

**PROPOSED LEGISLATION 2021 ANNUAL CONVOCATION  
GRAND CHAPTER OF ROYAL ARCH MASONS OF MISSOURI**

**Item No. 1.**

PROPOSAL TO AMEND THE **BY-LAWS** OF THE GRAND CHAPTER OF ROYAL ARCH MASONS OF THE STATE OF MISSOURI TO READ AS FOLLOWS:

(Deletions appear in strike through, additions appear underlined)

**ARTICLE III, Powers and Duties of the Grand High Priest, Section 24. Appointment of Auditor ~~Auditor~~ Examiner, and Other Duties.** He shall appoint an ~~auditor~~ Examiner, whose duty shall immediately prior to the annual convocation to examine and ~~audit~~ inspect the accounts and vouchers of the Grand Secretary and Grand Treasurer and certify the facts, as found, to the Grand Chapter.

**ARTICLE V, Grand Treasurer, Section 27. Grand Treasurer.** The Grand Treasurer shall receive from the Grand Secretary all funds and securities of the Grand Chapter, and deposit the same in the name of the Grand Chapter in some bank or trust company, to be approved by the Grand High Priest and Chairman of the Committee on Finance. He shall attend the annual convocation of the Grand Chapter, and when required, meet the Grand Officers with his books and all necessary documents relating to his office, turn said books over to the ~~auditor~~ Examiner when requested, make a full report at the annual convocation, pay all warrants drawn on him by authority of the Grand Chapter and at the commencement of his term of office, each year, execute and file with the Grand High Priest his official bond with some reliable company as surety thereon, in such sum as the Grand Chapter shall determine, to be renewed as to the amount of surety, when required by the Grand High Priest or Grand Chapter; the cost of such bond to be paid by the Grand Chapter. Such bond to be conditioned that he will faithfully discharge the duties of his office, account for all money or property of the Grand Chapter that may come into his hands; produce on demand of the Grand Chapter, Grand High Priest, or his successor in office the same, together with all books, papers, vouchers, securities jewels, etc., belonging to the Grand Chapter. He shall take duplicate receipts for same, one of which shall be delivered to the Grand Secretary. The salary of the Grand Treasurer shall be fixed by the Grand Chapter annually, upon the recommendation of the Finance Committee. (*Amended April 24, 1973, May 9, 1998*)

**ARTICLE X, Standing Committees, E. The Committee on Finance and Accounts** shall examine the financial statements of the Grand Treasurer, Grand Secretary, and ~~auditor's~~ Examiner's report upon the same. It shall also report upon all matters touching the finances of the Grand Chapter; and no appropriations shall be made without having been considered and reported on by this Committee. It shall be a committee of three consisting of the Grand King, Grand Scribe and Grand Captain of the Host. Each year, the Grand High Priest shall designate one of the aforementioned three officers as the chairman for the ensuing year. All Remaining elected Grand Chapter Line Officers Shall be ex-officio members of the Committee. (*Amended May 14, 2009*)

1. In addition, in the event of death or disability of either the Grand Treasurer or Grand Secretary, the Finance Committee together with the concurrence of the Grand High Priest shall have the authority to remove all ledgers and other financial records and shall retain a qualified ~~auditor~~ Examiner not previously involved who shall perform a complete ~~audit~~ review of such records. These actions shall be conducted with expediency so as not to unduly interfere with the operations of the specific office. *(Amended May 9, 1998)*

**ARTICLE XII, Chaptered Chapters, Section 103. Annual Returns.** On or before December 31<sup>st</sup> of each year, Chapter Secretaries will submit to the Grand Secretary a complete list of remissions for their Chapter to include the member's full name and type of remission in accordance with Section 163. Remission of Dues. On or before February 1<sup>st</sup> of each year the Grand Secretary will provide a Masonic Membership Solutions (MMS) statistical report for the previous reporting year along with an invoice for the calculated fees due the Grand Chapter. The invoice will include appropriate fees and credits. Fees shall consist of Exaltation Fees, Per Capita and any outstanding balances from the previous year's return. Credits shall consist of approved Remissions. Endowed Memberships and General Grand Chapter Perpetual Memberships as verified by the Grand Secretary, along with any overpayments from the previous year's return. A Financial Report and an Annual Audit Inquiry and Examination Committee Report Form (see Section 104A. Annual Audit Examination) will also be included as part of the Annual Return. All forms will be completed and returned to the Grand Secretary along with a copy of the latest IRS Form 990 or a copy of the acceptance of the electronic submission of a Form 990N and a check or money order for all fees due the Grand Chapter. Failure to file a complete return as provided herein shall subject the chapter to a fine of twenty-five dollars (\$25.00) for each period of thirty days, or fraction thereof said return is withheld. Any Chapter that does not submit a complete annual return and/or any late filing fees to the Grand Secretary's office not later than thirty (30) days prior to the Annual Convocation of the Grand Chapter shall forfeit all rights and privileges to representation and voting at the Annual Convocation. *(Amended May 20, 2005, May 19, 2006, June 8, 2017, June 2018)*

**ARTICLE XII, Chaptered Chapters, Section 104A. Annual Audit Inquiry and Examination.** There shall be a complete and careful audit examination of the financial affairs of each subordinate chapter and of ~~the~~ its books, accounts, and vouchers of the Secretary and Treasurer and of others handling, and having in charge, money or property of the chapter. Such audit examination shall cover the period from the last previous audit examination up to and including the thirty-first day of December of each year.

