



Faithful Comptroller's Handbook

Selection of Faithful Comptroller

The Laws governing the Fourth Degree provide that the faithful comptroller be elected, along with the other officers of the assembly, at the first regular business meeting held in June of each year.

Faithful Comptroller Compensation

The board of directors has set the compensation to be paid to the faithful comptroller, and every assembly should have bylaws that conform exactly to this policy:

- The faithful comptroller shall be entitled to a fee of 8 percent on all collections of dues from members.
- The faithful purser shall receive a yearly salary of \$50 and be paid semiannually at the meetings at which the trustees shall file their reports.

Bonding

The faithful comptroller and faithful purser are bonded, at no charge to the assembly, in the amount of \$5,000 when the appropriate Officer Reports are processed at the Supreme Council headquarters. Assemblies may request additional coverage — at a cost of \$7 per thousand — by writing to the supreme secretary.

Additional information on bonding:

- Bonding is on the offices of the faithful comptroller and faithful purser, not the persons holding the positions.
- Bonding on the covered officers is limited to \$125,000 of total coverage per assembly, including the provided \$5,000 of coverage on each officer.
- Bonding runs from March 1 to the end of February, and any charge for additional coverage is posted on the assembly account annually in March or April. The charge is prorated if purchased at another time during the year.

- Bonding coverage is applicable only to assemblies who have properly completed the two most recent assembly audits, which must be on file at the Supreme Council headquarters.

Annual Federal Information Return — Form 990 (U.S. Assemblies)

All assemblies in the United States are exempt from federal income tax under the Internal Revenue Code, Section 501(c)(8). A group ruling recognizing the exemption was obtained by the Supreme Council for itself and its subordinate units. The group ruling does not extend to home corporations.

All assemblies in the United States must file one of the following IRS forms:

- 990N — Gross receipts of \$50,000 or less
- 990EZ — Gross receipts over \$50,000 and up to \$199,999
- 990 — Gross receipts of \$200,000 and over

The Supreme Council insists that each assembly carry out its responsibility under this law. An IRS form must be filed by the 15th day of the fifth month following the end of your annual accounting period. Failure to file for three consecutive years will result in a loss of tax exemption status.

The Supreme Advocate will send a memorandum, containing information on current IRS laws, to all U.S. assemblies during the month of February each year.

Assembly Audit

The *Annual Assembly Audit Report* (#1315) for the period ending June 30 is due at the Supreme Council by Aug. 1.

The reports can be found at kofc.org/forms and in the *Assembly Report Forms Booklet* (#325).

All three sections of the *Annual Assembly Audit Report* (#1315) must be completed, and the audit must be signed by the faithful navigator and **at least two** trustees. If an entry is not applicable, the word “none” should

be inserted on the line. Failure to complete any section or affix required signatures will necessitate return of the report to the faithful navigator.

Please send the completed audit to Knights of Columbus Fourth Degree Supreme Master, 1 Columbus Plaza, New Haven, CT 06510-3326.

Schedule A — Membership: The information provided in this section is used by the Supreme Council Department of Membership Records to reconcile their records with those maintained by local assemblies. If your assembly uses Member Management/Member Billing, the requirement to complete Schedule A is satisfied. For assemblies that do not use Member Management /Member Billing, to complete Schedule A, look to: (1) records the faithful comptroller maintains via ledger cards, ledger sheets or through the online Member Management System; (2) semiannual Assembly Rosters provided by the Supreme Council headquarters; and (3) monthly Assembly Statements sent from the Supreme Council headquarters. The latter are especially necessary for transfers out of the assembly and, in some instances, death transactions recorded as a result of insurance claims processing. If discrepancies are found between a local assembly's records and those kept by the Department of Membership Records, records will be corrected — as necessary — to ensure agreement. Only those members for whom the applicable membership transactions have been reported are to be listed on the audit. When completing the membership portion of the audit, only include additions and deductions that have not been submitted with sufficient time for processing. A review of the monthly Assembly Statements for the audit period should be completed to ensure that membership transactions have been received and processed by the Supreme Council headquarters.

