



VETERANS OF FOREIGN WARS.

VFW DEPARTMENT OF ARIZONA

PRACTICAL GUIDE TO POST & DISTRICT INSPECTIONS 2024-2025

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PRACTICAL GUIDE TO VFW-AZ POST & DISTRICT INSPECTIONS

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PURPOSE:

- Provides a reference/training document for Post Inspections
- Provides clear framework on how Posts should prepare for inspection
- Explains Inspection Procedures for 2024-2025
- Explains the Post Inspection Form line-by-line, with current Bylaws references

SCOPE:

- Post Inspections 2024-2025
- District Inspections 2024-2025 (slightly different form, same fundamentals).

This is NOT a bypass of Bylaws. Any Bylaws referenced in the Inspection Form are provided in this guide, but it does not relieve the Inspector or District/Post Officers of the obligation to be familiar with VFW Bylaws outside of the scope of this document.

MATERIALS:

- This Inspection Guide
- VFW Bylaws and Manual of Procedure, 2024 Edition
- VFW Document Retention Guide (included in this guide)
- Most Current Post/District Inspection forms
- IRS Form 990-EZ (included in this guide)
- TACOM Ceremonial Rifle Inventory Form (included in this guide)

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USE OF INSPECTIONS:

What is the purpose of Inspections?

- Compliance to one standard established by VFW Bylaws and training guidance
- Identification of areas needing improvement
- Training and Education tool
- Instills Post ownership into officers and members, helps build the team
- Clearly defined pathway to Post success and/or recovery from past challenges

What Inspections are not:

- Arbitrary
- Status Quo
- Retaliatory
- Punitive

There are no Inspection failures, only incomplete inspections which may or may not be resolved by the end of the VFW year. If a Post does not complete an inspection for particular criteria, this is most likely a symptom of a greater issue which needs to be addressed by either the Post Membership or VFW-AZ.

INSPECTION PROCESS 2024-2025:

District Inspector: All Posts in District except for District Inspector's home Post.

District Commander: District Inspector's home Post, unless both positions are from the same Post. The District Commander may designate a past/current Department Officer, Past District Commander, or Past District Inspector from a neutral Post within the District to assist with such inspections as needed. Districts may be inspected prior to all of their Posts being inspected, but Districts shall not be eligible for incentives unless their Posts complete inspections prior to deadline dates (see "Incentives" in next section).

Department Inspector (Mike Pearson): All District inspections and two random Quality Assurance (QA or "sampling") re-inspections conducted from the District Inspector's completed inspections for each District. The Posts chosen for QA inspections shall be determined at random by the Department Inspector. If such QA inspections become the standard in subsequent years, a best effort will be made to not randomly sample the same Post two years in a row except for documented cause. A QA Inspection may also be sitting in on a District Inspector's inspection of a Post, and observing that inspection for proper execution.

Deputy Department Inspector (Nedra Sealey): Department Inspector's Home District to include associated District and random QA inspections as required from previous paragraph, and any other District Inspection(s) agreed upon by Inspector and Deputy.

INCENTIVES FOR EARLY COMPLIANCE

At the direction of the Department Commander, 2024-2025, the following incentives are offered to Posts and Districts for early compliance in the Inspection Program. Please note there are two distinct date brackets.:

<u>Benchmark Dates</u>	<u>All-State Bonus Points</u>
Inspection Passed by 9-30-2024**	20
Inspection Passed between 9-1-2024 and 12-31-2024**	10

**Points are not cumulative.

Exceptions to this policy are District inspections due to the irregular scheduling of District Meetings. Some Districts may receive extra credit points for a particular date bracket if their scheduled District meetings fall outside of the date ranges. This shall be determined at the discretion of the Department Inspector.

There shall be no additional extra points awarded for any inspections completed after 12-31-2024.

INSPECTION COMPLIANCE

Posts/Districts should realistically be ready at any given time, after 30 days following change-of-command, to be inspected. Current annual bonds, taxes, insurance, and corporation updates shall suffice if the inspection takes place prior to renewals during the year.

