

**DRAFT AUGUST 2025 ANNUAL INSPECTOR REVIEW
OF LODGE AND HALL ASSOCIATION BOOKS AND RECORDS**

Provide feedback to Andrew Uehling (auehling@freemason.org) with "Review Feedback" in the email subject line

In accordance with CMC §405.030.L, an Inspector should perform a review of the books and records of a Lodge and Hall Association annually. The following are guidelines to be used by the Inspector in preparation of performing the review of the books and records.

- A. The Inspector's review of the books and records is not a financial audit of the Lodge. The Lodge and Hall Association themselves conduct the financial audit annually through the Lodge's Audit Committee. The Inspector's annual review of the books and records examines aspects of the Lodge and Hall Association's compliance with Masonic Law, as well as providing an opportunity to discuss the administrative health of the Lodge. Should this review prove an additional audit is necessary, he and/or the Grand Master can make that determination.
- B. The Inspector's annual review of the books and records should occur once per year, preferably in the first quarter of the Masonic year (January through April).
- C. The Lodge and Hall Association should save the following documents saved in the Vault prior to the Inspector's annual review of the books and records. Saving documents in the Vault ahead of time eliminates the need for the lodge officers to be present while the Inspector reviews the documents. Lodge by-laws should have its own folder. Then, each year should have a folder. Within each year, there should be a folder for minutes, lodge annual financial report, audit report,
 - 1. The Lodge and Hall secretaries should save Lodge and Hall **minutes** from the year in the Vault in a folder titled "**Minutes.**" The date of the minutes should part of the name of each minutes document saved.
 - 2. The Lodge treasurer should save the **annual financial report** in the Vault in a folder titled, "**Lodge Annual Financial Report.**" If you use iMember Accounting, this folder is not required.
 - 3. The Lodge secretary should save the Lodge and Hall Association (*if applicable*) **Audit Report** for the prior year in the Vault in a folder entitled "**Audit Report.**"
 - 4. The Lodge secretary should save a copy of the **by-laws** of the Lodge in the Vault in a folder entitled "**By-Laws**" as noted above.
 - 5. The Lodge treasurer should save the **tax information returns** in the Vault in a folder titled, "**Tax information Returns.**" If you use the GL tax information return program, this folder is not required.
 - 6. The Lodge secretary should save the **Form 200** in the Vault in a folder titled, "**Form 200.**"
- D. Following the Annual Review of Books and Records, and in the moment when you have the group assembled, praise success and collectively discuss the deficiencies or concerns with the

assembled Lodge leaders. Share best practice ideas and collectively discuss means of creating an action plan where improvements are in order.

- E. Summarize a report for the Lodge where they succeeded, as well as areas of deficiency or concern. Share the best practices and the action plan that the group came up with following the Annual Review of Books and Records, and provide contact information to relevant committees of the Grand Lodge (e.g. Finance or Investments), staff, or other resources. One of the greatest benefits an Inspector can provide is connecting Lodges with resources they may need but didn't know existed.
- F. Report your findings on your quarterly report, and share the successes and concerns about the Lodge with your Assistant Grand Lecturer. If additional assistance is needed, in the form of financial review, or otherwise, make those arrangements with the assistance of your Assistant Grand Lecturer.

Review of Books and Records Procedures

LODGE NAME	LODGE NUMBER		
1. Review the Lodge minutes from the last year	COMPLETED	NOT COMPLETED	If NOT COMPLETED, date task will be COMPLETED
1.1. Review the minutes to ensure the adoption of the annual budget Secretary: Indicate the month the annual budget was approved and recorded in the minutes: _____			
1.2. Review the minutes to ensure the Treasurer, Secretary, Hall Association (<i>if applicable</i>) and Trustees (<i>if applicable</i>) delivered the previous year's annual reports . Secretary: Indicate the month the previous year's annual reports were delivered and recorded in the minutes: _____			
1.3. Review the minutes to ensure the Treasurer, Secretary, Hall Association and Trustees delivered the current year semi-annual reports . Secretary: Indicate the month the semi- annual reports were delivered and recorded in the minutes: _____			
1.4. Review the minutes to ensure the annual election of officers occurred. Secretary: Indicate the month the elections were held and recorded in the minutes: _____			
1.5. All minutes reviewed are signed by the Secretary and attested to by the Worshipful Master.			
2. Review the list of members whose dues have been remitted			
2.1. Look at the minutes of the Stated Meetings of the Lodge. Do the lodge minutes show that the Charity Committee recommend the remission of dues for "a Brother" or "Brethren"? Did the Lodge vote to remit the dues on the date matching the remission of the dues in iMember? Secretary: To comply with the notes requirement, write in the minutes: "the Charity committee on X date voted to recommend the remission of dues for a brother and the lodge voted to adopt the recommendation." Indicate the months the lodge			