The figures for “*Total Deductions*” in the Deductions section are to be placed on the line “*Minus Total Deductions*” in the Additions section. These figures must be subtracted from the figures for “*Total for Period*” to obtain the correct figures for “*Number of Members at End of Period.*”

Schedule B — Cash Transactions — Faithful Comptroller: “*Cash on Hand at Beginning of Period*” will be the figure from the previous Audit Report showing “*Cash on Hand at End of Period.*”

Figures for “Cash Received — Dues, Initiations” and “Cash Received from other Sources” will be the accounting period summary from Records of Cash Receipts or the Faithful Comptroller’s Cash Book.

“Total Cash Received” will be the total of the three previous items. Amount for “Paid to Faithful Purser” will be determined by calculating the total moneys received by the faithful purser from the faithful comptroller during the specified period, as shown on all receipts.

“Cash on Hand at End of Period” will be amount shown for “Paid to Faithful Purser” subtracted from the amount shown for “Total Cash Received.” In most instances, “Cash on Hand at End of Period” will show a zero balance, as most faithful comptrollers pay all moneys to the faithful purser before the end of the audit period.

Schedule B — Cash Transactions — Faithful Purser: “Cash on Hand Beginning of Period” will be the figure shown on the previous audit from line “Net Balance on Hand.” The item “Received from Faithful Comptroller” will be the accounting period total of the items in the Faithful Purser’s Cash Book, which shows moneys received from the faithful comptroller. This should agree with the amount shown in the faithful comptroller’s report on the line “Paid to Faithful Purser.”

Under “Disbursements,” the amounts for per capita payment and general expenses will equal the accounting period total of payment by the assembly as shown in the Disbursements section of the Faithful Purser’s Cash Book.

Audit Procedures for Schedule B: Certain procedures are recommended for use by auditors in determining that dues payments were receipted, entered on the appropriate Member Ledgers, turned over to the faithful purser, receipted by the faithful purser and deposited in the assembly’s bank account. To both make these determinations and verify whether credits were posted to Member Ledgers, the following procedure is suggested:

- Verify several receipts on each Record of Cash Receipts sheet to determine if credit was given on the appropriate Member Ledger for the amount shown.
- Verify several Member Ledgers to determine, in reverse order, if credit given there was received and recorded on the Record of Cash Receipts sheet.
- Verify the totals on each Record of Cash Receipts sheet to determine that moneys were turned over to the faithful purser and that his receipt was issued.
- Verify each Faithful Purser’s Receipt to determine that the amounts shown were credited on bank statements as deposits.

To determine if the faithful purser’s check register is equal to the balance shown on the end-of-period bank statement, the following procedure is suggested:

- Determine that an authorized voucher exists for each check issued and that the check was issued to the correct payee in the correct amount.
- Review the endorsement on the checks to determine that they are properly endorsed by the payee.
- Compare the canceled checks to the Cash Disbursement register and indicate initial audit results on the check register.

Schedule C — Assets and Liabilities: This section will provide insight as to the financial condition of the assembly. From the audit period it will indicate the assembly’s financial progress — or lack thereof — and where necessary, it will enable the trustees, master and vice supreme master, and the Supreme Council headquarters to obtain a true picture of the assembly’s financial status.

Assets: “Undeposited Funds” are moneys in the possession of either the faithful comptroller or faithful purser or both. Assets labeled “Bank — Checking Acct.,” “Bank — Savings Acct.” and “Bank — Money Markets” be the reconciliation of the faithful purser’s checkbook(s) showing the net cash balance(s). Outstanding checks should be deducted from the bank

statement. “*Due From Members*” data is obtained from the faithful comptroller's Member Ledger records.

One indicator of the financial condition of an assembly is the number of members in arrears and the amounts owed. Be certain to include these figures on the report.

Liabilities: Figures for the Liabilities section relative to the assembly's obligations to Supreme, as well as miscellaneous, will be supplied by the faithful comptroller from his records and from unpaid bills in his possession. Advance payment of dues by members should be included in “*Advance Payments By Members*”. *Advance payment* is a liability because it represents dues payment not yet chargeable to the members.