NON-COMPLIANCE

Posts/Districts which fail to undergo at least an initial inspection, whether complete/incomplete, by the end of the VFW year (Department Convention 2025), shall be recommended by the Department Inspector to the Department Commander as Not-In-Good Standing.

HOW TO PREPARE FOR INSPECTION

- Read the outline of the Post Inspection Form, in this document.
- Prepare 2 binders: (1) Election Report + DD214 + List of Committee Chairs and (2) a binder for everything else. Use document protectors so books may be updated from year-to-year with a simple swap of forms. **DO NOT keep outdated materials in these folders**, it will only confuse everybody and aggravate the inspection process.
- Put only the documents required in the binders (refer to red text notes in the Inspection form outline).
- Use index tabs corresponding to the question numbers in the inspection form, this will greatly speed things up for both the Post and the inspector.
- Put in the early effort to prepare, and it will be an easy inspection with an almost guaranteed first-time pass, and a “good job!” comment by the inspector.
- Posts should consider an electronic version of the Inspection book(s) and scan all required documents in. This will greatly streamline the inspection process, as this scanned document can be conveniently organized to match the inspection form verbatim.
- Be familiar with the most current monthly arrears report from VFW-AZ, so you know where your Post stands. This is a good time to get caught up and get on track. It’s entirely possible that there are documents and obligations in the inspection binder which have not been sent to VFW-AZ. You’ll pass the inspection but be in arrears with VFW-AZ, so don’t let that happen.
- **If you have any TACOM static display items (vehicles/aircraft, inert ordnance pieces), please note these on some kind of inventory sheet. If you have TACOM ceremonial rifles, download the TACOM Ceremonial Rifle Inventory form and fill it out prior to inspection, and present a copy at inspection (put the original in your inspection binder). This is now inspectable material at the VFW-AZ level for TACOM compliance and will be discussed in a later section.**

INSPECTOR’S RESPONSIBILITIES

- Department Inspectors and District officers need to be familiar with the District Inspection Form. Strive to be more familiar with the dynamics of this form than the Post/District you are inspecting.
- Inspectors should be aware of the arrears status of the Post/District they are inspecting. While arrears do not necessarily mean a non-pass of the inspection, the Inspector should be able to advise the Post on such matters and mentor them onto the path of success.
- Be encouraging and fair, but firm, with the requirements of the inspection, as they are clearly stated.
- This is not an investigative or punitive document and shall **NEVER** be used as such. If you come across something alarming during the course of your inspection, it is not your role to dig deeper and cause more drama. Merely mark the question incomplete, point out the discrepancy, move on, and report your concerns to the appropriate higher chain of command after the fact if it’s that big of a deal. Scout and report.
- Make respectful comments in the bottom section, and follow-up comments as issues are corrected.

Do not send me anything other than a completed inspection with both signatures (yours and Post/District Commander) for each Post in your area of responsibility.

GUIDANCE (for all Inspectors and District Commanders)

- You can't inspect your own Post, I wouldn't say it if it hasn't happened in the past.
- In reference to the previous comment, if you have this issue, find a Past District Commander or Past Department Officer from another Post to do your inspection.
- Districts are not eligible to be inspected until all Posts in that District pass inspection. Exemptions may be granted by the Department Inspector or Commander on a case-by-case basis, such as for Posts on suspension or under other similar investigation. This is another incentive for District Commanders and Inspectors to get inspections done earlier rather than later.
- Try to get as many inspections as possible done at District Meetings, HOWEVER...
- Don't be afraid to go to Post meetings to get these done early.
- **District Commanders**, it's perfectly okay to do some of these inspections yourself and help out your Inspector, when you are at Posts. Divide up the work and get it done faster. Don't forget that your District won't get inspected until you get all of your Posts inspected.
- At a minimum, Post Commander and QM should be present for their Post's inspection.
- The program goal is to get as many as possible, if not all, inspections done by Fall Conference, and all inspections complete by December 31st, 2024.
- **If you have a current 3-copy Inspection form:**
One form per Post, do not waste a form on an incomplete inspection and start over, hold the form until the Post passes. Pink copy to Post, Yellow copy to District, White copy to me.
- **If you don't have a current 3-copy Inspection form:**
Print the copy you receive with this instructional document, do the inspection, and when complete with signatures, make copies for District and Department. **Scan/email me a copy and send me the original signature copy (hand-deliver or surface mail).**

I will accept postal-mail hard copies, scanned/emailed copies, but I WILL NOT accept any phone camera pictures, because they are usually very poor quality reading and often difficult to email due to size. I can store the entire department's worth of scanned inspection forms in the same computer space that it takes for one or two camera pictures.

