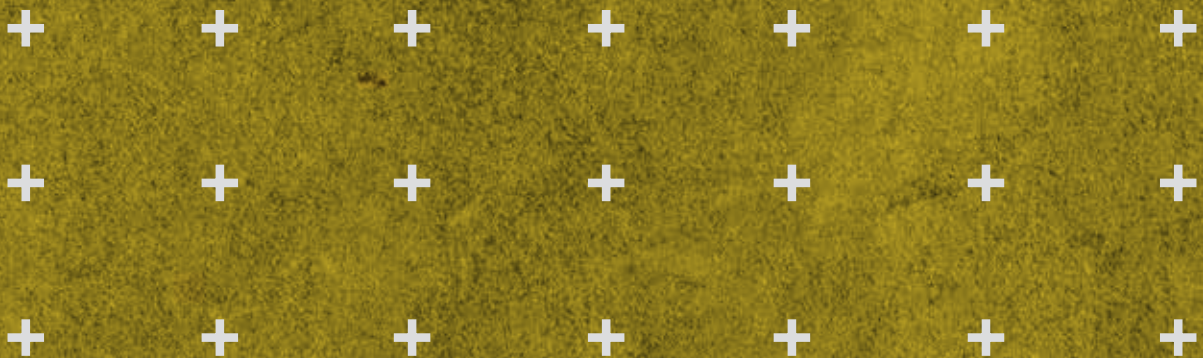


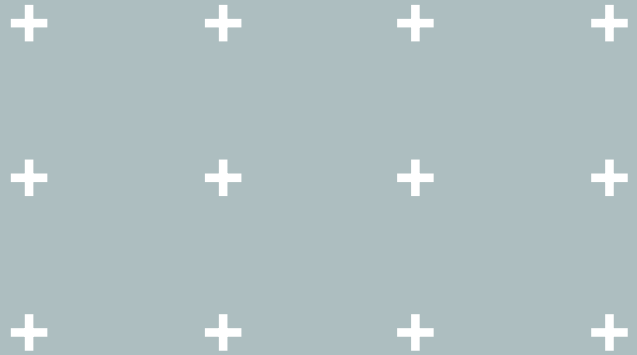
REVIEW INTO GOVERNANCE, POLICIES AND BEHAVIOURS OF FREEMASONS VICTORIA



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Foreword



The origins of Freemasonry lie in the conviction that a dedicated group of men, bound by solemn oaths of fraternity, can build a better world. This noble purpose is charitable in its intent; it is directed to the welfare of others. The scale of Freemasonry's ambition is great. What makes it even remotely achievable is the fact that, since its inception, Freemasonry has been open to the membership of all classes of men – irrespective of race, religion, status or distinction. That is, one of the organisation's strength lies in its ability to unite a diverse group of men around a common cause.

“a house divided against itself cannot stand”.

It is therefore a matter of profound concern when the foundations of such an organisation are undermined by division and dissension. As Abraham Lincoln famously observed, “a house divided against itself cannot stand”.

What, then, causes such division and the potential corruption of purpose that it can entail?

In colloquial terms, people often seek to answer this question with reference to the analogy of spoiled fruit. The usual trope is that of a ‘few bad apples’ that spoil the whole. More recently, there has been greater focus on the character and quality of the barrel in which the apples are stored. This more recent interest in structure – and its impact on culture and conduct – is, in part, a response to the question of what leads people of good will to do bad things ... to act in a manner that is inconsistent with the ideals and purpose that they profess to serve.

Culture and governance are two sides of the same coin. It is rare indeed to find an organisation with strong and effective governance and a poor culture; equally rare, a strong and positive culture and poor governance. This is unsurprising: both governance and culture are about “how we do things around here”.

The Ethics Centre's research, and the findings it has given rise to as presented in this report, indicate that Freemasons Victoria (hereafter “FMV”) is failing to realise its potential due to two related factors directly relevant to governance and culture. Culturally, Freemasonry places great emphasis on the system of rank. This is also reflected in its governance. The governance system does not act as an effective check on the rank system; in fact, in aspects, it is subservient to it. FMV's historic and unwieldy governance system cannot buttress a strong culture due to inherent defects, as outlined in this report. When the culture is weak, it cannot compensate – and indeed is likely to compound – the problem.

These problems of institutional design, coupled with the culture created by the rank system, have the potential to exacerbate any latent, interpersonal tensions that exist amongst its fraternity. FMV has experienced this directly in recent times. The identification of problems of institutional design should not be read as excusing incidents of ‘un-Masonic’ behaviour if they occur. Individuals are personally responsible for their conduct and should also expect to be held accountable when they violate norms that they have freely committed to uphold. Yet, we would urge every member to take into account the adverse effects of poor design when assessing the conduct of their brethren.

A related lens through which to consider FMV's current situation is a classic ‘clash of worlds’ in which rival and incommensurate criteria of legitimacy are pitted against each other.

The first 'world' is that of Freemasonry – with its 'antient orders', its degrees, its rituals and a Constitution that places ultimate authority in the hands of its Grand Masters. This is a world in which the 'rightness' of one's conduct is not assessed according to outcomes. The standard of 'right' and 'wrong' is instead determined by reference to tradition and duty.

The second world is that of modern administration and commerce – FMV is a substantial and asset-rich organisation – with its emphasis on checks and balances, on shared authority and the maximisation of utility. This is a world in which the standards of right and wrong are defined by reference to the general law and concepts of best practice as defined in documents like the *ASX Corporate Governance Principles and Recommendations* and through the work of bodies like the Governance Institute and the Australian Institute of Company Directors.

Each 'world' has its 'champions' as well as its critics. Each is designed (even if only imperfectly) to realise a distinct purpose. And each world is marked by radically divergent standards of excellence. In the case of Freemasonry, these two worlds mix no better than oil and water.

Here, it should be noted that the demands made of Freemasons by each world are not equal. The first world – that of Freemasons – seeks and obtains from each of its members a series of solemn oaths. Adherence to the letter and the spirit of the 'laws' (and 'lore') of Freemasonry is not just a matter of performing one's role – in a technically correct sense. Freemasonry calls on something altogether deeper. The second world – administration and commerce – also makes serious demands on its participants – and especially those who exercise governance responsibility. However, those demands have nothing like the emotional and spiritual weight of those made by Freemasonry.

Most important of all, the duties of a Freemason do not cease when he has left the Lodge. A Freemason's obligations go with him – and apply in every context. To be a Freemason is not to perform a role but to become a certain kind of person, bound by Masonic Charges and ritual.

FMV has been struggling to reconcile the competing demands of these two worlds. It has attempted to effect this reconciliation for perfectly good reasons. The traditional structure of a Lodge has evolved to serve the core purposes of Freemasonry. Those purposes have nothing to do with modern administration, property management and investment and the like. Indeed, the internal 'logic' of Freemasonry sees administration, management and investment as ancillary activities – merely the means by which Freemasons can pursue their special ends.

Yet, these ancillary activities also have their own internal 'logic' which are reflected in modern standards of practice – some of which are codified in law.

The problem is that a tradition of governance that is well suited to the core purposes of Freemasonry is quite unsuited to the ancillary purposes of finance and administration (and vice versa). More to the point, based on our interviews, it seems that nearly everyone knows this to be true.

Thus, some people rail against what they perceive to be a diminution of traditional Masonic values and practice. Others rail against what they perceive to be a failure to uphold contemporary standards of good governance. Each 'side' believes itself to be acting in good faith. Each side can point to established criteria to support its position. Unfortunately, rather than recognise that the unbridgeable divide is a product of the two worlds, there is a rush to judge the opposing individuals as being blameworthy. And perhaps they are – at least to some degree. But the whole of the blame does not lie with one side or the other. The fundamental problem lies in trying to have Freemasons manage their administrative and commercial affairs as if they are not Freemasons at all!

This report does not aim to offer a comprehensive account of every aspect of the challenges that led to this work being commissioned by Freemasons Victoria. However, it offers some core observations, insights and recommendations that will, if adopted, remedy the underlying causes of dissension and ethical failure (by which we mean, evident failures to act in accordance with Masonic ideals).

PART 1

INTRODUCTION

Recently, the Grand Lodge of FMV has not been a happy place. There has been – and remains – disharmony, distrust, blame and allegations of poor behaviour between senior members of the organisation. At the most senior levels, including the Board of General Purposes (“BGP”), these issues have dominated to a point where the capacity of the organisation to realise its core purpose is being undermined.

For many people, these have been upsetting times. They have led many longstanding Freemasons to question their personal commitment to the organisation and some have left as a result of their experience.

In our assessment, there have been no ‘winners’ and ‘losers’. No one has prospered as a result of the rancour described to us. While a wide range of concerns and allegations have been raised, we have not found ‘good guys’ and ‘bad guys’. The behaviour of a number of people, in our assessment, has fallen short of the core values and principles of Freemasonry as they have been explained to us.

In response to some of the destructive dynamics reported, we have adopted a deliberately forward-looking approach. We believe, most strongly, that now is a time for FMV to consciously reset, and:

To focus on reconciliation, not recrimination,

To return to the core precepts of Freemasonry, and make defining the organisation’s relevance, in an increasingly complex, modern world, the absolute priority – by emphasising charitable pursuits and activities, amongst and by the brotherhood, to support their common purpose and fellowship, and

To find new ways to attract and retain new members; to grow the organisation

We have made observations about the organisation’s culture – as assessed against the standard of FMV’s espoused values and principles (see Part Two).

As specifically tasked by our *Terms of Reference*, we have examined, in some detail, the current governance of the organisation, as well as considering how it could be improved.

On the allegations of misconduct brought to our attention, we make the following comment. The Ethics Centre (TEC) is not in a position to make determinations of fact or law in relation to any matter, nor can it test information provided to us for probative value, or accord natural justice to all persons affected by the allegations. Having said this, all allegations were denied by those people interviewed who were the subject of the allegations, and no material was produced to TEC providing incontrovertible evidence of the matters alleged. Continuing to dwell on ‘who did what and to whom’ is, ultimately, unproductive. It is time to bring this chapter in the story of FMV to an end.

While we have liaised, as needed, with the Grand Master, the President of the Board of General Purposes and the Chief Executive during this review, we have not received (and would not accept) any directions in relation to our inquiries or possible findings. This review is wholly independent. We have been informed that the Grand Master intends to make this report available to all Freemasons. We commend this transparency and regard this decision as appropriate. We would encourage all Freemasons to look forward, as we have, to focus on the things that matter, and to be brave and open-minded when thinking about how to position FMV for centuries of future impact and fellowship.

Terms of Reference



Below are the *Terms of Reference* (TOR) provided to TEC in August 2020.

There is awareness amongst the senior leaders and the Board of Freemasons Victoria that the practices and behaviours within Freemasons Victoria are not, and have not been, in accord with the established governance principles, policies & procedures, values of the organisation, and obligations of Freemasonry. Further, there is a perception amongst the broader membership that all is not well and that the organisation has not been led, or governed, to the standards expected.

In order to understand the impediments that hold us back from achieving our desired future, the Grand Master has requested the President of the Board of General Purposes to commission a review of the policies and procedures in place in Freemasons Victoria.

The objectives for this review are to:

- + Review the current suite of governance principles, policies and procedures in Freemasons Victoria.*
- + Audit the governance principles, policies and procedures for relevance and compliance, benchmarked against best practice, legislative obligations and the ethical ideals of Freemasonry as [they] apply generally or specifically to Freemasonry Victoria.*
- + Provide an assessment as to the overall effectiveness of internal controls within Freemasons Victoria.*
- + Review recent business decisions taken by, and on behalf of, the Board of General Purposes, senior Freemasons and officers of Freemasons Victoria.*
- + Audit these decisions against the governance principles, policies and procedures of Freemasons Victoria for compliance and against legislative and regulatory obligations.*

Our approach



We commenced our review on 7 September 2020 and completed it with the finalisation of this report on 29 November 2020.

We were provided with an initial briefing about FMV and the matters that have led to the commissioning of this review, by Myles King (President of the Board of General Purposes) and Jeremy Cattell (Acting CEO).

We subsequently undertook 22 interviews with a mix of: current and past Board members, FMV staff, FMV members and other parties. No-one declined our invitation to be interviewed. Each interview lasted between 60 and 90 minutes. Where necessary, or when we were asked to do so, we followed up on issues raised in interviews. As necessary, we called for documents.

In addition, we were provided with by FMV, and have reviewed, the documents listed in Appendix 3.

In general terms, we make the observation that FMV has been open and transparent in its dealings with us, and all information we have sought has been provided on request.

Our recommendations

Our recommendations are set out in the final section of this report.

However, to summarise them upfront, we believe that significant change is needed to position FMV for the future.

We have been encouraged to make firm recommendations rather than provide a broad range of options. So, we have done so.

Our central recommendation is that the governance of FMV be substantially restructured.