When a member is suspended, the amounts he owes will appear in the Audit Report for the period in which he was suspended. If using a manual accounting system, his Member Ledger should be removed from the assembly file on or before the end of the period in which he was suspended. This procedure will ensure that a billing notice is not produced during the next billing period and eliminates the carryover of uncollectible dues or other charges on members who have been suspended from one period to another. The figure for “*Total Current Liabilities*” is entered in the Assets column in the space designated “*Less: Current Liabilities*” and is subtracted from “*Total Current Assets*” to obtain “*Net Current Assets*.” If liabilities exceed assets, the “*Total Current Assets*” should be subtracted from “*Current Liabilities*” and the resulting figure shown in parenthesis.

Other Assets: Trustees are to itemize other assets on the lines provided in this section.

Officers Online — Faithful Comptroller Section

The Officers Online website, accessed from the main Knights of Columbus home page, provides faithful comptrollers access to their assembly's membership roster and financial statement. Access to this website is

granted once record of election to office is received by the Supreme Council headquarters.

After signing into Officers Online, as faithful comptroller you have the ability to order assembly supplies, which can be charged to your assembly's account. For customized gifts and apparel, click on the Knights Gear logo to visit knightsgear.com. A *Requisition* (#1) is no longer needed to order supplies and gift items when ordering through this website.

Another resource available through Officers Online is the Officers Desk Reference. It provides information about our name and emblem, home corporations, membership issues, tax issues, fraternal issues, council and assembly issues, the Fourth Degree and social communications. Entries are regularly updated and expanded as new questions arise or additional information becomes available.

The Order's accounting system and member database, Member Management/Member Billing, is also located in the Officers Online section of the Order's website. This system allows you to manage financial transactions; create, edit and archive receipts, vouchers, assessments and adjustments; maintain a list of accounts and subaccounts, payee/payor lists and assembly defined subclasses for billing (military, students, etc.); produce billing notices; and manage payments received from members.

The Member Billing Application

The Member Billing application works in conjunction with the Member Management application.

Initial Setup for First-Time Users

If your assembly has just started to use Member Billing, there are a few steps that are required prior to generating an assessment.

Setting up your assembly's billing information:

- Billing Information — Member Billing allows you to assess dues to members annually or semiannually only. If your assembly has

quarterly payors, they can continue to pay quarterly but will be billed annually or semiannually, according to your assembly's preference. The billing schedule must be selected as calendar or fraternal year. Once the billing frequency has been established, the assembly or faithful comptroller's address must be selected as the billing remittance address.

- Class List — On this screen you may enter the assembly's dues. Be advised that the amount of annual dues for honorary members in the assembly is based on the sum of state and Supreme Council per capita taxes and other levies. The annual dues for honorary life members is specified in the Laws of the Order and cannot be updated in Member Billing.
- Subclass — Assembly subclasses can be created to reduce the dues for certain members. For example, an assembly may wish to waive or reduce dues for students. A subclass of students can be added, along with the reduced rate. Once established, members associated with a subclass will need to be assigned to the subclass on the member's Billing Information found under Member Information.
- Reason for Assessments — If your assembly plans to assess members for any special or miscellaneous assessments, reasons for these assessments must be added in "Event/Assessments" under Billing Information.

Setting up the member's billing information:

- Member Class — Displays the member as a regular, honorary, or honorary life member
- Subclass — Members may be assigned as part of a subclass and made eligible for reduced dues (military, student, etc.).
- Disability — On the Member's Billing Information screen, those members receiving disability income benefits will be noted as "Yes" and will not be assessed dues. Nothing else is required to ensure that they are not assessed.
- Do Not Assess — This provides the option to not assess dues for members who may be experiencing special circumstances, such as financial hardship, during which the assembly decides not to assess

dues. Be advised that honorary life or disabled members are not included in the dues assessment process, so this option does not need to be selected for these members.

