

STATE COUNCIL/CHAPTER TREASURER' HANDBOOK



By

**VIETNAM VETERANS OF AMERICA, INC
AND
VVA CONFERENCE OF STATE COUNCIL PRESIDENTS**

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State Council/Chapter Treasurer Handbook Introduction

This handbook was originally developed for your use by the VVA Conference of State Council Presidents (CSCP). It is based on many years of combined expertise from the CSCP, VVA board members, committee chairs and respective staff to provide you with as much guidance as is available.

The purpose of this handbook is to provide assistance on a variety of issues pertaining to the proper procedures, record keeping and the overall duties as a Vietnam Veterans of America State Council/Chapter Treasurer. Commencing with the administration of the oath of office, the handbook will systematically walk a new Treasurer through each sequence of events from the transfer of the financial records/checkbook(s) from the outgoing Treasurer and concluding with the transition to a new Treasurer when the term is completed. This handbook covers numerous key functions such as managing checkbook(s), handling reimbursements, constructing a budget, periodic financial reporting to the State Council/Chapter, the Annual Financial Report required by VVA National, and reporting required by the Internal Revenue Service. The procedures discussed in the handbook are necessary to keep the State Council/Chapter in compliance with the Constitution of Vietnam Veterans of America, current state/federal regulations concerning exempt status and will assist the new State Council/Chapter Treasurer in becoming an effective officer.

Please send any recommendations for changes or improvement to the VVA National Office, Attn: Membership Affairs.

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CHAPTER 1: TRANSITION TO/FROM OFFICE

Transition To Office – Day of Election

The State Council: will hold its Annual Meeting in the second calendar quarter of each even numbered year for the purpose of electing officers including the Treasurer. The officers shall serve for a term of two (2) years or until the seat held by such officer shall be deemed vacant pursuant to the provisions of the Constitution of Vietnam Veterans of America, **Article II: State Provisions, Section 4-Officers, paragraph A.**

The Chapter: will hold its Annual Meeting in April of each year for the purpose of electing officers including the Treasurer. The officers shall serve for a term of one (1) year unless the Chapter, by resolution of the membership taken at least sixty (60) days prior to the election, has determined that all such officers shall serve for a term of two (2) years. See the Constitution of Vietnam Veterans of America, **Article III: Chapter Provisions, Section 6-Officers, paragraph B.**

The delegates of the State Council and the members of the Chapter will determine the date/location of the meeting. After verification of the prescribed credentials for each candidate, the State Council/Chapter Nominating Committee will conduct the elections in accordance with The Constitution of Vietnam Veterans of America, the State Council/Chapter by laws and any delegate/member approved election procedures.

1. **Administering the Oath of Office:** the Oath of Office may be administered by a member of the Board of Directors of Vietnam Veterans of America (**excluding the AVVA Liaison/Special Advisor**) or the previous State Council/Chapter President, or whomever the state council/chapter designates.
2. **Immediate Actions:** the new State Council/Chapter Treasurer will assume the position under the New Business session of the meeting agenda. The new Treasurer will take possession of the **checkbook(s), credit card(s) and any financial records** available at the meeting.
3. **Transfer of Records and Equipment-To and From Office:** a verbal or written agreement for transfer of State Council/Chapter financial records and equipment should be noted during the New Business session, so it will be a matter of record in the meeting minutes. The outgoing officers of the state council/chapter shall make appropriate arrangements for the transfer and/or delivery of all State Council/Chapter records and equipment shall be made within a thirty (30) day period from the date of the election and at the expense of the State Council/Chapter. The records and equipment to be transferred shall include, but is not limited to pager(s), cellular phone(s), computer(s), printer(s), scanner(s), fax machine(s), file cabinet(s), and archival as well as current financial reports and records. The delivery of the above items should be in person or by means of the appropriate postal or delivery service. **State Council/Chapter can appoint a committee to assist with the transition or establish a policy on the transfer of said items.**

4. **Bank Account(s) or Opening New Bank Accounts:** after the State Council/Chapter elections are completed, the new Treasurer shall change the management or responsibility for the account(s) with the bank without delay. A copy of the biannual or annual meeting minutes showing the election results will suffice to document authorization in most cases. If the account(s) will be closed due to the need for a more convenient location for the new Treasurer, sufficient funds should be left in the account(s) to cover outstanding checks. Account closing usually requires written notification signed by the State Council/Chapter President in most cases.

