



GRAND LODGE FREE AND ACCEPTED MASONS OF THE STATE OF NEW YORK

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[For Public Distribution]

My Brothers,

Over the decades, I have witnessed Grand Masters attempt to single-handedly manage our Grand Lodge, Boards, and Foundations. It is simply not possible for one man to govern it all. With this understanding, I have restructured our Grand Lodge operations. All Officers, especially the Deputy Grand Master, Grand Wardens, Grand Treasurer and Grand Secretary, have been provided real authority to assist me in the governance of our Craft. I extend my gratitude to our Deputy Grand Master, RW Robert L. Hogan, Jr. and the entire Grand Line of elected and appointed officers, who have embraced these added responsibilities with dedication and enthusiasm. The work has been relentless but rewarding, and I hope you, our Brethren, see and feel the results.

I am also extremely pleased that many seeds planted long ago have begun to bear fruit.

- Our first-ever **Masonic Con New York** was held on January 18, 2025. The entire weekend was absolutely wonderful.
- I want to remind everyone of the new **Educational Courses** being offered, including the *Masonic Culture Class* series for Lodge Officers and Brothers, and *Craftsmen Online's Reading Room*, which has an esoteric focus. Both programs are available via Zoom.
- **Our Quarry** is now being disseminated monthly, adding another tool to our communications arsenal. Brothers and Lodges wishing to distribute flyers should send materials to **OurQuarry@nymasons.org**.
- The **Hiram System** is now fully operational. Hiram not only provides an educational platform for Staff Officers, but also houses video content from *Craftsmen Online's Reading Room* and *Masonic Culture Classes*. Additionally, Hiram hosts the *Speakers Bureau*. I encourage Lodges seeking speakers to utilize this resource, and Brothers interested in joining as speakers should contact RW Rafael Preza, Program Chair. Staff Officers and L&E Committee members are conducting programs to assist in navigating the Hiram System.
- Our **Committees** have been refocused and redirected to offer real assistance and real guidance to those Brothers and Lodges in need.
- **New Committees** have been developed including the **Strategic Long-Range Planning Committee** and the first ever, **Masonic Hall Committee**.
- The **Lodge of Excellence Program** is being utilized to understand the health of each and every Lodge.

- A brand-new **Retention Program** is being rolled out and Success Coaches are now being called upon to be those mentors our candidates and newly Raised brethren need and deserve.
- Our **Lodge Revitalization Program** is near complete and will be rolled out shortly.
- The Grand Lodge of New York **Esoteric Course of Study** program is being refined and will be shared with our brethren shortly.

Membership Welcome Kits

I am pleased to announce that every newly Raised Brother in our Grand Jurisdiction will now receive a **membership welcome kit** from the Grand Lodge. The kit includes:

- *Introduction to Freemasonry* by Carl Claudy
- A booklet on New York Masonry
- A coffee/travel mug with the Grand Lodge Seal
- Other meaningful items

Lodge Secretaries must ensure that all newly Raised Brothers' information is inputted into Groupable (formerly MORI/Registry) in a timely manner to enable the Grand Secretary's Office to disseminate the kits in a bimonthly (every two months) basis.

Mandated Education Courses for Lodge Officers

In a concerted effort to prepare every Lodge with the proper tools that will allow them to hit the ground running at the start of the fiscal year this May/June, I am challenging each Lodge to ensure that their proposed elected line officers, namely the Worshipful Master, Senior Warden and Junior Warden have successfully completed the Masonic Development Course (MDC) prior to being installed. Additionally, the proposed Senior Warden and Worshipful Master for the new Masonic Year are to have completed the Road to the East (RTTE) program prior to their installation as part of this important challenge. Lastly, the proposed Worshipful Master would be well advised to have placed the Master's Chair Program under his belt.

As your Grand Master, I could order all of the above in the form of an Edict, but I know in my heart that I can count on each of you, my brothers, to accept these challenges with a genuine sense of enthusiasm. Why? Because you like me want our Fraternity to be the best that it can be. You cannot expect Freemasonry to operate as a well-oiled machine, without applying an ample supply of grease to its gears. As with any great undertaking, education and experience are key to a successful operation and program. Knowing your product and developing the appropriate skill set to properly govern and preside over your Lodge and the Craft, is not only essential it is indispensable.

Do I have your undivided attention? Do I have your full support, Brother to Brother? Of course I do, these prerequisites are not just random hurdles to put you to the test... No, it is much more serious than that, by improving ourselves in Masonry, we show our Love and Respect for the Craft.

