

**PROPOSED LEGISLATION 2021 ANNUAL ASSEMBLY  
GRAND COUNCIL OF CRYPTIC MASONS OF MISSOURI**

**Item No. 1.**

PROPOSAL TO AMEND THE BY-LAWS OF THE GRAND COUNCIL OF CRYPTIC MASONS OF THE STATE OF MISSOURI TO READ AS FOLLOWS:

(Deletions appear in strike through, additions appear underlined)

**ARTICLE III., SEC. 17. *Grand Council, Committees.*** The Chairman of the following Standing Committees shall be appointed by the Grand Master immediately after his installation:

10. ~~Audit~~ Inquiry & Examination Committee (*Added 5/13/15*)

**ARTICLE III., SEC. 18. *Standing Committees, Duties of.*** (4) *The Committee on Finance and Accounts* shall examine the financial statements of the Grand Treasurer and Grand Recorder together with the report of the ~~Auditor~~ Examiner and report upon the same. It shall also report upon all matters touching the finances of the Grand Council, and no appropriation shall be made without having been considered and reported upon by this committee. The fiscal year of the Grand Council shall end May 31<sup>st</sup> of each year. (*Amended 5/15/03*)

In addition, in the event of the death or disability of either the Grand Treasurer or Grand Recorder, the Finance and Accounts Committee together with the concurrence of the Grand Master shall have the authority to remove all ledgers and financial records and shall retain a qualified ~~auditor~~ Examiner not previously involved who shall perform a complete ~~audit~~ examination of such records. These actions shall be conducted with expediency so as not to interfere with operations of the office. (*Added 5/2/97*)

(10) **The Committee on ~~Audit~~ Inquiry and Examination** shall conduct an annual ~~audit~~ examination of the Administrative and Financial records of the Grand Council and report to the Grand Master and the Annual Grand Assembly of the Grand Council. This Committee has the authority to contract with accounting professionals for the performance of a triennial fiscal or tax audit review.

**ARTICLE VI., *Chartered Councils, SEC. 61. Annual Returns.*** On or before December 31<sup>st</sup> each year, Council Recorders will submit to the Grand Recorder a complete list of remissions for their Council to include the member's full name and type of remission in accordance with **Section 106. Dues, Remission.** On or before February 1<sup>st</sup> each year the Grand Recorder will provide a Masonic Membership Solutions (MMS) statistical report for the previous reporting year along with a bill for the calculated fees due the Grand Council. The bill will include appropriate fees and credits. Fees shall consist of Greeting Fees, Per Capita and any outstanding balances from the previous year's return. Credits shall consist of approved Remissions, Endowed Memberships and General Grand Council Life Memberships as verified by the Grand Recorder, along with any overpayments from the previous year's return. A Financial Report Form and an Annual ~~Audit~~ Inquiry and Examination Committee Report Form (see **Section 61B. Annual ~~Audit~~ Inquiry and Examination**) will also be included as part of the Annual Return. All forms shall be forwarded to the Grand Recorder with a copy of the latest IRS Form 990 or a copy of the acceptance of the electronic submission of a Form 990N, no later than the first day of March of

each year. Failure to make such return as provided shall subject the Council to a fine of twenty-five dollars (\$25.00) ~~dollars~~ for each period of thirty days, or fraction thereof, said return in withheld. (Amended 5/2/97, 6/7/17, 7/8/18)

**ARTICLE VI., Chartered Councils, SEC. 61B. Annual Audit.** There shall be a complete and careful ~~audit~~ examination of the financial affairs of each subordinate council and of the books, accounts, and vouchers of the Recorder and Treasurer and of others handling, and having a charge, money or property of the council. 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 Master-elect shall appoint an ~~auditing~~ Inquiry and Examination e C 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 Recorder of the council. If the council 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 also be designated by the Master-elect and may be subject to an ~~audit~~ examination.

The Master-elect, may in lieu of an ~~auditing~~ Inquiry and Examination e C Committee designate any certified public accountant or firm of certified public accountants to make ~~the a~~ final audit, provided that the certified accountant or firm of certified public accountants or member of a firm of the same is not related by blood or marriage to the outgoing Master, Recorder, or Treasurer.

The report of ~~audit~~ the Inquiry and Examination Committee 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 Master-elect, who shall see that the same is presented to and read in open council at the next stated assembly following its date and be spread upon the records thereof; and other copy shall be transmitted to or filed with the Grand Recorder on or before the first day of March (that being the date for the transmittal to or filing with the Grand Recorder of the annual returns of the council).

All of the actions contemplated herein shall be performed with a view to having the ~~audit~~ inquiry and 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 Recorder, but nothing contained in or omitted from such printed forms shall relieve the ~~auditing~~ Inquiry and Examination e C Committee or C.P.A., from reporting fully and completely their findings in the premises. (Added 7/8/18)

**STATEMENT OF PURPOSE:** Companions, the follow 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.

Fraternally submitted,  
W. Larry Wilson, PM, York Council No. 40  
Michael S. Smith PM, York Council No. 40

**Item No. 2.**

PROPOSAL TO AMEND THE BY-LAWS OF THE GRAND COUNCIL OF CRYPTIC MASONS OF THE STATE OF MISSOURI TO READ AS FOLLOWS:

(Deletions appear in strike through, additions appear underlined)

**Replace ARTICLE IX., Dues, Section 111. Dues, Non-Payment of,** ~~Whenever a member shall fail to pay his dues at the time when the same become due and payable, as fixed by the By-Laws of the Grand Council, it shall be the duty of the Recorder to notify him of such delinquency by delivering to him, in person, a bill for such indebtedness, or by mailing the same in a sealed envelope, addressed to him at his present or last known place of residence; should the delinquent refuse or fail to pay his dues within twenty days after the issuance of such notice, it shall be the duty of the Recorder to notify the Master of such failure, who shall at the next stated Assembly of the Council order a notice to be given the delinquent by the Recorder, requiring him to appear at a specified subsequent stated Assembly, to show cause why he should not be suspended for non-payment of dues.~~

~~A companion remaining in arrears for more than one year after suspension for non-payment of dues may be restored to membership by making written application, payment of one years dues and receiving a 2/3 favorable vote by paper ballot. (Amended 5/6/94)~~

**WITH ARTICLE IX., Dues, SEC. 111. Dues, Non-Payment of,** Whenever a member fails to pay his dues on or before March 1 of each year, the recorder 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 recorder in the minutes of the first meeting of the council thereafter. See SEC 141A. Duties of Council Recorders and of the Grand Recorder.

A companion remaining in arrears for more than one year after suspension for non-payment of dues may be restored to membership by making written application, payment of one year's dues and receiving a 2/3 favorable vote by paper ballot. (Amended 5/6/94)

**STATEMENT OF PURPOSE:** A Companion's dues should be paid by December 31st 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 Recorder's job easier, and give each Council better control over their finances and budgets, and matches Grand Lodge of Missouri dues payment by-laws.

Fraternally submitted,  
Donald MacCormick, PM, Kansas City Council No. 45