

**American Legion Auxiliary
George Tadlock Unit 472
Procedures for Secretary/Treasurer**

George Tadlock Unit 472 is an electronic unit – the first in the nation.

Tools

[Bylaws](#)

[Standing Rules](#)

[Budget](#)

Rosters – not globally published, request from unit secretary/treasurer

Unit

District

Department

[Department Code](#)

[Unit Handbook](#)

[National Plan of Action](#)

Communication

Chairman is expected to be able to manage the following modes of communication

Yahoo Groups

Instant Messenger

Email & Phone

Communication is vital to this unit; the president should remain in contact with all officers and chairmen

Doing the work of the officer or chairman is not required of the president; however, if the work is not being accomplished, the president should remove the appointee and reappoint, as necessary

Stay in contact with advisors and the secretary/treasurer

Appointments

The incoming president will make required appointments with the assistance of the current executive board and advisors during the April executive board meeting. Committee appointments with the exception of those listed below will be at the discretion of the president, as needed. Once the work of the committee is accomplished, the committee will be dissolved.

Appointments will be in place by June 30, with the webmaster receiving the list by that date

Office/Appointment	Duties	Appointment Required
Historian	Writes annual history	Yes
Chaplain	Meeting prayers – “Sunshine”	Yes
Parliamentarian	Advisor during meetings on parliamentary procedures	Yes
Bylaws	Maintains bylaws	
Advisor	Mentor to President	Yes
Veterans & Military	Oversees following projects	Yes
Legislative*	Subscribe to <i>Dispatch</i>	
National Security	Current service personnel support	
Poppy*	Order/offer poppies	
Veterans Affairs & Rehabilitation*	Donation to Department Gift Shop/Patient Remembrance	
Youth Development	Oversees following projects	Yes
Children & Youth*	Donation to Department	
Girls State	Send Delegates	
Junior Activities	Donation to Junior Conference raffle tickets	
Family Support	Oversees following projects	Yes
Americanism*	Donation to Department	
Community Service	Donation to CA Disaster Fund	
Education*	Donation with Poppy Seal order	
Managed by President		
Past Presidents Parley*	Donation	
Managed by Vice President		
Auxiliary Emergency Fund	Donation to National	
Leadership	e-Leadership Training; See 2 nd Vice President	
Managed by Secretary/Treasurer		
Membership*	Per Capita to Department	
Public Relations	Web site managed	
Additional Committees		
Budget	Three appointments to include current & incoming treasurer	Yes
Audit	Three appointment to include incoming treasurer, if she is not the current treasurer	Yes
Standing Rules	Three appointments to include at least one past unit president and one past department officer	Yes

* Required by department to show activity and/or donation

Budget

Budget Committee

Current treasurer
Incoming treasurer or unit member at-large
Unit member at-large

Appointment

Prepare budget in March and April; committee to determine logistics

Review proposed budget with president by April 30

Present budget to membership at May meeting for approval

Budget to take effect July 1

Audit

Audit Committee

Junior past president
Past unit officer
Unit member at-large

Appointment

The financial records are not to leave the possession of the treasurer.

Committee must be able to physically review financial documents at the same time or the means by which to electronically make these documents available to the committee must be in place.

Audit must be completed within 30 days following the close of the FY (July 31)

Audit results are to be reported by the committee to the executive board during the August board meeting and reported to the general membership at the September meeting

Calendar

Month	Work to Accomplish
July	General meeting – only business is installation Outgoing president to preside at meeting Installation – incoming president to plan Budget in place Announce appointments
August	No general meeting Executive board meeting Start planning for all program activities for year
September	First general meeting of year – new president presides Standing Rules Committee to report Order poppies Girls State reservation
October	General meeting Poppy order due to department Girls State reservation due to department
November	General meeting Executive board meeting Assess year-to-date activities Prepare for second half of year
December	No general meeting
January	General meeting Interview Girls State candidates Collect funds to support program
February	General meeting Executive board meeting to discuss nominations
March	General meeting Legion birthday – resolution presented at meeting, mailed to post Nominations of officers; budget committee working
April	General meeting Election of officers/delegates to convention Executive board meeting after general meeting to discuss appointments for coming year Budget committee working
May	General meeting Budget presented and approved
June	No general meeting If newly elected, set up committees & finalize appointments Budget in place If newly elected, prepare for installation

