



VFW DEPARTMENT OF ARIZONA

PRACTICAL GUIDE TO POST & DISTRICT INSPECTIONS 2025-2026

Written By: Mike Pearson, VFW-AZ Inspector 2023-2026

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PRACTICAL GUIDE TO VFW-AZ POST & DISTRICT INSPECTIONS

Inspector: Mike Pearson, VFW-AZ Inspector 2023-2026

Post: 2135 Peoria (Judge Advocate)
District: 3 (Past District Commander)
Email: mkp.vfw@msn.com
Cell: 602-391-8392

Address: 5156 W. Olive Ave, #184
Glendale, AZ 85302

Deputy: Stu Jensen, Post 549 Tucson (District 5)

Email: stujensen@hotmail.com

Cell: 520-471-1708

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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 2025-2026
- Explains the Post Inspection Form line-by-line, with current Bylaws references

SCOPE:

- Post Inspections 2025-2026
- District Inspections 2025-2026 (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 Inspectors or Officers, at any level, of the obligation to be familiar with and adhere to VFW Bylaws outside of the scope of this document.

MATERIALS:

- This Inspection Guide
- VFW Bylaws and Manual of Procedure, 2025 Edition
- VFW Document Retention Guide (included in this guide)
- Most Current Post/District Inspection forms
- TACOM Ceremonial Rifle Inventory Form (included in this guide)

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USE OF INSPECTIONS:

What is the purpose of the Inspection?

- Compliance to one standard established by VFW Bylaws and training guidance
- Identification of areas needing improvement
- Training and Education tool for Professional Development of Officers
- 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
- Retaliatory
- Status Quo
- 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 2025-2026:

Inspection Task Responsibilities

Department Inspector: 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: 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 Department Inspector and Deputy. Deputy Inspector Stu Jenson will be the primary Department Inspection point-of-contact for Districts 3, 4, and 7 for the 2025-2026 VFW year.

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 another Post within the District to assist with such inspections as needed.

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.

SATISFACTORY COMPLETION OF INSPECTIONS

The Department Commander has required satisfactory completion of an Inspection by Posts and Districts as a minimum standard component of All-State consideration for 2025-2026. Satisfactory completion is defined as a completed inspection with no unresolved issues on the inspection sheet, which shall be signed by both the Post Commander and the individual conducting the inspection.

INSPECTION 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 2026), shall be recommended by the Department Inspector to the Department Commander as Not-In-Good Standing. Posts/Districts with unresolved Inspections at the end of the VFW year may be considered for Not-In-Good Standing status on a case-by-case review by the Department Commander.

HOW TO PREPARE FOR INSPECTION (INSPECTION BINDER)

- **UPDATE THIS BOOK JULY 1 OF EVERY VFW YEAR.**
- **DO NOT KEEP OUTDATED MATERIALS IN THESE FOLDERS**, it will only confuse and aggravate the inspector, and slow the inspection process.
- **PUT ONLY THE DOCUMENTS REQUIRED IN THE BINDERS** (refer to red text notes in the Inspection form outline).
- Read the outline of the Post Inspection Form, in this document.
- **It is highly recommended to 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. Highlight DD214 VFW qualifiers with a highlighter marker. It will educate you what to look for, help catch non-qualification issues so that they can be corrected, and make the inspection process that much more efficient.
- 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 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 towards the path to 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. It is very important to document corrections that are made, and to initial these remarks.

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.
- 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.
- 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, 2025.
- Make sure you print the appropriate inspection form included with this guide, or download it from the VFW Department of AZ website under 'Forms.' VFW National discontinued use of the three-copy legal-size form after 2023, so this is the proper form to use.

I will accept postal-mail hard copies, scanned/mailed copies, but I WILL NOT accept any phone camera pictures, because they are almost always very poor quality reading and 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. There are phone apps out there which allow you to use your phone camera as an actual document scanner, which is different than taking a hi-res picture. These are also acceptable.

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](#)

Ceremonial rifles shall be inventoried and reported back to TACOM every three (3) years. TACOM has not always been efficient when 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. Other items such as vehicles, aircraft, and ordnance shall have a static inventory on-hand at the Post responsible for them, and this inventory shall be on file with TACOM.

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 in accordance with existing Bylaws.

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 two signed 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.

