

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

Post: Chartered Location: District: EIN: Inspection Date:

- 1) Has the Post adopted Bylaws in accordance with Section 202 of the National Bylaws? YES | NO
a) Date approved by the Commander-in-Chief:
2) Is the Post incorporated in accordance with Section 708 of the National Bylaws? YES | NO
a) Date approved by the Commander-in-Chief:
b) Registered Agent: Last Annual Report Date:
3) Are all officer positions filled as prescribed in Section 216 of the National Bylaws? YES | NO
4) Are Post delegates elected in accordance with Section 222 of the National Bylaws? YES | NO
5) Does the Post Adjutant:
a) Maintain books and records in a legible and uniform format? YES | NO
b) Maintain a file containing a copy of the original application of every member admitted into the Post? YES | NO
c) Maintain a file of meeting minutes after correction and approval? YES | NO
d) Maintain a file of current orders or circulars issued from higher authority? YES | NO
e) Maintain a file containing proof of eligibility submitted by officers? YES | NO
f) Maintain a current copy of Post, District (if applicable), Department and National Bylaws? YES | NO
6) Does the Post hold at least one meeting per month with a quorum present? YES | NO
7) Are Community Service/Program (Activity) reports submitted in accordance with Department Bylaws and guidelines? YES | NO
8) Is the Post on track with National and Department membership goals? YES | NO
a) Current membership percentage:
9) Do the elected Trustees review the monthly report of receipts and expenditures? YES | NO
10) Do the elected Trustees audit quarterly all books and records of the Post Quartermaster, Post Adjutant and any activity, clubroom, holding company or unit sponsored, conducted, or operated by, for or on behalf of the Post? YES | NO
a) Date last quarterly audit conducted:
11) Post 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 Post Quartermaster:
a) Maintain books and records in a legible and uniform format? YES | NO
b) Maintain a relief fund in accordance with Section 219 of the National Bylaws? YES | NO
c) Have care and custody of all committee funds? YES | NO
d) Report on transactions concerning receipts and expenditures at Post meetings? YES | NO
e) File appropriate forms as required by federal, state and local statutes? YES | NO
f) Has the IRS Form 990 been filed for the current year? YES | NO
15) Are all expenditures voted on by the Post membership and approved by the Post Commander? YES | NO
16) Are expenditures from the relief fund in accordance with Section 219 of the National Bylaws? YES | NO
17) Are signature(s) authorizing the disbursement of funds done in accordance with Post Bylaws? YES | NO
18) Are all blank checks unsigned? YES | NO
19) Does the Post own real property? YES | NO
20) Is the Post 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
21) Does the Post retain documents in accordance with the Department's Document Retention Policy? YES | NO
22) Does the Post operate a clubroom/canteen or other state licensed entity?(Department Inspection Form May Be Required).. YES | NO
23) Has the Post been issued ceremonial rifles or static displays? YES | NO
a) Have the proper reporting procedures been followed for annual and tri-annual inspections? YES | NO
24) Does the Post have access to the vfwid.org official Post email address? YES | NO

INSPECTOR COMMENTS:

POST COMMANDER: PRINT AND SIGN

INSPECTOR: PRINT AND SIGN

The Inspector shall provide a copy of each inspection to the PostCommander, District Inspector, and Department Inspector and set forth therein any constructive criticism and recommendations.

MAINTAIN IN POST FILE AS A PERMANENT RECORD

## INSTRUCTIONS FOR COMPLETING THE POST 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 Post. 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. Do not limit your comments when reporting deficiencies; it may be necessary to attach an additional comment sheet.