Installation

Find the installation ceremony on the [Forms](#) page (suggest you use short form)

Appoint the installation presiding officer; this must be a person who has held the office of unit president or higher

Plan ceremony with presiding officer, include outgoing president in conversations

Incoming officer does not preside at the installation meeting

Meetings - <http://alaunit472.org/meetings.htm>

Minimum of nine (9) general meetings each year (July – June)

General Meeting Agenda

1. Call to Order
2. Advancement of Colors (optional)
3. Prayer
4. Pledge of Allegiance to Flag
5. National Anthem or other patriotic song
6. Preamble to the Constitution of the American Legion Auxiliary
7. Roll call of officers
8. Reading and approval of minutes of previous meeting
9. Treasurer's Financial Report
10. Initiation of candidates (quarterly, biannually, or annually, as is the Unit custom)
11. Reports of:
 - President
 - Secretary
 - Executive Committee
 - Membership Committee
 - Standing Committees
 - Special Committees
12. Reading of communications, including those from National, Department and District officers
13. Unfinished business
14. New business
15. Election and installation of officers
16. Announcements
17. Program - educational and entertaining (optional)
18. Adjournment of business meeting
19. Retirement of Colors (optional)
 - Board

Refer to the [Unit Handbook](#) for more information about running a meeting

Online Agendas - <http://alaunit472.org/meetings.htm>

Work with the president; it is appropriate for either one to set the agenda for any meeting

Agendas for the general meetings are to be published at least three (3) days prior to the meeting date

Forward agendas to the webmaster

If you make an outline of what must take place at the meeting for your President, be sure that you go over it with her. Give her the opportunity to include items she wants to cover during the meeting. The agenda outlines in the Manual of Ceremonies and the Unit Handbook are good guides. Some Presidents prefer to prepare their own agenda. They should review it with the Secretary to be sure all unfinished business is included.

Duties of the Secretary

The Secretary records all proceedings of all general meetings, as well as the meetings of the Executive Committee

She calls the roll of officers and chairmen

She brings to each meeting the minutes of previous meetings, Unit Bylaws, Standing Rules, list of committee chairmanships, and any miscellaneous information that may be needed

The Secretary should make sure that the President has a copy of the Unit Bylaws, Standing Rules, and budget

She should also see that the Parliamentarian has a copy of [Robert's Rules of Order, Newly Revised](#), a copy of the Unit budget, and a copy of the Unit Bylaws and Standing Rules.

Minutes — should include the following information:

1. Kind of meeting - regular, special or executive
2. Name of Unit and number
3. Time, date, and place
4. Name and office of presiding officer
5. Number of persons present (officers, members, and guests)
6. Report of the previous meeting's minutes (date, statement of approved or corrected)
7. Record of all motions accurately worded with the name of the maker. State if amended and carried. Motions which are lost are recorded.
8. A motion that was withdrawn should not be recorded

9. Report balances of all accounts as reported by the Treasurer
10. Communications, if they require a reply
11. Announcements may be attached, but not read into the minutes
12. Treasurer's report should be attached to the minutes
13. Hour of adjournment

Minutes should be typed, but if the Secretary does not type, they can be hand written. All minutes must be kept in a permanent file. They must be saved forever. Forms from National are suggested and should be used. If the Secretary uses another form, be sure that all minutes are recorded on the same size paper for each meeting and are kept together. A record book that is already bound can be used if the Unit approves. The Secretary must write out the minutes directly following each meeting. Use the left margin for notes such as corrections of the minutes.

Minutes must be approved by the body of membership that created them. They cannot be set aside and read by a committee just to save time. All members have the right to hear the minutes of all meetings so they are aware of what is recorded.

Minutes should be businesslike and brief. Keep personal remarks out of the record. All motions must be recorded. Do not record the discussion unless the chair asks that it be recorded. The record will show only the final vote on the motion. Example: It was moved by Jane Doe, seconded, and passed to increase the Poppy order by 100 poppies.

Ending the minutes requires only the signature of the Secretary or Secretary pro-tem. Do not close with Respectfully submitted.

Executive Committee Meetings — The Secretary takes minutes, keeping them separate from the regular Unit meeting minutes. Only recommendations from the Executive Committee are read in the general meeting. The minutes can only be approved by the body that creates them. Recommendations brought before the general membership are approved or rejected one at a time.