VETERANS OF FOREIGN WARS OF THE UNITED STATES
DISTRICT INSPECTION FORM

DISTRICT #	DEPARTMENT	INSPECTION DATE												
<p>1) HAS THE DISTRICT ADOPTED BYLAWS IN ACCORDANCE WITH SECTION 402 OF THE NATIONAL BYLAWS?..... <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p style="margin-left: 40px;">a) DATE REVIEWED BY THE COMMANDER-IN-CHIEF: _____</p> <p>2) IS THE DISTRICT INCORPORATED IN ACCORDANCE WITH SECTION 708 OF THE NATIONAL BYLAWS?..... <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p style="margin-left: 40px;">a) DATE REVIEWED BY THE COMMANDER-IN-CHIEF: _____</p> <p style="margin-left: 40px;">b) DATE FILED WITH APPROPRIATE STATE OFFICIALS: _____</p> <p style="margin-left: 40px;">c) NAME OF INCORPORATED UNIT: _____</p> <p style="margin-left: 40px;">d) REGISTERED AGENT OF RECORD: _____ LAST UPDATED: _____</p> <p>3) NUMBER OF POSTS IN THE DISTRICT: _____</p> <p>4) ARE ALL OFFICER POSITIONS FILLED AS PRESCRIBED IN SECTION 416 OF THE NATIONAL BYLAWS?..... <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>5) DOES THE DISTRICT ADJUTANT... <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p style="margin-left: 40px;">a) MAINTAIN BOOKS AND RECORDS IN A LEGIBLE AND UNIFORM FORMAT?..... <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p style="margin-left: 40px;">b) MAINTAIN A FILE OF DISTRICT MEETING MINUTES AFTER CORRECTION AND APPROVAL?..... <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p style="margin-left: 40px;">c) MAINTAIN A FILE OF CURRENT ORDERS OR CIRCULARS ISSUED FROM HIGHER AUTHORITY?..... <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p style="margin-left: 40px;">d) MAINTAIN A CORRESPONDENCE FILE?..... <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p style="margin-left: 40px;">e) MAINTAIN A FILE CONTAINING PROOF OF ELIGIBILITY SUBMITTED BY OFFICERS?..... <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p style="margin-left: 40px;">f) MAINTAIN A CURRENT COPY OF DISTRICT, DEPARTMENT, AND NATIONAL BYLAWS?..... <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>6) DOES THE DISTRICT MEET IN ACCORDANCE WITH SECTION 403 OF THE NATIONAL BYLAWS?..... <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p style="margin-left: 40px;">a) DATE OF LAST SCHOOL OF INSTRUCTION: _____</p> <p>7) ARE ALL COMMITTEE REPORTS READ AT DISTRICT MEETINGS?..... <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>8) ARE PROGRAM REPORTS SUBMITTED IN ACCORDANCE WITH DEPARTMENT BYLAWS & GUIDELINES?..... <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p style="margin-left: 40px;">a) DATE OF LAST REPORT SUBMISSION: _____</p> <p>9) DOES VOTING PROCEDURE CONFORM TO SECTION 421 OF THE NATIONAL BYLAWS?..... <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>10) ARE DISTRICT FUNDRAISING ACTIVITIES CONDUCTED IN ACCORDANCE WITH SECTION 414 OF THE NATIONAL BYLAWS?..... <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>11) DOES THE DISTRICT HAVE AN AUXILIARY? <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p style="margin-left: 40px;">a) IS THERE PROPER COOPERATION BETWEEN THE DISTRICT AND ITS AUXILIARY UNIT?..... <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>12) DO THE TRUSTEES, IN ACCORDANCE WITH SECTION 418(a)(7)(a), AUDIT ALL BOOKS AND RECORDS OF THE DISTRICT QUARTERMASTER, DISTRICT ADJUTANT AND ANY ACTIVITY, OR UNIT SPONSORED, CONDUCTED OR OPERATED BY, FOR OR ON BEHALF OF THE DISTRICT?..... <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p style="margin-left: 40px;">a) DATE OF LAST AUDIT: _____</p> <p>13) DISTRICT FUNDS: <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <table style="width: 100%; border: none;"><tr><td style="width: 50%; vertical-align: top;">a) BALANCE OF ALL CHECKING ACCOUNTS \$ _____</td><td style="width: 50%; vertical-align: top;">g) DO ALL ACCOUNT LEDGER BALANCES MATCH THE BALANCE OF RECONCILED BANK STATEMENTS? <input type="checkbox"/> YES <input type="checkbox"/> NO</td></tr><tr><td style="vertical-align: top;">b) BALANCE OF ALL SAVINGS ACCOUNTS \$ _____</td><td></td></tr><tr><td style="vertical-align: top;">c) BALANCE OF ALL CD & BOND ACCOUNTS \$ _____</td><td></td></tr><tr><td