remitted dues and was recorded in the minutes: _____			
3. Reports to Grand Lodge (if applicable)			
3.1. Has the annual financial report been input into the <i>Annual Reports</i> folder in the Vault. Lodges using iMember Accounting automatically complete this requirement.			
4. Review the audit of the Lodge and Hall Association (if applicable) performed in the previous year.			
4.1. Look at the Audit Report folder. Has the audit committee audited the books and records of the Lodge in the past year?			
4.2. Review the minutes of the Lodge for the month the audit committee delivered its report. Did the Lodge receive the report of the audit committee? Secretary: Indicate the month the lodge received the Lodge audit committee report and recorded in the minutes: _____			
4.3. Look at the Audit Report folder. Has the audit committee audited the books and records of the Hall Association in the last year? Secretary: Indicate the month the lodge received the Hall audit committee report and recorded in the minutes: _____			
4.4. Were there any concerns raised in either report of the audit committee ? If so, has the Lodge or Hall Association taken any actions to correct those concerns? Secretary: Indicate the month the lodge recorded in the minutes actions it took to address audit concerns: _____			
5. Review the by-laws of the Lodge	COMPLETED	NOT COMPLETED	If NOT COMPLETED, date task will be COMPLETED
5.1. Is the Stated Meeting date and time accurately reflected iMember in lodge settings? <i>If not, work with the Lodge to ensure that the by-laws and iMember reflect one another.</i>			
6. Review the candidate proficiency records			
6.1. In the lodge's record in iMember, go to Reports & Labels and then Educational Event Report. Select EA Final Exam, FC Final Exam, and MM Final Exam.			

This is the record of the Candidate Learning Center test results.			
6.2. For some of the candidates from above, review the minutes of the Lodge. Is there a record of the Candidate presenting his proficiency? Secretary: Indicate the months the proficiencies were recorded in the minutes: _____			
7. Review committee appointments for the current year.			
7.1. Has the Audit Committee been appointed? The Secretary and Treasurer cannot be members. Secretary: Indicate the month(s) the Audit Committee appointments were recorded in the minutes: _____			
7.2. Has the Membership Retention Committee been appointed? Secretary: Indicate the month(s) the Membership Retention Committee appointments were recorded in the minutes: _____			
8. Confirm submission of state and federal information returns			
8.1. Review confirmation that the form 990 was submitted to the IRS and the form 199 was submitted to FTB for previous fiscal year by the Lodge and Hall Association, <i>if applicable. If not completed, work with Lodge and Grand Lodge finance team to file.</i> Secretary: Indicate if the lodge participates in the GL information return program: _____ Treasurer: if not participating in the GL information return program, save 990s and 199s confirmations are saved in the tax folder in the Vault. If participating, ensure that Financial Services saved the documents in the Vault.			
9. Review the Hall Association information			
9.1. Are the Officers and Directors of the Hall Association listed in the minutes of the lodge? Secretary: Indicate the month(s) the Officer Hall Director appointments were recorded in the minutes: _____			
9.2. Was the Form 200 filed by May 15 th (or the 15 th day of the 5 th month after the close of the fiscal			

year)?			
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INSPECTOR

MASTER

*THE INSPECTOR AND MASTER WILL SIGN THE FORM AND
THE INSPECTOR WILL SCAN AND PLACE A COPY OF THIS FORM INTO THE LODGE VAULT ON FREEMASON.ORG*