While we have considered several alternative approaches, we conclude that the preferred approach should be as follows:

- 1** A restructured Grand Lodge Holding Limited (GLHL) governed by an independent Board of Directors (i.e. a Board made up of experienced directors who are not Freemasons) should be vested, by the Members of FMV (as a whole) with exclusive authority to oversee all investment, commercial, real estate, asset management and maintenance issues for FMV. The parameters of how this is to occur, reporting requirements, and other checks-and-balances should be prescribed in GLHL's revised Constitution and Board Charter.
- 2.** The Constitutions of United Grand Lodge should, consequently, be amended to remove all rules relating to matters that will be placed under the oversight and governance of GLHL. This will enable United Grand Lodge to focus exclusively on matters pertaining to The Craft – specifically in relation to Membership and Masonic Practice.
- 3.** The Board of General Purposes (BGP) should be dis-established. In its place, there should be formed a new Membership and Masonic Practices Council (Grand Council). It will be a matter for this new committee to determine whether to dis-establish or maintain sub-committees covering the work of the current Volunteer Action Teams and more generally, to decide how best to provide a vehicle for the promotion and execution of volunteering.
- 4.** The directors of GLHL, and the members of the Membership and Masonic Practices Council, should each be elected by the members of FMV (i.e. in a democratic member voting process that is common in many unincorporated associations and not for profit organisations).
- 5.** We see no reason to alter the practice of certain officeholders being designated as standing members of the Membership and Masonic Practices Council (as today with the BGP). However, we suggest that for every standing member there should be an elected member: i.e. 10 in total if each of the current roles specified in rule 309 of the CUGL continue.¹

¹ With the change of accountabilities, we believe the role of the President of the Board of General Purposes could be dis-established, with the Grand Master to chair the proposed Membership and Masonic Practices Council. The Board Selection Committee will also no longer be required. We see the Grand Master's veto right is unnecessary and potentially undermining accountability. It should also be removed.

The Brotherhood of Freemasons is well equipped to govern those of its affairs that relate to its core purpose. While its 'antient' rites and Constitution will continue to evolve, its unique characteristics are central to its strength – binding today's fraternity to those from past ages.

However, confusion and complications arise when the two worlds – Freemasonry and commercial matters – intersect. It is clear from our interviews that the current Board of General Purposes does not function well, and we have outlined some of the reasons for this in our report. Board composition, Board skills and conflicting priorities have all contributed to this.

It is important to note here that individual Freemasons can be just as adept as any other person when performing governance roles in contexts that have nothing to do with Freemasonry. Problems arise when they try to mix 'oil' and 'water' – when the solemn obligations arising from a Freemason's oath imposes a hierarchy, or demands an obedience (real or imagined), or invites presuppositions that have no place in the governance of a modern, essentially commercial, operation.

This is what lies behind our core recommendation – that the administration of the organisation (to be distinguished from the brotherhood) and the management of assets, etc. be placed into the hands of trusted independent directors who are not Freemasons. These people should act as stewards – making available to Freemasons all that they need by way of support so that the brotherhood can perform its charitable role in building a better world.

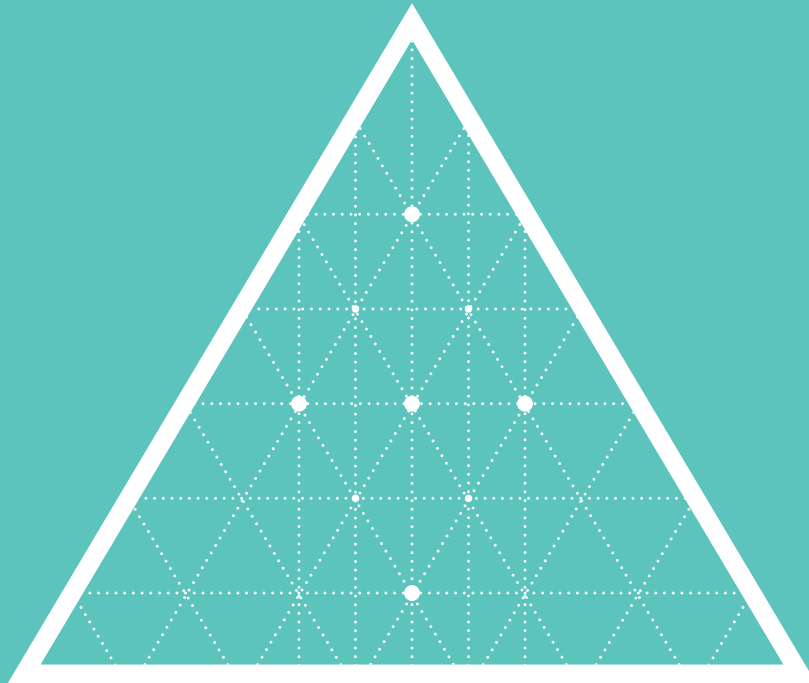
We realise that such a proposal will be controversial in some quarters. To some, it may seem to indicate a lack of respect for Freemasons or to question their ability to manage their own affairs. This is not our view. Rather, it is a measure of our respect for Freemasons that we invite them to choose the 'first world', to build there and leave others to the lesser task of furnishing the means by which this work can be done.



PART 2

ETHICS FRAMEWORK

Purpose, values and principles



An Ethics Framework is an expression of the purpose, values and principles of an organisation. It should sit at the heart of an organisation's governance structures – serving as a common and authoritative point of reference for all decision-makers.

Once established and formally adopted by an organisation's principal governance body, the Ethics Framework should be used to align everything the organisation does. In areas where an organisation's activity does not match up to the standards it sets for itself, then that exception should be considered carefully, and specifically justified and approved – or discontinued.

An Ethics Framework enables the delegation of authority to a network of responsible decision-makers while maintaining the integrity of an organisation.



PURPOSE

Who we are in the world is directed by our sense of purpose.

It provides the WHY.



VALUES

The way we see the world is shaped by our values.

They are the WHAT.



PRINCIPLES

The way we act in the world is a reflection of our principles.

They are the HOW.

Freemasons Victoria Purpose

Who we are in the world is directed by our sense of purpose. It provides the WHY.

It was clear from the interviews conducted with a cross-section of Freemason and non-Freemason staff members that people understood the purpose of FMV “to make good men better men”, others as “to be benevolent and of service to the community”.

The “ANTIEN CHARGES AND REGULATIONS” uses similar language, including:

- + To be a good man and true, and strictly to obey the Moral Law
- + To avoid private piques and quarrels
- + To be cautious in carriage and behaviour, courteous to your brethren, and faithful to your Lodge
- + To cultivate the social virtues.

However, no interviewee was able to describe the purpose, other than in these high-level and non-specific and historical terms.

There appears to be a loss of higher order purpose, the organisation’s “north star” or raison d’etre; this was captured by one respondent – “we have simply lost our way”. This was evidenced in the lengthy accounts of factional fighting and conduct that appears to have fallen short of the high standards Freemasons aspires to, captured so eloquently by the following comment: “The Board function has been dominated by a clash of personalities, thwarted ambitions and poor conduct”.

The behavioural issues described to us by interviewees are impossible to reconcile with Freemasonry’s espoused purpose and values: “There has been a breakdown in behaviours and blurring between what is acceptable and not acceptable”. Another interview summarised the lack of focus on purpose due to the poor behaviours of individuals characterised by “egos taking over and personal agenda’s dominating at the expense of being of service to the membership”.

It was also evident from the stories shared in interviews that there is a fundamental conflict as “the Board is not able to question the Grand Master, our major cultural issue”. The Grand Master as the highest office holder according to the Constitution has significant power and right of veto of any decision. This conflict lies at the heart of some of the governance issues and has resulted in division and mistrust.

A view shared that seems to accurately sum up the current state of operations was stated as: “playing the man, and lack of alignment behind a common purpose... this is what is wrong with Grand Lodge and Board operations.” Without a clear, embedded and inspiring purpose, the Grand Lodge and Board of General Purposes has no Ethics Framework to orientate its decisions and inform ways of working to maintain the integrity of the organisation. In this we note the suggestion that there is dilemma inherent in The Craft having resisted the adoption of extraneous guides, or frameworks, for many decades because it is generally considered that the Ritual defines the ethical standards required of a Freemason.

FROM OUR ASSESSMENT, THE CONDUCT ISSUES ARE PRIMARILY THE RESULT OF POOR GOVERNANCE AND PRACTICES AND NOT DUE TO THE CULPABILITY OF ANY ONE INDIVIDUAL.



Freemasons Victoria values and principles

Freemasons Victoria values were not specifically referenced in interviews and only discussed upon prompting. They appear on a values poster and are referenced in the Code of Conduct and Strategic Plan. Freemasons Victoria's principles are those referred in the Constitution documents as "Charges of a Freemason", which are read at the making of new brethren or when the Master of the Lodge orders it.

There are six values linked to stipulated behavioural descriptors (values poster). They are:

RESPONSIVENESS



- + Providing honest, impartial and timely advice
- + Providing high-quality services to our membership and the Victorian community
- + Identifying and promoting best practice.

INTEGRITY



- + Being open, honest and transparent in our dealings
- + Using powers responsibly
- + Reporting improper conduct
- + Avoiding any real or apparent conflicts of interest
- + Striving to earn and sustain public trust of a high level.

ACCOUNTABILITY



- + Working to clear objectives in a transparent manner
- + Owning problems by seeking solutions, rather than deflecting them to another party to solve
- + Accepting responsibility for decisions and actions
- + Seeking to achieve best use of resources
- + Submitting themselves to appropriate scrutiny.

RESPECT



- + Treating them fairly and objectively
- + Committing to address conflicts fairly and moving forward once a resolution is reached
- + Ensuring freedom from discrimination, harassment and bullying
- + Using their views to improve outcomes on an ongoing basis.

HUMAN RIGHTS



- + Making decisions and providing advice consistent with human rights
- + Actively implementing, promoting and supporting human rights
- + Actively enabling care, compassion, dignity and pride.

LEADERSHIP



- + Representatives of FMV should demonstrate leadership by behaving professionally and actively implementing, promoting and supporting these values.

It is not clear how these values and principles are embedded in Board decision-making processes and governance practices. The majority of the discussion in interviews referenced the Board and Grand Lodge dysfunction, dominated by stories of poor behaviours and conduct that bears little resemblance to what Freemasons say they stand for and are guided by.

The Board has been toxic for the last 18 months and has not been operating in accordance with its values. Power corrupts.

The Board has lost contact with the Masonic teachings, the politics are toxic, Lodges feel helpless as they are being ordered to comply rather than consulted and empowered based on the principles and teachings of Freemasons.

Due process is not followed, and individuals are not held to account. There is no appeals process, and the Grand Master is outside the complaints process.

There is no reference in any documentation or in any interview to how the values are adhered to, or if there are repercussions for not living the values. It appears that there are many interpretations of what it means to live according to the Masonic values, and what was evidentially clear was that behaviour described to us in interviews has slipped to the point of having no resemblance to Masonic values and principles.

Formality, power and ritual are more important than living the values.

You're supposed to meet on level. People talk about it, attempt to teach it, but don't practice it.

Pomp rules. Personal agendas rule.

The interviewees had much to say about "others' conduct" including the practice of "poor behaviour excused on the grounds of rank". There was not a lot of self-reflection on one's own behaviours and how it has contributed to what has been described as "a factional war going on between the old school ways and the change/reform guys. Old school always wins".

This is a story of escalation. Bullying and personal differences became out of hand, calcified over years, and developed into factionalised dysfunction.

The dysfunction is primarily caused by factionalism. There has always been factionalism. Some want [FMV] to be reformed to survive; others are very passionately conservative.

The Board function has been dominated by a clash of personalities, thwarted ambitions and poor conduct.

Factionalism, hand-picking to positions of powers... stacking Committees.

People with Grand Lodge rank who have "skipped the hard yards" [by proceeding through other Masonic degrees] think that they're better than everyone else. This leads to significant power imbalances.

It was reported that the poor conduct was most evident with those in Grand Lodge positions with "90% of Lodges operate in accordance with the organisation's values. It's only when power/apparent power comes into it that it becomes a problem". However, many of those interviewed also shared the issue of declining membership, as new members join and leave as their experience of the Masonic promise is not lived.

"None of the values, making good men better men," come through the way the Grand Lodge and organisation operates. "People leave FMV because of this discordance".

Regardless of governance structure, it is clear that the people who hold positions in the Grand Lodge need to show leadership and role model the Masonic values and principles. "People aren't meeting their values, especially regarding leaking. There's been some skulduggery of a very high order. People willing to trash each other's reputations. [It's] un-Masonic; it is unbecoming." Others described it as "the organisation has lost contact with its fundamental teachings ... politics dominates in the higher level".

As with any conflict, seeking to understand one's own assumptions, biases and motivations, having curiosity and empathy for alternative views and being open and willing to shaping up solutions that consider all perspectives is critical to being able to move forward together. It is our conclusion that the examples of poor conduct shared with us in the interviews are examples of behaviour that has fallen short of the high standards Freemasons set

for themselves. Culturally, Freemasonry places great emphasis on the system of rank. The governance system does not act as an effective check on the rank system; in fact, in aspects, it is subservient to it. FMV's historic and complex governance system can't buttress a strong culture due to inherent defects. When the culture is not strongly aligned to its purpose, values and principles, as has been reported in recent times, the governance system cannot compensate – and indeed is likely to compound – the problem.