style="vertical-align: top;">d) ALL OTHER ACCOUNT TYPES \$ _____</td><td></td></tr><tr><td style="vertical-align: top;">e) TOTAL OF ALL ACCOUNTS \$ _____</td><td style="vertical-align: top;">h) IS THE QUARTERMASTER BOND (f) GREATER THAN TOTAL OF ALL ACCOUNTS (e)? <input type="checkbox"/> YES <input type="checkbox"/> NO</td></tr><tr><td style="vertical-align: top;">f) AMOUNT OF QUARTERMASTER BOND \$ _____</td><td></td></tr></table> <p>14) NAME OF BONDING COMPANY: _____ EXPIRATION DATE OF BOND: _____</p> <p>15) ARE ADDITIONAL OFFICERS ACCOUNTABLE FOR FUNDS BONDED? (SECTION 703 OF THE NATIONAL BYLAWS)..... <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>16) DOES THE DISTRICT QUARTERMASTER... <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p style="margin-left: 40px;">a) MAINTAIN BOOKS AND RECORDS IN A LEGIBLE AND UNIFORM FORMAT?..... <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p style="margin-left: 40px;">b) HAVE CARE AND CUSTODY OF ALL COMMITTEE FUNDS?..... <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p style="margin-left: 40px;">c) REPORT ON TRANSACTIONS CONCERNING RECEIPTS AND EXPENDITURES AT DISTRICT MEETINGS?..... <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p style="margin-left: 40px;">d) COLLECT ANNUAL DISTRICT DUES?..... <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p style="margin-left: 40px;">e) AMOUNT PER MEMBER PER POST: _____</p> <p style="margin-left: 40px;">f) FILE APPROPRIATE FORMS AS REQUIRED BY FEDERAL, STATE AND LOCAL STATUTES?..... <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p style="margin-left: 40px;">g) DATE OF LAST IRS FORM 990 FILING: _____ IS THE 990 FILING AVAILABLE FOR PUBLIC INSPECTION?..... <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>17) ARE SIGNATURES AUTHORIZING THE DISBURSEMENT OF FUNDS DONE IN ACCORDANCE WITH DISTRICT BYLAWS?..... <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>18) ARE CHECKS PRE-SIGNED BY ANY AUTHORIZED OFFICER?..... <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>19) 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?..... <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>20) DOES THE DISTRICT OWN REAL PROPERTY?..... <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p style="margin-left: 40px;">a) APPRAISED VALUE: \$ _____ MONTHLY PAYMENT: \$ _____ AMOUNT OWED: \$ _____</p> <p style="margin-left: 40px;">b) TITLE HOLDER: _____</p> <p>21) DOES THE DISTRICT CARRY ALL PROPER TYPES OF INSURANCE?..... <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p style="margin-left: 40px;">a) ARE NATIONAL AND DEPARTMENT HEADQUARTERS ADDITIONAL INSURED'S?..... <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>22) DOES THE DISTRICT RETAIN DOCUMENTS IN ACCORDANCE WITH THE DEPARTMENT'S DOCUMENT RETENTION POLICY?..... <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>23) DISTRICT FEDERAL EMPLOYEE IDENTIFICATION NUMBER (EIN): _____</p> <p>INSPECTOR COMMENTS (INCLUDE EXPLANATION(S) OF ALL "NO" ANSWERS):</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>			a) BALANCE OF ALL CHECKING ACCOUNTS \$ _____	g) DO ALL ACCOUNT LEDGER BALANCES MATCH THE BALANCE OF RECONCILED BANK STATEMENTS? <input type="checkbox"/> YES <input type="checkbox"/> NO	b) BALANCE OF ALL SAVINGS ACCOUNTS \$ _____		c) BALANCE OF ALL CD & BOND ACCOUNTS \$ _____		d) ALL OTHER ACCOUNT TYPES \$ _____		e) TOTAL OF ALL ACCOUNTS \$ _____	h) IS THE QUARTERMASTER BOND (f) GREATER THAN TOTAL OF ALL ACCOUNTS (e)? <input type="checkbox"/> YES <input type="checkbox"/> NO	f) AMOUNT OF QUARTERMASTER BOND \$ _____	
a) BALANCE OF ALL CHECKING ACCOUNTS \$ _____	g) DO ALL ACCOUNT LEDGER BALANCES MATCH THE BALANCE OF RECONCILED BANK STATEMENTS? <input type="checkbox"/> YES <input type="checkbox"/> NO													
b) BALANCE OF ALL SAVINGS ACCOUNTS \$ _____														
c) BALANCE OF ALL CD & BOND ACCOUNTS \$ _____														
d) ALL OTHER ACCOUNT TYPES \$ _____														
e) TOTAL OF ALL ACCOUNTS \$ _____	h) IS THE QUARTERMASTER BOND (f) GREATER THAN TOTAL OF ALL ACCOUNTS (e)? <input type="checkbox"/> YES <input type="checkbox"/> NO													
f) AMOUNT OF QUARTERMASTER BOND \$ _____														

