

ANNUAL REPORT: GUIDELINES AND TIMELINE

According to the Supreme Statutes, the Mother Advisory is responsible for preparing the Assembly's Annual Report through the online reporting procedure, located on the Supreme Assembly web site (www.gorainbow.org). Once completed, the report is to be printed in triplicate. One copy is retained by the Mother Advisor and two copies are provided to the Supreme Officer. Additionally, the Mother Advisor is to submit a copy of the Assembly's financial audit and property inventory, as well as two checks – one to Supreme Assembly and one to the Grand Assembly – for the established fees. The entire package is due to the Supreme Officer no later than January 15th of each year. After checking the Annual Report for accuracy, the Supreme Officer approves the Assembly's online report and submits the hard copy due to the Supreme Assembly office.

In Nevada, Assemblies are required to submit (mail) their Annual Reports to the Supreme Officer **no later than January 10th**, this ensures the Supreme Officer will have the reports no later than January 15th (the date required by Statute).

It is imperative that these dates be met. If the Jurisdiction is late submitting its reports to the Supreme Office, financial penalties are assessed to each Assembly by Supreme Assembly.

What is included in the Annual Report?

The following items must be submitted in the Annual Report package:

1. Annual Report generated through the Supreme Assembly web page; the signature page must include the Mother Advisor's and Chairman's signatures and affixed with the Assembly's seal
2. Printable Membership Roster, generated through the Supreme Assembly web page
3. Mother Advisor Identification Form, generated through the Supreme Assembly web page
4. Most recent (December) bank statement for each account held on behalf of the Assembly
5. Audit Report for the current year, signed by the Audit Committee members
6. Register Report generated in Quicken
7. Income/Expense by Category (Itemized Categories report) generated in Quicken
8. Annual budget for the upcoming calendar year, ideally approved by the Board and girls
9. Assembly Inventory, updated from the Excel document provided by the Supreme Officer
10. Designates Report, recommending members and adults for the Grand Cross of Color and Adult Service Award
11. Three checks, payable as follows:
 - Supreme Assembly for the per capita amount indicated in the Annual Report
 - Nevada Grand Assembly for the per capita based on \$7 per member reported in the Annual Report
 - Nevada Grand Assembly for Grand Cross of Color recommendations, based on \$15 per recommendation

ANNUAL REPORT TIMELINE

September

- ✓ The Advisory Board Chairman should select the adult members of the Budget Committee; the Worthy Advisor should select the girl members of the committee. (There should be an equal number of adults and girls on the committee; if there is inequity, there should be more girls than adults on the committee.) The committee should convene to review the current year's budget and actual income and expenses and determine what, if any, revisions should be recommended for the upcoming calendar year.

October

- ✓ Once the Budget Committee has completed its work, the budget is reviewed and approved by the Advisory Board (ideally in October). Then the budget is referred to the Assembly. The budget is to be presented to the girls at one meeting and approved at the following meeting.
- ✓ The Advisory Board Chairman should select the adult members of the Audit Committee; the Worthy Advisor should select the girl members of the committee. (There should be an equal number of adults and girls on the committee; if there is inequity, there should be more girls than adults serving on the committee.)

November

- ✓ The Audit committee should convene (ideally in late November or early December) to review the Recorder's and Treasurer's records for the year. Once the audit is complete, the Committee should present its written report to the Advisory Board, then to the members of the Assembly.

The Audit Report should indicate the following:

- Were income and expense records found to be in order: Did the Recorder's books match the Treasurer's books? Were the duplicate checks attached to the corresponding invoice?
- Were any checks missing? Were any checks processed without two (2) signatures?
- Were the bank statements reconciled (balanced) timely throughout the year?
- Were the receipts numbered?

December

- ✓ During the December Advisory Board meeting, the Advisory Board will determine if the Assembly is eligible to make recommendations for the Grand Cross of Color or Adult Service Award (3 initiates required for each recommendation for girl; one girl recommendation required for each adult recommendation); if the Assembly is eligible, the Advisory Board will determine if eligible girls and adults should be recommended at this time; the Grand Deputy will facilitate the recommendation process
- ✓ The Treasurer should provide copies of the following to the Mother Advisor:
 - bank statements for all of the Assembly's financial accounts
 - Register Report from Quicken
 - Income/Expense by Category (Itemized Categories report) from Quicken
- ✓ By December 15th, the online reporting system will be opened by Supreme Assembly, allowing Annual Report information to be entered.

January

- ✓ Following the organizational meeting of the incoming Advisory Board, the outgoing Mother Advisor and the incoming Mother Advisor should inventory the Assembly's paraphernalia, using the Excel document provided by the Supreme Officer. In the event the current Mother Advisor has been elected to another term, another Advisory Board member should assist with the inventory.
- ✓ No later than **January 10th**, the Annual Report package and the checks should be mailed to the Supreme Officer.