DO NOT mail copies to Department. VFW-AZ HQ is a busy place, and I live half a county away. It is not an efficient way to make sure I give you credit for inspections.

DO NOT mail copies to my private residence, which has happened in the past. I keep all VFW correspondence routed to the UPS store box address listed on the first page of this guide.

If you do surface-mail me inspections, PLEASE email me and let me know you have done so. I don't check that box more than once every other week or so, but I will check more often if I know something important is on the way.

The easiest way to send these inspections to me is to scan them to PDF and email them to me.

DO NOT use Post/District Inspection Forms other than what is distributed by me or VFW-AZ for this VFW year. This is the most current version available through VFW National.

TACOM REQUIREMENTS

The U.S. Army Tank, Automotive, and Armaments Command (TACOM) is the authority having jurisdiction over the issue of certain durable items to VFW Posts, namely vehicles, aircraft, heavy ordnance (non-functional) for static display, and (functional) ceremonial rifles for drill teams and honor guards. The website for the associated inventory forms is below:

[Army Donations Program](#)

At the time of the writing of this guide it is unclear if there is an inventory cycle other than initial issue for static display items, but ceremonial rifles shall be inventoried and reported back to TACOM every three (3) years. TACOM has not always been efficient about sending out notifications to do this, so it is the responsibility of the Posts which possess TACOM-issued ceremonial rifles to do this inventory on time. The ramifications of inaccurate reporting or the disappearance of such rifles makes the Post and its command group vulnerable to state and federal firearms-related investigation if the case were to arise. An existing inventory of static items will suffice for other than ceremonial rifles.

Sec. 708 – Control of Units (Paragraph 3).

All money, property or assets of any kind or nature, as well as all books and records, owned, held or used by any activity, clubroom, holding company or unit sponsored, conducted or operated by, for or in behalf of a Post, County Council, District or Department shall be the property of such Post, County Council, District or Department and must be placed in the care and custody of the respective Quartermaster. Such money, property, assets, books and records shall be subject to the same rules and under the same procedure as any other Post, County Council, District or Department money, property, assets, books and records.

In accordance with the above Bylaws reference, VFW-AZ shall begin to monitor TACOM compliance. If the Post possesses a static item inventory and/or current rifle inventory (within the 3-year cycle), a sight inventory will be conducted by the Inspector, and a copy of the current TACOM inventory will be retained with the inspector (white copy) for final electronic record. If the Post does not have a current TACOM inventory complete, the Inspector will assist the Post in doing so, give the Post the original inventory, and retain a copy with the inspector (white copy) for final electronic record.

This is a new component of inspections for VFW-AZ and is intended to be 'preventative maintenance' to enable Posts to get ahead of future inventory headaches. It does not impact the black & white criteria of the Inspection Form. In the very least, it's a strong hint for Post Quartermasters to do annual and change-over inventories with new-found motivation.

OUTLINE OF POST INSPECTION FORM

Disclaimer: This is a common-sense explanation of the form which augments the instruction sheet included with the form. If there are any discrepancies between the language of this outline and official VFW instructions and Bylaws, VFW instructions and Bylaws have the final authority.

1. Has the Post adopted Bylaws in accordance with Section 202 of the National Bylaws? **YES/NO**

Sec. 202 - By-Laws.

Posts may, by a two-thirds (2/3) vote of the members present and voting at a stated meeting, adopt By-Laws provided each member had been notified at least twenty (20) days in advance and, upon request provided a copy of the proposed By-Laws.

By-Laws approved by a Post shall be forwarded as provided in the Manual of Procedure prior to becoming effective.

