



VETERANS OF FOREIGN WARS OF THE UNITED STATES

DISTRICT 18, DEPARTMENT OF PENNSYLVANIA
111 Cameron Avenue, Hummelstown, PA 17036
(717) 991-1473

Office of
District 18 Lead Inspector

14 July 2020

TO: All District 18 Post Commander and Quartermasters

SUBJECT: Post Inspections

Prior to your Post inspection, the Inspector will contact you to set up an appointment. The inspection varies in duration. Here are the guidelines for you to use to get ready for your Post inspection.

Below is what the Inspector is going to be looking for. Please have everything laid out when he or she arrives at your Post to ensure a smooth inspection. The Post officers should answer each question accurately and completely. Some questions require dollar amounts or dates.

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.

Question Specific Reminders

1. Posts By-Laws and have a copy on file that indicates the Commander-in-Chief has reviewed for compliance. Verify date of review.
2. Posts Articles of Incorporation need to have a copy on file that indicates the Commander-in-Chief has reviewed for compliance. Verify date of review. All Posts must be incorporated under the laws of the 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 and Service Officer.
4. Self-explanatory. Any "NO" answer in this section may be a By-Law violation. In addition, Item 4c, is verifying the information is present for each officer. You are not verifying the eligibility of the officer.
5. Verify, using meeting minutes, that applications for membership are being handled in accordance with Section 103 of the National By-Laws.
6. The National By-Laws state every Post must hold at least one regular meeting per month.
7. Inspector should attend a regular Post meeting to insure that it is conducted properly.
8. Activity reports assist the Post when their non-profit status is being questioned.
9. Verify, using meeting minutes, that the Post made arrangements to properly observe Memorial Day, Veterans Day, Flag Day, and Loyalty Day.
10. Section 1101 and 1301 of the National By-Laws discusses the formation and control of Auxiliaries.
11. Distribution of the VFW Buddy Poppy helps raise monies for the Post's relief fund.
12. Monthly review of Post receipts and expenditures by the Trustees is required in the National By-Laws.
13. Quarterly audits are required of all accounts. Have them available for the Inspector to see. This item includes any canteen, clubroom, bingo, etc., activities. Post trustees must complete this audit no 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.

14. This section is divided into two sections,

“Post Funds”- Have check book ledgers, bank statement available. Also have the breakdown of your Membership, Poppies and any other items that is sub- categorized. Have the quartermaster bond available.

The Quartermaster must be bonded as “Quartermaster” for the total amount of all Post Funds.

“Canteen Funds” - List gaming account in “Other Accounts” 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.

The “Treasurer” must be bonded as the “Treasurer” for the total of all Canteen funds.

Enter expiration date of both the Quartermaster and Canteen Treasurer’s bonds. Verify bonding company and expiration date by viewing a copy of the certificates.

15. Reference Section 703 of the National By-Laws.

16. 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 Internal Revenue Service requires all VFW Posts to file annually a form 990 “Exemption from Corporate Income Tax” form. A Post may also have to file a Form 990T and pay certain taxes if it has nonrelated business income. You must show the Inspector a copy of your Post 990 (have it out and ready for the inspector).

17. 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. All other expenditure should be in the meeting minutes (provide documentation to the Inspector).

18. Are Checks pre-signed by any officer?

19. Last appraised value or estimated value shall be entered. Title holder may be a bank or lender. If the property is totally paid for, list holder of the deed. If the Post does not own real property, **please note if the post rents.**

20. 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).

21. Have your Post Federal Employee Identification number for both the Post and Home Association.

22. Self-explanatory.

23. Provide the Inspector with the Canteen Articles of Incorporation reviewed by the Department of Pennsylvania. Enter the date approved.

24. Provide the Inspector with Canteen/Home Association By-laws reviewed by the Department of Pennsylvania. Enter the date approved.

25. List the number of social members. Social members only, do not include the Ladies Auxiliary.

Should you have any questions or concerns, please contact me at the email or call me at the number above.

Yours in comradeship

David “Spike” Gyger
Lead Inspector, District 18
VFW Department of PA

DEPARTMENT OF PENNSYLVANIA - VETERANS OF FOREIGN WARS OF THE UNITED STATES
POST INSPECTION FORM

POST #	CHARTERED LOCATION (CITY & STATE)	DISTRICT #	DEPARTMENT	INSPECTION DATE
--------	-----------------------------------	------------	------------	-----------------