Of necessity, FMV must exist in two worlds (as outlined in the Foreword). The first of these is the world of Freemasonry, where members are bound by sacred oaths, traditions and rituals within an established hierarchy; a world which carries its own legitimacy and requires oversight and administration.

Equally, there is the world of commerce; FMV is an asset-rich organisation, with Lodge buildings being both valuable properties in their own right and the epicentre of a Freemason's world. These assets need management, maintenance and, potentially, financial optimisation. Trying to attend to these two worlds within one governance structure is, at best, unwieldy. It also creates conflict when the two worlds, that of brotherhood and commerce collide.

This collision has resulted in ambiguity and dysfunction, interpreted as bad will, and in divided loyalties and conflict. Even people of entirely goodwill would struggle to operate effectively (let alone

ethically) when caught between these 'two worlds' – each with its distinctive ethos that is legitimate in its own context.

This is not to say that some of the behaviours and conduct that has been described to us does not give rise to legitimate concerns. The point is that while less-than-ideal conduct and behaviours may have occurred, they cannot be attributed to only one group of 'bad guys'. Others, opposing the first group, have also behaved badly.

Some of this may be attributable to personalities, some to unduly authoritarian behaviour, some to direct speaking (where others have taken offence), and – which is our point – some to a conflict of ideologies and/or "worlds". Thus, we conclude that the recent fighting has been as much about structure (and incompatible ethical requirements) as it is about personalities, although the latter is not irrelevant.

The relationships between past and present office holders have deteriorated to a very low point. In order to move forward, we have a number of specific recommendations beyond the governance structure to "heal the divisions" and transform the culture within the Grand Lodge aligned to its Ethics Framework (purpose, values and principles), recognising, as we have said elsewhere in this report, that culture and governance are two sides of the same coin. They are "how we do things around here". They are the "drumbeat" of the organisation.



PART 3

GOVERNANCE REVIEW

What follows is a necessarily succinct summary of FMV's current governance framework. There exists a wide range of Boards, Committees, rules, policies and traditions that inform governance of FMV, and much could be said about them. As we state in our conclusions and recommendations, we consider that this governance framework is excessively complex. It has led to confusion, conflicting interpretations of what is appropriate, and, despite its breadth, it has generally not led to strong governance outcomes. In fact, the contrary is true, in our opinion.

If our recommendations (summarised in the Introduction) are adopted, then many of the observations and findings that follow – especially in relation to the operation of the Board of General Purposes (BGP) – and the governance structure within which it sits – will become 'redundant'. However, we have included this material for three reasons:

- 1.** It is possible that our recommendations will not be accepted. FMV might choose to persist with a governance structure that we do not think to be 'fit for purpose'. In that case, the current flawed system would need to be improved.
- 2.** Even if our recommendations are adopted, it might take some time for them to be implemented. Until then, the operations of the BGP should be improved – for whatever time it continues to operate.
- 3.** Our Terms of Reference required us to assess what exists at present and to report on this. In particular, this section addresses three of our Terms of Reference, namely:
 - + *Review the current suite of governance principles, policies and procedures in Freemasons Victoria.*
 - + *Audit the governance principles, policies and procedures for relevance and compliance, benchmarked against best practice, legislative obligations and the ethical ideals of Freemasonry as [they] apply generally or specifically to Freemasonry Victoria.*
 - + *Provide an assessment as to the overall effectiveness of internal controls within Freemasons Victoria.*

By necessity, this requires us to examine FMV's current approach to governance, and comment on this as compared to best practice. Doing so has led to the development of our recommendations.

This section should NOT be read as an alternative prescription – but simply as a description and evaluation of what we found. Because FMV's current governance is esoteric, even for a member-based unincorporated association, we have broken down the key elements in the description that follows.

Introduction

The Articles of Union (contained within the Constitutions of the United Grand Lodge of Ancient Free and Accepted Masons of Victoria, hereafter “CUGL”) tell us that Freemasonry was first established in the Colony of Victoria in 1840, that is six years after British settlement. The Grand Lodge of Victoria was established in 1883. The first edition of the Constitution was issued in 1890. In 2019, the forty-second edition was issued..

From this it follows that:

- + Governance of Freemasonry in Victoria has a long history
- + It was initially framed in a different era
- + It has been amended many times over 130 years.

Some of our initial observations are therefore unsurprising:

- + The CUGL takes the traditional form of rules for an association
- + It is historic, not modern, in form
- + Due presumably to the number of times it has been amended, the CUGL is disjointed and quite difficult to work with. (To illustrate the point, there are 159 references in the CUGL to the BGP, scattered throughout the document. This does not make it easy to undertake a ‘quick check’ of the BGP’s powers, duties, discretions and responsibilities.)

The CUGL contains a mix of:

- + Membership rules, including degrees, orders of precedence, how Grand officeholders are appointed, the award of distinctions, warrants to Lodges, conduct of Lodge meetings, offences and sanctions, and Masonic regalia
- + Rules relating to the conduct of Grand Lodge
- + Rules relating to operations, such as the appointment of a Chief Executive, banking, financial reporting, real estate management
- + Rules relating to the formation of, and conduct of, the Board of General Purposes.

It is not an easy or accessible document, even for those who are legally trained.

One interviewee described FMV to us as: “A twenty-first century organisation in a nineteenth-century governance system”. We can certainly see why he said this.

We note, at the outset, that two discrete (but obviously related) aspects of FMV need to be clearly distinguished:

- + Firstly, FMV is a membership organisation with traditions, rituals and values
- + Secondly, FMV is an organisation of administration, with substantial assets and liabilities, and commercial operations.

We would make the observation that these two dimensions of the organisation do not, of necessity, need to be governed by a single Constitution. This is reflected in our principal recommendations.

Overview of commercial governance best practice

There are different definitions of corporate governance. Bob Tricker (widely regarded as a leader in the field) describes it: “Essentially, corporate governance is about the way power is exercised over corporate entities. It covers the activities of the Board and its relationships with the shareholders or members, and with those managing the enterprise, as well as with the external auditors, regulators and other legitimate stakeholders”.² Deloitte has said: “Corporate governance consists of various variables that interact with each other and influence the organisation’s performance, each in their own distinctive way”.³

Being about the exercise of power, and the interaction of variables affecting performance, the institutional design of strong governance systems typically includes checks and balances and supports accountability by those exercising power.

Ideally, best practice governance is ‘fit for purpose’. By this we mean:

- + It is no more (or less) complicated than is needed to ensure organisational effectiveness
- + The linkages between key governance instruments, e.g. the Constitution, Charters, policies, etc, are clear and widely understood
- + Duplication/overlap/ambiguity is avoided
- + Accountabilities are clear and widely understood.

For almost all organisations, their Constitution will be the overarching ‘rule book’, subject to the law. FMV is no exception.

An organisation’s Constitution defines how it is governed, where decision rights are held, what matters can be determined by the directors and what matters require member approval. At its best, this is a system of checks and balances designed to ensure efficient, transparent and accountable decision-making.

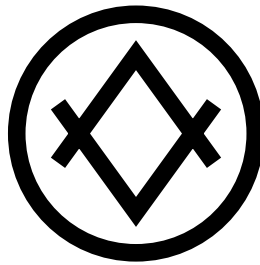
Subject to its Constitution and the law, in most organisations day-to-day decision rights are vested in the directors, with only certain more material matters reserved for member approval. With directors’ decision rights, come duties and responsibilities. These are also well known and understood, and (in a company context) include the following key duties to exercise powers:

- + In good faith, in the best interests of the Company
- + For a proper purpose – i.e. the purpose for which the power was conferred
- + With reasonable care and diligence
- + To avoid conflicts of interest
- + Not improperly use company information or their position to gain an advantage for themselves, or someone else, or to cause detriment to the company
- + To avoid trading while insolvent.

It is impractical in most organisations for directors to run an organisation. The directors’ role is one of oversight and supervision of management. Accordingly, power is delegated from the directors to management *via* Delegations of Authority (DoA). The DoA policy is the principal policy, in most organisations, that authorises and enables management to: make decisions, commit the organisation, expend resources and otherwise operate the organisation without recourse to the directors and within the boundaries set by them.

² Bob Tricker, *Corporate Governance: Principles, Policies and Practices*, 3rd edn, 2015.

³ Deloitte, Nyenrode Research Program, *Good Governance Driving Corporate Performance. A Meta-Analysis of Academic Research & Invitation to Engage in the Dialogue*, 2016.



OBSERVATION:

We heard from a number of interviewees about examples of officeholders and directors getting very “hands on” and failing to follow the guiding principle for directors, namely “noses in, fingers out” or “look, don’t touch”. This can happen when directors are inexperienced, if directors have an executive role (or perceive that they do), or where personality/experience/predisposition drives a director to get too involved (thereby confusing, irritating and/or interfering with management). It is especially common in volunteer organisations where management depends on volunteers, or where Board members are expected also to be doers and not just supervisors. It can also happen when an officeholder – usually the Chair – decides they want to be more involved in management. While this is not best practice, it is a common problem.

In FMV, the situation is compounded by the existence of “many chiefs”. Ranking officeholders – and particularly the Grand Master – have considerable scope to insert themselves into operational matters.

Most Boards will structure their oversight through the use of certain Committees. These Committees will consider specified matters in more detail and provide advice to the Board as a whole. Board Committees are generally chaired by a director who is not the Board Chair, and will be made up of a subset of the directors (although best practice is that all directors should have a standing invitation to attend all Board Committees).

The responsibilities and scope of a Board's responsibilities, and those of any Board Committee, are set out in Board and Committee Charters.

In addition, the Board may approve certain policies relating to the operation of the organisation. While policies will generally apply to the directors themselves and all employees, it is open to the directors when approving a policy to specify to whom the policy should apply.

Each of these governance elements – a Board, Committees, Board and Committee Charters, Delegations of Authority, and policies – are in place at FMV. What follows is an assessment of these against observable best practice.

Finally, it is worth noting that, in a listed company context, additional best practice principles of governance are codified in the ASX Corporate Governance Council's *Corporate Governance Principles and Recommendations*, 4th edn, February 2019 (CGPR). While the CGPRs do not apply to FMV, they are nonetheless relevant when considering best practice corporate governance, and societal expectations in relation to governance standards

OBSERVATION:

We will consider further the role and function of FMV's committees, but we note here that: a) FMV and the BGP has many committees; b) contrary to usual practice, some important Board committees – such as the Audit and Risk Committee and the Finance Committee – are chaired by persons other than BGP directors. It is not immediately clear to us why this is the case, but it may imply that the current BGP lacks the skills necessary to oversee these important functions. While there is nothing intrinsically wrong with this, it is not best practice.



1. ENTITY STRUCTURE

We were provided with the entity structure set out below:

STATUS	UGLV Tax Consolidated Group / GST Group	Technology One GL Fund #1 General Fund Fund #3 Building Fund Fund #5 Eastern Fund #7 Southern Fund #0 Consolidation	Governance compliance requirements	Current Status
Active	United Grand Lodge of Antient Free and Accepted Masons of Victoria Unincorporated Business Name Holder: "Freemasons Victoria" ABN 68 522 428 930 TFN 86 058 848		Annual Financial Statements - Special Purpose Adoption by BGP External audit - KPMG Consolidated Group Tax Return	2016 Completed
Active	Grand Lodge Holding Pty Ltd Limited by Guarantee ACN 007 143 151		Annual Financial Statements External audit - KPMG	2016 KPMG Finalised
Active	Freemasons Victoria Pty Ltd *** Limited by Shares ABN 98 063 417 578 Shares Issued: 5	Registered: PAYG/PRT/FBT/Workcover Reported through General Fund #1	Annual Financial Statements External audit - KPMG	
Active	Eastern Freemasonry Pty Ltd Limited by Shares ABN 93 151 421 108 TFN ...	Share Capital Ownership	Annual Financial Statements External audit - KPMG	
Active	Southern Freemasonry Pty Ltd Limited by Shares ABN 80 065 549 439 TFN ...	Share Capital Ownership	Annual Financial Statements External audit - KPMG	
Active	Freemasons Hospital Ltd Limited by Guarantee ABN 53 074 431 708		Annual Financial Statements External audit - KPMG	
Active	<i>only inc. annual consolidation by KPMG</i> Freemasons Ringwood Pty Ltd Limited by Shares ABN 35 004 278 326 Formerly Ringwood Masonic Hall Company Pty Ltd.	Share Capital Ownership	Annual Financial Statement External audit	
Active	Freemasons Title Custodian Company Limited Limited by Guarantee ACN 005 631 461		Annual Financial Statement	
Dormant	Square One Publications Limited Limited by Guarantee ACN 005 631 470		Annual Financial Statement	
*** Changed name from: Freemasons Common Fund Pty Ltd 25/6/1996 Purpose: undertake on behalf of Grand Lodge operation of General Fund 25/6/1996		Issued 5 shares of \$1 initial subscribers		
Active	Freemasons Custodian Company Limited Limited by Guarantee ACN 004 862 560 Trustee: Assets of Benevolent Fund Transferred to Freemasons Foundation			

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In relation to it, we make the following observations:

- + United Grand Lodge of Ancient Free and Accepted Masons of Victoria is an unincorporated association, with a registered business name and Australian Business Number. We are told that the business name holder is Freemasons Victoria Pty Ltd
- + A number of corporate entities exist. The parent entity is a company limited by guarantee,⁴ Grand Lodge Holding Limited ACN 007 143 151 (“Holding Co”),⁵ incorporated on 24/1/1989. This company has its own Constitution (Memorandum and Articles of Association) dated 5/9/1989. Its purpose is “to act as custodian of all or any of the real and personal property of the United Grand Lodge of Ancient Free and Accepted Masons of Victoria”. Holding Co is required by its Memorandum of Association, “to act in accordance with all directions instructions requirements or requests given to the Company at any time by the Grand Lodge or any Board or Committee thereof or otherwise”
- + We have not sought to examine the Constitutions of (what we have been told are) each subsidiary entities of Holding Co, namely Freemasons Victoria Pty Ltd, Eastern Freemasonry Pty Ltd, Southern Freemasonry Pty Ltd. However, we note that each of these entities will have its own Constitution, Memorandum and Articles of Association, or be bound by the *Corporations Act* 2001 (Cth) replaceable rules.