Amendments. Unless otherwise provided in the Post By-Laws, the Post By-Laws may be amended by a two-thirds (2/3) vote of the members present at a stated meeting provided each member had been notified at least twenty (20) days in advance and, upon request provided a copy of the proposed amendments.

If the Post is in the middle of a Bylaws update, the last National-approved copy will suffice. It is a common-knowledge recommendation that the District/Post Bylaws be reviewed annually, and updated as needed, but there is no fixed time requirement for such updates in the Bylaws. Posts should not be prohibited from passing an inspection for Bylaws awaiting National approval if they have a previous National-approved edition still in effect.

2. Is the Post incorporated in accordance with Section 708 of the National Bylaws? **YES/NO**

Sec. 708 - Incorporation of Units and Other Activities.

Posts, Districts, and Departments of the Veterans of Foreign Wars of the United States shall be incorporated within the state where they are located as prescribed in the Manual of Procedure.

No unit chartered by the Veterans of Foreign Wars of the United States, and no activities, clubrooms, holding companies or units sponsored or conducted or operated by, for or in behalf of any such chartered unit, shall separately from the Post, incorporate under the laws of the state in which it is located for any purposes whatsoever unless the Articles of Incorporation of such chartered unit and any incorporated activities, clubrooms, holding companies or units sponsored, conducted or operated by, for or in its behalf shall include those provisions specified in the Manual of Procedure. Chartered units failing to comply with the provisions of this Section or failing to cause compliance by activities, clubrooms, holding companies or units sponsored, conducted or operated by, for or on behalf of such chartered unit shall be subject to suspension or revocation of charter.

Should any state incorporation law prohibit provisions specified in the Manual of Procedure for Articles of Incorporation, it shall be permissible to change the wording of such provision sufficiently so that the Certificate of Incorporation will conform to the state laws and at the same time protect the interests of the Veterans of Foreign Wars of the United States.

The name "Veterans of Foreign Wars of the United States" or some colorable imitation thereof by any corporation shall be by license only, which may be revoked for cause.

2a. Date reviewed by the Commander-in-Chief: **this will be stamped on the front or back of the (original) Articles of Incorporation. If the Post does not have this document, it must be obtained from National, or filed with National if it has never been prior to now.**

2b. Date filed with appropriate state officials: **on the front or back of the Articles of Incorporation, or on eCorp (see below).**

2c. Name of incorporated unit: **on the front of the Articles of Incorporation or refer to eCorp information below.**

2d(1). Registered Agent of Record: **Must be a live person, refer to eCorp information below, also known as Statutory Agent.**

2d(2). Last updated: **refer to eCorp information below.**

2b, c, d: this information can be obtained through Arizona Corporation Commission eCorp, the website link is

<https://ecorp.azcc.gov/AzAccount>

Posts can set up an account which allows you to view/print this information. Some entities are free renewal, some have to pay a nominal fee per year (around \$10). Either way, don't forget to renew annually.

3. Are all officer positions filled as prescribed in Section 216 of the National Bylaws? YES/NO

Sec. 216 - Elected and Appointed Officers; Chairmen and Committees.

(a) The officers of each Post will consist of a Commander, Senior Vice Commander, Junior Vice Commander, Quartermaster, Adjutant, Chaplain, Judge Advocate, Surgeon and three (3) Trustees.

(b) The Post shall elect the Commander, Senior Vice Commander, Junior Vice Commander, Quartermaster, and three trustees.

(c) The appointed officers of each Post shall consist of at least an Adjutant, Chaplain, Judge Advocate, Surgeon, Officer of the Day, Service Officer and Guard to be appointed as prescribed in Section 216 in the Manual of Procedure.

4. Are Post delegates elected in accordance with Section 222 of the National Bylaws? YES/NO

Sec. 222 - Delegates, District Convention & Meetings, Department and National Conventions.

(a) Delegate strength shall be one for every thirty members or fraction thereof in good standing. Delegates and alternates shall be elected in accordance with the Manual of Procedure.

