

DOCUMENT RETENTION/DESTRUCTION POLICY

The Veterans of Foreign Wars endeavors to comply with all statutory and regulatory provisions, including 29 CFR part 516, concerning recording keeping and reporting requirements. The following is the records retention guide used by the VFW National Headquarters.

RECORDS RETENTION GUIDELINES

Item	Retention Period
Accounts payable invoices	7 years
Accounts payable ledgers and schedules	7 years
Accounts receivable ledgers and schedules	7 years
Annual financial reports (including certified audit reports)	Permanently
Annuity & deferred payment plans	Continuing record
Audit reports, periodic	2 years
Audit work papers	5 years
Balance sheets	5 years
Bank deposit slips	5 years
Bank statements and reconciliations	5 years
Bills of Lading	2 years
Bonds - Fidelity	3 years after termination
Bonds - Surety	3 years after termination
Budgets	5 years
By-Laws	Until superseded
Cancelled checks (for important payments, i.e. , taxes, purchases of property, special contracts, etc.) (checks should be filed with papers pertaining to the underlying transactions)	Permanently
Cancelled checks - other	7 years
Cash receipt records	7 years
Charts of Accounts	Permanently
Community Activity Reports	3 years
Contracts and leases	7 years following expiration
Correspondence, executive	10 years
Correspondence, general	3 years
Deeds, mortgages, and bills of sale	Permanently
Depreciation schedules	Permanently
Election Reports	5 years
Employee accident reports	30 years after settlement
Employee contracts	7 years after termination of employment
Employee insurance records	11 years after termination
Employee records	4 years following termination of employment
Employee withholding records	7 years
Employment application	7 years following termination of employment for employees, 1 year for applicants not employed

Entertainment, gift & gratuity records	3 years
Expense vouchers	7 years
Freight bills	3 years
Freight claims	2 years
Garnishments	7 years after termination of employment
General ledger	Permanently
Gifts, records of gifts	Permanently
Income statements, annual	Permanently
Incorporation papers	Permanently
Inspection reports	3 years
Insurance policies, reports and claims (current)	4 years after expiration
Inventory records	Permanently
Invoices	7 years
Journals	Permanently
Labor cost records	3 years
Lease records	3 years after termination
Legal correspondence	Permanently
Membership applications	Permanently
Membership rosters	5 years
Minute books of directors and stockholders, Including by-laws and charter	Permanently
Minutes of Post meetings	5 years
Notes receivable ledger and schedules	7 years
Payroll register	Permanently
Periodic financial reports	3 years
Petty cash records	3 years
Physical inventory tags	3 years
Postal records	1 year after end of fiscal year
Property appraisals by outside appraisers	Permanently
Property records	Permanently
Purchase orders	7 years
Quartermaster reports	5 years
Retirement and pension records	Permanently
Sales records	7 years
Savings bonds registration records of employees	3 years
Shipping & Receiving documents	2 years
Stock and bond records; ledgers, transfer registers, coupons	Permanently
Subsidiary ledgers	7 years
Tax records	Permanently
Trade mark registrations	Permanently
Voucher register and schedules	7 years
Vouchers for payments to vendors, employees, etc. (including allowances and reimbursement of employees, officers, etc., for travel and entertainment expenses)	7 years

Ideal Accounting System

It is of the utmost importance that the club or canteen records be kept in a neat and orderly fashion. The "Ideal Accounting System," is available from the Emblem and Supply catalog. You may find this an easy and inexpensive way to keep the records on a businesslike basis, or if you prefer, consider VFW licensed post software.

Post Inspection

Section 518 provides that the Department Inspector shall require that each Post be inspected in accordance with Department and National guidelines. The purpose of the inspection is to assure that the Post operates in a manner that supports the purposes set forth in the Congressional Charter, complies with the By-Laws, preserves the financial integrity of the Post and protects the interest of the member.

The requirements of this inspection are:

1. That the books and records be inspected.
2. That the National, Department, District, County Council and Post By-Laws be enforced.
3. That the opening and closing of meetings, the order of business and rules of order be followed and the initiation of recruits and other ceremonies be conducted as prescribed by the By-Laws, Manual of Procedure and Ritual.
4. That a report be made on the decorum of meetings.
5. That a detailed report be submitted concerning the Post finances, records and property at the time of the inspection.

The Inspector shall make a detailed written report of each inspection to the Department Commander and Post Commander in which he shall set forth any constructive criticism and recommendations. The Inspector shall report to the Department Commander every instance in which a Post Commander or other Post officer refuses to comply with any applicable By-Law, the Manual of Procedure or Ritual or any lawful order of proper authority after the information concerning same is brought to the attention of such Post officers.

