

## 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. Posts that have adopted by-laws need to have a copy on file that indicates the Commander-in-Chief has reviewed for compliance. Verify date of review.
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, date filed with appropriate state agency, and the name of the incorporated unit. All Posts should be incorporated under the laws of their state to protect members' personal assets from seizure and sale.
3. Verify the following positions are properly filled: Commander, Senior Vice Commander, Junior Vice Commander, Quartermaster, Judge Advocate, Chaplain, Surgeon, three (3) Trustees, Adjutant, Officer of the Day, Service Officer, and Guard.
4. Verify delegates to the District, County Council (if applicable), Department and National Conventions were elected in accordance with Section 222 of the National By-Laws/Manual of Procedure. This can be done by checking the meeting minutes.
5. Self-explanatory. Any "NO" answer in this section may be a By-Law violation. In addition, item 5f, is verifying the information is present for each officer, you are not verifying the officer's is eligible.
6. Verify, using meeting minutes, that applications for membership are being handled in accordance with Section 103 of the National By-Laws.
7. The National By-Laws state every Post must hold at least one regular meeting per month.
8. Verify, using meeting minutes, that all committee reports are read and approved. This item includes any activity, canteen, clubroom, bingo, etc.
9. Activity reports assist the Post when their non-profit status is being questioned.
10. Verify, using meeting minutes, that the Post made arrangements to properly observe Memorial Day, Veterans Day, Flag Day, and Loyalty Day.
11. Section 1101 and 1301 of the National By-Laws discusses the formation and control of Auxiliaries.
12. Distribution of the VFW Buddy Poppy helps raise monies for the Post's relief fund.
13. Self-explanatory.
14. Monthly review of Post receipts and expenditures by the Trustees is required in the National By-Laws.
15. Quarterly audits are required of all accounts. This item includes any canteen, clubroom, bingo, etc., Post trustees must complete this audit not later than the month following the last day of each quarterly period. Failure to conduct the audits, as required, will invalidate the Post Quartermaster bond.
16. 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 he is accountable, and to which he has access.
17. Verify bonding company and expiration date by viewing a copy of the certificate.
18. Reference Section 703 of the National By-Laws.
19. Verify all questions in this section by examining quartermaster records, adjutant records and by-laws.  

Remember, Section 709 of the National By-Laws further require that the Post Quartermaster have custody of all funds of the subordinate unit and subject to the same Rules and Regulation as Post Funds.

The Post Quartermaster is required to maintain a Dues Reserve Fund. One-half of the Post's portions of current years' dues are to be credited to the Dues Reserve Fund and not used until the next membership year, which begins July 1. The purpose of this fund is to provide the incoming Commander with additional funds to operate the Post during the new administrative year.

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 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.
20. 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 By-Laws may allow for certain expenditures to be paid without a vote on the floor, these are usually reoccurring bills. If a Post Commander is not approving expenditures, he is violating the trust placed in him and is not controlling the expenditure of Post monies.
21. Buddy Poppy distribution net receipts are to be credited to the Relief Fund only (Section 219 of the National By-Laws) and used only as stated in Section 219 of the Manual of Procedure.
22. The National By-Laws state the Post Quartermaster will disburse funds using acceptable banking practices. The Post Quartermaster may authorize other persons, but they must be bonded in accordance with Section 703 of the National By-laws. However, if the Post by-laws require the Commander and Quartermaster signatures on checks, they must adhere to the Post By-Law.
23. Checks shall never be "pre-signed" by any officer.
24. 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.
25. It is desirable that the Post 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 policy(s).
26. Each Department will adopt a document retention policy which complies with federal and state law.
27. Every Post is required to have a Federal Employee Identification number.
28. Department's may require additional forms for inspecting licensed operations.

