



Notes from a Preceptor's Handbook

A Preceptor:

(OED) 1440 A.D. from Latin *praeceptor*

one who instructs, a teacher, a tutor, a mentor

ME.....AN EXAMINER!



No accounting for taste

Charlie was approaching the bar uncharacteristically slowly - puzzlement as well as thirst etched on his pursed lips. Forewarned, Fred offered a sympathetically raised eyebrow as well as the pint of 'best'. After a thoughtful sip Charlie confided that it was lodge custom for the Deacons to undertake the role of Examiners. As the new Junior Deacon and never being good at figures he felt distinctly 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 give 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 has to 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 hesitantly? More than you would think advised Fred. Some Lodges once restricted the audit to merely the Treasurer's general fund but in reality a Treasurer is responsible for *all* monies due to the Lodge - Charity Steward, Dining Steward, Benevolent Fund, Alms Box, Festival, property etc... The Treasurer must account for them all. He cannot delegate. The Book of Constitutions (Rule 153 I recall) spells this out very clearly. For the Treasurer's sake then the examiners are required to check *every single* Lodge account to give him 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 therefore ask not only for the Treasurer's papers but for the Secretary's Minute Book as well. Only then 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 re-assurance when the Treasurer presents his accounts.

Charlie whistled softly. A tough ask, he reflected. In this Lodge the two Deacons are expected to volunteer but honestly I don't think I'm up to it.

After a thoughtful pause Fred re-assured Charlie that he should never have been invited. Only six years ago Grand Lodge (Quarterly Summons of March 2013) advised that only *senior* Lodge

members – preferably with some knowledge of accounting – should be asked to undertake the role. (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 blue apron' and lack the confidence to apply the rules or query inconsistencies with the Treasurer. The notes on a '*Treasurer's Duties and Lodge Accounts*' in the current '*Information for the Guidance of Members of the Craft*' provide compelling reasons why an Examiner should be a senior mason or Past Master.

Fred could remember the long gone days when an audit was a social occasion when the Examiners were 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, any subscriptions due and bank stubs and invoices against monies paid out. Many lodges in the past had sailed close 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 even been content with only one signature on a cheque book and delaying paying in the money 'until personally convenient'. Grand Lodge disapproves of all such ruses most strongly.

At the end of the day remember it is the members' money. They are entitled to know their finances are legally sound. You can see, Charlie, the work of the Examiners is no longer an easy ride. It involves jolly hard work and a good knowledge of Grand Lodge guidelines. When you become an out-of-office Past Master it will become an admirable way for you to use all your experience for the good of the Lodge ...and you will certainly deserve the members' warm applause for a skilful job well done.

Until then.....another swift half for that long walk home?

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