(b) Delegates elected under this section shall not be considered instructed and may exercise full authority in the duty to be performed.

(c) Each Post will pay, in accordance with its Department By-Laws, a delegate registration fee for each and every delegate to which the Post shall be entitled.

(d) Each Post will pay, in advance, a National Convention registration fee of twenty-five dollars (\$25) which shall entitle the Post to a packet of convention information and materials and one identified registered delegate for the National Convention. Each additional delegate attending the National Convention will pay a ten dollar (\$10) delegate fee.

5. Does the Post Adjutant:

5a. Maintain books and records in a legible and uniform format? **YES/NO**

If records are kept electronically, there MUST be a backup of some sort, such as separate save to a different computer, cloud drive such as Google Drive or Microsoft OneDrive, backup to flash drive, etc., or hard copy if you really want to take up the space. Emails count as correspondence.

5b. Maintain a file containing a copy of the original application of every member admitted into the Post? **YES/NO**

5c. Maintain a file of meeting minutes after correction and approval? **YES/NO**

5d. Maintain a file of current orders or circulars issued from higher authority? **YES/NO**

5e. Maintain a correspondence file? **YES/NO**

5f. Maintain a file containing proof of eligibility submitted by officers? **YES/NO** **Qualifying DD214s/215s for all officers on the Election Report. If there is a 'cruise book' submitted as eligibility, there needs to be a 201 file record of the dates served on the ship.**

5g. Maintain a current copy of Post, District (if applicable), Department and National Bylaws? **YES/NO**

Should have a copy of the most current Post Bylaws (refer to Question 1 notes); a copy of District Bylaws; a copy of or access to Department Bylaws (on the VFW-AZ website); and a hard-copy or electronic (current version) Podium Book of VFW Bylaws and Manual of Procedure.

6. Are applicants for membership reviewed, read and voted on at a Post meeting for approval? **YES/NO**

7. Does the Post hold at least one meeting per month with a quorum present? **YES/NO**

8. Are all committees reporting to the membership at Post meetings? **YES/NO**

9. Are Community Service/Program (Activity) reports submitted in accordance with Department Bylaws and guidelines? **YES/NO**

This is a monthly report requirement for Posts.

9a. Date of last submission: **Copy of most recent Community Service Activity Report or Department Bulletin showing Post is compliant.**

10. Does the Post observe commemorative dates as mandated in Section 223 of the National Bylaws? **YES/NO**

Sec. 223 - Commemorative Dates.

Each Post shall properly observe commemorative dates, as prescribed in the Ritual and Manual of Procedure.

11. Does the Post have an Auxiliary? **YES/NO**

11a. Is there proper cooperation between the Post and its Auxiliary unit? **YES/NO**

12. Does the Post distribute Buddy Poppies? **YES/NO**

12a. Date of last distribution: **this should be an actual event, usually on a patriotic holiday or a membership drive day. Just having poppy cans in the clubroom does not count.**

13. Does the Post have a membership committee? **YES/NO**

13a. Does the Post have a viable recruiting and retention plan? **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**

15a. Date of last quarterly audit: **At an absolute minimum, the last four quarterly audits and the last quarter's worth of bank statements for all accounts should be in the binder for inspection. However, the Post should also have access to at least the 12 months of financial records if any inconsistencies with the inspection require a deeper review.**

16. Post funds:

16a. Balance of all checking accounts: **Current Bank Statement.**

16b. Balance of all savings accounts: **Current Bank Statement.**

16c. Balance of all CD and bond accounts: **Statements as provided.**

16d. All other account types: **Current Bank Statement.**

16e. Total of all accounts: **Current Bank Statement.**

16f. Amount of Quartermaster Bond: **Copy of current bond.**

16g. Do all account ledger balances match the balance of reconciled bank statements? **YES/NO Option to check ledger or electronic records to match audit totals. If quarterly audit end/beginning totals all match in sequence and match the ending bank statements for the quarterly audit months, inspector's discretion to accept and continue the inspection.**

16h. Is the Quartermaster Bond (f) greater than the total of all accounts (16e)? **YES/NO**

Some types of accounts, such as trust accounts and CDs, may not be readily accessible by individuals, either by Post bylaws, committee regulation, or maturation rules. These accounts may not be necessary to be included in the QM bond due to this.