Updating Our Lodge Records

I have endeavored to identify Brothers' skill sets and match them to appropriate Committee, Board, and Foundation assignments. However, this has become increasingly difficult due to incomplete membership data. Many Brothers have not listed or updated their occupation, military service, or DeMolay participation in the Lodge's records. Many records in our database still reflect the occupation held at the time of your initiation, i.e. Brother Irving Berlin lists his occupation as Music Student.

To remedy this situation and furnish viable membership profiles, I hereby solicit your help and cooperation of each and every **Lodge Secretary** to ensure that by the end of this fiscal year, June 30th, the Lodge's membership roster in Groupable (formerly MORI/Registry) will be updated to include:

- Active email address
- Telephone number
- Employment (including retirees)
- Military service
- Youth group history

New District and Lodge Officers

Each District now has designated Officers for the following roles:

- **Northstar**
- **Public Relations/Communications**
- **Masonic Brotherhood Fund**
- **Community Service/Charity**
- **Youth**
- **Veterans**
- **Surviving Spouses**
- **Retention**

Additionally, it is hereby my Order and I do so here assign the following **Lodge Officers** to comparable roles:

- **Senior Warden** – Northstar
- **Junior Warden** – Masonic Brotherhood Fund
- **Senior Deacon** – Public Relations/Communications
- **Junior Deacon** – Community Service/Charity
- **Senior Master of Ceremonies** – Youth Officer
- **Junior Master of Ceremonies** – Veterans
- **Stewards** – Surviving Spouses and Loved Ones
- **Success Coaches** – Retention/Mentor Officers

These added responsibilities will not significantly increase workload, but will ensure that our Brothers and Lodges develop a greater understanding of the vital components of our Masonic Family and the work ahead.

Annual Lodge Audit Requirement

I want to remind every Brother and Lodge, and I do so hereby endorse, MW Williamson's **Edict, dated May 13, 2016**, which reads in part:

AS GRAND MASTER, I FURTHER ORDER, DIRECT AND REITERATE that each District, Lodge, and their related Associated Corporate Entity, and Foundation perform their fiduciary duty and due diligence in causing an independent annual audit of their financial books and records to be conducted of the District, the Lodge and its related Foundations, Associations and Corporations by *qualified* disinterested parties.

Every Lodge, District, Foundation, Association and Corporation associated with our Craft must have an Auditing Committee and engage in an independent audit of the books.

This does not require a formal accountant's audit, but rather, each Lodge and entity must establish an **Auditing Committee** and conduct an **annual audit** of the financial records. In lieu of individual Auditing Teams, Districts wishing to form a District Auditing Team are permitted to do so. Attached is a guideline compiled by the Lodges and Buildings Committee. Any additional questions about this audit process can be directed to them at:

LodgesandBuildings@nymasons.org.

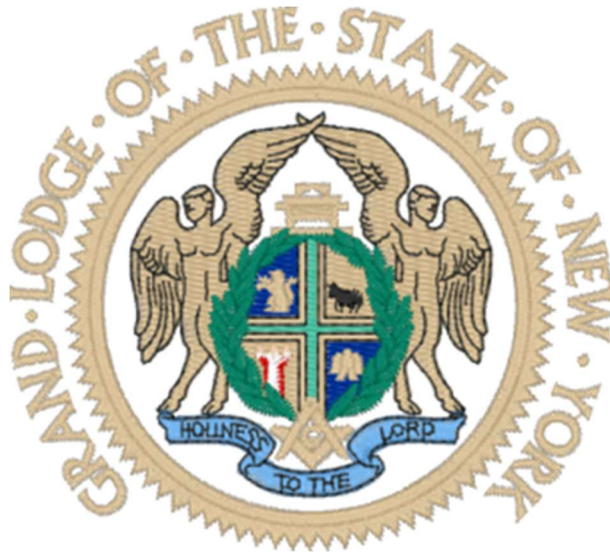
My Brothers, I understand that I have attempted to address much in this epistle and I truly hope and trust that you will digest its full contents and that you will be moved to do your part in helping me and your Grand Lodge to make our Brotherhood a little bit better. I love our Craft and I love you my dear Brothers! Let's join hands and work together to keep, protect and ensure our beloved Fraternity is preeminent in the World!

In keeping with proper Masonic Protocol, I direct that this letter be made available and read in each Masonic Lodge under this Jurisdiction at the next Stated Communication thereof.

With kind brotherly love, I remain



Steven Adam Rubin
Grand Master



Auditing Guidelines

It is suggested that the Worshipful Master, Senior Warden, Treasurer and Secretary appoint a three-member committee from the brothers of the Lodge to carry out audits of and monitor the activities of each budgeted income and expense items, and each operating entity within the lodge, especially the fellowship club, Historical Society, and any appointed committees. It is important that the appointees be competent individuals, familiar with the Lodge's accounting and budget process, and hold no positions of authority within the Lodge or entities with which they are charged to monitor and audit.

