the “**WOTM Audit Checklist**” is completed the report should be signed by the three (3) members of the Audit Committee.
4. Fill in the **Chapter Audit Report** – this report can be completed electronically using Adobe Acrobat. To populate a field simply click in it and enter the required data. After all fields have been populated with the required data, the form can be saved to the chapter computer. Refer to the “**Save/Email a Fill In Form**” procedure on the CNMA website. To send it to the required email address of [wotmmail@mooseintl.org](mailto:wotmmail@mooseintl.org).

**NOTE:** The Chapter Audit Report must be saved on the chapter computer and NOT filled in online from the Moose International website.

5. A signed original copy of the **Chapter Audit Report** should be retained in the chapter files along with the **WOTM Audit Checklist** and the reports used for the audit.
6. It is important that a member of the Audit Committee ensure, preferably at the audit, that transmission of the “**Monthly Reports**” to MI is completed.