- Do Not Send Bill — This provides the option of not sending a billing notice to specified members for any reason. The member will still be assessed, but a notice will not be generated.
- Delivery Preference — This identifies the preferred method by which the member wishes to receive his billing notice: mail, email or both.
- Language Preference — This allows a billing notice to be generated in a different language.
- Billing Address Information — This section allows the faithful comptroller to update a member's contact information, including his address, telephone number, fax number and email address. These changes will be reflected in Member Management to alert the Membership Records Department at the Supreme Council headquarters.

Prior to generating the initial dues assessment, if there are members with an outstanding balance for previous billing periods, these records should be updated in the Member Ledger:

- Billing Status — When a dues assessment is processed from the Pending Assessment screen, the billing status for all members receiving this assessment will be changed to "First Notice." Honorary life members do not receive an assessment, and their billing status can be manually updated to "Dues Are Current." Former members that are listed in Member Management/Member Billing can be manually changed to "Prior" or "Deceased" status.
- Adjustments — If a member has an outstanding balance, charge adjustments can be made. Separate adjustments should be added if a member owes money for other assessments (initiation fee, miscellaneous fees, etc.). If a member has paid dues or other assessments for future periods, a credit adjustment should be added. Be advised that payment of dues are recorded through the Dues Collection Tool found under the Receipts section of the Assembly Ledger. This is the same process used when assessing new members for dues or initiation fees after they have been

recorded at the Supreme Council headquarters and added to Member Management/Member Billing.

Billing Members

A dues assessment can be generated for all billable members on the Enter Dues Assessment screen by clicking on Assessments under the Assembly Ledger section:

- Billing Cycle — Dues can be billed for the calendar year or the fraternal year. The default for the billing period is predetermined by the billing frequency, which is selected in the Billing Setup section.
- As of Date — All bills have a date that indicates how much is owed according to the most recent assessment. Dues can be assessed in Member Billing as early as 60 days prior to the billing period. However, the As of Date cannot be set more than 15 days prior to the billing period. The date used for the As of Date when generating a dues assessment should also be used for any special or miscellaneous assessments.
- Assess Dues — This will place the dues assessment in a pending status, which can be processed on the Pending Assessments screen. All special or miscellaneous assessments should be assessed on the Assess Other screen before processing the dues assessment.

A special or miscellaneous assessment can be generated for selected members using the Assess Other screen under Assessments in the Assembly Ledger section.

- Charge To — This specifies who will be assessed the additional charge and is selected by member type. “All Billable” will assess all regular and honorary members; “All Members” will assess all regular, honorary and honorary life members; “Honorary” will assess only honorary members; and “Honorary Life” will assess only honorary life members.
- Voluntary or Mandatory — If an assessment is a voluntary assessment, a notation will display on the member’s bill showing that this assessment is voluntary and payment is optional. Voluntary assessments require a valid “Through Date.” A valid

“Through Date” should be selected well in advance of the last day of the billing cycle (e.g. if using a calendar year billing cycle, select a date of Sept. 1 — well in advance of Dec. 31). After this date, you can initiate a process that will generate a credit transaction for all members that did not pay the voluntary assessment. Mandatory assessments will remain on the Member Ledger until the member pays the assessment or the transaction is voided on the Member Ledger.

- Reason for Assessment — Reasons for assessment are listed in a drop down menu. If the correct reason is not included in the list, you may manually add it in the Billing Information section.
- Assess Other — This will place any special and miscellaneous assessments in a pending status, which can be processed on the Pending Assessments screen. All special or miscellaneous assessments should be assessed on the Assess Other screen before processing the dues assessment.

All pending assessments can be posted to the Member Ledger from the Pending Assessment screen. If a dues assessment is included when the Process Assessment is clicked, the billing status for all members assessed will change to “First Notice.”

Generating Notices

Once the pending assessments are processed, the First Notice can be generated from the Notices section of the Print Center in Member Billing. If the respective officers’ names or telephone numbers do not display on the notice, the data can be added on the Assembly Officers — Current Year screen in Member Management.