Copies of the Minutes — Copies of the minutes must be provided to the President, Parliamentarian, and Historian. The President should receive her copy several days before the meeting.

Unit Permanent Files — permanent files of the Unit should include the following:

1. Unit Charter and Charter Roll - If charter is missing, replacement may be ordered through Department Office. <mailto:calegionaux@calegionaux.org>
2. Copies of membership applications, filed alphabetically, for everyone who is, or who has ever been a member. Current membership is filed in front for ready access. KEEP FOREVER
3. The complete current membership roll should be kept on file. This information includes:
 - a. Last year dues paid
 - b. Membership number

- c. Name
 - d. Address
 - e. Number of years membership
 - f. Membership status code
4. Transmittal sheets — KEEP FOREVER
 5. Unit minutes — KEEP FOREVER — the legal record of the Unit
 6. Current Unit, Department, and National Constitution and Bylaws
 7. Correspondence file of replies — keep for seven years
 8. Canceled checks — keep for seven years
 9. Ledger of Unit accounts — keep for seven years
 10. Unit History — KEEP FOREVER

Bond

Payment for the Fidelity Bond should be made at the beginning of the Auxiliary fiscal year for the ensuing year. For the September Unit meeting the Department Office will send a form to be completed and returned with a check. The payment is due by September 30. Currently, the premium is \$5.50. Money Receipt Book — A receipt is to be made out in triplicate for all monies received. The original copy is given to the person paying money to the Unit, copy #2 stays in the book for the auditor, and copy #3 is given to the Treasurer with the money.

Department Bulletins

The person designated to receive the mail must see that proper distribution is made of all bulletins from Department and District. It may be worthwhile to copy some bulletins that pertain to more than one committee person. Bulletins can help in making the Annual Unit Reports and chairmen should be encouraged to file them for reference in their procedure books.

Secretary Substitute or Trainee

Since the Unit Secretary carries a heavy responsibility for keeping things going and in place, Units should think about training a member to work along with the Secretary. The trainee should learn what the Secretary's responsibilities include, how the work is accomplished, and how and where the records are kept. This insurance will allow the Unit business to continue in the event of illness or sudden loss.

The Secretary should see that the trainee understands all pertinent papers, minute files, and instructions. A resume or procedure book detailing the Secretary's responsibilities should be written. All the Unit papers, files, etc., are the property of the Unit, not the of the member.

Duties of the Unit Treasurer

It shall be the duty of the Unit Treasurer to receive all money belonging to the Unit and to account for them. She shall maintain two separate funds, namely a general and a Poppy fund. All Poppy donations shall be placed in the Poppy fund and be used to assist the veteran and his/her children. She shall keep an accounting of her receipts and expenditures, making a monthly report thereon and such other reports as may be deemed necessary by the Unit Executive Committee. Her accounts shall be audited annually. She shall pay all current bills before transferring all funds, books, and papers belonging to the Unit to her successor.

Treasurer, your office is one of trust. You are responsible for this year's budget and for payment of all authorized obligations. Guard well your trust!

The Unit Treasurer is the keeper of all monies. The fiscal soundness of the Unit depends on the Treasurer's abilities to keep clear and concise records. The Treasurer's responsibilities include the following:

1. Study the Unit Bylaws and Standing Rules concerning the duties and responsibilities of the position.
2. Work closely with the Unit Secretary and set a routine at the beginning of the year.
3. Do not accept money without giving a receipt. Receipts are to be made in triplicate: The original for the person giving the money, one copy for the Treasurer's records, and one copy to the Secretary for the permanent record.
4. The requests for the issuance of checks comes from the vote of the membership. Checks may also be issued upon the approval of the Unit budget by membership vote. If the Unit uses warrants, these are to be signed by the Secretary and the President before checks are written.
5. Keep a copy of the approved budget handy at all times. Keep a complete record of all disbursements and receipts. Know what has been authorized.
6. Be prepared to give a report at each business meeting. If expected to be absent, advise the President and have the financial report to her several days before the meeting. Have copies of the report for the Secretary and President.
7. A Treasurer's report is never accepted or adopted. It is placed on file for the auditor. When the auditor's report is read, it is accepted. Only then are all the financial reports cleared.
8. Be prepared to answer any questions relating to the finances of the Unit.
9. Reports usually show the amount of money received and disbursed since the last report was given or the previous monthly business meeting. Establish a form. Report income and disbursements for the welfare, rehabilitation, and general funds. Report balances of all funds and announce the total worth of the Unit.
10. In preparing for the audit, set the date at least ten days to two weeks before the annual report is to be given. The Secretary and Treasurer should not be members of the audit committee as it is their records being examined. Be sure all Unit records, ledgers, canceled checks, receipt books, and warrants are presented at the time of the audit. The Treasurer should be on hand to answer any