17. Name of bonding company: **Recommended company is Travellers, the current bond company for the VFW.**

17a. Expiration Date of bond: **should be 31 August of the most current year. Department QM sends money for the bond in a lump sum (for Travellers), so all expiration dates match. As long as the bond is current for the day of inspection, this is a pass. Example: an August 25, 2023 inspection that has an August 31, 2023 expiration of bond is still a YES on the Inspection form.**

18. Are additional officers accountable for funds bonded in accordance with Section 703 of the National Bylaws)? **YES/NO**

The Commander should be bonded if they have access to Post funds; this sometimes happens in Posts with Clubrooms, and the same form as the QM bond is used. A Club Manager or Bar Manager should be bonded by the Post if they have access to funds (such as daily/weekly counts for deposit). However, it is a separate form (available from State/National VFW) and is more expensive, but that manager should only need to be bonded for one account, such as a club/canteen account.

Sec. 703 - Bonds

Each officer accountable for funds or property pursuant to any provision of these Bylaws shall be bonded with an indemnity company as surety in a sum at least equal to the amount of the liquid assets for which, so far as can be anticipated, they may be accountable. The bond premium shall be paid from the funds of the Veterans of Foreign Wars of the United States, Department, District, County Council or Post, as the case may be, to which each officer is accountable. The bonds of such accountable officers, in amount and as to surety, shall be approved by their respective units and held by their respective Commanders. The Commander of each unit shall be responsible for the proper and adequate bonding of all accountable officers in their unit.

19. Does the Post Quartermaster:

19a. Maintain books and records in a legible and uniform format)? **YES/NO**

19b. Receive and properly transmit membership dues as required? **YES/NO**

19c. Maintain a relief fund in accordance with Section 219 of the National Bylaws)? **YES/NO**

Sec. 219 - Relief Fund

A relief fund will be established and maintained by the Posts. In this fund shall be credited the net proceeds of the distribution of Buddy Poppies and such other monies as may be solicited or donated for veteran's relief purposes. Expenditures from the relief fund shall be as prescribed in Section 219 of the Manual of Procedure.

19d. Have care and custody of all committee funds)? **YES/NO**

19e. Report on transactions concerning receipts and expenditures at Post meetings)? **YES/NO**

19f. File appropriate forms as required by federal, state and local statutes)? **YES/NO**

19g. Date of last 990 filing:

19k. Is the 990 filing available for public inspection)? **YES/NO**

990 requires either proof of filing, or a final acceptance by the IRS. Extensions are only good for 60 days, and the extension must also have proof of filing before the original tax due date. If either is done online, print the proof pages as needed. Some Posts go June-July, Jan-Dec, or October-September for the financial year, so make it crystal clear which is your Post tax year. If the Post is trying to dig out of delinquent 990 arrears, this will realistically take more than one year to resolve. The Inspector should use discretion to evaluate if the Post is making good-faith and positive forward progress even if they are not caught up; and score the inspection appropriately.

20. Post Federal Employee Identification Number (EIN):

21. Are all expenditures voted on by the Post membership and approved by the Post Commander? **YES/NO**

22. Are expenditures from the relief fund in accordance with Section 219 of the National Bylaws? **YES/NO**

23. Are signature(s) authorizing the disbursement of funds done in accordance with Post Bylaws? **YES/NO**

24. Are checks pre-signed by any authorized officer? **YES/NO**

25. Does the Post own any Real Property? **YES/NO**

25a(1). Appraised Value:

25a(2). Monthly Payment:

25a(3). Amount Owed:

25b. Title Holder: **This should be the Post as an incorporated unit. Some Posts have titled the property to individuals who have since become deceased, and this causes extreme problems in the event that the property needs to be sold for any reason. This is a strong encouragement for Posts with property to make sure their property titles are in order.**

26. Does the Post carry all proper types of insurance? **YES/NO**

26a. Are both the Veterans of Foreign Wars of the United States and Department named as additional insureds? **YES/NO**

Insurance documents for a business owner's policy are several hundred pages long. There are three specific pages required for the inspection. This is the declaration page, which is usually at the front of the policy, or sometimes it is the header page of some other section. What is important is that there will be three copies of this document. All will list the same preliminary information about the policy and the insured, but at the bottom, the address will be different. One will be the Post, one will be VFW-AZ, and one will be VFW National, with corresponding addresses. This is the definition of 26a.