Reports are valuable only if they are followed up. There is no purpose in the Inspector reporting year after year that the Post is not functioning properly if nothing is done about it.

The follow-up is the responsibility of the Department Commander. Sometimes the Department Commander does not properly perform this duty even when informed of it, but in many cases the Inspector fails to pass the information on.

Every Post is expected to be inspected at least once each year. It is the duty of the District Inspector to notify the Post Commander, Quartermaster, Adjutant and Trustees of the date and time that the inspection is scheduled. The inspector should allow you sufficient time to prepare for the visit. The Post inspection will go a lot smoother if it is conducted at some time other than a Post meeting night. If, for any reason, a Post cannot be inspected thoroughly, a report stating the facts must be submitted. It is the responsibility of the Post Quartermaster and Post Adjutant to provide the records necessary to complete the duties of Inspector.

When the inspection of a Post is completed, the Post Inspection Form will be made out in triplicate. The yellow copy will be mailed to the Post Commander and a copy should be retained for your files. (see Sample page 29)

To download full instructions and inspection forms, go to the forms section of the VFW Leadership Reference Guide located online in e-Membership.

VETERANS OF FOREIGN WARS OF THE UNITED STATES POST INSPECTION FORM

POST NO.	CHARTERED LOCATION (CITY & STATE)	DISTRICT NO.	DEPARTMENT	INSPECTION DATE
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- 1) Has the Post adopted by-laws in accordance with Section 202 of the National By-Laws?..... YES NO
 - a) Date reviewed by the Commander-in-Chief: _____
- 2) Is the Post incorporated in accordance with Section 708 of the National By-Laws?..... YES NO
 - a) Date reviewed by the Commander-in-Chief: _____
 - b) Date filed with appropriate state officials: _____
 - c) Name of incorporated unit: _____
- 3) Are all officer positions filled as prescribed in Section 216 of the National By-Laws?..... YES NO
- 4) Are Post delegates elected in accordance with Section 222 of the National By-Laws?..... YES NO
- 5) Does the Post adjutant...
 - a) Maintain books and records in a legible and uniform format?..... YES NO
 - b) Maintain a file containing a copy of the original application of every member admitted into the Post?..... YES NO
 - c) Maintain a file of meeting minutes after correction and approval?..... YES NO
 - d) Maintain a file of current orders or circulars issued from higher authority?..... YES NO
 - e) Maintain a correspondence file?..... YES NO
 - f) Maintain a file containing proof of eligibility submitted by officers?..... YES NO
 - g) Maintain a current copy of Department and National By-Laws?..... YES NO
- 6) Are applications for new, reinstated and transferring members read and voted on for approval?..... YES NO
- 7) Does the Post hold at least one meeting per month?..... YES NO
- 8) Are all committee reports read at Post meetings?..... YES NO
- 9) Are program reports submitted in accordance with Department By-Laws and guidelines?..... YES NO
 - a) Date of last submission: _____
- 10) Does the Post observe commemorative dates as mandated in Section 223 of the National By-Laws?..... YES NO
- 11) Does the Post have an auxiliary (Men's or Ladies)?..... YES NO
 - a) Is there proper cooperation between the Post and its auxiliary unit(s)?..... YES NO
- 12) Does the Post distribute Buddy Poppies?..... YES NO
 - a) Date of last distribution: _____
- 13) Does the Post have a membership committee?..... YES NO
 - a) Are all Post members encouraged to participate in recruiting efforts?..... YES NO
- 14) Do the elected trustees review the monthly report of receipts and expenditures?..... YES NO
- 15) Do the elected trustees audit quarterly all books and records of the Post quartermaster, Post adjutant and any activity, clubroom, holding company or unit sponsored, conducted or operated by, for or on behalf of the Post?..... YES NO
 - a) Date of last quarterly audit: _____
- 16) Post funds:

<ol style="list-style-type: none"> a) Balance of all checking accounts \$ _____ b) Balance of all savings accounts \$ _____ c) Balance of all CD and bond accounts \$ _____ d) All other account types \$ _____ e) Total of all accounts \$ _____ f) Amount of quartermaster bond \$ _____ 	<ol style="list-style-type: none"> g) Do all account ledger balances match the balance of reconciled bank statements? <input type="checkbox"/> YES <input type="checkbox"/> NO h) Is the quartermaster bond (f) greater than the total of all accounts (e)? <input type="checkbox"/> YES <input type="checkbox"/> NO
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- 17) Name of bonding company: _____ Expiration date of bond: _____
- 18) Are additional officers accountable for funds, bonded in accordance with Section 703 of the National By-Laws?..... YES NO
- 19) Does the Post quartermaster...
 - a) Maintain books and records in a legible and uniform format?..... YES NO
 - b) Receive and properly transmit membership dues as required?..... YES NO
 - c) Maintain a dues reserve fund in accordance with Section 717 of the National By-Laws?..... YES NO
 - d) Does the dues reserve fund reflect payment of annual and life members?..... YES NO
 - e) Date dues reserve fund last transferred to general fund: _____
 - f) Maintain a relief fund in accordance with Section 219 of the National By-Laws?..... YES NO
 - g) Have care and custody of all committee funds?..... YES NO
 - h) Report on transactions concerning receipts and expenditures at Post meetings?..... YES NO
 - i) File appropriate forms as required by federal, state and local statutes?..... YES NO
 - j) Date of last 990 filing: _____
 - k) Is the 990 filing available for public inspection?..... YES NO
- 20) Are all expenditures voted on by the Post membership and approved by the Post Commander?..... YES NO
- 21) Are expenditures from the relief fund in accordance with Section 219 of the National By-Laws?..... YES NO
- 22) Are signatures authorizing the disbursement of funds done in accordance with Post By-Laws?..... YES NO
- 23) Are checks pre-signed by any authorized officer?..... YES NO
- 24) Does the Post own real property?..... YES NO
 - a) Appraised Value: \$ _____ Monthly Payment: \$ _____ Amount Owed: \$ _____
 - b) Title Holder: _____
- 25) Does the Post carry all proper types of insurance?..... YES NO
 - a) Are both the Veterans of Foreign Wars of the United States and Department named as additional insureds?..... YES NO
- 26) Does the Post retain documents in accordance with the Department's Document Retention Policy?..... YES NO
- 27) Post Federal Employee Identification Number (EIN): _____
- 28) Does the Post operate a clubroom/canteen or other state licensed entity?(Department Inspection Form Required)..... YES NO

INSPECTOR COMMENTS :

POST COMMANDER: _____
PRINT AND SIGN

INSPECTOR: _____
PRINT AND SIGN

The Inspector shall provide a copy of each inspection to the Post Commander, District Inspector, and Department Inspector and set forth therein any constructive criticism and recommendations.
 MAINTAIN IN POST FILE AS A PERMANENT RECORD

Statement of Policy

Operation, Management & Control of Clubs and/or Canteens

The operation, management and control of clubs and/or canteens were not envisioned in the purposes of our organization as described above both in our Congressional Charter, National By-Laws, Manual of Procedure and Ritual. The first and foremost consideration of Posts shall be to the objects of the VFW listed above. VFW clubs and/or canteens should be of secondary interest and concern and compatible with our stated purposes.

Some State Departments have adopted or recommended Rules and Regulations or Management Guides for the operation of Post sponsored clubs and/or canteens in compliance with state and local regulations and the applicable provisions of Sections 708 and 709 of the National By-Laws, which address incorporation and control of units. Also, many Posts have incorporated those Rules and Regulations or Guides in their By-Laws or adopted Rules and Regulations for the operation, management and control of their canteens and/or clubs in accordance with them.

Differing laws at the state and local levels preclude the promulgation of universally accepted rules and regulations. The operation, management and control of any club or canteen, or any other facility operated by a Post, is wholly within the authority of the Post. It is the Post's responsibility to see that its club, canteen or other facility is operated in a way that benefits its members and does not harm the reputation of the Post and those members.

In adopting rules and regulations for the operation, management and control of clubs and/or canteens, Posts must adhere to the following PROVISIONS of the National By-Laws:

ANY ACTIVITY, CLUBROOM, HOLDING COMPANY OR UNIT SPONSORED, CONDUCTED OR OPERATED BY, FOR OR IN BEHALF OF A POST, INCORPORATED SEPARATELY FROM THE POST OR UNINCORPORATED, SHALL BE AT ALL TIMES UNDER THE DIRECT CONTROL OF THE POST AND ALL FUNDS DERIVED THEREFROM SHALL BE AT ALL TIMES UNDER THE DIRECT CONTROL OF THE POST.

