



DEADLINES

■ **DECEMBER 31**

- Officer Listing
- Bond Application
- 990 Certification
- All Officers must be Virtus compliant

■ **MARCH 1**

- Audit Statement and Report
- Bank Signatory Cards
- Documentation

AUDITING INSTRUCTIONS

The chief ranger will appoint a three-member Auditing Committee, including the chairperson, to audit the court's books and accounts each January. The chairperson should serve a full year.

The audit is conducted to determine:

1. Court's exact financial standing.
2. Receipts collected by the treasurer.
3. If all court reimbursements, youth allowances, or other funds from the High Court have been properly entered and accounted.
4. If expenditures read at court meetings and ordered paid have been paid.
5. Whether collected receipts have been turned over to the treasurer.
6. That bank statement verifies money in the treasury.

All receipts, expense vouchers, and bank deposit slips and statements must agree. Any differences must be accounted for and mistakes corrected. The treasurer should deposit all funds in the court's name in the court-designated bank. Two court officers must sign the bank signatory cards. The same officer signatures must also appear on all court checks.

Books should be closed on December 31. Before the audit, the treasurer should procure a bank statement showing deposit balances as of December 31. The Audit Report is due by March 1 of each year. When the court accepts the audit, the recording secretary retains one copy and sends copies to the Home Office Fraternal Department. Failure to comply jeopardizes the court's reimbursement and its ability to participate in Matching Funds activities, which may result in the cancellation of court financial officers' bonds.



COURT INFORMATION

Court Name/No. _____

City _____ State _____

Meetings held on _____ of each month at _____

Address/City/State/Zip _____

LOCAL COURT OFFICER INFORMATION

Chief Ranger _____ Telephone _____

Email _____ Virtus Compliant Yes No

Address/City/State/Zip _____

Vice Chief Ranger _____ Telephone _____

Email _____ Virtus Compliant Yes No

Address/City/State/Zip _____

Recording Secretary _____ Telephone _____

Email _____ Virtus Compliant Yes No

Address/City/State/Zip _____

Financial Secretary _____ Telephone _____

Email _____ Virtus Compliant Yes No

Address/City/State/Zip _____

Treasurer _____ Telephone _____

Email _____ Virtus Compliant Yes No

Address/City/State/Zip _____

Youth Director _____ Telephone _____

Email _____ Virtus Compliant Yes No

Address/City/State/Zip _____

Spiritual Director _____ Telephone _____

Email _____ Virtus Compliant Yes No

Address/City/State/Zip _____



COURT INFORMATION

Court Name/No. _____

LOCAL COURT WEB ADMINISTRATOR INFORMATION

Web Administrator _____ Telephone _____

Email _____ Virtus Compliant Yes No

Address/City/State/Zip _____

LOCAL COURT OFFICER INFORMATION

Trustee _____ Telephone _____

Email _____ Virtus Compliant Yes No

Address/City/State/Zip _____

Trustee _____ Telephone _____

Email _____ Virtus Compliant Yes No

Address/City/State/Zip _____

Trustee _____ Telephone _____

Email _____ Virtus Compliant Yes No

Address/City/State/Zip _____

BOND COVERAGE

Court Name/No. _____

Address _____

City _____ State _____ Zip Code _____

Bond coverage for the chief ranger and financial secretary or treasurer is automatically set at \$500,000 by the surety company selected by the High Court. Officers will be bonded after the Fraternal Department receives this application. Two officer names must appear on the bank account.

 Recording Secretary Signature



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Address/City/State/Zip _____

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Address/City/State/Zip _____

Recording Secretary _____ Telephone _____

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Address/City/State/Zip _____

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