If the Post does not own any real property, and only has cash assets, it does not need to carry insurance, but still needs to be bonded for the cash on hand. This also applies to Districts.

27. Does the Post retain documents in accordance with the Department's Document Retention Policy? **YES/NO**

A copy of the VFW document retention guide referenced from the Quartermaster Manual is included with this tutorial.

28. Does the Post operate a clubroom/canteen or other state licensed entity? (Department Inspection Form May Be Required)? **YES/NO**

Document Retention (referenced from 2022-2023 VFW Quartermaster Guide)

The following list has been compiled in response to requests from Posts that have asked how long to retain certain files and records. Please keep in mind that this list does not have the effect of law, and a judicious amount of common sense should be used when applying it to your Post.

<i>Record Name</i>	<i>Retention Period</i>
Accounts payable invoices	7 years
Accounts payable ledger	7 years
Accounts receivable ledger	7 years
Annual financial reports	Permanent
Annuity & deferred payment plans	Continuing record
Audit reports, annual	10 years
Audit reports, periodic	2 years
Audit work papers	5 years
Balance sheets	5 years
Bank deposit slips	5 years
Bank statements	5 years
Bills of lading	2 years
Bonds - Fidelity	3 years after termination
Bonds - Surety	3 years after termination
Budgets	5 years
Bylaws	Until superseded
Cancelled checks	7 years
Cash receipt records	7 years
Certified annual financial statements	Permanent
Community activity reports	3 years
Contracts	7 years after termination
Correspondence, executive	10 years
Correspondence, general	3 years
Depreciation schedules	Permanent
Election of Officer Reports	5 years
Employee records	4 years after termination
Employee contracts	7 years after termination
Employee withholding records	7 years
Employee accident reports	30 years after settlement
Employee insurance records	11 years after termination
Employee termination	7 years
Entertainment, gift & gratuity records	3 years
Expense vouchers	7 years

<i>Record Name</i>	<i>Retention Period</i>
Fidelity bonds	3 years after termination
Financial reports, periodic	2 years
Financial reports, annual	Permanent
Freight bills	3 years
Freight claims	2 years
Garnishments	7 years after termination
General ledger	Permanent
Income statements, annual	Permanent
Income statements, periodic	2 years
Incorporation papers	Permanent
Inspection reports	3 years
Insurance records, general	4 years after Policy expiration
Inventory records	Permanent
Labor Cost Records	3 years
Lease Records	3 years after termination
Membership Applications	Permanent (<i>see note 1</i>)
Membership Rosters	5 years
Minutes of Post Meetings	5 years (<i>see note 2</i>)
Payroll register	7 years
Periodic financial reports	2 years
Petty cash records	3 years
Property records	Permanent
Quartermaster reports	5 years (<i>see note 3</i>)
Shipping & Receiving documents	2 years
Tax records	Permanent

Note 1: Membership applications should be retained as a permanent record to aid in establishing length of membership, original eligibility, and other items of historical value.

Note 2: In some instances, it may be advisable to retain the minutes of Post meetings when those minutes contain policy decisions. Normally, however, those policy decisions would have been incorporated into the Post Bylaws, and the minutes would only be of minor historical significance.

Note 3: Monthly Quartermaster reports usually prove to be "dead files" once the quarterly and annual audit reports are completed. However, it is recommended that they be retained for a period of five years, should a detailed reconstruction of the Post's financial situation be required by an auditor or the IRS.

Obviously, the foregoing list is not all-encompassing, nor is it intended to be. A good rule of thumb in determining what files and records to keep is that if the file or record has no financial or historical significance, then it is probably time to dispose of it.