Upon his election, or as soon thereafter as is possible, the High Priest-elect, shall appoint an auditing Inquiry and Examination e Committee of three or more members, whose duty it shall be forthwith to audit examine the books and accounts and vouchers of the Treasurer and Secretary of the chapter. If the chapter has trustees, or other custodians of property or funds, then their books, accounts, and vouchers shall also be audited examined and the securities or other property checked, inspected, etc. The books, accounts and vouchers of any other officer, member or committee may subject to an audit inquiry and examination review.

The High Priest-elect, may in lieu of an auditing Inquiry and Examination e Committee designate any certified public accountant or firm of certified public accountants to make ~~the final~~ an audit on their books, provided that the certified public accountant or member of a firm of the same is not related by blood or marriage to the out-going High Priest, Secretary, or Treasurer.

The report of **audit inquiry and examination** shall be in duplicate, in writing, and be signed by the **Audit Inquiry and Examination Committee** or the C.P.A., or firm of C.P.A.'s who made the **inquiry and examination** or audit.

One copy of the report shall be delivered forthwith to the High Priest-elect, who shall see that the same is presented to and read in open chapter at the next stated convocation following its date and be spread upon the records thereof; and the other copy shall be transmitted to or filed with the Grand Secretary on or before the first day of March (that being the date for the transmittal to or filing with the Grand Secretary of the annual returns of the chapter).

All of the actions contemplated herein shall be performed with a view to having the **audit examination** completed and the report made prior to the first day of March in each year.

Said report of **audit inquiry and examination** shall be made upon standard printed forms provided by the Grand Secretary, but nothing contained in or omitted from such printed forms shall relieve the **auditing Inquiry and Examination** e Committee or C.P.A., OR firm of C.P.A.'s from reporting fully and completely their findings in the premises. (*Amended May 19, 2006*)

**STATEMENT OF PURPOSE:** Companions, the proposed changes have been submitted and recommended because the Internal Revenue Service of the United States of America, has in recent years demeaned and viewed that Auditor and audit can only be done by an authorized Certified Accountant or firm that handles such matters. This makes it risky and could inspire an inquiry or examination of our fraternity by the federal government into our operations. This is to eliminate such an occurrence from happening.

Faternally submitted,  
W. Larry Wilson, PHP, St. Charles-Missouri Chapter No. 1  
Michael S. Smith, PHP, Bellefonte Chapter No. 25

## **Item No. 2.**

PROPOSAL TO AMEND THE **BY-LAWS** OF THE GRAND CHAPTER OF ROYAL ARCH MASONS OF THE STATE OF MISSOURI TO READ AS FOLLOWS:

(Deletions appear in strike through, additions appear underlined)

**REPLACE Article XXII, Section 187 Suspension for Non-Payment of Dues.** ~~When a member fails to pay his dues on or before April 1 of any year, the secretary, must immediately notify the member, in writing, of his delinquency. Should the delinquent refuse or fail to pay his dues on or before the next stated convocation of the chapter, after the issuance of such notice, it shall be the duty of the secretary to notify the High Priest of such failure, who shall, in open chapter, appoint a committee to investigate the background and circumstances of the delinquent companion and report at the next stated convocation. If, after such notice and investigation, the member fails to pay his dues on or before June 1, he is automatically suspended for nonpayment of dues, without any further action necessary by the chapter. The suspension is recorded by the secretary in the minutes of the first meeting of the chapter thereafter. The secretary must give written notice, on or before June 11, to all members automatically suspended for nonpayment of dues. Written notice is given by first class, fully prepaid, United States mail, to the member at his last known post office address. The automatic suspension of the member is not affected by~~

~~any failure to notify or to record the suspension. This section shall not apply in instances where a member's dues have been remitted."—(Adopted in 1954 as Section 188, Amended 1962, May 15, 2013)~~

**WITH ARTICLE XXII, Suspension for Non-Payment of Dues, Section 187. Non-Payment of Dues.** When a member fails to pay his dues on or before March 1 of each year, the secretary must notify the member in writing of his delinquency on or before March 11. If, after notice, the member fails to pay his dues on or before April 1, he is automatically suspended for non-payment of dues. The suspension should be recorded by the secretary in the minutes of the first meeting of the chapter thereafter. See Section 155E. Suspension of Dual/Plural Member for Non-Payment of Dues. (Adopted in 1954 as Section 188, Amended 1962, May 15, 2013)

**STATEMENT OF PURPOSE:** A Companion's dues should be paid by December 31<sup>st</sup> of each year. The length of time a Companion has to pay his dues is longer than necessary. Shortening the time to pay dues will make the Secretary's job easier and give each Chapter better control over their finances and budgets, and matches Grand Lodge of Missouri dues payment bylaws.

Fraternally submitted,  
Donald MacCormick, PHP, Kansas City Chapter No. 28