OBSERVATION:

We note that, apart from the Grand Lodge itself (an unincorporated association), each legal entity in the FMV structure has its own Constitution which must be followed.

We draw FMV’s attention to the fact that the Board of General Purposes has power to give directions (etc) to Holding Co, whose members are also its directors and who must meet certain qualification requirements set out in article 5 of the Articles of Association. If our recommendations are adopted, this power should be removed.

We note that the directors of Holding Co and each of its subsidiaries are already required to adhere to ordinary corporate law directors’ duties (as summarised above), including the duty to act in the best interests of the specific company on which they serve as a director (not the corporate group as a whole). From what we have seen, governance procedures around FMV’s corporate entities could be improved considerably.

⁴ We note in this connection that many not-for-profit organisations use a company limited by guarantee as the preferred corporate form. This is because they cannot pay dividends, they cannot issue shares and no person can acquire a controlling interest or profit from a share sale.

⁵ Note not ‘Pty Ltd’ as stated on the chart.

2. CONSTITUTIONS OF THE UNITED GRAND LODGE OF ANCIENT FREE AND ACCEPTED MASONS OF VICTORIA

The Constitutions of the United Grand Lodge of Ancient Free and Accepted Masons of Victoria (“CUGL”) was adopted by the Grand Lodge on 18 September 2019, and sits alongside – it does not replace, nor is it superordinate to – the Constitutions of the individual legal entities.

The CUGL, the first edition of which – as noted above – was in 1890, has the character of a set of membership rules and organising principles: the “laws and regulations for the government of the Craft”.

Rule 4 describes the role and function of Grand Lodge, namely:

Grand Lodge has the power to investigate, regulate and correct all matters pertaining to the Craft and to the ethical standards and behaviour of warranted Lodges and individual brethren always taking care that the antient landmarks of the order be preserved. This power extends to the activities of all Lodges and brethren within Victoria, whether or not affiliated with Grand Lodge.

Grand Lodge has power to delegate specific powers “to competent individuals or bodies” (rule 5).

The “Grand Master, Pro Grand Master (if appointed) and Deputy Grand Master are ex officio members of all Boards and Committees of Grand Lodge (other than the Complaints Committee and the Complaints Review Committee” (rule 6).

3. GRAND MASTER

Appointed for two years – or, in exceptional circumstances, three years – the Grand Master has both ‘ceremonial’ and substantive roles and powers.

In Grand Lodge meetings, the Grand Master presides (rule 91), with the powers one would normally expect of a ceremonial head. The antient charges and regulations require a new Master to “promise to pay homage to the Grand Master for the time being, and to his officers when duly installed”.

However, constitutionally and in substance, the Grand Master also has extensive powers and authority. He is described as “the supreme authority over Grand Lodge”, and:

- + “May exercise a right of veto over all and any decisions of the Board of General Purposes which he considers are not in the best interests of Grand Lodge” (rule 19A)⁶
- + “Has the power to prevent, expunge, void or alter any action or decision by any member or group of members which in his considered opinion will or may, if this right of veto is not exercised, contravene the antient landmarks and established customs and usages of Freemasonry” (rule 19B)
- + May “appoint Grand Officers, Deputy Grand Officers or Assistant Grand Officers” (rule 45)
- + Suspend any Grand Officer should he be dissatisfied with his conduct (rule 47)
- + Award distinctions
- + Advance or postpone a Quarterly Communication to a specified date, or, with the approval Of the Board of General Purposes, postpone a Communication indefinitely
- + Convene a Special Meeting of Grand Lodge should he believe that it will be to the benefit of the Craft
- + Is designated as the chairman of all legal entities created by FMV (rule 115).

As several interviewees noted, despite the breadth of the Grand Master’s powers as specified in the CUGL, there is a lack of clarity about the scope of the role. General agreement about this, set out in a Position Description, may assist this. (The same can be said of other “Grand” roles, e.g. the Deputy Grand Master, the Grand Secretary, etc).

⁶ This right of veto is to be exercised by the Grand Master only if he believes there are compelling reasons for so doing, and is to be accompanied by a detailed written explanation to the members of Grand Lodge setting out his reasons for exercising his right of veto. The Grand Master’s exercise of his right of veto in these circumstances must be ratified and confirmed by Grand Lodge at the next Quarterly Communication.

Going forward, for the reasons set out in our recommendations, we see no particular reason to maintain the Grand Master's veto right. This could be removed when the CUGL is restructured to govern only the proposed Membership and Masonic Practices Council.

If our recommendations are adopted, the Grand Master's primary governance role would be to chair the Membership and Masonic Practices Council.

We suggest that the Grand Master should do this as a "first amongst equals", and should adhere to the characteristics of good chairmanship, namely:

- + Humility and ego management
- + Patience, calm, and reflectivity
- + Availability and presence
- + "Soft" and "hard" skills
- + Listening, speaking, questioning, framing and reframing
- + Systemic thinking and business acumen
- + Deep understanding of the origins, strategy and purpose of the organisation

For a chair to enable a Board or Committee to make good decisions it's better to start with 'an empty head', e.g. to start with no pre-determined view on the subject matter.

4. CEO

The Chief Executive has "executive and administrative responsibilities as determined from time to time by the Board of General Purposes" (rule 62A). In other words, as with most organisations, the CEO's responsibilities are as delegated by the Board of General Purposes ("BGP").

According to rule 56, the CEO may determine the Grand Secretary's "executive and administrative responsibilities" in consultation with the BGP. This is a potential source of tension given Freemasonry's rank system.

If our recommendations are adopted, the role of the CEO will be retained, but will report to the Board of GLHL.

5. BOARD OF GENERAL PURPOSES

The formation, composition and powers of the BGP are set out in rules 300–339. In summary:

- + The Board of General Purposes consists of the Grand Master (or Pro Grand Master), Deputy Grand Master, Grand Treasurer, Grand Registrar, President and eight elected members
- + The eight elected members hold office for four years, with four retiring each two years. No elected member shall serve more than two terms consecutively
- + The eight elected members nominate through a specified process (rule 311). A Board Selection Panel assesses nominees' qualifications and suitability (rule 312 etc). In the event that the selection panel determines that the requisite skills and experience are not evident, the Grand Secretary may be asked to seek further nominations (rule 313).

In this connection, we note that FMV has considered a Board skills matrix. It is not clear to us how or whether this is used when considering Board composition. We have been provided with a template self-assessment (dated January 2017), but this is unpopulated.

As the Governance Institute of Australia has stated:⁷

A skills matrix identifies the skills, knowledge, experience and capabilities desired of a board to enable it to meet both the current and future challenges of the entity. The creation of a board skills matrix is an opportunity for considered reflection and productive discussion on how the board of directors is constituted currently and also how it believes it should best be constituted in the future to align with the strategic objectives of the entity. The board skills matrix should always be tailored to the unique circumstances and requirements of the company concerned. What is suitable for a small start-up company may be quite different from what is suitable for a large corporate group. The boards of listed versus unlisted entities may have different requirements. What is suitable for a company operating in one industry sector may not be relevant to a company with operations in another industry sector. Similarly, a company that operates across a range of different industries and perhaps countries will have different requirements of its board than a company operating in a single industry and country. These factors underline the importance of not copying another company's board skills matrix.

Our interviews have identified a range of issues relating to Board culture, Board effectiveness, Board skills and Board practice. These are discussed further below.

OBSERVATION:

We were told in interviews that the Grand Master's powers were akin to those of a constitutional monarch: defined, but not to be used.

If our recommendations are adopted, then the Board of General Purposes should be dis-established. Membership and Masonic Practice Issues will be dealt with *via* a Council of Members. There will be no need for skills matrices or assessments of effectiveness. This will be applicable only to the professional Board of GLHL.

6. PRESIDENT OF THE BGP

The President of the BGP is the Board Chair. The President is appointed by the BGP. Specifically, under rule 45A, "Not later than the first day of the month in which the Grand Installation (or proclamation) is scheduled to be held, the Board of General Purposes shall provide the Grand Secretary with the names of those Brethren whom it intends to appoint as President of the Board of General Purposes and Grand Registrar".

The President's powers and duties in the CUGL are few: they include a power to call meetings (rule 318) and to nominate temporary members of the Complaints Review Committee (rule 349).

Despite this, the President enjoys a protected position in FMV: he may only be suspended "on the basis of a resolution of the Board of General Purposes" (rule 47).

If our recommendations are adopted, this role can be dis-established as the Grand Master will chair the Membership and Masonic Practices Council, and the Board of GLHL will have an independent non-executive Chair.

⁷ Governance Institute of Australia, *Good Governance Guide: Creating and Disclosing a Board Skills Matrix*, 2015: <https://www.asx.com.au/documents/asx-compliance/creating-disclosing-board-skills-matrix.pdf>.

7. GRAND SECRETARY

According to rule 56 of the CUGL, the Grand Secretary “has ceremonial responsibilities as determined from time to time by the Grand Master and executive and administrative responsibilities as determined from time to time by the Chief Executive Officer, in consultation with the Board of General Purposes”.

In addition, certain responsibilities are specified for the Grand Secretary. These include:

- + Receiving nominations for the position of Deputy Grand Master (rule 39), conveying them to the selection panel (rule 40) and proclaiming the successful brother (rule 42)
- + Receiving nominations for Grand Officers (rule 45), the President of the BGP and the Grand registrar (rule 45A)
- + Acting as the “proper conduit” through whom Lodges and individual Freemasons should address themselves to the Grand Master, Pro Grand Master or Deputy Grand Master
- + Having custody of the seals of Grand Lodge and causing them to be affixed to such documents as the Corporations Law or Masonic custom may dictate, or as the Grand Master, the Chief Executive Officer or Grand Lodge may require (rule 61)
- + Ensuring that the records of Grand Lodge are kept in a suitable form and that they are properly maintained (rule 62)
- + Receiving motions to be put before Grand Lodge (rule 101), and a range of other matters principally relating to the conduct of Lodges.

In relation to the BGP, rule 323 specifies that: “A permanent record of all transactions and resolutions of the Board shall be kept in an approved form by the Grand Secretary or a brother deputed by him”. In practice we are told that “the Commercial Services Manager, Frank Warner, is the Board Secretary, as well as the Company Secretary”.

If our recommendations are adopted, the role of the Grand Secretary will relate only to the Membership and Masonic Practices Council, as well as his formal Masonic roles.

8. FMV’S BOARD CHARTER

As an unincorporated association, FMV does not have a Board Charter, and we would assume that Grand Lodge Holding Limited ACN 007 143 151 does not have one either. This is because, for all intents and purposes, FMV is administered via the Board of General Purposes (BGP), not its corporate entities.

The BGP has approved a ‘Board Governance Protocol’. The BGP Governance Protocol is undated, and it is silent on the question of how regularly it is reviewed.

TEC is unclear on how or when this Governance Protocol came into existence; however, we note that rule 357 specifies that: “The Board of General Purposes may recommend to Grand Lodge whatever it shall consider necessary or advantageous to the welfare and good government of the Craft, or the better regulation of Grand Lodge, and the arrangement of its general transactions”. We assume this process was followed.

The Board Governance Protocol contains a number of provisions relevant to this review. For example, it states that:

- + The directors must “promote the long-term sustainability and success of FMV” in a manner consistent with evolving corporate governance best practices
- + BGP must govern with (*inter alia*) “an emphasis on outward vision rather than an internal preoccupation; strategic leadership more than administrative detail; future rather than past or present [focus]; proactivity rather than reactivity”
- + BGP must (*inter alia*) “articulate a corporate culture and ensure that it is observed and upheld; set standards of appropriate behaviour; set the appropriate moral tone and corporate social responsibility; maintain and apply the highest standard of integrity, fairness, transparency and accountability”.

