



## NUGGET

### No accounting for taste According to Fred & Charlie



**Summary:** The role of Accounts Examiner.

Charlie was approaching the bar uncharacteristically slowly, puzzlement as well as thirst, were etched on his pursed lips. Thus, forewarned, Fred offered a sympathetically raised eyebrow as well as the pint of best. After a thoughtful sip, Charlie confided that as Junior Deacon he had been invited to serve as a Lodge Examiner, but, never being good with figures he felt uneasy.

*'What's the difference between an auditor and an examiner, Fred?'*

Fred laughed.

*'Tricky. Commercially an audit involves a review of accounts and a confirmation, or otherwise, that they offer a truthful and fair picture. In short, that they are materially correct, which of course might mean that numerically, they are only nearly correct. An examiner must confirm that the figures are all correct, but need not comment as to the truth of the overall picture. Fortunately, Grand Lodge, while describing all financial inspections as audits, merely asks an examiner for a numerical check without comment on policy.'*

Charlie paused for thought.

*'Is there much work involved?'* he enquired somewhat hesitantly.

*'More than you would think'* advised Fred.

*'Some Lodges once merely restricted the audit to the Treasurer's general fund, but in reality, a Treasurer is responsible for all monies and valuables due to the Lodge, including Charity, Dining, Benevolent Fund, Alms Box, Festival, property... everything! The Treasurer must account for them all. He cannot delegate this responsibility. The Book of Constitutions (Rule 153) spells this out very clearly. For the Treasurer's sake then the Examiners are required to check every single Lodge account to give the poor chap a clean bill of health. Remember too Charlie, the Examiners are elected by the Brethren, and are answerable to the Brethren - not to the Master or Treasurer. They should ask not only for the Treasurer's papers but for the Secretary's Minute Book as well. Only that way can they check that all expenditure formally authorised by the members, has been carried out promptly and that any exceptional expenditure by the Treasurer, was properly voted on beforehand by the members. The Brethren are entitled to be given this reassurance every time the Treasurer presents his accounts.'*

Charlie whistled softly.

*'That's a tough ask' he reflected.*

*'In this Lodge, I gather both the Deacons are expected to volunteer but honestly, I don't think I'm up to it.'*

Fred re-assured Charlie that he should never have been invited.

*'The Grand Lodge (Quarterly Summons of 15 February 2013) advised that only senior Lodge members, preferably with some knowledge of accounting, should be asked to undertake the role of Examiner/Auditor. A junior member may only be invited if he has specialist accountancy knowledge.'*

*'That lets me out' muttered Charlie.*

*'Grand Lodge gave many reasons' said Fred.*

*'A junior Lodge member could not be expected to be familiar with all the financial provisions of the Book of Constitutions. He might be 'in awe of the dark blue apron' and lack the confidence to apply the rules or query inconsistencies with the Treasurer.'*

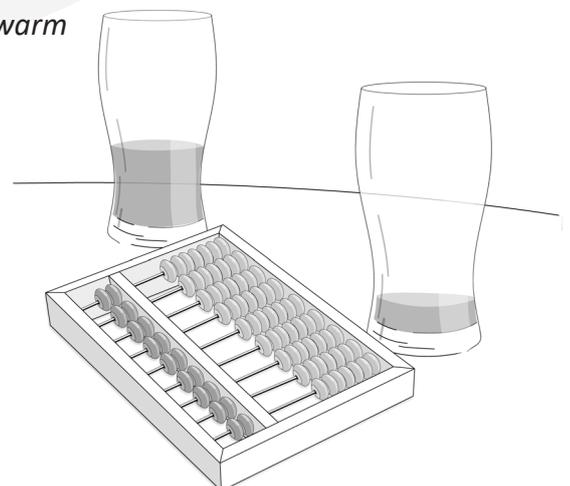
Fred added that the notes on a Treasurer's Duties and Lodge Accounts in the current Guidance of Members of the Craft provide compelling reasons why an Examiner should be a senior Mason or Past Master.

Fred could recall the long-gone days when an audit was a social occasion with the Examiners being invited to join the Treasurer at his home one evening for *a medicinal dram*. They merely cross-checked the arithmetic of the main balance sheet, subscriptions due and bank stubs and invoices against monies paid out. Many Lodges in the past had sailed even closer to the wind, e.g. 'loading' dining fees to augment a ladies' night or settle unpaid dining bills, or cash imbalances at the bar. Some Lodges had been content with accepting only one signature on a cheque book and even delayed paying money into the bank *until personally convenient*. Grand Lodge disapproved of all those ruses most strongly. They can lead good men into choppy waters.

*'At the end of the day, remember it is the members' money', Fred said with feeling. 'They are entitled to know that all their finances are legally sound.'*

*'As you can see, Charlie, the work of the Examiners has never been an easy ride. It involves jolly hard work and a good knowledge of Grand Lodge guidelines. When you finally become an out-of-office Past Master, the role of Examiner might well be an admirable way for you to use the experience you've gained for the good of the Lodge. And you will then certainly deserve all the members' warm applause for a skilful job well done.'*

*'Until then... another swift half before that long walk home eh?'*





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Read by either a new or an experienced Mason with the minimum of preparation and practice; though ideally, they need to be read a few times beforehand.

Themed with the meeting or activity.

Used to initiate a discussion within a Lodge/Chapter, LOI/COI, or group.

Read at home and shared as a topic for a future discussion.

Used as a focus for an unplanned, informal discussion.

\*Note: All biblical passages are taken from the Authorized King James version and any reference to ritual will be from Emulation unless otherwise specified.

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## Acknowledgement:

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Fred and Charlie character drawings courtesy of Eddie Wildman.

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