questions. (Note: If the Bylaws of the Unit do not state how the audit is to be made, the Unit may determine the method of appointing and auditing committee of two or more persons.)

11. An annual report following the audit is made by the Treasurer to the Unit. The final Treasurer's and auditor's reports are filed after the Unit has formally adopted the auditor's report which carries with it the report from the Treasurer.

12. The Unit Treasurer should use the accepted forms purchased from the National Treasurer for the ledger bookkeeping system.

Writing Checks

Cash will not be accepted by the Department Office. Send checks or money orders only. Follow the guidelines for submitting payments or donations to the Department or National Offices.

Form accepted by the Department Finance Committee should accompany donations made to the Department of California.

For What	Made Out To	Memo	Mailed To
Department Per Capita Seniors — \$16.00 Juniors — \$2.00 Note: Make separate transmittals for Senior, Junior, and VIM members. Do not send money for VIM members.	Dept. of CA ALA	Per Capita for ::	Department Office
District Per Capita	District (Number)	District Per Capita	District Secretary/Treasurer
Fidelity Bond - \$16.50/3 years	Dept. of CA ALA	Fidelity Bond	Department Office
Supplies Note: All orders for supplies MUST be requested on Department order form.	Dept. of CA ALA	Supplies	Department Office
Emblem Sales	National Emblem Sales	Account Number	National Emblem Sales
Donations See Directions Below	Dept. of CA ALA	Program Title	Department Office

Donations to Department

Donations to the Department of California from the Units or Districts are not mandatory. They are solicited in the effort to support the Department programs. In most cases, a Unit does not have the financial ability to award more than \$25,000 in scholarships each year. Collectively, the Units can make such awards. Individually, the Units cannot afford to give thousands of dollars each year to needy children and veterans, but as a group, they can touch the lives of many. In an effort to make sure that our bookkeeping is as accurate as possible, we report to the Unit in April the current donations to Americanism, Children & Youth, Education (including Poppy Seals), Past Presidents Parley, Gift Shop/Patient Remembrance, and Veterans Affairs & Rehabilitation. The information the Department Office has by the Close of Books (forty-five days prior to the opening of Convention) will be included in the Book of Reports . Usually, if there are errors in the Book of Reports, it can be concluded that the Unit did not inspect its donation record and report the inaccuracies to the Department Office.

Other donations (i.e. Child Welfare, Auxiliary Emergency Fund, California Disaster Fund, Girls State, Junior Activities, etc.) are not reported in the Book of Reports at the end of the year. Reports of these donations are given to the respective Department Chairmen after the Close of Books.

National Contributions

Should be sent to Department Office for Transmittal to National

Make separate checks payable to National Treasurer, ALA for these programs:

Auxiliary Emergency Fund
Spirit of Youth Fund
Cavalcade of Memories
Displaced Homemaker
National President's Project
Creative Arts Festival

For CWF make check payable to: Child Welfare Foundation

Federal and State Requirements -- Exemption from Federal income taxes is granted to the American Legion Auxiliary under Section 501 (c) (19) of the Internal Revenue Code. This was confirmed by a letter from the Internal Revenue Service dated March 26, 1973. All Units have been provided copies of this letter numerous times and are asked to keep it on file. The Group Exemption Number (GEN) is 0964. This is the GEN for National Headquarters, all Departments, and Units.

Often when Units are applying for special permits that require proof of tax exempt status a copy of this ruling is needed. A photocopy of the March 1973 letter is sufficient.

Although the American Legion Auxiliary is exempt from Federal income tax, it is subject to other Federal taxes such as payroll taxes and tax on unrelated business income, for example.

All Units are requested to file Federal Income Tax Form 990 if the annual gross receipts are more than the current allowable amount or if the value of holdings is in excess of the current allowable amount. Check with the IRS office if in doubt.