February

- ✓ The Supreme Officer will review and approve the Annual Report and mail the Annual Report and check(s) to the Supreme Assembly Office.
- ✓ The Supreme Officer will retain one copy of the Annual Report package for the Jurisdiction's files and deposit the checks written to Nevada Grand Assembly.
- ✓ The Supreme Officer will provide the Assembly with a completed Checklist, noting items that are still due to the Supreme Officer or should be addressed differently in next year.

ANNUAL REPORT CHECKLIST

The checklist on the following pages should be used as the Cover Page for the Annual Report; this will ensure the proper documents and checks are submitted to the Supreme Officer for review and approval.

Additionally, the Supreme Officer will use this form (or a variation of it) to provide feedback to the Assembly on information that was missing from the Annual Report package or should have been excluded from the Annual Report package.

**International Order of the Rainbow for Girls
Nevada Grand Assembly**



ANNUAL REPORT PACKAGE CHECK LIST COVER PAGE
ANNUAL REPORT PACKAGES ARE DUE **AT THE SUPREME OFFICER'S HOME**
BY JANUARY 10TH.

ASSEMBLY NAME: _____

MOTHER ADVISOR (MA) SUBMITTING REPORT: _____

PHONE NUMBER OF MA SUBMITTING REPORT: _____

DATE REPORT COMPLETED ON SUPREME WEBSITE: _____

DATE SUBMITTED TO SUPREME OFFICER: _____

Annual Report, 2 copies

- Both copies **MUST** to be signed by the Mother Advisor who served during the reporting period **AND** the current (new) Chairman of the Advisory Board;
- Both copies **MUST** have the Assembly Seal imprinted on it.

Membership Report, 2 copies

- The Membership Report is available on the Supreme Assembly website.
- Double check birth dates and membership dates before printing the report.

Assembly Check #1

- Payable to Supreme Assembly;
- In the amount calculated by the Supreme Assembly website for the Assembly's fees (As of 2015, fees are \$20 per active member, plus \$2 for each new initiate during the year);
- **MUST** be an Assembly check that includes two signatures.

Assembly Check #2

- Payable to Nevada Grand Assembly.
- In the amount due to Nevada Grand Assembly for the Assembly's per capita (As of 2015, these fees are \$7 per active member);
- **MUST** be an Assembly check that includes two signatures.

Mother Advisor Identification Form, 2 copies

- Generally, the Mother Advisor, Assistant Mother Advisor, and Grand Deputy are given the authority to order supplies from Supreme Assembly on behalf of the Assembly.

Last Monthly Bank Statement for ALL accounts held by the Assembly

- Preferably the December statement;
- Includes all checking accounts, money market accounts, CD's, etc.

If not included, provide an explanation and the date of expected receipt by Supreme Officer:

Audit Findings from the Audit Committee for the Last Year

- Signed by the Committee, which MUST be composed of at least two (older) girls and two adults who have NOT been check-signers.

(It is important the Committee be comprised of non-check signers given that, among other items, the audit procedure needs to confirm bank statements have been reconciled timely and that they match the Recorder's receipts. Additionally, the audit's purpose is to confirm that all transactions identify the source of income and its purpose, as well as the amount; that documentation is made immediately as funds are received; that every transaction has the requisite receipt or paper trail; etc.)

If not included, provide an explanation and the date of expected receipt by Supreme Officer:

Budget for the new (now current) year

- The budget should have been approved by the Advisory Board and the Assembly. If it has not been approved, it should clearly be labeled "proposed budget" and the anticipated date of approval should be provided below.

If not included, provide an explanation and the date of expected receipt by Supreme Officer:

Inventory of Assembly Paraphernalia

- The first of each year is a great time to clean the Assembly closet/locker. This is a job best completed by both the outgoing and incoming Mother Advisors. A current paraphernalia check list is available from the Supreme Officer.

If not included, provide an explanation and the date of expected receipt by Supreme Officer:

Income/Expense Report, Sorted by Category

- Generated for the last calendar year from the Assembly's Quicken account.

If not included, provide and explanation and the date of expected receipt by Supreme Officer:

☐ Check Register Report

- Generated for the last year from the Assembly's Quicken account.

If not included, provide an explanation and the date of expected receipt by Supreme Officer:

☐ Grand Cross of Color Nomination Form, 2 copies

- Both copies MUST to be signed by the Mother Advisor who served during the reporting period AND the current (new) Chairman of the Advisory Board;
- Both copies MUST have the Assembly Seal imprinted on it.

☐ Assembly Check #3

- Payable to Nevada Grand Assembly;
- In the amount due to Nevada Grand Assembly for Grand Cross of Color and the Adult Service Award nominations, if the Assembly has candidates (This fee is currently \$15 per nominee);
- MUST be an Assembly check that includes two signatures;
Assembly checks will be converted to a single Nevada Grand Assembly check and transmitted to Supreme Assembly by the Supreme Officer.