The Lodge Audit Committee offsets the Treasurer's job of providing an accurate and reliable set of accounting checks and balances to ensure that the lodge's financial position is stated correctly.

The Lodge Audit committee annually (or as deemed necessary at any time) examines the records, books, accounts and vouchers of the Secretary and Treasurer.

Timely reporting reduces any inadvertent oversights or omissions on the Treasurer's part and is no different than an audit performed on a company or a bank.

Lodge and Grand Lodge By-Laws: The audit committee should be familiar with both the by-laws of the lodge and the by-laws of the Grand Lodge. Important parts of the by-laws relate to the Audit Committee, the Secretary and the Treasurer.

Making sure that the Secretary and Treasurer are following the rules set forth in the by-laws is just as important as verifying the lodge's financial position.

The Lodge Audit Committee audits all accounts and makes a written report thereof at the first regular communication of the Masonic year so that the new Master of the Lodge is assured that the books are correct. A copy of this report is also provided to the District Deputy on his Official visit.

The report of the Audit Committee chairman should include the following:

- A confirmation of whether the Audit Committee findings agree with the information provided by the treasurer.
- A list of written checks that did not have any receipt.
- A list of all discrepancies.
- Thoughts on whether the Treasurer or Secretary has followed recommendations suggested by the Audit Committee and Lodge Members from the prior year audit.

Required Financial Data to be Provided and Reviewed:

- The previous 12 months of bank statements as of the selected audit as of date and their corresponding checkbooks properly updated with all transactions. All checkbooks shall be reconciled and up to date before being presented to the Auditing Committee.
- All interest brought forward in a correct and organized manner.
- All interest statements from bank accounts, CDs, etc.
- All receipts for each expenditure over the previous year.

Checkbook entries must include:

- Payee Name (to whom the check was written)
- Amount of each expenditure
- Description of item paid for (Grand Lodge dues, Bylaws printing, etc.)
- Interest brought forward (up to date) (if account is interest-bearing)
- Running balance of the account (which is recorded after each transaction)

A running balance is what your checkbook says your account balance is, after you have reconciled it with each month's bank statement.

[Recommended Audit Process:](#)

Checking Account:

Match Each Check with its Invoice: Once you have the above information, you will begin with the first bank entry after the beginning balance date and ascertain that for each check written, there is a receipt, statement, bill, invoice, etc. that matches it. If there is no receipt, make a list of checks written which do not have a corresponding receipt.

There should also be a warrant for every expenditure signed by the Secretary and Worshipful Master with all information and support completed by the Secretary and Treasurer.

Go through the entire previous year and match the check to the invoice/receipt.

If your lodge has a large quantity of expenditures, you can select a random sample of invoices, receipts and warrants and match them with the checks. A good selection contains 5-10% of the total number of invoices and receipts which were paid. It is good practice to document that you only reviewed a selection of invoices and receipts in your report.

As some expenses are now paid electronically, they should also be traced to the bank statement, with corresponding evidence of invoices, warrants and entries to the check book.

DEPOSITS:

Test some deposits, trace to the bank statement and determine that the receipts were recorded.

Today many dues are being received electronically. Test some deposits from the bank statement to the cash receipts journal and determine that the receipts were recorded. Also test some samples to see that proper credit is given to the brother whose dues were received.

Auditing & Accounting Committee reviews

Masonic Law and the constitution set forth the requirement for an annual review by the District Deputy during their annual visit to the Lodge. If the Auditing & Accounting Committee under the leadership of the Treasurer is conscientious and carries out its duties responsibly, the Lodge will have much greater assurance that it is complying with the requirements of Grand Lodge and tax laws; that accounting data is reliable and that the budget process is being used properly to manage the financial affairs of the Lodge.

It is prohibited to assign the Secretary, Treasurer, Lodge Officers and Board of Trustees to the Audit Committee. The Audit Committee reports to the Lodge Trustees and Treasurer.

Report to the Lodge

The Auditing & Accounting Committee must report completion of their reviews to the Lodge at a stated communication. All discrepancies, weaknesses and areas needing improvement, with the Committee's recommendations, should be discussed with the Worshipful Master and persons responsible. It is clearly the duty of the Worshipful Master, as chief executive officer of his Lodge, with the assistance of the Trustees, to ensure that all recommendations are considered and implemented.

The Lodge Audit Committee shall present its findings (if any) to the lodge.

At this time, the Committee Chairman's report should include what the course of action will be to correct any issues and a timeline when the corrections should be made by.

There should be a date for follow up by the audit committee to confirm the findings have been corrected and the audit items can be closed.