a. Things to Consider:

- ✓ **The bank account(s) signature card(s) will need to be signed by all officers or directors who will be authorized to sign checks.**
- ✓ **Two (2) signatures are recommended, but not required on every check, the State Council/Chapter should have at least four (4) names on the bank account(s) signature card so if a couple of the officers or directors are unavailable, the State Council/Chapter still can conduct business.**
- ✓ **State Council/Chapter may choose to allow the Treasurer to bank by the means of the Internet. This procedure should be restricted to monitoring the account(s) or printing a statement for financial reporting and any transfer of funds (in the case of multiple accounts) between the State Council/Chapter accounts should require the approval of the State Council/Chapter Executive Committee or Board of Directors.**
- ✓ **When any account(s) are closed, the final statement must be placed in the State Council/Chapter financial records and a report to that effect mentioned to the delegates/members during the next Treasurer's Report.**
- ✓ **When there is a change of the Treasurer at the State Council/Chapter level due to election, death, resignation, refusal, or inability to serve, a review of the financial records is recommended. This will provide the new Treasurer with a clean slate to begin their term of office and any problems will be noted by the review.**

CHAPTER 2: FINANCIAL ADMINISTRATION

Duties of Office

A description of the State Council/Chapter Treasurer's duties is stated in The Constitution of Vietnam Veterans of America, **Article II: State Provisions, Section 5-Duties of Officers, paragraph A and Article III: Chapter Provisions, Section 6-Officers, paragraph F.**

Being a Treasurer requires more than mere knowledge of basic bookkeeping, prompt deposits, making payments or reimbursements after bills or receipts are authorized, verified and approved. It is the Treasurer's responsibility to work with the Finance Committee to keep the State Council/Chapter advised on financial matters which could affect the membership and financial position of the organization. Another responsibility is reviewing banking or investment relationships to ensure the best possible use of State Council/Chapter funds.

Financial Record Keeping

Presentation of periodic (no less than quarterly) financial reports in a useful format to the State Council/Chapter officers, directors and membership is a must. The choice of the financial reporting format could be mandated in the State Council/Chapter by laws, but in most cases the Treasurer selects a financial format based on having the proper equipment to complete the task.

1. Checkbook(s): the State Council/Chapter Treasurer shall have possession of the checkbook(s), unless unavailable due to travel or other reasons and then the checkbook(s) shall be entrusted to another officer or director for safe keeping.

- ✓ **Pre-signing of blank checks for any reason should be discouraged.**
- ✓ **All checks are recommended, but not required to have two (2) approved signatures (noted on bank card) per check.**
- ✓ **Officers and directors should not sign checks made out in their name.**
- ✓ **Checks should always be written in sequence.**
- ✓ **Any check that is written, but unused should be voided and attached to the checkbook stub.**

2. Restricted Funds: restrictions come about when a donor (a member or the general public) imposes a stipulation on the donation or gift that limits its use to a specified purpose. It is important to account separately for restricted assets because

if they are used for purposes other than the one specified, the donor may be entitled by law to ask for return of the donation or gift. However, restricted funds must be accounted for in all financial reports provided to the State Council/Chapter.

3. Designated Funds: are funds that have been voted by the State Council/Chapter to be used for a particular purpose. Use of, these funds can be changed only by the action of the body that put the designation in place (State Council/Chapter).

4. Reimbursements: all State Council/Chapter reimbursements should be recorded on an approved reimbursement form completed by the recipient of the funds. **No** reimbursement should be made without authorization and proper receipts should be submitted. An example of a reimbursement form may be found in the Appendix.