Notices can be sent via email, or printed and mailed, based on the delivery preferences listed on the Member Billing Information screen. There is also an option to generate a file copy of all notices to members.

Member Billing also provides the ability to email an individual notice to members who have been added to Member Management/Member Billing. Once the member’s delivery preference is set to email or email

and printed/mailed, an “Email Notice” icon will appear on the Member Ledger or Billing Information screens.

Thirty days after the “As of” date, you can update all members currently in “First Notice” status to “Second Notice” status by using the Update Status screen under the Assessment section of the Assembly Ledger.

Notices can be sent via email, or printed and mailed, based on the delivery preferences specified on the Member Billing Information screen. Second Notices can also be saved electronically.

Thirty days after the “As of” date of the Second Notice status, you can update all members currently in the “Second Notice” status to “Final Notice” status by using the Update Status screen under the Assessment section of the Assembly Ledger.

Those who have been accessed for the current billing period but have recently changed to former member status need to have any outstanding balances and their billing status manually updated on the Member Ledger screens.

Processing Payments from Members

Under the Receipt section of the Assembly Ledger, there is a Dues Collection Tool to record members’ payments. The Dues Collection Tool is used if the member pays his outstanding balance in full.

If a member does not pay the full amount or includes a donation to the assembly or special fund, the payment should be recorded on the Enter Receipt screen to ensure that the proper accounts/subaccounts are recorded properly. If his payment includes money for a special or miscellaneous assessment, a “Reason for Assessment” must be entered in the “Event” field. Once the “Save” button is clicked on the Dues Collection Tool screen or the Enter Receipt screen, this will place the transaction in “pending” status. Pending transactions can be processed on the Pending Receipt screen.

A “Report of Receipts” is available under the Purser Reports in the Print Center of Member Billing. There are four reports available: two for

pending receipts and two for posted receipts. Posted receipt reports will display signature lines for the faithful comptroller and purser, which serve as a record that the purser received these moneys. If the purser’s name does not display on this report, add his data on the Assembly Officers — Current Year screen in Member Management.

Processing Receipts From Other Sources

These moneys can be recorded in Member Billing using the Enter Receipt screen under the Assembly Ledger.

- Member or Payor — Prior to entering the receipt information, you must search for a member or a payor. (A payor is an individual or entity that is not a member of the assembly. A payor can be added to Member Billing on the “Add a Payee/Payor” screen under Billing Information).

Once a search has been conducted, the results will appear in the “Search Results” box to the right. Click on the name of the desired member or payor so that it is highlighted in a blue banner. Click the “Select” button to populate the date and member/payor in the “Enter Receipt” section on the bottom of the screen. Continue to enter the remaining information.

Once the “Save” button is clicked, the transaction is placed in “pending” status. Pending transactions can be processed on the “Pending Receipts” screen.

Generating Membership Cards

Membership cards can be generated for members using the Membership Card section of the Print Center in Member Billing. Print membership cards using the “By Member Type” feature and have them ready for presentation when the member remits his payment for dues.

Membership Card (#4818) stock paper can be ordered through knightsgear.com. (Cards are eight to a sheet with 25 sheets to a package, for a total of 200 cards.)

There are four options in Member Billing for printing membership cards:

- By Member Type — All Billable, All Members, Regular, Honorary, Honorary Life, or Members on Disability
- By all members whose dues became current between specified dates
- By Degree Dates — Enter a date range for members that have attained the Fourth Degree
- By using the Membership Card Template for a small group of members or for new members who have not been added to Member Billing

Institution of Payment

A Supreme Council obligation DOES NOT require assembly approval. Receipt of the monthly Assembly Statement from the Supreme Council headquarters serves as the official notice that the amount owed is due and payable.

When the assembly approves any bill other than a Supreme Council bill, the bill must be turned over to the faithful comptroller. He then issues the “Order on Purser” voucher.

Order on Purser (Vouchers)

After a bill has been properly approved for payment, the faithful comptroller initiates issuance of a check by generating an “Order on Purser” voucher in Member Billing under the Voucher section of the Assembly Ledger. He then prints a “Report of Vouchers” for the faithful navigator’s signature, which authorizes the purser to issue the check.