ALL MONEY, PROPERTY OR ASSETS OF EVERY KIND AND NATURE, AS WELL AS ALL BOOKS AND RECORDS OWNED, HELD OR USED, BY ANY SUCH ACTIVITY, CLUBROOM, HOLDING COMPANY OR UNIT SPONSORED, CONDUCTED OR OPERATED BY, FOR OR IN BEHALF OF A POST SHALL BE THE PROPERTY OF THE POST AND MUST BE PLACED IN THE CARE AND CUSTODY OF THE POST QUARTERMASTER.

NO POST AND NO ACTIVITY, CLUBROOM OR HOLDING COMPANY OR UNIT SPONSORED, CONDUCTED OR OPERATED BY, FOR OR ON BEHALF OF ANY POST, MAY OWN ANY PROPERTY JOINTLY OR IN COMMON WITH ANY INDIVIDUAL, FIRM, PARTNERSHIP, ASSOCIATION, CORPORATION OR OTHER BUSINESS OR CHARITABLE ENTITY, INCLUDING VETERANS ORGANIZATIONS NOR MAY THEY PARTICIPATE IN ANY ARRANGEMENT WHEREBY THE FUNDS OF SUCH POST, OR ACTIVITY, CLUBROOM, HOLDING COMPANY OR UNIT SPONSORED, CONDUCTED OR OPERATED BY, FOR OR IN ITS BEHALF ARE EXPENDED ON PROPERTY HELD BY ANOTHER ENTITY FOR THE JOINT USE OF SUCH POST, AND OTHER INDIVIDUALS, FIRMS, PARTNERSHIPS, ASSOCIATIONS, CORPORATIONS OR OTHER BUSINESS OR CHARITABLE ENTITIES, INCLUDING VETERANS ORGANIZATIONS.

Insurance

In order to protect the Post and the members from liability that could result from the operation of a clubroom, canteen or other facility, it is critical that insurance be obtained, not only on the premises (fire, theft, etc.) but comprehensive liability insurance, dramshop liability insurance, workers compensation insurance, employers liability and directors and officers liability insurance (see section 709 of National By-Laws). The amount of coverage should be sufficient to protect the Post from any reasonably expected liability. It is suggested that the Post and its members are better served by having more, rather than less, insurance against liability claims. The failure to adequately insure could result in loss of all of the Post money and property and garnishments or other collection efforts against the Post extending far into the future.

Section 709 of the By-Laws requires that Posts owning or operating canteens clubrooms other facilities must maintain adequate liability insurance and must name the Department and National organization as additional insureds.

Ordering Mailing Labels, Rosters, Printouts

The price of **each** Post roster, diskette or mailing label is **\$40.00**.

If you would like to have a copy, please forward the completed request form and a check for \$40.00 to the Membership Department at National Headquarters.

The Post Quartermaster, through a secured sign-on, can access and download, at no charge, post membership information from the Memstats section of the VFW Website. Call your Department Headquarters or 1-800-963-3180 for further information.



Special Request Information Technology Services

Mail or Fax to VFW National Headquarters, Membership Department
406 West 34th Street, Kansas City, Missouri 64111 Fax: 816-968-2728
(One Request Per Sheet) Please check information in each box relating to your request.

Media

(check all appropriate boxes)

- Mailing Labels*
- Rosters (11" x 8.5")*
- Printouts (11" x 8.5")

- Diskettes
 - 3.50" 100 MB

- E-Mail

- CD Other (Attach request)
(\$5.00 extra) Note: Other charges may apply

*Labels and Rosters can be downloaded free of charge from www.vfw.org

Selection Criteria

(complete or check)

Membership Year (current or prior only) _____

Paid Status _____ All Members
(Select One) _____ Paid Only
_____ Unpaid Only
_____ Life Only

Mailing Status _____ All Members
(Select One) _____ Mailable Only
_____ Undeliverable

Sequence _____ Post/Name
(Select One) _____ Zip/Name
_____ Name Only
_____ District/Name

If requesting other than entire Department, list Posts or Districts desired:

Post Numbers:

District:

Charges

\$40.00 Computer run time - First 5,000 included

Extra Charges

- \$ 3.50** Labels Each additional 1,000
- \$ 2.00** Roster or Printout Each additional 1,000
- \$ 10.00** Each additional diskette

Please ship items to be received by (date) _____

Ship to _____

Street Address _____

City/State/Zip _____

A check or money order in the amount of \$40.00 is enclosed with this request. I understand additional charges will be billed for requests exceeding minimums stated above and agree to pay any additional costs.

Department District Post (Select one)

Information Technology Use Only

Ordered by _____

Delivered _____

Date _____

Count _____

Actual Cost _____

Comments: _____

Quartermaster's Signature

Date of Request

Approval (National Membership)