

VETERANS OF FOREIGN WARS OF THE UNITED STATES
IDAHO DISTRICT INSPECTION FORM

District EIN: Inspection Date:

- 1) Has the District adopted Bylaws in accordance with Section 402 of the National Bylaws? YES | NO
a) Date reviewed by the Commander-in-Chief:
2) Is the District incorporated in accordance with Section 708 of the National Bylaws? YES | NO
a) Date reviewed by the Commander-in-Chief:
b) Registered Agent of Record: Annual Report Date:
3) Number of Posts in the District:
4) Are all officer positions filled as prescribed in Section 416 of the National Bylaws? YES | NO
5) Does the District Adjutant:
a) Maintain books and records in a legible and uniform format? YES | NO
b) Maintain a file of District meeting minutes after correction and approval? YES | NO
c) Maintain a file of current orders or circulars issued from higher authority? YES | NO
d) Maintain a file containing proof of eligibility submitted by officers? YES | NO
e) Maintain a current copy of District, Department and National Bylaws? YES | NO
6) Does the District meet in accordance with Section 403 of the National Bylaws? YES | NO
a) Date of last school of instruction:
7) Are all committee reports read at District meetings? YES | NO
8) Does voting procedure conform to Section 421 of the National Bylaws? YES | NO
9) Are District fund raising activities conducted in accordance with Section 414 of the National Bylaws? YES | NO
10) Do the elected Trustees audit quarterly all books and records of the District Quartermaster, District Adjutant and any activity, clubroom, holding company or unit sponsored, conducted, or operated by, for or on behalf of the District? YES | NO
a) Date last quarterly audit conducted:
11) District funds:
a) Balance of all checking accounts: \$
b) Balance of all savings accounts: \$
c) Balance of all CD and bond accounts: \$
d) All other account types \$
e) Total of all accounts: \$
f) Amount of Quartermaster bond: \$
g) Do all account ledger balances match the balance of the reconciled bank statements? YES | NO
h) Is the Quartermaster bond (f) greater than the total of all accounts (e)? YES | NO
12) Name of bonding company: Expiration date of bond:
13) Do any additional officers accountable for funds need bonding in accordance with Section 703 of the National Bylaws? YES | NO
a) If yes, are they bonded? YES | NO
14) Does the District Quartermaster:
a) Maintain books and records in a legible and uniform format? YES | NO
b) Have care and custody of all committee funds? YES | NO
c) Report on transactions concerning receipts and expenditures at District meetings? YES | NO
d) File appropriate forms as required by federal, state and local statutes? YES | NO
e) Has the IRS Form 990 been filed for the current year? YES | NO
15) Are signature(s) authorizing the disbursement of funds done in accordance with District Bylaws? YES | NO
16) Are all blank checks unsigned? YES | NO
17) Are all expenditures voted on by the Governing Body (as defined in Section 404 & 421 of the National Bylaws) and approved by the District Commander? YES | NO
18) Does the District own real property? YES | NO
19) Is the District required to carry insurance in accordance with Section 709 of the National Bylaws? YES | NO
a) Are both the Veterans of Foreign Wars of the United States and Department named as additional insureds? YES | NO
20) Does the District retain documents in accordance with the Department's Document Retention Policy? YES | NO
21) Does the District have access to the vfwid.org official Post email address? YES | NO

INSPECTOR COMMENTS:

DIST. COMMANDER:
INSPECTOR:

The Inspector shall provide a copy of each inspection to the Post Commander, District Inspector, and Department Inspector and set forth therein any constructive criticism and recommendations.
MAINTAIN IN DISTRICT FILE AS A PERMANENT RECORD

INSTRUCTIONS FOR COMPLETING THE DISTRICT INSPECTION REPORT

Make every effort to answer each question accurately and completely. Some questions require dollar amounts or dates to be inserted. The purpose of the Inspection Report is to provide the State Commander and the State Inspector with a factual report on the operating condition of the District. If you don't complete the report carefully and properly, you are denying the State Commander and State Inspector information they need to do their job.