DISTRICT COMMANDER: _____

PRINT AND SIGN

INSPECTOR: _____

PRINT AND SIGN

The Inspector shall provide a copy of each inspection to the District Commander 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, date filed with appropriate state agency, the name of the incorporated unit, and that the registered agent and officers (if applicable) have been updated to correspond with the previous election of officers. In some states this must be done annually, in others only when the registered agent changes (this is commonly known as the Annual Report). 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 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, Inspector, and Guard.
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. Self-explanatory.
9. Only members of the governing body have a vote at a District Convention and/or meeting.
10. Reference Section 414 of the National Bylaws and Manual of Procedure.
11. Self-explanatory.
12. Reference Section 418(a)(7) of the Manual of Procedure.
13. 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.
14. Verify bonding company and expiration date by viewing a copy of the certificate.
15. Reference Section 703 of the National Bylaws.
16. 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.
17. The National Bylaws state the District Quartermaster will disburse funds using acceptable banking practices. The District Quartermaster may authorize other persons, 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.
18. Checks shall never be "pre-signed" by any officer.
19. Expenditure of funds requires a vote and approval by the District Commander before a Quartermaster can proceed with the disbursement. If a District Commander is not approving expenditures, he is violating the trust placed in him and is not controlling the expenditure of District monies.
20. 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.
21. 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).
22. Each Department will adopt a document retention policy which complies with federal and state law.
23. Every District is required to have a Federal Employee Identification number.

CEREMONIAL RIFLE INVENTORY FORM

SECTION I – ORGANIZATION INFORMATION

1. Organization Name:	2. City:	3. State:
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SECTION II – STATUS OF US ARMY OWNED CEREMONIAL RIFLES ISSUED TO ORGANIZATION

In accordance with the Conditional Deed of Gift(s), AR 700-131 and Title 10 USC §7683, I hereby certify that the following United States Army owned rifles conditionally issued for ceremonial use to the above organization are:

- ☐ still required and used in the manner agreed upon in the original statement.
- ☐ require replacement (place an asterisk (*) next to every rifle that requires replacement).
- ☐ no longer required. Request the ceremonial rifle team provide disposition instructions to return ceremonial rifles.
- ☐ Our organization does not have any ceremonial rifles on hand.

SECTION III – RIFLE LISTING

1.	Model:	Manufacturer:	Serial Number:
2.	Model:	Manufacturer:	Serial Number:
3.	Model:	Manufacturer:	Serial Number:
4.	Model:	Manufacturer:	Serial Number:
5.	Model:	Manufacturer:	Serial Number:
6.	Model:	Manufacturer:	Serial Number:
7.	Model:	Manufacturer:	Serial Number:
8.	Model:	Manufacturer:	Serial Number:
9.	Model:	Manufacturer:	Serial Number:
10.	Model:	Manufacturer:	Serial Number:
11.	Model:	Manufacturer:	Serial Number:
12.	Model:	Manufacturer:	Serial Number:

CEREMONIAL RIFLE INVENTORY FORM

SECTION III – RIFLE LISTING (CONTINUED)

13.	Model:	Manufacturer:	Serial Number:
14.	Model:	Manufacturer:	Serial Number:
15.	Model:	Manufacturer:	Serial Number:
16.	Model:	Manufacturer:	Serial Number:
17.	Model:	Manufacturer:	Serial Number:
18.	Model:	Manufacturer:	Serial Number:
19.	Model:	Manufacturer:	Serial Number:
20.	Model:	Manufacturer:	Serial Number:

If you have additional weapons, list them on a separate piece of paper and attach to this form.

SECTION IV – ACKNOWLEDGEMENT

By signing below, I hereby certify that to the best of my knowledge and belief that a 100% inventory of all Ceremonial Rifles in our possession was performed and that the rifles listed above (and on attachments) are the only rifles in the possession of this organization at this time and that all of my statements are true, correct, complete and made in good faith. I understand and acknowledge that concealing material fact and/or making a false statement is a violation of Title 18 USC §1001 and may result in the cancellation of the Conditional Deed for any US Army property on loan to my organization and is punishable by fine or imprisonment. Furthermore, if any additional rifles are located we will notify the US Army within 30 days of their discovery.

1. Signature of Highest Ranking Official:

2. Date Signed:

3. Printed Name of Person Signing (First, Middle Initial, Last):

4. Organization Telephone Number:

5. Organization Email Address:

SECTION V – NOTARY ENDORSEMENT

1. Official Notary Signature:

2. Notary Seal/Stamp:

Email to: usarmy.detroit.tacom.mbx.ilsc-donations@army.mil

Mail to: US Army Tank-Automotive and Armaments Command, ATTN: Army Donations Program Office, M/S 419D, 6501 East 11 Mile Road, Detroit Arsenal, MI 48397-5000