It is manifestly clear to us that the BGP has not, in recent times, adhered to these requirements set out in its Governance Protocol.

The Governance Protocol also contains a number of commonplace, more mechanical, requirements, such as:

- + Approving and periodically reviewing the corporate vision and mission
- + Helping formulate and subsequently set FMV's strategic directions
- + Reviewing and approving the annual budget, Business Plan, medium and long-term strategic plans, and setting up a mechanism for performance monitoring and evaluation
- + Maintaining policies for properly managing risks
- + Putting in place an appropriate reporting system so that it may effectively monitor the implementation of policies, strategies and budgets
- + Putting in place an effective succession plan for the Chief Executive Officer, all the members of the Board and key executive positions.

It is not clear to us that these things have occurred, or are monitored by BGP in a regular, consistent and effective manner.

If our recommendations are adopted, only a charter for the Membership and Masonic Practices Council will be required.

9. FMV'S COMMITTEE STRUCTURE AND CHARTERS

Materials provided to TEC suggest that there are ten Committees,⁸ and one proposed Committee.^{9,10}

Of these, five have been described to TEC as "compulsory Committees" (in the list below, numbers 1–5) and five are described as "discretionary Committees" (in the list below, numbers 6–10). All Committees are established by the BGP in accordance with rule 324 and may include brethren who are not members of the Board.

- 1.** Executive (Charter – Terms of Reference dated January 2019)¹¹ (TEC Comment: Ordinarily an executive Committee would be a body established by the CEO to oversee operations.)

- 2.** Finance (Charter – Terms of Reference dated 2 May 2017) (TEC Comment: Investment focus. Chaired by someone other than a member of the Board. Given the relatively small size of FMV, could readily be combined with the Risk & Audit Committee)

- 3.** Complaints

- 4.** Complaints Review

- 5.** Agenda

- 6.** Executive Remuneration

- 7.** Legal & Constitutional

- 8.** Fraternal Relations

- 9.** Risk & Audit (Charter Terms of Reference dated 2018) (TEC Comment: It is unusual for a Risk & Audit Committee to be chaired by someone other than a member of the Board)

- 10.** Ethics Advisory Council (not a Board Committee, but an advisory group to the Grand Master.)

- 11.** Masonic Behaviour Committee (the Masonic Behaviour Committee was a temporary sub-committee of the Ethics Advisory Council).

There was, in 2018, a further proposed Committee: "The purpose of the Liaison Committee is to enable Freemasons Victoria and Freemasons Foundation develop and build a more collaborative relationship". It was to be responsible to the Boards of both organisations. It has not been adopted, there being a draft Charter – but beyond this no further progress has been made.¹²

Most large organisations have only a few Committees, for example BHP has four, Woolworths Group has four, ANZ Bank has seven and National Australia Bank has five.

⁸ G07. COMPULSORY COMMITTEES – V8.

⁹ O06. FFVL – Committee Charter – joint liaison 0419.

¹⁰ D13. Masonic Behaviour Committee Report Sept 2020.

¹¹ G09. Executive Committee 31 Jan 19 (including ToR).

¹² O06. FFVL – Committee Charter – joint liaison 0419.

Despite its relative size, FMV has many more committees than required by the companies listed above. We are advised that this is because a number of committees either only meet when required or on a regular but infrequent basis. We have also been advised that the only regular report received by the Board is the Finance Committee report. This, in itself, raises questions about the contribution to good governance of a number of the current committees. If their work is of value, then why is the Board not informed of their work. How can it exercise its governance responsibility when it is blind to much that happens in the governance space? It literally cannot 'oversee' what cannot be seen in what is an unusually complex and convoluted system of governance.

If our recommendations are adopted, most of the Committee responsibilities will move to GLHL (which will then determine how it wants to govern the relevant issues under its revised mandate).

The Membership and Masonic Practices Council can determine what committee structures, if any, are needed for its purposes. We would recommend that this new Committee seeks to streamline activities and create no more Committees than is strictly necessary.

10. DELEGATIONS OF AUTHORITY POLICY

In most organisations, the Delegations of Authority Policy will be the pre-eminent corporate policy, as it is the means by which a Board delegates its powers to management, specifying what they may decide and progress, and what is reserved for Board approval.

FMV's Delegations of Authority (DoA) are operational in nature, but clearly structured and succinct. They contain some unusual distinctions: namely "approve" (common enough); "recommend"

(OK if this related to a Board Committee – though normally the Committee's role would be specified in a Charter not in a DoA policy); and "endorse" (quite unclear). There are others too: "ratify" and "sign".

It would be more conventional to simply specify the approver and the limit of his/her/its authority.

Delegations need to be understood against the background of one other significant fact. According to the CUGL (rule 19A), the Grand Master is the "supreme authority over Grand Lodge ... who has and may exercise a right of veto over all and any decisions of the Board of General Purposes which he considers are not in the best interests of Grand Lodge".

This right of veto may be exercised by the Grand Master only if he believes there are compelling reasons for so doing and is to be accompanied by a detailed written explanation to the members of Grand Lodge setting out his reasons for exercising his right of veto. The Grand Master's exercise of his right of veto in these circumstances must be ratified and confirmed by Grand Lodge at the next Quarterly Communication". This is a fact that bears on delegations – even though the power conferred on the office of Grand Master is not exercised by any person holding that office. The issue is one of institutional *design* not *practice*.

If our recommendations are adopted, the Board of GLHL will set its own Delegations of Authority and oversee the CEO and management team. The Membership and Masonic Practices Council will need to establish its own approach to the Delegation of Authority. These should be established and followed, with consequences spelled out for breaching Delegations.



11. OTHER POLICIES

We have been provided with many other policies by FMV. We cannot confirm that these are all policies currently in operation. They include the following:

- + Code of Conduct Policy
- + Business Continuity Framework COVID-19 Draft V1
- + Gift Register
- + Social Media Policy
- + Privacy Policy
- + Investment Policy
- + Email Usage Policy
- + Finance Policies and Procedures Manual
- + Human Resources Policy and Procedures Manual
- + Information Technology Policy
- + Occupational Health and Safety Policy
- + Risk Management Policy
- + Travel Policy
- + Volunteer Policies and Procedures
- + Content Release Policy.

We have not reviewed these policies individually, other than where directly relevant to the matters under review.

FMV should ensure that all policies have clearly designated owners; the date policies are approved is stated and the date for review; and the body approving/authorising the policy is stated.

It is not clear to us what the consequence of non-compliance with a policy is for non-employees of the organisation.

If our recommendations are adopted, the Board of GLHL will set its own policies – except its

Investment Policy which should be embedded in its foundation governance documents. The Membership and Masonic Practices Council should need far fewer policies, though it may, for example, need a travel policy. All policies should be simple, short and specify consequences for non-compliance.

12. OTHER GOVERNANCE DOCUMENTS

We understand that there are five Volunteer Action Teams (VATs) as referenced in the materials provided to us. VATs are established on the authority of the BGP through delegation. Their roles are advisory and to 'support the management' in their areas of expertise. There are Charters for four of the five Committees. The Committees, with their Charters if provided, are:

- (1) Works¹³
- (2) Business Development¹⁴
- (3) Masonic Knowledge¹⁵
- (4) Membership¹⁶
- (5) Communications.

Some interviewees indicated that these teams “don't do anything,” are “constructed on whims” and have mandates for significant periods of time without producing actionable content. It is unclear as to whether there is any meta-organisation regarding the formation and organisation of these teams.

That said, we recognise that VATs may have a primary role of providing an opportunity to channel and apply the impulse to offer voluntary service as Freemason. This is, in itself, a valid purpose.

If our recommendations are adopted, the Membership and Masonic Practices Council should determine the future role of the Volunteer Action Teams.

¹³ Works Volunteer Action Team Charter 5 July 2017.

¹⁴ Business Development VAT Charter 26 Jun18.

¹⁵ Masonic Knowledge Charter.

¹⁶ VAT Membership Charter – 2017.

ELEMENTS OF EFFECTIVE GOVERNANCE

Below is a schematic that outlines some of the key elements of what is needed to ensure an effective Board and system of organisational governance. While we do not propose to examine each of these individually – and we note that some of these do not apply at present to FMV – we do consider that this to be a useful framework to think about best practice governance, and we touch on a number of aspects of this framework in our comments that follow:



BOARD COMPOSITION, SKILLS AND EFFECTIVENESS

While TEC was provided with a Board Skills Matrix template, it is not clear to us whether, or how, this is used.

While the membership of FMV is undoubtedly diverse, at least in terms of age and professional background, when establishing a Board, the appointment and selection processes are necessarily constraining given that the pool of nominees willing to serve is limited to Freemasons. This statement applies to both the current Board selection process and how the Board Selection Committee is formed.

Our recommendation, to separate commercial governance, on the one hand, from Membership and Masonic Practice oversight, on the other, will more clearly delineate the skills needed in each context. Unless and until dis-established, in addition to knowledge of Freemasonry, the Board of General Purposes, in our view, needs the following skills:

- + In the Chair, an ability to operate neutrally, ensure all Board members are given an opportunity to be heard, an ability to synthesise diverse perspectives and a preference towards collaboration and consensus building (all effective chairs exhibit these characteristics to some degree)
- + Financial literacy and accounting experience
- + Business case analysis skills
- + Operations experience
- + Property management and development experience
- + Investment management experience

Specifically, while directors' duties are owned individually, Boards are also collectively accountable. It is a fundamental aspect of effective Boards that they stand as one when decisions are taken.

BOARD CULTURE

It is not an overstatement to say that the BGP has had, for some time, a toxic and dysfunctional Board culture: the BGP is divided (factionalised); some Board members are demoralised; there is a lack of

respect and collegiality between BGP members; some BGP members are opinionated; and from what we have been told, a number of important Board processes are broken.

We refer you to Appendix 2 of interview verbatims and comments to support this statement.

BOARD PROCESSES

From what we have been told, some basic improvements in Board processes will assist the functioning of the BGP (for as long as its operations continue):

- (1) Agendas: Clear Board agendas should be set, and the Chair should manage the meeting to the agenda and timings specified. Interviewees seemed to have different views about what an efficient meeting looks like. We had a sense that some interviewees wanted to "time limit" Board business and discussion. How much time a Board needs to do its work depends on the situation. We suspect, given the current Board culture and levels of governance experience, FMV will need longer – rather than shorter – meetings.
- (2) Minutes: Minutes should record the key deliberations of the Board accurately, including, importantly, key actions and decisions. (TEC was told that some Board decisions were difficult to assess retrospectively because the Board minutes were unclear.)
- (3) Board calendar: FMV should establish a Board calendar to ensure it systematically reviews all aspects of its operations in a regular and systematic way. Best practice would see an annual 'strategy' review undertaken before approving annual budgets. Many Boards review strategy in February/March and approve budgets in April/May, that is, well ahead of the end of financial year. Some interviewees talked about the Board's need to focus on strategy, and we gained an impression that some Board members did not believe that detailed operational reviews are appropriate. We disagree with this mindset. The reality is that, in any Board meeting, there should be a:

- + Review of minutes and matters arising
- + CEO report
- + Finance report
- + Review of strategic issues
- + Review of operational issues
- + Review of regulatory/compliance issues, as well as receiving reports from Board Committees as required.

A Board's role is not purely strategic: see the schematic below.

We emphasise this because some members of the BGP suggested to us, in interviews, that its focus should be purely strategic. This is not practical, nor is it consistent with good governance theory.

While not directly related to Board practices, we were informed, in interviews, that there is uncertainty about who, within Freemasonry, owns which assets, and what loans are in place. If true, this gives rise to significant issues in relation to the effectiveness of FMV's control framework.

One final observation. The governance of FMV, as it exists today, is a long way from best practice. Going further, no aspect of FMV's governance today could be described as 'high performing' and, on a scale of 1 to 10, most aspects of FMV's governance would score, in our estimation, 1 or 2. Urgent remedial action is required.

MANAGEMENT EFFECTIVENESS

FMV has had a chequered history when it comes to attracting and retaining suitable talent at the management level. Most people we interviewed seem to believe that the former female CEO was very capable, but she left. This speaks to some of the challenges working in FMV, which, given the issues described to us in interviews, is hardly surprising. The organisation does not want to end up in a situation where it has less management capability than it needs because it is regarded as a poor place to work.

We are aware of a debate about whether a CEO is even required, or whether the role should be abandoned in favour of the Grand Secretary being the CEO. We consider that a CEO and effective management team with the right skills and experience is required – especially if our principal recommendations are accepted. FMV is an asset rich organisation, largely as a result of its real property holdings. Most organisations of this character have experienced property managers on staff to oversee asset management, investment and maintenance of the assets. From what we have been told, we believe there is considerable scope to enhance management capability in FMV.