Question Specific Reminders

1. Districts that have adopted Bylaws need to have a copy on file that indicates the Commander-in-Chief has reviewed for compliance. Verify date of review.
2. Districts that have adopted Articles of Incorporation need to have a copy on file that indicates the Commander-in-Chief has reviewed for compliance. Verify date of review and that the registered agent has been updated to correspond with the previous election of officers. List the date the Annual Report was filed. All Districts should be incorporated under the laws of their state to protect members' personal assets from seizure and sale.
3. Number of Posts in the District.
4. Verify the following elected positions are properly filled: Commander, Senior Vice Commander, Junior Vice Commander, Quartermaster, and three (3) Trustees, and appointed positions Adjutant, Chaplain, and Inspector.
5. Self-explanatory. Any "NO" answer in this section may be a Bylaw violation. In addition, item 5(e), is verifying the information is present for each officer, you are not verifying the officer is eligible.
6. The National Bylaws state every District must hold an annual convention and three (3) meetings per year, at least one (1) will be for the purpose of a school of instruction, unless otherwise provided for in the Department Bylaws.
7. Verify, using meeting minutes, that all committee reports are read and approved.
8. Only members of the governing body have a vote at a District Convention and/or meeting.
9. Reference Section 414 of the National Bylaws and Manual of Procedure.
10. Reference Section 418(a)(7) of the Manual of Procedure.
11. Evidence of checking and savings account balances should be verified from the latest statements, copies of CD's, notes, etc. If the bank balances do not coincide with the books, after adjustments for outstanding checks, etc., this should be reported in detail. Discrepancies should immediately be brought to the attention of the District Commander and Trustees. The District Quartermaster must be bonded in a sum equal to the liquid assets for which he is accountable, and to which he has access.
12. Verify bonding company and expiration date by viewing a copy of the certificate.
13. Reference Section 703 of the National Bylaws.
14. Verify all questions in this section by examining quartermaster records, adjutant records and Bylaws.
Remember, Section 709 of the National Bylaws further require that the District Quartermaster have custody of all funds of the subordinate unit and subject to the same Rules and Regulation as District Funds.
The Internal Revenue Service requires all VFW Districts to file annually a form 990 "Exemption from Corporate Income Tax" form. A District may also have to file a Form 990T and pay certain taxes if it has nonrelated business income. Failure to file the forms, when required to do so, can result in severe fines and penalties. Enter the date of the last filing; even if the report for the current year has not yet been completed or is not yet due. Each Post is mandated, by IRS rules, to have their current 990 filing available for public viewing.
15. The National Bylaws state the District Quartermaster will disburse funds using acceptable banking practices. The District Quartermaster may authorize other people, but they must be bonded in accordance with Section 703 of the National Bylaws. However, if the District Bylaws require the Commander and Quartermaster signatures on checks, they must adhere to the District Bylaw.
16. Checks shall never be "pre-signed" by any officer.
17. Expenditure of funds requires a vote and approval by the District Commander before a Quartermaster can proceed with the disbursement. If a District Commander does not approve expenditures, he is violating the trust placed in him and is not controlling the expenditure of District monies.
18. Self-explanatory.
19. It is desirable that the District be covered by adequate liability insurance. If someone suffers an injury on District property or at a District sponsored activity, a subsequent lawsuit may subject all the assets of the District and its members to a judgment. The District officers should be reminded of this potential problem.
Any District owning property and/or operating any facility must maintain general liability insurance, including, if necessary or appropriate, liquor liability insurance. Such insurance must name, as additional insured's, the Veterans of Foreign Wars of the United States and the Department in which the District is located. Verify by viewing policy(s).
20. Each Department will adopt a document retention policy which complies with federal and state law.
21. All Districts have an OFFICIAL email address. The format is dist0@vfwid.org. Ensure Districts have access to this address or email sent to this address is being forwarded to the District Commander and Quartermaster.