Maintenance of Fidelity Bonding

Vietnam Veterans of America, Inc. will secure and maintain fidelity bonding for all the State Councils/Chapters up to the amount of \$10,000.00. Additional bonding over that amount can be secured at State Council/Chapter expense. Such bonding is for the purpose of restitution or reimbursement of, State Council/Chapter funds due to dishonesty, fraud, deceit, forgery, embezzlement, theft and any other act of moral turpitude, which could result in a monetary loss to the State Council/Chapter. For further detail, consult the Constitution of Vietnam Veterans of America, **Article II: State Provisions, Section 5-Duties of Officers, paragraph E and Article III: Chapter Provisions, Section 6-Officers, paragraph G.**

Revocation of State Council/Chapter Charter

If the State Council/Chapter charter is revoked due to a voluntary action by the state council/chapter membership, failure to provide financial reporting or any other disciplinary action taken by the Corporation, all State Council/Chapter property (records, bank account(s) or etc.) becomes the property of the Corporation or State Council. The following actions should be taken to complete the revocation process:

- ✓ **Inventory of all assets and liabilities of the State Council/Chapter. This may include any outstanding debts incurred (federal, state or individual).**
- ✓ **Close all bank and investment account(s) as soon as all outstanding checks have cleared. The total balance of these accounts or funds will be transferred by the means of cashier check made out to the Corporation or the State Council and delivered to the Corporation or State Council.**
- ✓ **Transfer all State Council/Chapter records (meeting minutes, treasurer's reports, DD 214s, checkbook(s) etc.) and assets such as equipment to the Corporation or State Council as soon as possible.**

Final disbursement of the assets of a revoked State Council will be determined by the VVA Board of Directors; those of a revoked Chapter will be determined by the State Council delegates.

CHAPTER 3: FINANCIAL REPORTING

Filing of Required Forms and Reports

As an incorporated subsidiary of a not-for-profit Veterans Service Organization (Vietnam Veterans of America, Inc.), a State Council/Chapter is subject to the rules and regulations of the Internal Revenue Service and those of the state in which it is incorporated. The State Council/Chapter President is responsible for ensuring all reports required by Federal or State law are submitted in a timely manner. The State Council/Chapter President is also responsible for ensuring timely reporting to Vietnam Veterans of America, Inc., pertaining to elections, financial matters, chapter, membership, disciplinary issues, and any national program involvement such as Household Goods Donation Program or Vietnam Veterans Service Officer Program.

- 1. Internal Revenue Service:** Vietnam Veterans of America State Councils/Chapters are incorporated as tax-exempt 501(c)(19) organizations. As an incorporated subsidiary of Vietnam Veterans of America, Inc., the State Councils/Chapters are covered by the Internal Revenue Service Group Tax Exemption granted to VVA, Inc. Beginning in 2008, all State Councils/Chapters are required to file either an Electronic Notice 990-N, a Form 990EZ, or a Form 990, and State Councils/Chapters with Bingo file Form 990T.
- 2. State Income Tax and Registration:** The State Council/Chapter is issued a Federal Employee ID number and must register with the appropriate office within the state of incorporation. This may be the office of the Comptroller of Public Accounts, Attorney General, Secretary of State, Taxation and Revenue, or some other office. In addition, tax-exempt status may qualify a State Council/Chapter for state and local benefits, such as exemption from state sales tax. Consult with an attorney familiar with your local law to determine if additional benefits are available and the procedure for application. The IRS Group Tax Exemption Ruling does not relieve a State Council/Chapter from its federal, state, and local charity registration and reporting requirements.
- 3. Annual Financial Report:** Annual Financial Reports are due in the National Office no later than **July 15** of the year in which the fiscal year ended. There are two (2) Annual Report formats: one for State Councils/Chapters with gross revenue for the year **LESS** than \$25,000; and one for State Councils/Chapters with gross revenue for the year **GREATER** than \$25,000. A copy of your IRS Form 990, 990EZ, and 990T must be submitted with the State Council/Chapter Financial Report. If responding to questions labeled “Other Information” on page 2 of either format, documentation is required, to be submitted along with the form. The form requires the dated signatures of the State Council/Chapter President and the State Council/Chapter Treasurer. Annual Financial Reports should be sent to the VVA Membership Department by certified mail with return card requested.