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

POST NO.	CHARTERED LOCATION (CITY & STATE)	DISTRICT NO.	DEPARTMENT	INSPECTION DATE
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- 1) Has the Post adopted by-laws in accordance with Section 202 of the National By-Laws?.....  YES  NO  
 a) Date reviewed by the Commander-in-Chief: \_\_\_\_\_
- 2) Is the Post incorporated in accordance with Section 708 of the National By-Laws?.....  YES  NO  
 a) Date reviewed by the Commander-in-Chief: \_\_\_\_\_  
 b) Date filed with appropriate state officials: \_\_\_\_\_  
 c) Name of incorporated unit: \_\_\_\_\_
- 3) Are all officer positions filled as prescribed in Section 216 of the National By-Laws?.....  YES  NO
- 4) Are Post delegates elected in accordance with Section 222 of the National By-Laws?.....  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 correspondence file?.....  YES  NO
  - f) Maintain a file containing proof of eligibility submitted by officers?.....  YES  NO
  - g) Maintain a current copy of Department and National By-Laws?.....  YES  NO
- 6) Are applications for new, reinstated and transferring members read and voted on for approval?.....  YES  NO
- 7) Does the Post hold at least one meeting per month?.....  YES  NO
- 8) Are all committee reports read at Post meetings?.....  YES  NO
- 9) Are program reports submitted in accordance with Department By-Laws and guidelines?.....  YES  NO  
 a) Date of last submission: \_\_\_\_\_
- 10) Does the Post observe commemorative dates as mandated in Section 203 of the National By-Laws?.....  YES  NO
- 11) Does the Post have an auxiliary (Men's or Ladies)?.....  YES  NO  
 a) Is there proper cooperation between the Post and its auxiliary unit(s)?.....  YES  NO
- 12) Does the Post distribute Buddy Poppies?.....  YES  NO  
 a) Date of last distribution: \_\_\_\_\_
- 13) Does the Post have a membership committee?.....  YES  NO  
 a) Are all Post members encouraged to participate in recruiting efforts?.....  YES  NO
- 14) Do the elected trustees review the monthly report of receipts and expenditures?.....  YES  NO
- 15) 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 of last quarterly audit: \_\_\_\_\_
- 16) 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 reconciled bank statements? <input type="checkbox"/> YES <input type="checkbox"/> NO  h) Is the quartermaster bond (f) greater than the total of all accounts (e)? <input type="checkbox"/> YES <input type="checkbox"/> NO
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- 17) Name of bonding company: \_\_\_\_\_ Expiration date of bond: \_\_\_\_\_
- 18) Are additional officers accountable for funds, bonded in accordance with Section 703 of the National By-Laws?.....  YES  NO
- 19) Does the Post quartermaster...
  - a) Maintain books and records in a legible and uniform format?.....  YES  NO
  - b) Receive and properly transmit membership dues as required?.....  YES  NO
  - c) Maintain a dues reserve fund in accordance with Section 717 of the National By-Laws?.....  YES  NO
  - d) Does the dues reserve fund reflect payment of annual and life members?.....  YES  NO
  - e) Date dues reserve fund last transferred to general fund: \_\_\_\_\_
  - f) Maintain a relief fund in accordance with Section 219 of the National By-Laws?.....  YES  NO
  - g) Have care and custody of all committee funds?.....  YES  NO
  - h) Report on transactions concerning receipts and expenditures at Post meetings?.....  YES  NO
  - i) File appropriate forms as required by federal, state and local statutes?.....  YES  NO
  - j) Date of last 990 filing: \_\_\_\_\_ k) Is the 990 filing available for public inspection?.....  YES  NO
- 20) Are all expenditures voted on by the Post membership and approved by the Post Commander?.....  YES  NO
- 21) Are expenditures from the relief fund in accordance with Section 219 of the National By-Laws?.....  YES  NO
- 22) Are signatures authorizing the disbursement of funds done in accordance with Post By-Laws?.....  YES  NO
- 23) Are checks pre-signed by any authorized officer?.....  YES  NO
- 24) Does the Post own real property?.....  YES  NO  
 a) Appraised Value: \$ \_\_\_\_\_ Monthly Payment: \$ \_\_\_\_\_ Amount Owed: \$ \_\_\_\_\_  
 b) Title Holder: \_\_\_\_\_
- 25) Does the Post carry all proper types of insurance?.....  YES  NO  
 a) Are both the Veterans of Foreign Wars of the United States and Department named as additional insureds?.....  YES  NO
- 26) Does the Post retain documents in accordance with the Department's Document Retention Policy?.....  YES  NO
- 27) Post Federal Employee Identification Number (EIN): \_\_\_\_\_
- 28) Does the Post operate a clubroom/canteen or other state licensed entity?(Department Inspection Form Required).....  YES  NO

INSPECTOR COMMENTS : \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

POST COMMANDER: \_\_\_\_\_  
PRINT AND SIGN

INSPECTOR: \_\_\_\_\_  
PRINT AND SIGN

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 POST FILE AS A PERMANENT RECORD**