Federal tax exemption does not guarantee state tax exemptions. Each state has its own tax rulings. State tax exemptions (including sales tax) must be secured through the State of California.

Employer Identification Number -- An employer identification number (EIN) is a unique 9-digit number assigned to each Unit. The Unit must apply for this number. The Employer Identification Number is not an indicator of tax exempt status. The EIN must be used on all correspondence regarding taxes.

It is required by the National Organization that all Units have their own unique Employer Identification Number. Please use the following information to assist your Unit in obtaining a number from the Internal Revenue Service. The EIN should be on file with the Department Office. If the Unit does not have this number, use the following information to acquire an EIN.

1. Write a letter to the IRS requesting Form SS-4, Application for Employer Identification Number (EIN).
2. Send the letter to: Department of the Treasury, Internal Revenue Service, Philadelphia, PA 19255

3. You may want to call 1 800 424-1040 before sending a letter to request the form over the phone.

4. The form may be available through the IRS web site at www.irs.gov. A librarian in your local library may be able to assist you in obtaining this form from the Internet.

Form 990 -- Units must file Form 990 (or 990EZ) if their annual gross receipts are greater than \$50,000. If the Unit's gross receipts are less than \$50,000 and it receives a Form 990 package with a pre-addressed mailing label, complete Section 1 stating that the receipts are less than \$25,000. Return the form to the correct filing center. It is not necessary to complete the remainder of the form.

All organizations who file Form 990 are required by law to make the form available for public inspection upon request during regular business hours and at the organization's principal office or at a reasonable location if there is no office.

Form 990T -- Not all receipts are exempt from Federal income tax. Gross income in excess of \$1,000 from business unrelated to the organization's exempt purpose must be reported on Form 990T. Form 990T must be filed in addition to Form 990.

Not-For-Profit Corporation -- Incorporation provides legal protection by limiting the liability of the individual members, but the act of incorporating does not automatically confer tax exempt status.

The State of California's Secretary of State will send a Statement of Domestic Nonprofit Corporation every two years to be completed by those Units who are incorporated. It requests information about the mailing address and chief officers of the Unit. Currently, a \$20.00 filing fee is required. If the Unit fails to file this document and remit the filing fee, the state may levy a fine of \$50.00 or more.

Blanket Fidelity Bond -- The National Organization writes a Fidelity Bond which covers ALL members and employees of the American Legion Auxiliary. Each Department is billed annually for its proportionate share of the bond premium.

Limits of coverage are:

On all officers, members, and employees of Units -- \$10,000

A deductible of \$250 is in effect on all claims

This honesty insurance is protection against financial loss caused by a member's or employee's dishonesty. The bond does not cover loss, burglary, or mysterious disappearance.

All Units will be assessed at the beginning of the Auxiliary year (due by September 30) for the ensuing fiscal year. A premium notice is sent from the Department Office. The premium is based on the number of Units in the Department.

The bond covers loss through larceny, embezzlement, theft, forgery, misappropriation, wrongful abstraction, willful misapplication or any other act of fraud or dishonesty by any member or employee of the American Legion Auxiliary if that person's manifest intent is to cause the Auxiliary to sustain a loss and to enrich herself or another person.

The bond does not cover loss, mysterious disappearance or burglary. As soon as the loss is discovered, an audit should be conducted establishing proof of loss which must be submitted within four months of discovery. Claimant should report loss to the local police department if planning on submitting a claim.

All claims should be reported to the Department Secretary/Treasurer who will forward the information to the National Treasurer.

Special Note: If there has been a problem and the organization recovers the funds from the responsible party, even if no formal claim is made under the bond, there is no longer any coverage on that person once there is knowledge of the charge of dishonesty.

Oath of Office

It shall be the duty of the Secretary to record the proceedings and transactions of all the meetings of the Unit; to act as custodian of all books, papers, and records; to keep a record of names and addresses of the members, showing the source of their eligibility; to send out such notices as are directed by the President; to process the correspondence of the Unit; to keep on file in a comprehensive manner copies of all the correspondence sent and received; and perform such other duties as shall be required of her by the President.

Secretary, your duties are those of administrative and the promptness and discretion with which you meet your responsibilities will contribute to the success of this Unit.