The return receipts should be kept with a copy of the report in the State Council/Chapter records. The deadline for filing the State Council or Chapter annual financial report with the Corporation and/or the State Council may be extended 3 months by submitting a copy of the "Application for Extension of Time to File an Exempt Organization Return," which was filed with the IRS, to the State Council or Corporation by July 15th. This extension only applies to State Councils and Chapters who file an IRS 990 form and not the 990-N. In odd-numbered years, financial reports must be received prior to the National Convention in order for the State Council or Chapter delegates to participate in the Convention. The Charter of any State Council/Chapter that fails to file its financial report within the specified period automatically will be suspended upon written notice of suspension to the National Board of Directors by the VVA Membership Department. In such cases, no disciplinary charges under the National Disciplinary Policy and Procedures are required for the suspension to be effective. Written notice of suspension shall be sent to the State Council/Chapter at its last-known address. Suspension shall continue until (1) the State Council/Chapter files its financial report for the year that caused the suspension; or (2) the Board of Directors of the Corporation relieves the State Council/Chapter of the responsibility for the filing of a financial report for the year in question; or (3) the Charter of the State Council/Chapter is revoked upon the filing of charges under the National Disciplinary Policy and Procedures.

- 4. Household Goods Donation Program:** If your state participates in VVA's Household Goods Donation Program, all questions or concerns relative to the operation of the program should be directed to the VVA's HGDP Manager at this toll free number: 800-882-1316, Ext. 123. All financial reporting requirements are to be directed to VVA's CFO at this toll free number: 800-882-1316, ext. 126. The State Council President must sign an agreement annually and is responsible for ensuring that HGDP funds are used only for purposes approved under the agreement.
- 5. Service Officer Grant Financial Report:** State Councils receiving grants for the Service Officer Program from the Vietnam Veterans Assistance Fund must submit 6-month and annual reports. Funds received under this program may be spent only in support of the Service Officer Program. The report should reflect ALL of the funds spent on or in support of the Service Officer program, regardless of the source. In-kind expenses such as VA free office space, etc., should NOT be used when determining expenses, and the report must be signed by the State Council President.

Federal and State Registration: as a Vietnam Veterans of America, Inc.'s Internal Revenue Service Group Tax Exemption Ruling applies to all VVA State Councils/Chapters.

- a. Federal Employer Identification Number (FEIN):** upon applying using an I-4 form, the State Council/Chapter will be assigned its unique Federal Identification Number. **NOTE: All VVA State Councils and Chapters must have their own FEIN and may not use another organization's FEIN for any reason.** If new or forming chapter has questions pertaining to FEIN paperwork in the chapter start-up kit contact the VVA Membership Department at membership@vva.org for further explanation.
- b. State Registration:** after receiving its FEIN number, the State Council/Chapter must register with the appropriate state office as a non-profit organization. This may be the office of the Comptroller of Public Accounts, Secretary of State, Attorney General or a revenue/taxation office.
- c. State Sales Tax:** exemption from state sales tax is not automatic and the State Council/Chapter must apply for it.
- d. Payroll Taxes:** if a State Council/Chapter employs any person on a regular, continuous basis it may be liable for withholding and reporting payroll taxes.

Household Goods Donation Program: If your State Council/Chapter participates in VVA's Household Goods Donation Program, reports are required twice a year and are to be directed to the VVA CFO.

Treasurer's Report or Financial Report: The most common types of reports that the State Council/Chapter Treasurer prepares are to report the financial status of the organization to the membership. This includes Accounts Payable (money paid out by the state council/chapter) and Accounts Receivable (money paid to the State Council/Chapter). Each of these accounts must be kept current and reports must summarize cash information on a monthly basis. The accounts are used in reconciling all bank statements on a monthly basis.

CHAPTER 4: BUDGET

Preamble

The VVA Constitution states that a State Council or Chapter may establish such special committees as are necessary or proper to the conduct of the business of the State Council or Chapter in **Article II: State Provisions, Section 7-Committees and Article III: Chapter Provisions, Section 7-Committees**. One such committee to be considered is the Finance Committee. Duties of the Finance Committee are as follows:

“The Finance Committee shall provide oversight of the financial activities of the Corporation, State Council or Chapter and shall recommend policies of financial matters, to include, but not limited to assisting and consulting with the Treasurer on all financial planning, budgeting, reporting and other related matters.”

Financial planning, oversight, budgeting, and reporting all call attention to the need for an annual budget. A budget is a financial planning tool recommended for all organizations, large or small. A budget is not “cast in concrete” but is a plan for the financial future based upon the best information available at the time.