### Question Specific Reminders

- 1.Bylaws of the organization (all levels) should be readily available to all members. Posts 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. If out of date, suggest an internal review. If a Post has not adopted Bylaws it should have on file an indexed book of approved resolutions/motions that are in effect.
  - 2.Posts 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 Posts must be incorporated under the laws of their state to protect members' personal assets from seizure and sale.
  - 3.Verify the following elected positions are properly filled: Commander, Senior Vice Commander, Junior Vice Commander, Quartermaster, and three (3) Trustees, and appointed positions Adjutant and Chaplain .
  - 4.Verify delegates to the District, Department and National Conventions were elected in accordance with Section 222 of the National Bylaws/Manual of Procedure. This can be done by checking the meeting minutes.
  - 5.Any "NO" answer in this section indicates a neglect in duties and responsibilities as prescribed in Section 218 of the Manual of Procedure.
  - 6.The National Bylaws, Section 203, states every Post shall hold at least one regular meeting per month.
  - 7.Activity reports assist the Post when their non-profit status is being questioned by the IRS and further indicate whether or not they are upholding Section 230102 of the Congressional Charter, the purposes of our organization.
  - 8.Posts need to be continually encouraged to develop programs for membership recruiting and retention. Membership goals are listed in the Membership SOP. If a Post is behind on these goals the DMT may assist the Post at the Commander's request. 8a. For 99.99% or less, enter .9999 and for 100% or greater enter 1.00. Example: 98.46% is .9846, 102.37 is 1.0237.
  - 9.Monthly review of Post receipts and expenditures by the Trustees is required in Section 218 the National Manual of Procedure. The Quartermaster should use Form 4208 to document this information.
  - 10.Quarterly audits are required of all accounts. This item includes any canteen, clubroom, bingo, honor guard, riders groups, etc., Post Trustees must complete this audit not later than the month following the last day of each quarterly period (e.g. September 30, December 31, March 31 and June 30). Failure to conduct the audits, as required, will invalidate the Post Quartermaster bond.
  - 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 Post Commander and Trustees. The Post Quartermaster must be bonded in a sum equal to the liquid assets for which they are accountable, and to which they have 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 require that the Post Quartermaster have custody of all funds of activity/subordinate units and are subject to the same Rules and Regulation as Post Funds.
- The Internal Revenue Service requires all VFW Posts to file annually a Form 990 "Tax Exempt Organizations Tax Form". A Post may also have to file a Form 990-T and pay certain taxes if it has unrelated 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. Verify Tax Exempt Status via [www.irs.gov](http://www.irs.gov) "Tax Exempt Organization Search".
- 15.Expenditure of funds requires a vote on the Post floor, and approval by the Post Commander before a Quartermaster can proceed with the disbursement. In some instances, Post Bylaws may allow for certain expenditures to be paid without a vote on the floor, these are usually recurring bills. If a Post Commander does not approve all expenditures, it's violating the duties and responsibilities of the office.
  - 16.Buddy Poppy distribution net receipts must be credited to the Post Relief Fund. Section 219 of the National Bylaws mandates that a Relief Fund will be established and maintained. Distribution of these funds are restricted and must only be used for the purposes stated in Section 219 of the Manual of Procedure.
  - 17.The National Bylaws state the Post Quartermaster will disburse funds using acceptable banking practices. The Post Quartermaster may authorize other people, but they must be bonded in accordance with Section 703 of the National Bylaws. However, if the Post Bylaws require the Commander and Quartermaster signatures on checks, they must adhere to the Post Bylaws.
  - 18.Checks shall never be "pre-signed" by any officer and is not considered an acceptable banking practice.
  - 19.Last appraised value or estimated value shall be entered. Monthly payment and amount owed are necessary; mark "N/A" if the amount is zero. Title holder may be a bank or lender, if the property is totally paid for, enter location and holder of the deed. If the Post does not own real property, please note if they rent.
  - 20.It is desirable that all Posts be covered by adequate liability insurance. If someone suffers an injury on Post property or at a Post sponsored activity, a subsequent lawsuit may subject all the assets of the Post and its members to a judgment. The Post officers should be reminded of this potential problem.
- Any Post 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 Post is located. Verify by viewing the applicable policy.
- 21.Each Department must adopt a document retention policy which complies with federal and state law and ensure its use by each Post within its jurisdiction.
  - 22.Departments may require additional forms for inspecting licensed operations (e.g. Clubroom, Gaming, etc.).
  - 23.Posts may have Ceremonial Rifles and/or Static Displays. Ceremonial Rifles must be inventoried every Three (3) years and Static Displays must be inventoried annually. If a Post has both, they will be required to file an annual report on their display AND rifles. Ceremonial Rifles and Static Displays are owned by the U.S. Army and CANNOT be sold, gifted, raffled or transferred. Further information can be found at the TACOM website, "[tacom.army.mil/ilsc/donations](http://tacom.army.mil/ilsc/donations)".
  - 24.All Posts have an OFFICIAL email address. The format is [post1234@vfwid.org](mailto:post1234@vfwid.org). Ensure Posts have access to this address or email sent to this address is being forwarded to the Post Commander and Quartermaster.