If our recommendations are accepted, the CEO will report to the Board of GLHL, and the Grand Secretary to the Membership and Masonic Practices Council.



OVERVIEW SUMMARY OF ISSUES AS WE SEE THEM TODAY

- 1** The BGP has a low level of effectiveness currently
 - + Improved minute taking, especially of decisions, is required
 - 2** Behavioural issues and ‘private piques’ need to be resolved
 - + Prioritisation of BGP business
 - + Close monitoring of actions arising, with management accountable for dealing with identified issues in a timely way
 - 3** The BGP needs to ensure it has the appropriate mix of skills, experience and diversity to be effective. Most interviewees think this is not the case currently
 - 4** The current Committee structures can, and should, be simplified
 - 5** No matter what future approach to governance is adopted, there should be a clear separation of operational/investment oversight from member/ Masonic practice oversight
 - 6** The system of rank does not sit well with operational/investment oversight, nor do the current requirements for director elections
 - 7** FMV has too many policies that are poorly understood, not always implemented, and where consequences for failure to comply is unclear
 - 8** FMV has a number of fundamental Board process issues that need to be resolved:
 - + BGP calendar and rhythm
 - + Standing agendas for both BGP and Committees
 - + Role of Chair to facilitate, encourage collaboration, ensure all directors are heard, and synthesise
 - + Appropriate balance between strategic, operational, membership and compliance issues
 - + The BGP needs to use time effectively and efficiently. All BGP members must come to meetings well prepared, having read all papers in detail, with a clear understanding of the issues and be ready to discuss them with an open mind, respectful of others’ opinions. (If they cannot do this, they should step down.)
 - 9** The auditor’s recommendations about FMV’s record-keeping, control frameworks, etc should be implemented as a priority
 - 10** Improved mechanisms for BGP accountability to members should be implemented. Consideration should be given to improved reporting to members, the convening of Annual General Meetings and potentially, changes to allow directors to be elected by the members
 - 11** Management capability can be enhanced.
- We specify these matters because, as indicated earlier:
- + It is possible that our recommendations will not be accepted. FMV might choose to persist with a governance structure that we do not think to be ‘fit for purpose’. In that case, the current flawed system would need to be improved.
 - + Even if our recommendations are adopted, it might take some time for them to be implemented. Until they are, the operations of the BGP should be improved – for whatever time it remains in use.
 - + Our Terms of Reference required us to assess what exists at present and to report on this.

PART 4

CLAIMS AND ALLEGATIONS

A range of claims and allegations were brought to TEC's attention during the interviews and via materials provided to us.

TEC sees no utility in setting out the details of these claims, counterclaims, allegations and counter-allegations.

As we have said elsewhere in this report, TEC is not able to make determinations of fact or law in relation to these matters, nor can it test information provided to us for probative value or accord natural justice to all persons affected by the allegations.

Having said this, all allegations were denied by those people interviewed who were the subject of the allegations, and no material was produced to TEC providing incontrovertible evidence of matters alleged.

We discussed the claims and allegations with FMV's auditor. None of the concerns had been expressed to the auditor, and Deloitte independently found no evidence of them during the audit process (implying, at least, that they fell below the auditor's materiality thresholds).

We have made comments on gaps and deficiencies in FMV's policy and governance framework, and control framework, in that section of our report.¹⁷

We are aware that some people in FMV believe that policies have been breached. On this we make three observations: firstly, we have not seen direct evidence of this; secondly, we believe the unduly complex and legalistic framework of governance and policy currently in place at FMV lends itself to genuine errors, lapses and general confusion; and thirdly, that no consequences currently flow from

breach of policy (except for employees where their employment could be terminated if the conditions of employment contemplate this). This last point is a serious defect in FMV's system of governance. Inadequate consequences for breaching policies may act as a disincentive to compliance, or at least lead to a more laissez-faire approach rather than one based on attending carefully to policy detail and compliance.

Most organisations support policy implementation with training. This is best practice.

TEC has no hesitation in concluding that there has been a wide range of poor behaviours, by a range of people, over a period of time, within FMV, and that some of these behaviours continue. From interviews, a picture quickly emerged of an organisation – at least at the senior leadership level – in crisis. Anger, resentment, ambition, factions – all of these were evident, with allegations and counter-allegations made liberally by certain individuals. We found the behavioural issues described to us by interviewees impossible to reconcile with Freemasonry's espoused, fraternal values.

For some interviewees, we observed a high degree of self-righteousness, a low awareness of others' feelings and positions, an unwillingness to see both sides of a situation, a lack of humility and, in some instances, behaviour that we interpreted as a desire to continue "private piques and quarrels".

As we have already suggested, we believe that the leadership of FMV needs to draw to a close this troubled chapter in its story and move forward constructively. A range of strategies are available to the organisation to do this.

¹⁷ We are informed that Deloitte has made a number of recommendations to FMV about the control framework, record keeping and other improvements. These should be implemented as a priority.

PART 5

RECOMMENDATIONS

Our recommendations are based around the two central focuses of this report: cultural/ethical issues and governance issues.



Cultural/ethical issues

We believe, most strongly, that now is a time for FMV to consciously reset, and:

- + To focus on reconciliation, not recrimination. It is important to rebuild trust and for the leaders in GL to role model and embody leadership practices that convey forgiveness, compassion, truth sharing, apologising for past behaviours that have fallen short and create a roadmap for the future that inspires people to shift from their current polarised positions to create a better future.
- + To return to the core precepts of Freemasonry, and make defining the organisation's relevance in an increasingly complex world the absolute priority
- + Through this, to find new ways to attract and retain new members to grow the organisation
- + To "over index" on charitable pursuits and activities as a way of building common purpose, fellowship and a return to basics.

This is going to require some individuals to forgive each other and let go of their grievances.

As some practical steps towards this, we would recommend:

- + All individuals should immediately cease disparaging each other, and questioning each other's motivations and behaviour
- + The current leaders of the organisation should seek to "mend fences" with those who have come before them
- + All leaders should practise active listening. (We have observed a tendency for individuals to criticise others without pausing to reflect how they themselves may have contributed to the situation they are quick to condemn.)
- + All focus and emphasis should be placed on looking forward, not backwards. Whatever has occurred in the past should be left there

- + The social media platforms, which have become a source of angst and rancour, should be democratised to give all members a voice. FMV should have an active policy of specifically encouraging members to use these platforms in a manner that is consistent with the ethos of Freemasonry. The 'online' presence of each Freemason should be bound by the same obligations that apply in face-to-face situations – with accountability to match. FMV's online channels could be curated by an appropriate person to ensure no disparaging or rude posts occur.

Freemasonry has, at its core, noble ambitions which are as relevant today as they were hundreds of years ago. How these ambitions should be given life in a dynamic world is likely to require change. For conservatives and traditionalists, change can be confronting and seen as the enemy of an organisation's foundations. This need not be true. Great institutions remember their past while living in the present and simultaneously building a future. FMV could do worse than look to examples of institutions that have successfully reinvented themselves and seek to mine ideas that may work for it.

- + We feel the goals and ambitions of FMV in the short term could be more clearly defined.
- + We also feel that the organisation's purpose in a modern world could be more clearly articulated.

As many interviewees pointed out to us, FMV has inherited substantial assets, but has a declining membership. People spoke to us fondly of the "glory days" in the post-war period and the 1960s. The challenge facing FMV is to rebuild towards these perceived better times. Many interviewees had insights about how to do this. Not all of these insights can be easily reconciled; some may even be contradictory. Good men can navigate these complexities, and manage their disagreements, in a respectful way.



Since fellowship and good works are central to Freemasonry, we suggest that in the short term FMV should focus on this, and preferably combine the two.



It is recommended the Board commission a cultural transformation plan to support the organisation to refresh and renew itself, to heal and focus on purpose, values and principles in all its dealings.



In addition, FMV should consider:



+ Developing an Ethics Framework (purpose, values, principles) for the proposed commercial Board, and embedding core processes such as Board decision-making, code of conduct, people management and other key governance documents and practices. This Ethics Framework needs to be fit for purpose for the commercial Board and shaped to hold a family resemblance with that of Freemasonry



+ Investing in leadership development for office holders within Grand Lodge to ensure the Ethics Framework is lived within the operations of Grand Lodge



+ Establishing a reward and recognition program beyond Freemason rank promotion to celebrate behaviour aligned to the values and principles of Freemasonry



+ Developing directors' capabilities to reflect on ethical issues as they discharge their duties, referenced in *Ethics in the Boardroom: A Decision-Making Guide*, <https://ethics.org.au/ethics-in-the-boardroom-research/> (developed by The Ethics Centre in collaboration with the Australian Institute of Company Directors).



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Governance issues

We have said elsewhere in this report that governance and culture are two sides of the same coin. A poor governance framework will make it challenging to build a strong culture.

We found the governance system unduly complex for the size and nature of the organisation. We also found it too legalistic, with a tendency to prescribe and regulate behaviours rather than to set principles and standards. Given the organisation's history and endeavour, this is somewhat paradoxical. Rules based systems have a tendency to drive legalistic behaviours. We have seen some evidence of this in FMV.

It seems to us that the skills and experience needed to oversee, as stewards and custodians, Masonic traditions and practices are very different from those needed to run an asset-rich organisation. From the interviews, we believe that the combination of these roles leads to a number of sub-optimal practices including:

- + Members of the BGP deferring to those holding Masonic rank
- + Disagreements about how the BGP should be allocating meeting time, and what matters the BGP should focus on
- + Management frustration arising from poor Board effectiveness
- + Some confusion about accountabilities
- + Inadequate Board practices in some respects.

We believe that much of the complexity, and indeed some of the disputes in recent times, stem from FMV's institutional design. For example:

- + The parallel Board structure, with the BGP sitting alongside an important corporate structure with its own attendant duties and obligations. Corporate oversight has played "second fiddle" to the BGP.
- + BGP is asked to oversee two largely incompatible functions, namely Membership and Masonic Practice issues alongside investment, asset management and operations issues. Not only do these two functions require very different skills to govern, they are difficult to prioritise (which is one of the reasons why some interviewees commented that too much time is spent on Membership and Masonic Practice issues at Board meetings, and the BGP lacks the commercial skills needed to oversee investment, asset management and operations issues).

Thus, our recommendation that FMV separate the governance of membership and Masonic practice issues from investment, asset management and operations. To do so is not without precedent. For example, in universities the administration of core teaching and academic functions is invariably separated from the management of its endowment funds.

In essence, FMV has an endowment fund created by previous generations. It also has an existing structure through which this can and should be managed, namely the corporate structure with Grand Lodge Holding Limited (hereafter "GLHL") ACN 007 143 151 as the "top company", formed "to act as custodian of all or any of the real and personal property of the United Grand Lodge of Ancient Free and Accepted Masons of Victoria". The issue, therefore, becomes how to do this.

We believe the best answer lies in clarity and simplicity of purpose. The CUGL should govern only Membership and Masonic practice issues.

The Articles of Association (Constitution) of GLHL date back to 1989. By comparison, most public companies update their Constitutions to best practice each one to two years. The Holding company needs a new, modern Constitution. This new Constitution would enable a fresh approach to governance of the Holding company. We suggest that the following approach be adopted:

- + Ensuring GLHL has a suitably qualified independent non-executive Board (made up of non-Freemasons).
- + Consequently, amending the CUGL to remove the *de facto* power of appointment of senior rank Freemasons to the Holding company Board.
- + All eligible directors should be elected by the members of FMV (as a whole) at an annual meeting
- + The role of GLHL should be defined to include the management of the investment and property portfolio in accordance with an updated Charter. GLHL would, in effect and by Constitutional design, operate as a 'trustee', managing assets and operations on behalf of FMV's members.¹⁸ Like a university endowment fund, GLHL's Charter would specify the investment targets to be met.¹⁹ The Board of GLHL would have a fiduciary duty to administer FMV's investment and property portfolio prudently for the benefit of the FMV.
- + Amongst its other duties, GLHL should oversee property management and maintenance, approve loans/grants to Lodges (in accordance with a Charter established by FMV)
- + The Chief Executive should report to the Board of GLHL and focus on "commercial issues", with member and Masonic issues to be dealt with, day to day, by the Grand Secretary who will support the Membership and Masonic Practices Council. This may require a reallocation of resources

from management to ensure both functions are adequately resourced. We are aware that there have been discussions, within FMV, about the possible replacement of the Chief Executive role with that of the Grand Secretary. We do NOT support this proposal.

- + Additional checks and balances should be introduced into the governance, with greater accountability to members, the holding of AGMs, and director selection and election processes
- + In relation to any new property development proposals above a specified dollar value, we would suggest that a majority (50.1%) or a special majority (75%) of members should approve such proposals. This will give effect to a general principle that, in such matters, both the directors of GLHL and the members of FMV should agree that any proposal is in the best interests of both the company and FMV generally.
- + The new Constitution of GLHL should also direct its Board in relation to what should be done with FMV's substantial assets should FMV become inoperative due to diminished membership.