Preparation

For budgeting to be successful, a responsive accounting system must be in place to allow the State Council or Chapter to record and compare its “actual” expenses with those that were budgeted. The budget format should follow the format you use to present your regular financial statements, using the same account names and descriptions. Budgeting is generally done on a fiscal year basis.

- **What are the components of the budget?**

The appropriate people, whether it is the officers, Finance Committee or simply the Treasurer, should identify the organization’s operating components. These components may be called cost centers, departments, committees, etc., and reflect functions such as Membership, Veterans Benefits, Community Relations, etc. Examples of expenses under each component might include items such as travel, postage, printing, and other items necessary for that component to perform its duties. Each of these components should have someone, one individual, who is ultimately responsible for the operation, outcome and finances of a component.

- **Who will prepare the budget?**

Once the operational components of your State Council or Chapter are defined the State Council/Chapter need to decide who is going to do the initial “numbers” work. The answer to this question depends on the number of members you have and their individual expertise. It is suggested that the Treasurer or a Finance Committee prepare the budget based upon the organizational expectations for revenue and expenses for the coming fiscal year. The proposed budget should be accompanied with explanations and justifications for the Revenue and Expense figures presented

and should be presented along with prior year “actual” expenses so that the budget review can compare “proposed” with “actual.”

- **What should the Proposed Budget review consist of?**

Depending on the wishes of the State Council/Chapter, review of the proposed budget may involve several steps including a Finance Committee, the Executive Committee or Board of Directors and the delegates/membership. Review of proposed budget should include several questions. Will the proposed budget accomplish the organization’s agreed upon plan for the coming year? Do the revenue and expense justifications make sense? Can the organization **afford** the proposed budget?

- **Who approves the proposed budget?**

The State Council/Chapter should have procedures that spell out the approval process and who is authorized to make final approval. Some State Councils/Chapters may wish to authorize the Executive Committee or Board of Directors; others may require a vote of the delegates/membership. Remember, because the budget in essence is an approval for expenditure of State Council/Chapter funds, transparency is essential to prevent concerns over how State Council/Chapter funds are being used.

- **Now that the budget has been prepared and approved are we finished for this year?**

No. Budgeting and reporting are an ongoing process. The treasurer has budget oversight function and should review actual revenue and expenses on a monthly basis, with those that were budgeted. If revenue is down, action needs to be taken before problems occur. The same goes for expenses exceeding budget. Decisions may need to be made to discontinue spending in an area, or postponing a project.

Budgeting is an extremely important tool for the financial management of your State Council or Chapter. Used correctly, it is a powerful tool.

CHAPTER 5: FINANCIAL REVIEW OR CERTIFIED AUDIT PROCESS

Preamble

Review or Audit are both terms, which reflect a looking at an organization closely for adherence to appropriate rules and regulations. As used in this handbook, review or audit refers to the accounting and financial records and operations of a State Council or Chapter.

Definitions

Review – While a review can be and sometimes is performed by a CPA, a review can be performed by anyone reasonably knowledgeable about accounting and internal controls.

Audit – This term is frequently misused. Audits are done by Certified Public Accounts (CPA's) and follow a strict protocol in accordance with Generally Accepted Auditing Standards (GAAS). Many times an audit is requested when what is really wanted is a review. Audits are also **more expensive** than reviews.

Review

Because most State Councils and Chapters do not have extensive financial accounts, most should consider periodic reviews of financial operations and records rather than audits.

- **Who should do this review?**

The review is best conducted by someone who does not have a vested interest in the outcome. Said differently, the review should NOT be conducted by the bookkeeper or the Treasurer as they do have a vested interest in the outcome. You may choose to have an outsider conduct the review. The main object here is to have a trusted individual review the financial operations of your State Council or Chapter.

- **What should a review consider?**

The reviewer must be aware of all of the financial policies and procedures of the State Council or Chapter before beginning his/her examination of the financial records. The reviewer's job is to determine whether the State Council/Chapter's policies and procedures and common sense are being followed. Some of these policies and procedures may be:

- ✓ Are two signatures required on checks and if so, is this being done?
- ✓ Does only one person have control of receipts and disbursements for the organization?