When conducting the annual audit, trustees should make certain that the faithful comptroller’s receipts agree with the vouchers held by the purser. Trustees should also confirm that the vouchers are in agreement with all checks issued.

Record Retention

It is recommended that assembly records be retained as follows:

- Membership Document (#4), current members:

- New Members and reentry transactions from members transferring from other assemblies: 7 years retention.
- All other members: 3 years retention.
- Data changes — verify that the information was processed at the Supreme Council headquarters, then destroy.
- Membership Document (#4), former members:
- All transactions — verify that the information was processed at the Supreme Council headquarters, then destroy.
- Financial and business records (e.g. bank statements, contracts, purchase orders, invoices, etc.): 10 years retention.
- Tax forms: 7 years minimum, 10 years recommended retention

In all cases, tax ID numbers — including the last four digits — must be removed.

Report of Officer Elections

The faithful navigator is responsible for completing and submitting the *Report of Officers Chosen for the Term* (#186). Under the Laws Governing the Fourth Degree, elections for assembly officers shall take place annually at the first regular business meeting of the assembly held in May of each year. Those duly elected officers are to be reported to the Supreme Council headquarters by July 1.

The preferred method of reporting the newly elected assembly officers is through the Member Management application located on the Knights of Columbus website in the Officers Online section. If reporting through Member Management prior to July 1, make sure you are on the “Next Fraternal Year” screen and simply follow the instructions included on the site for completing the form. There is no need to file a paper report with the Supreme Council headquarters after using this method of reporting the newly elected officers.

Membership Eligibility

Article IX, Section 25 of the Laws and Rules Governing the Fourth Degree establishes the following requirements for membership in the Fourth Degree:

- Over 18 years of age.
- A citizen of the country in which he resides, or with permission of the Master of the District over the area where he claims citizenship, with the understanding that if permission is granted, the pledge of allegiance will be to the country of citizenship.
- A Third Degree member in good standing in his council.
- A former member whose membership was terminated for failure to pay dues or by a withdrawal card if he has been readmitted to good standing in his council; and if he was a Third Degree member for a period of more than six months prior to his loss of good standing in his council.
- A practical Catholic in union with the Holy See.

Suspension or Withdrawal From Council Membership

One of the requirements for eligibility in the Fourth Degree is membership in good standing in the Third Degree. Therefore, the suspension or withdrawal of a member from his council shall terminate his membership in the Fourth Degree. If the member does not bring his membership in his council back to good standing status, his membership in the Fourth Degree will be terminated 12 months following termination from council records. However, submission of a *Membership Document* (#4) for suspension or a letter of resignation from the Fourth Degree will result in a member's immediate removal from assembly rolls.

Misconduct, Nonfeasance, Trials and Appeals of Assembly Members and Officers

Detailed instructions on filing complaints against a member and his rights to plead and trial are found in the Laws of the Order, Chapter XIX, Sections 170-181. A completed *Membership Document* (#4) and all paperwork resulting from compliance with Chapter XIX of the Laws of the Order must be submitted to the Department of Membership Records before the suspension processing can be initiated. This transaction is NOT counted against Supreme Council award quotas.

Membership Procedures

The faithful comptroller should use the Member Management application (preferred method, when applicable) or process a *Membership Document* (#4) for each of the following transactions:

- New Member** — The initiation of new members into the Fourth Degree should be reported promptly to the Supreme Council headquarters. Make certain that the applicant has signed Section 4 of the application. Also, the financial secretary of the applicant's council must attest to his good standing in the Third Degree by completing and signing Section 8 of the *Membership Document* (#4). After favorable action by the Admission Committee and the assembly, the faithful navigator and faithful comptroller affix their signatures to Section 5 of the *Membership Document* (#4). The faithful comptroller then sends the application to the Master of the District who shall complete Section 9 after the applicant has received the exemplification of the Fourth Degree. The Master immediately forwards the supreme secretary copy of the *Membership Document* (#4) to the Supreme Council headquarters, along with the initiation fee and the *Fourth Degree Exemplification Report* (#17).
- Restoration of Membership** — A prior member of the Fourth Degree may restore his membership in the assembly of his choice. If he left his former assembly by withdrawal before Oct. 1, 2003, attach his withdrawal card to the *Membership Document* (#4) and collect from him advance dues. If he was suspended for nonpayment or left by withdrawal on or after Oct. 1, 2003, he must pay a \$5 restoration fee in lieu of all assembly arrearage. The faithful comptroller sends the *Membership Document* (#4) to the Supreme Council headquarters and processes the \$5 into the proper assembly account. If two assemblies are involved, the receiving assembly will be charged \$5 and the former assembly credited a like amount. These charges/credits appear on the assemblies' next monthly statements. No monetary adjustment is made when the member reenters his former assembly.

- ❑ Transfer — A member in possession of a current Knights of Columbus Fourth Degree Membership Card may transfer to the assembly of his choice by using a *Membership Document* (#4). The receiving assembly accepts the application for transfer under the elective procedures. A transfer is initiated only by the receiving assembly. Members cannot be transferred out of an assembly. Third Degree membership is to be verified by the financial secretary in Section 8 of the *Membership Document* (#4). After the required signatures of the faithful navigator and faithful comptroller have been affixed in Section 5 of the *Membership Document* (#4), attesting to the favorable assembly action, the faithful comptroller sends the *Membership Document* (#4) to the Membership Records Department at the Supreme Council headquarters. The former assembly will be notified of the transfer on the next monthly Assembly Statement and on the *Transfer Account Adjustment* (#144).
- ❑ Honorary/Honorary Life Membership — A member who has attained the age of 65 years and who has been a member of the Fourth Degree for 25 consecutive years shall be designated an honorary member in his assembly and shall be exempt from general fund charges, except payment of \$10 per annum.

A member who has attained the age of 70 years and who has been a member of the Fourth Degree for 25 consecutive years, and those who have been members of the Fourth Degree for 50 years, regardless of age, shall be designated as honorary life members and shall be exempt from further payment of assembly dues.

Both the honorary and honorary life designations have special plastic membership cards that will be sent to the faithful comptroller for presentation to the member by the faithful navigator.

A Fourth Degree honorary life member cannot be suspended from the assembly. He can, however, request a withdrawal or be suspended for other than non-payment. In such case, you must request that he relinquish his plastic honorary life card.

The faithful comptroller continues to issue an embossed paper travel card to honorary or honorary life members, as possession of the travel card is needed to gain entry to assembly meetings and functions.

- ❑ Withdrawal — The withdrawal transaction cannot be reported using the *Membership Document* (#4). A personal, signed communication from the member requesting withdrawal (resignation) must be sent to the assembly and forwarded on to the Supreme Council headquarters. A member can resign whether he is current in his dues or in arrears. The only stipulation is that he must be eligible for re-entry as of the date he files his letter of withdrawal. Withdrawal is not an option for a convicted felon, non-practical Catholic, or one who has been suspended or expelled under Section 162 of the Laws of the Order. Those members who withdraw do not maintain continuous membership. If the withdrawal is requested only in the Fourth Degree, the Fourth Degree record will reflect a break in service. Withdrawals from the council result in a break in service in both council and assembly.
- ❑ Suspension/Nonpayment — Section 34 of the Laws and Rules Governing the Fourth Degree states that a member three months or more in arrears relative to dues payment is subject to suspension by the assembly. To effect a suspension for nonpayment, a *Membership Document* (#4) must list the reason for suspension as Nonpayment. The signatures of both the faithful navigator and faithful comptroller are required.
- ❑ Death — To report the death of an assembly member, the faithful comptroller completes Section 1 of the *Membership Document* (#4), provides the membership number and actual date of death in Section 6, and affixes his signature in Section 5.



This Faithful Comptroller Handbook supersedes all previously published Faithful Comptrollers Handbooks and documentation.