

# **FY 2025 Financial Audit Report Harmony Lodge No. 8 “The Ocho” 02/05/2026**

## **Scope of Work**

The entirety of bank statements for FY 2025 along with the FY 2025 financial report to Grand Lodge will be requested and reviewed for discrepancies. A random selection of transactions will be selected from the bank statements to then request supporting documents to ensure that the lodge incurred said income and expenses, additionally that all processes as required by the Grand Lodge of New Jersey were being followed. Any questions regarding the processes required of the Secretary and Treasurer regarding the finances of the lodge will be consulted with the DDGM for guidance to assure accuracy.

## **Process**

On December 1st, 2025 a request was made of the Treasurer and Secretary for the bank statements beginning with January 2025 through the most recent statement at that time. The January through November bank statements were provided by the Treasurer on December 7th, 2025. Following receipt of the bank statements, they were reviewed and four random months were selected using a random number generator. Then, using the same random number generator, a random transaction was selected from each of the four months.

A request was made of the Treasurer and Secretary on December 9th, 2025 for the receipts, vouchers, and minutes approving/related to the following transactions:

- 05/16 - Deposit \$600.00 (No minutes required)
- 06/18 - Blue Diamond \$162.00
- 07/01 - Vonage \$22.27
- 11/14 - GoDaddy \$110.95 (Debit Card)

## **Findings**

Upon request of the supporting documents for the 4 transactions mentioned above, the Secretary stated that the \$600 deposit was likely from a rental while the other items were all expenses that are set up on autopay. Therefore all four items would not appear in the minutes of the lodge since the items on autopay were previously

approved via the passing of the annual budget. The Secretary stated that there is no voucher system between him and the Treasurer for automatic payments and additionally for rental items as there is no way to input said items into Grandview. He also stated that he does utilize the voucher system in Grandview for bills approved to be paid via a lodge vote. This was not reviewed as it did not pertain to the 4 transactions where supplemental documentation was requested.

The annual financial report nor any supporting documents for the requested transactions have been provided at the time of this report. Once they are provided, an amended report can be issued.

## **Recommendations**

1. A repository be maintained that is accessible by both the Secretary and the Treasurer of supporting documentation for transactions (i.e. bills, receipts, invoices, etc.). This would allow both the Secretary and the Treasurer to address any questions regarding transactions and be able to provide supporting documentation.
2. A voucher system be set up for bills that are on autopay and for items related to rentals. Per the DDGM, all bills require some sort of voucher system (awaiting confirmation as to the specific requirements from Constitution and Laws). This would eliminate any discrepancies that could arise over what bills are and are not allowed to be paid while also leaving a paper trail to determine whether the bills were actually paid.
3. All bills, including those that are on autopay be mentioned at the communications and included in the minutes. They can be specifically carved out and not voted on at each communication since they were approved with the annual budget, but per DDGM all bills need to be mentioned in the minutes (awaiting confirmation as to the specific requirements from Constitution and Laws). This would be to allow more transparency with the member of the lodge as to every bill paid by the lodge.
4. The annual financial report should be completed in a timely manner. At the time of this report, it has yet to be completed.

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Audit Committee Chairman