Some interviewees have suggested to us that FMV is too small to justify the separation of member/Masonic practice issues from investment, asset management and commercial issues. While we have considered this feedback carefully, we respectfully disagree with it. Separating the issues in the way we have recommended need not be burdensome. Indeed, done well, it should be more streamlined, efficient and effective than the current structure because roles and responsibilities will be clear.²⁰

Strategy, by definition, involves choices. Deciding what not to do is as important as choosing which paths to pursue. A suitably experienced, independent Board of GLHL should be able to oversee investments (already outsourced to well-qualified managers) and ensure minimum standards of operations are maintained.

¹⁸ We would not recommend a literal trustee structure as this is likely to give rise to tax and stamp duty issues to vest the trustee with the land and other assets. The effect of a trustee arrangement could be achieved synthetically as described.

¹⁹ For example, the ANU Endowment for Excellence targets an investment return objective of CPI +3.5% per annum over rolling seven-year periods, while limiting the likelihood of a negative return occurring to one in five years.

²⁰ One interviewee made the comment to us that FMV has been over-reliant on its advisers, has not managed them well, and has not necessarily selected them wisely. A number of interviewees believe that FMV will need to be prepared to engage high-quality advisers to get the organisation into shape. We agree with this view. FMV needs high-quality investment, property and other advisers. The Board of GLHL, in the revised structure, would also need to be across the detail of the issues, as would management. One example provided to us of current deficiencies was an inability by the Board or management to explain to the auditor why FMV had adopted its capitalisation rate (often just called the "cap rate"). In a property-rich organisation like FMV, all directors should be familiar with these fundamental concepts.

Deficiencies in record-keeping and control frameworks must be attended to, and a corporate Board will ensure this occurs²¹. Naturally, it will be open to the directors of GLHL to establish other committees as they think necessary. However, we think that only one GLHL Board Committee should be required: Audit, Risk and Finance.

Under this model, the BGP is to be dis-established and a Membership and Masonic Practices Council will be formed. For Membership and Masonic Practice issues, we also believe the current Committee structure and VATs could be streamlined. However, that would be a matter for the Membership and Masonic Practices Council to determine – bearing in mind factors such as the need to harness the spirit of volunteering that animates many Freemasons.

We have been encouraged to make firm recommendations to the organisation. Whatever FMV decides, FMV should review its system of checks and balances. An example of such a check-and-balance would be the ability of 75% of the members to give a direction to the Board of GLHL, so long as that direction is consistent with the Board's Charter.

Consideration of implementation steps lies outside the scope of this Report. Many issues of governance design still need to be considered in detail. However, at a headline level, the steps we envisage are as follows:

1. Reconstitute Grand Lodge Holding Limited

- + New Constitution, requiring independent, non-Freemason directors with expertise in key areas of: governance, commercial, real estate, oversight of large NFP endowment
- + Directors to be elected:
 - by members of FMV (all Freemasons)
 - for 3-year terms, and
 - permitted to serve no more than 3 terms, and
 - to elect their own Chair in the usual fashion

- + New Board Charter: covering responsibility for all commercial and operational aspects of FMV, including: investment oversight to achieve stated target objectives, asset management and maintenance. Reporting arrangements to be specified: i.e. half-yearly reports to members, AGM, etc

- + Review Investment Policy to set investment targets for GLHL to oversee

2. Board of GLHL to appoint CEO. CEO to appoint management team, establish budgets, etc.

3. Amend Constitutions of Grand Lodge (CUGL) to cover only Membership and Masonic Practice issues, including volunteering.

4. Board of General Purposes to be dis-established.

5. Membership and Masonic Practices Council to be established.

6. Membership and Masonic Practices Council to determine whether VATs continue as member sub-committees.

7. Grand Secretary to be accountable for Membership and Masonic Practice (only)

Finally, we have been told, through the course of interviews, that a number of previous reports on governance related issues have been prepared for FMV over time, including a report by the current acting CEO (then a consultant), Jeremy Cattell and another by Thoughtworks. We have not been provided with, nor have we sought, copies of these reports. Our recommendations are, therefore, entirely our own, neither informed nor influenced by earlier related work.

²¹ We have reviewed various audit papers provided to us (see Appendix 3), and note that similar deficiencies and areas for improvement were identified by Deloitte in both the 2019 and 2020 "Reports to Those Charged with Governance" and also "Investment Policy". Issues identified by the auditor should be prioritised and regular reporting on progress to address them should occur. No item should carry-over to the following year without substantial progress being made. Management must take accountability for this, under the supervision of the Audit and Risk Committee and the Board.

APPENDIX 1

REVIEW SCOPE

- + The reviewer will have access to all Freemasons Victoria documents relating to governance principles, policies and procedures in order to conduct this review
- + These documents will be provided under cover of 'commercial in confidence' and will be provided only for the purposes of this review
- + Documents will be provided electronically, and where necessary, in hard copy
- + The reviewer, by the authority of the Grand Master, will be authorised to approach any member, or employee, of Freemasons Victoria to seek information pertaining to the review. The Grand Master authorises any member or employee of Freemasons Victoria to respond to all enquiries with full and complete candour – and for this purpose alone, frees them from any obligation of confidentiality that would otherwise act as an impediment to their participation
- + Members and employees are invited to assist the process as requested by the reviewer. No member, or employee, shall be required to provide assistance, or information, to the reviewer should they not wish to do so
- + Any matter that has previously been investigated and resolved under the jurisdiction of an external third party, such as Fair Work Australia, or the Courts, and any such resolution as governed by a deed of settlement, or confidentiality, is excluded from the scope of this review
- + In the event that the review identifies any breaches of governance principles, policies and procedures that may have, or have had, a material effect on Freemasons Victoria, and its legislative and regulatory obligations, these matters will be addressed external to the review process, by Freemasons Victoria, according to the principles of natural justice.

APPENDIX 2

QUOTES FROM INTERVIEWS

Note: TEC recorded a wide range of views on alleged poor behaviour, conduct issues and other interpersonal issues. These have not been recorded in this Appendix, consistent with TEC's position that we are not in a position to make determinations of fact or law in relation to any matter, nor can we test information provided to us for probative value, or accord natural justice to all persons affected by the allegations. As many of the quotes are critical and disparaging of individuals, we do not consider it necessary or desirable to share them.





GOVERNANCE GENERALLY

“A 21st-century organisation with a 19th-century governance system.”

“A myriad of policies which are impossible to find.”

“The corporate entity structure is confusing ... [it] seems historical.”

“Governance policies are dreadful around what [we] can and cannot do.”

“People ignore governance requirements, and don't like writing things down.”

“When the policies [put together by the last CEO] were followed, everything was fine. But things are often ignored.”

“The organisation's record-keeping needs to be improved.”

“The Committee structure can be simplified. Audit/Risk and Finance could be combined.”

“The organisation's control framework can be improved. There is not a strong adherence to good accounting practices when it comes to the technical side.”

“Management needs to understand and own the numbers.”

“An issue of individuals [not governance].”

“When it comes to valuation, the organisation has placed absolute faith in its external adviser and has not formed its own views.”

“There is sometimes an underestimation of complexity and risk.”

[In terms of governance deficiencies]: “There are no easy fixes, but a path can be mapped out and put in place. The organisation needs to spend some money to fix the problems. It needs to change the lens: what's important?”

“There is a lack of clarity about who is responsible for what.”

“We need a CEO who can run the operation properly.”

“The governance structure is seriously wrong. The Masonic element needs to be separated from the rest.”

“There needs to be a recognition that culture is a problem.”

“The dysfunction is primarily caused by factionalism. There has always been factionalism. Some want [FMV] to be reformed to survive, others are very passionately conservative.”





STRATEGY/HOW TO MOVE THE ORGANISATION FORWARD

“Too much focus on ritual. This puts off the younger blokes. They don’t want to hear that they stepped off with the wrong foot.”

“There needs to be: more user friendliness, fewer edicts, a significant review of the Constitution especially, more hands-on involvement through a strong Grand Secretariat (which the members want).”

“New people and change.”

“The priority [needs to be] delivery of services to members.”

“People have no appetite (on the Board) for a spill, a consolidation of Grand Lodge Holdings, and other things, although they absolutely should be willing to consider them.”

“There has been no future proofing ... [we] are stuck in the past.”

“There is a severe need for Constitutional reform, Board and governance reform, and a consolidation of the various underlying entities.”

“There needs to be more risk taking, and a move to accord more deeply with the teachings of the organisation. Politics dominates currently.”

“The rules need to be simpler.”

“Times are changing and FMV isn’t keeping up. This relates to diversity, regulations and accountability. You don’t have to eschew the traditions to adapt these things.”

“More training could help alleviate some of these problems.”

“It is one thing to put a line in the sand, but some things should not be swept under the carpet.”

“Success is identifying areas for improvement, ensuring we are compliant with our governance, reviewing the past and pausing to reflect on the way forward. We are falling short of expectations; we need to build in accountability and transparency to the membership.”

“We need to remove dysfunctional politics and be open and transparent with the membership, become a more ethical organisation, with more credibility.”

“The membership likes to be consulted and to feel like someone is listening to them, which COVID and Zoom meetings have facilitated.”

“Stop sweeping things under the carpet, live the espoused FM values, don’t sign documents without authority, follow policy and process, be transparent.”





STRATEGY/HOW TO MOVE THE ORGANISATION FORWARD

“Invest and develop our leaders, mentor them to lead the organisation.”

“Involve women and embrace rituals from other jurisdictions such as the Pilipino traditions.”

“Reward and recognition program beyond rank promotion to recognise those living the values.”

“I’ve spent 20 years trying to get change.”

“It’s difficult to hang on to members. The old guys turn around and put a lot of pressure on the young blokes from a ritual point of view.”

“Don’t sell a Rolls Royce and deliver a Commodore.”

“The strategic plan died when Jane [CEO] left because it was her idea.”

“The Board racks and stacks too many issues. It can’t deal with them.”

“The strategic plan doesn’t contain priorities.”

“The strategic plan is unimplementable.”

“The organisation is not keeping up.”

“If we can’t fix the fundamental gap between the promise and the delivery, Freemasonry in Victoria will fail.”

“Now is the time for rapid change.”

“What people want as younger men is different from middle age and older men. We don’t build to that.”

“If we don’t fix this, we will be a property-rich organisation without members.”

“We have abandoned substance in favour of form. We have rendered Lodges powerless by telling them what to do.”

“We need to move from telling to asking; from risk aversion to taking risk; and we need to become less legalistic.”

“Bringing new people in is one of the organisation’s largest imperatives. We should reform (in the style of Greece) and exclude new initiates >75, and market more to young people.”

“We have a lot to offer new membership and need to make sure we are fulfilling our promises to prospective and current recruits.”





BOARD SKILLS

“Too many without real business experience.”

“More people with business acumen are needed on the Board.”

“No mechanism to resolve [a factionalised Board] except for resignation.”

“People have proceeded up through ranks, become full of themselves, and then sit on a Board for which they are otherwise unqualified. Some have no business skills whatsoever.”

“The selection process could certainly be improved.”

“Some people don’t even read the Board papers ... no one asks.”

“There’s no secret ballot process, and there should be ... the process can be manipulated.”

“Seen by the membership as dysfunctional and abysmal.”

“The Board is not equipped because it consists of people who got elected or wanted the position ... they aren’t necessarily subject matter experts. You can have well-meaning individuals, but they won’t understand a balance sheet. Subject matter expertise is still missing.”

“Largely we do [have the right skills], ... [also] we co-opt talent through the CEO... and consultants.”

“The governance and skillsets on the Board are not fit for purpose; there is no business acumen.”

“The Board doesn’t have the right skillsets; it is run through personalities and egos with a lack of humility, which ironically is a Masonic value.”

“Constitutionally we are not set up to deal with conflict; FMV is dominated by egos.”

“Good people put their hats in the ring; we seem to end up with the lowest common denominator.”

“The Board is unqualified. They go with what the Grand Master and Grand Secretary want to do.”

“The Board lacks the capability to oversee significant commercial transactions and operations.”

“I have question marks over whether the organisation has spent the right dollars with the right advisers over time. You get what you pay for.”

“We have too many lawyers on the Board.”

“Some members of the Board have never held a leadership role [outside Freemasonry].”





BOARD EFFECTIVENESS

“By the time the situation [at the Board] blew up, I had become very concerned about the way the Board operated; that the Board was not totally independent.”

“The Board is consumed by the work of the Volunteer Action Committees.”

“The Board is pretty well split. The divisions impact the effective oversight of the organisation.”

“I had expected the Board to be like the Boards I deal with in my professional life. It isn't. It's a twenty-first-century organisation trapped in a nineteenth-century governance system.”

“The Board is dysfunctional. For example, when the standing item on conflicts of interest was raised, people started talking about their complaints against each other. It was embarrassing.”

Re Grand Lodge Holdings: “no meetings in two years – on a frolic of their own.”

“Board inaction when provided with problems – did nothing when provided with evidence.”

“Board meetings before Board meetings.”