- ✓ Are bank accounts reconciled monthly and is this reconciliation shared with the board of directors?
- ✓ Are bills approved for payment by someone other than the check signer and the person requesting the expenditures?
- ✓ Are any checks made out to officers, board members or members of the State Council or Chapter for anything other than pre-approved expenses (i.e., travel or expenses routinely incurred and included in the budget, etc)? If yes, has this expenditure been approved in accordance with the State Council/Chapter's policies and procedures?
- ✓ Are any checks signed by the recipient?
- ✓ Are financial statements prepared regularly, presented to and accepted by the Executive Committee or Board of Directors?
- ✓ Are financial policies and procedures being followed and complied with?
- ✓ Is the VVA Annual Financial Report being prepared and submitted on time?

There are other questions that could be presented. Ultimately, this review should be presented to the Executive Committee or Board of Directors and then to the delegates or membership to ensure that suggested changes are made.

- **What should be done with this review?**

The review should be presented to the Executive Committee or Board of Directors and questions, if necessary, should be asked of the reviewer and answered. If changes in policies or procedures need to be made, someone should be designated to see that these changes are in fact made. The review should be kept on file and compared to previous reviews to ensure that problem areas do not keep recurring.

- **When should reviews be conducted?**

Generally speaking, if the State Council or Chapter does not have an annual audit, it is recommended that at a minimum, reviews be conducted at the end of every fiscal year. In addition, we recommend that reviews take place upon a change of officers especially a change in the Treasurer or bookkeeper.

Audit

As stated above, audits are performed by CPA's and are done annually at the end of a fiscal year. (The VVA fiscal year end is February 28/29 of each year). While audits are important, they are also expensive. However audits give the general public a more comfortable feeling about your State Council or Chapter. You should compare the

cost of an audit versus your normal revenue and expenses to determine whether it is an acceptable expense.

If you are interested in having audits done regularly on your State Council or Chapter, you should prepare a proposal to be sent to several CPA firms. This proposal should include an overview of your State Council or Chapter, including your mission and status as a (501(c)(19) organization, what you do, and a summary of your annual revenue and expenses. Following the proposal, you should interview potential firms; comparing prices and the length of time it will take them to complete the audit. It is suggested that you should have your audit in hand no longer than three months after the end of your fiscal year.

Audits are occasionally precipitated by some specific concern regarding issue or theft of funds. There are different schools of thought on whether you should retain the same auditor over time or change auditors periodically. The up side of changing auditors is that you may get a new view of your State Council or Chapter. The down side is that you will have to teach a new auditor all of the nuances of your State Council or Chapter, which the former auditor learned over time.

APPENDIX: FORMS

VVA Forms such as Annual Financial Report, HGDP Report for State Councils or Service Representative Grant Financial Report for State Councils are available from the VVA web site (<http://www.vva.org>) or from the VVA Membership Department at 1-800-585-4000.

Internal Revenue Service forms are available at www.irs.gov

State reporting forms are available from the appropriate state office.

SAMPLE EXPENSE REIMBURSEMENT FORM:

NAME _____
ADDRESS _____ CITY _____ STATE _____ ZIP _____
PHONE () _____
PURPOSE OF TRAVEL _____
POINT OF ORIGIN _____
DESTINATION(S) _____
DEPARTURE DATE _____ TIME _____
RETURN DATE _____ TIME _____

Expenses

| | | |
|---|---|----------------------|
| 1. TRAVEL | PLANE | \$ _____ |
| | CAR (_____ MI. x ?*) | \$ _____ |
| | *as determined by State Council/Chapter | |
| | OTHER (SPECIFY) | \$ _____ |
| 2. ADDITIONAL TRAVEL RELATED EXPENSES | MEALS (if authorized) | \$ _____ |
| | LODGING | \$ _____ |
| | PARKING | \$ _____ |
| | | TOTAL \$ _____ |
| 3. OTHER (IE: PHONE, FAX, POSTAGE, SUPPLIES & REPRODUCTION) | | |
| | SPECIFY _____ | \$ _____ |
| | _____ | \$ _____ |
| | _____ | \$ _____ |
| | | TOTAL \$ _____ |
| | | GRAND TOTAL \$ _____ |

SIGNATURE _____ DATE _____
RECEIPTS MUST BE ATTACHED! NO RECEIPTS, NO REIMBURSEMENT!

APPROVED BY _____ DATE _____
CHECK PROCESSED BY _____ DATE _____
CHECK NUMBER _____