1) HAS THE POST ADOPTED BY-LAWS IN ACCORDANCE WITH SECTION 202 OF THE NATIONAL BY-LAWS? YES NO

a) DATE BY-LAWS REVIEWED BY COMMANDER-IN-CHIEF: _____

2) IS THE POST INCORPORATED IN ACCORDANCE WITH SECTION 708 OF THE NATIONAL BY-LAWS? YES NO

a) DATE ARTICLES OF INCORPORATION REVIEWED BY COMMANDER-IN-CHIEF: _____

b) NAME OF INCORPORATED UNIT: _____

3) ARE ALL OFFICER POSITIONS FILLED AS PRESCRIBED IN SECTION 216 OF THE NATIONAL BY-LAWS? YES NO

4) DOES THE POST ADJUTANT... YES NO

a) MAINTAIN MINUTES, BOOKS AND RECORDS IN A LEGIBLE AND UNIFORM MANNER? YES NO

b) MAINTAIN A FILE CONTAINING A COPY THE ORIGINAL APPLICATION OF EVERY MEMBER OF THE POST? YES NO

c) MAINTAIN A FILE CONTAINING PROOF OF ELIGIBILITY SUBMITTED BY OFFICERS? YES NO

d) MAINTAIN A CURRENT COPY OF DEPARTMENT AND NATIONAL BY-LAWS? YES NO

5) ARE APPLICATIONS FOR NEW, REINSTATED AND TRANSFERRING MEMBERS READ AND VOTED ON FOR APPROVAL? YES NO

6) DOES THE POST HOLD AT LEAST ONE MEETING PER MONTH? YES NO

7) DOES THE POST MEETING FOLLOW THE RITUAL AND ORDER OF BUSINESS AS PRESCRIBED IN THE MANUAL OF PROCEDURE? YES NO

8) ARE PROGRAM REPORTS SUBMITTED IN ACCORDANCE WITH DEPARTMENT BY-LAWS AND GIDELINES? YES NO

9) DOES THE POST OBSERVE COMMEMORATIVE DATES, AS PRESCRIBED IN THE MANUAL OF PROCEDURE? YES NO

10) DOES THE POST HAVE AN AUXILIARY? YES NO

11) DOES THE POST DISTRIBUTE BUDDY POPPIES? YES NO

12) DO THE TRUSTEES REVIEW THE MONTHLY REPORT OF RECEIPTS AND EXPENDITURES? YES NO

13) DO THE TRUSTEES AUDIT QUARTERLY ALL BOOKS AND RECORDS OF THE POST QUARTERMASTER, POST ADJUTANT AND ANY ACTIVITY, CANTEEN OR HOLDING COMPANY OR UNIT SPONSORED, CONDUCTED OR OPERATED BY, FOR OR ON BEHALF OF THE POST? YES NO

14) FUNDS

<p>POST FUNDS</p> <p>a) BALANCE OF CHECKING ACCOUNTS \$ _____</p> <p>b) BALANCE OF SAVINGS ACCOUNTS \$ _____</p> <p>c) BALANCE OF CD & BOND ACCOUNTS \$ _____</p> <p>d) BALANCE OF OTHER ACCOUNTS \$ _____</p> <p>e) TOTAL OF POST ACCOUNTS \$ _____</p> <p>f) AMOUNT OF QUARTERMASTER BOND \$ _____</p>	<p>CANTEEN FUNDS</p> <p>g) BALANCE OF CHECKING ACCOUNTS \$ _____</p> <p>h) BALANCE OF OTHER ACCOUNTS \$ _____</p> <p>i) TOTAL OF CANTEEN ACCOUNTS \$ _____</p> <p>j) AMOUNT OF TREASURER BOND \$ _____</p>
---	---

k) ARE THE QUARTERMASTER AND TREASURER BONDS LARGER THAN THE TOTAL OF THE RESPECTIVE ACCOUNTS? YES NO

l) NAME OF BONDING COMPANY - POST _____ CANTEEN _____

m) EXPIRATION DATE OF BOND: QUARTERMASTER _____ TREASURER _____

15) ARE ADDITIONAL OFFICERS ACCOUNTABLE FOR FUNDS BONDED? YES NO

16) DOES THE POST QUARTERMASTER... YES NO

a) MAINTAIN BOOKS AND RECORDS IN A LEGIBLE AND UNIFORM MANNER? YES NO

b) MAINTAIN A DUES RESERVE FUND? YES NO

c) MAINTAIN A RELIEF FUND IN ACCORDANCE WITH SECTION 704 OF THE NATIONAL BY-LAWS? YES NO

d) HAVE CARE AND CUSTODY OF ALL COMMITTEE FUNDS, INCLUDING CANTEEN? YES NO

e) REPORT ON ALL RECEIPTS AND EXPENDITURES AT EACH POST MEETING? YES NO

f) DATE OF LAST IRS FORM 990 FILING _____

17) ARE ALL EXPENDITURES VOTED ON BY THE POST MEMBERSHIP AND APPROVED BY THE POST COMMANDER? YES NO

18) ARE CHECKS PRE-SIGNED BY ANY AUTHORIZED OFFICER? YES NO

19) DOES THE POST OWN REAL PROPERTY? YES NO

a) APPRAISED VALUE \$ _____ b) NAME OF TITLE HOLDER _____

20) DOES THE POST CARRY THE PROPER TYPES OF INSURANCE? YES NO

a) ARE NATIONAL AND DEPARTMENT HEADQUARTERS ADDITIONAL NAMED INSUREDS? YES NO

21) FEDERAL EMPLOYEE IDENTIFICATION NUMBER (E.I.N.) POST _____ HOME ASSOC. _____

22) DOES THE POST OPERATE A CANTEEN/HOME ASSOCIATION OR OTHER STATE LICENSED ENTITY? YES NO

23) IS THE CANTEEN/HOME ASSOCIATION INCORPORATED? YES NO

24) HAS THE CANTEEN/HOME ASSOCIATION ADOPTED BY-LAWS? YES NO

25) NUMBER OF SOCIAL MEMBERS _____

FOR COMMENTS BY INSPECTOR SEE REVERSE SIDE OF FORM

POST COMMANDER _____ DATE _____
PRINT AND SIGN

INSPECTOR _____ DATE _____
PRINT AND SIGN