“Dual reporting to the Board and the GM by the GS impedes efficacy and allows for vagueness.”

“The Board doesn't report effectively, regularly or clearly, despite there having been an agreed-upon directive to do so a few years ago. Similarly, policies are not followed, nor is failure to adhere reacted to by the Board.”

“Lots of busy work without outcomes. There are various VAT teams that don't do anything. A Future Freemason Taskforce existed for six months and produced no work product.”

“Processes are not followed; they're ignored when they're difficult. This is especially true of issues regarding contractual governance.”

“Primarily personal differences on the Board.”

“Corridor conversation decisions in governance.”

“Lots of time is spent trying to recollect the past; [the minutes are] skimpy.”

“VAT leaders say they are doing ABC, but they don't produce anything.”

“The Board has been toxic for the last eighteen months and has not been operating in accordance with its values; power corrupts.”





BOARD EFFECTIVENESS

"This has been a painful period, an unproductive period. At a critical time when the Board should've been focused on other things, it was consumed with internal problems... If you can follow a proper procedure, you can learn from it, and move on... We've all got some lessons, both personal and collective, out of this."

"The Board is not unified or cohesive; there is widespread discontent."

"There has been a breakdown in behaviours and blurring between what is acceptable and not acceptable."

"No checks and balances in the system."

"Jane attempted to reform the organisation and cleaned up the dodgy stuff and revenge was extracted on her as a result."

"The Board function has been dominated by a clash of personalities, thwarted ambitions and poor conduct."

"If it's inconvenient, we don't follow our own process."

"The Board does not trust management, therefore operates as a pseudo executive team."

"I am horrified over the lack of governance and principles."

"Masonic rank trumps everything."

"Due process not followed, and individuals are not held to account, no appeals process and the Grand Master is outside the complaints process."

"Very ordinary governance rules; commercially, it's not great."

"When issues around policy not being followed were raised, the Board did nothing."

"There is a lack of clarity about who is responsible for what."

"The Board is not able to question the Grand Master, our major cultural issue."

"The Board's cultural issues are linked to capability. Some people don't have a wide enough view."

"The decision-making process on the Board is not effective."

"People do not fulfil their responsibilities There is a culture of compliance; there is a deference to authority."





BOARD EFFECTIVENESS

“There is a tension between directors’ duties and the rank system.”

“There is a creeping assumption that the Board should be down in the weeds. We are not in the weeds; we are in the subsoil.”

“Some people view the Board as incompetent, but the vast majority don’t know and don’t care.”

“There is no point in having a Board if one person has a power of veto. People will fear this.”

“The Board values form over function. We can’t move forward.”

“People are scared to put their hands up.”

VALUES AND CULTURE OF GRAND LODGE

“There is no clear PD, no clear KPIs for a Grand Master and indeed part of the issue I see it, is people come with different expectations on what the role is, what authority they have and equally others have different expectations on what the GM does or is responsible for. As with the role of GM, so the same necessity exists to have a properly defined PD and KPIs for a DGM, to ensure boundaries of authority and responsibilities are understood by everyone”

“There are no accountability mechanisms [for Grand Lodge to members]. The members do not know what’s going on. They don’t care what happens. They just want to have dinner.”

“It has been very toxic for the last 18 months, but only within a certain sphere of the organisation.”

“Absolute power for the Grand Master, which has been being whittled away since 2016.”

“Ego takes over.”

“The level of bullying which is acceptable is disgraceful. The intimidation tactics are disgraceful. Purely unethical behaviour.”

“The disharmony is old – it started around 2013 ... there’s a sense in which the issues go deep.”

“Jane was persecuted for being a woman, and being an outsider, but mainly the former.”

“People are beholden to Craft culture.”

“The end justifies the means; there is a naked use of power and rank.”





VALUES AND CULTURE OF GRAND LODGE

“Behaviours are excused on the grounds of rank.”

“An understanding that we should scratch each other's backs.”

“Self-important nobodies who get validation through rank ... power [rules].”

“Playing the man, no alignment to a common purpose is the problem with the current culture at Grand Lodge.”

“There is a factional war going on between the old school ways and the change/reform guys. Old school always wins.”

“The Board has lost contact with the Masonic teachings; the politics are toxic; Lodges feel helpless as they are being ordered to comply rather than consulted and empowered based on the principles and teachings of Freemasons.”

“Grand rank is corrosive.”

“Purpose? We have lost our way.”

“Formality and ritual are more important than living the values.”

“Favours for mates. Patronage. He offered that if I did a particular thing, I would be made Senior Grand Warden, which would be a stepping stone.”

“Need to look after members and tell them what's happening.”

“At the top, the people play the man, not the ball.”

“The upper echelons don't tell you to your face; they talk behind your back.”

“Lodges feel like they have to get permission from Grand Lodge. This isn't right.”

“There is a pervasive attitude of don't rock the boat.”

“If we had anchored to our principles, we would never have got to this point.”

“The voting process for Grand Master needs to change as it is a political process, with Amicus set up as a 'pipeline Lodge' for successive Grand Masters (four out of six Grand Masters have come out of that Lodge).”

“The system of advancement tends to favour those with good ceremonial skills or long-standing membership, rather than placing the best qualified person in a role”





VALUES AND CULTURE OF GRAND LODGE

“Society has changed a great deal and individual expectations on authority and figures of authority are very different to what they once were. Equally, technology has come a long way in the last 20 years and direct involvement by members in key decisions in any professional or membership body is now an expectation of their membership. The RACV, MCC and just about any professional body, put directors and their Chairman forward for election by the membership as a whole. Freemasons Victoria, to be seen as a body that respects its members and is intent upon having their trust in the board/leadership, should facilitate the membership to exercise their vote on key appointments, particularly the future GM”

VALUES AND CULTURE OF WIDER ORGANISATION

“Brotherly love, relief and truth: we promise it but we don’t deliver it.”

“Members should be the most important people.”

“It is a brotherhood, in the sense of a group of men who share common expectations on high standards of ethics, community service and caring for the world we live in.”

“To ‘make good men better men’ through improving themselves. Although it’s a social club; that’s what it’s about.”

“People with Grand Lodge rank who have ‘skipped the hard yards’ [through proceeding through other Masonic degrees] think that they’re better than everyone else. This leads to significant power imbalances.”

“You’re supposed to meet on the level. People talk about it, attempt to teach it, but don’t practise it.”

“There is an inability to realise that culture is the problem currently.”

“Pomp rules. Personal agendas rule.”

“Rank system equals power, with no reference to the Masonic values.”

“I have never been more ashamed to be a Freemason.”

“We used to do important projects, like collecting used spectacles and sending them to Africa or sending second-hand tools to East Timor. We haven’t done any of these projects for a number of years.”

“90% of Lodges operate in accordance with the organisation’s values. It’s only when power/apparent power comes into it that it becomes a problem.”

“[FMV doesn’t] promote it enough [‘it’ being their good work in the community].”





VALUES AND CULTURE OF WIDER ORGANISATION

Re the higher order purpose: "It's still there, but some people in higher orders don't abide by it."

"Nobody practises what they preach."

"The teachings of freemasonry are unalterable, but we can change how we deliver freemasonry"

"This is a story of escalation. Bullying and personal differences got out of hand, calcified over years, and developed into factionalised dysfunction."

"[The] organisation has lost contact with its fundamental teachings ... politics dominates in the higher level."

"Grand rank is corrosive to the exercise of brotherly love ... we need less single malt whisky."

"None of the values, 'making good men better men', come through the way the Grand Lodge and organisation operates. People leave FMV because of this discordance."

People aren't meeting their values, especially regarding leaking. "There's been some skulduggery of a very high order – people willing to trash each other's reputations. [It's] un-Masonic; it is unbecoming."

"People just want things to happen; let the upper echelons figure it out."

"People don't want to get involved because of the crap politics."

"Some people view the Board as incompetent, but the vast majority don't know and don't care."

"I believe it is suffering an identity crisis"

THIS REPORT

"Various reviews of this kind have been undertaken for the appearance of ethical operation but are consistently ignored. This report could be buried."

"A report is not going to turn this around."

"Success from this report looks like actually having ramifications for governance, rather than being buried."

"This report must get published in its entirety to the membership."

"I expect to see your recommendations watered down."



APPENDIX 3

**LIST OF GOVERNANCE
AND POLICY
DOCUMENTS PROVIDED
TO TEC**

NUMBER OF DOCUMENTS = 66

23 governance documents

8 board documents

22 operations documents

13 second tranche documents.

F1. GOVERNANCE

- + G01. 3.3.4 Complaints Committee ToRs 16.1.2018.pdf
- + G02. 3.3.6 Fraternal Relations ToR.pdf
- + G03. 3.3.7 Agenda Committee Terms of Reference.pdf
- + G04. 3.3.8 Legal Constitutional ToR.pdf
- + G05. Business Development VAT Charter 26Jun18.docx
- + G06. Code of Conduct Policy 2020.docx
- + G07. COMPULSORY COMMITTEES - V8.docx
- + G08. Delegations of Authority 14Dec17 (2).pdf
- + G09. Executive Committee 31 Jan 19 (including ToR).pdf
- + G10. Finance and Risk Audit Committees induction.ppt
- + G11. Freemasons Victoria Business Continuity Framework COVID-19 Draft V1.docx
- + G12. FV Audit Committee_ Final Charter 2018.doc
- + G13. Gift Register.docx
- + G14. Guidelines and Recommendations - GMS Role.docx
- + G15. Masonic Knowledge Charter.pdf
- + G16. NDA Template Full Agreement.docx
- + G17. NDA Template.docx
- + G18. Policy social media 26 July 2017.docx
- + G19. Privacy Policy 26 July 2017.docx
- + G20. Privacy Policy Website and E-Store 26 July 2017 (2).docx
- + G21. Terms of Reference- Finance Portfolio with revisions 2.5.17.docx
- + G22. VAT Membership Charter- 2017.pdf
- + G23. Works Volunteer Action Team Charter 5 July 2017.pdf

F2. BOARD

- + B01. 2.2 Board Governance Protocol.pdf
- + B02. 2.3 Board Skills Matrix.pdf
- + B03. 2.5 Directors Duties (S. Weir presentation to BGP).pptx
- + B04. A CODE OF PRACTICE FOR THE OPERATION OF THE BOARD SELECTION PANEL 29.3.18.docx
- + B05. Application to be a member of the BGP.docx
- + B06. Expectations of PBGP 2017.docx
- + B07. PBGP evaluation form.docx
- + B08. Skills Matrix of potential PBGP.docx

F3. OPERATIONS

- + O01. 3A.-Investment-Policy_Nov17.pdf
- + O02. 5A.-Travel-Related-Expenses.pdf
- + O03. Business Continuity Plan.pdf
- + O04. Digital Strategy.docx
- + O05. Email Usage Policy draft.doc
- + O06. FFVL - Committee Charter - joint liaison 0419.doc
- + O07. Finance Policies and Procedures Manual approved 9Nov18 (2).pdf
- + O08. Flexible Work Request Checklist.docx
- + O09. FMV Drivers.docx
- + O10. HR Procedures Manual Version 7 approved November 17 (2).pdf
- + O11. Human Resources Policy approved 10Feb18 (1).pdf
- + O12. Information Technology Policy approved 10Feb18 (2).pdf
- + O13. Library caveat.docx
- + O14. Museum caveat.docx

- + O15. Occupational Health and Safety Policy approved 10Feb18 (3).pdf
- + O16. OHS Manual Version 3 approved November 17 (1).pdf
- + O17. Risk Management Policy approved 10Feb18 (2).pdf
- + O18. Staff Induction Checklist.docx
- + O19. Travel-Policy_Updated.pdf
- + O20. Values Poster.pdf
- + O21. Volunteer Policies and Procedures 31 October 2017 (3) (1).pdf
- + O22. AA Content Release Consent Form.docx

F4. DOCS

- + D01. 2.4 Code of Conduct.pdf
- + D02. 200323 report final (Stark) (Investigation forensic).pdf
- + D03. Board Governance Protocol.pdf
- + D04. Book-of-Constitutions-2019-Amended-QC-0919_110520.pdf
- + D05. Chronology Investigation Information CONFIDENTIAL.docx
- + D06. FMV Entity Structure May 2017.pdf
- + D07. Investigation Report (FINAL REPORT) King.docx
- + D08. Memorandum of Advice to Chairman 17 May 20.pdf
- + D09. Strategic-Plan-2017-2025.pdf
- + D10. 20200416 report.pdf
- + D11. Justin Stark Facebook290720.pdf
- + D12. Masonic Behaviour Committee Report Sept 2020.pdf

F5. AUDIT PAPERS

- + A01. Deloitte, Report to Those Charged with Governance for the year ended 30 June 2020 17 August 2020
- + A02. Deloitte, Report to Those Charged with Governance for the year ended 30 June 2019 16 August
- + A03. COVID-19 Management Checklist - Going Concern & Subsequent Events Consideration
- + A04 and A05. INQUIRIES OF THOSE CHARGED WITH GOVERNANCE (2)

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