

## **INSTRUCTIONS FOR COMPLETING THE POST 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 Post. 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. Do not limit your comments when reporting deficiencies; it may be necessary to attach an additional comment sheet.

### **Question Specific Reminders**

1. Bylaws of the organization (all levels) should be readily available to all members. Posts 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. If out of date, suggest an internal review. If a Post has not adopted Bylaws it should have on file an indexed book of approved resolutions/motions that are in effect.
2. Posts 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 Posts must be incorporated under the laws of their state to protect members' personal assets from seizure and sale.
3. 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, and Guard.
4. Verify delegates to the District, County Council (if applicable), Department and National Conventions were elected in accordance with Section 222 of the National Bylaws/Manual of Procedure. This can be done by checking the meeting minutes.
5. Any "NO" answer in this section indicates a neglect in duties and responsibilities as prescribed in Section 218 of the Manual of Procedure.
6. Verify, using meeting minutes, that applications for membership are being handled in accordance with Section 103 of the National Bylaws. In addition, ensure proper usage of Sections 106 and 107 of the Manual of Procedure for all former and/or transferring members.
7. The National Bylaws, Section 203, states every Post shall hold at least one regular meeting per month.
8. Verify, using meeting minutes, that committee reports are given, discussed and accepted. This includes activities like the canteen, bingo, honor guard, riders groups, community service, etc.
9. Activity reports assist the Post when their non-profit status is being questioned by the IRS and further indicate whether or not they are upholding Section 230102 of the Congressional Charter, the purposes of our organization.
10. Verify, using meeting minutes, that the Post made arrangements to properly observe Memorial Day, Veterans Day, Flag Day and Loyalty Day.
11. Section 1101 of the National Bylaws discusses the formation and governing of the Auxiliary.
12. Distribution of the VFW Buddy Poppy helps raise monies for the Post's relief fund.
13. Although subjective, Posts need to be continually encouraged to develop programs for membership recruiting and retention.
14. Monthly review of Post receipts and expenditures by the Trustees is required in Section 218 the National Manual of Procedure.
15. Quarterly audits are required of all accounts. This item includes any canteen, clubroom, bingo, honor guard, riders groups, etc., Post Trustees must complete this audit not later than the month following the last day of each quarterly period (e.g. August 1, November 1, February 1 and May 1). Failure to conduct the audits, as required, will invalidate the Post Quartermaster bond.
16. 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 Post Commander and Trustees. The Post Quartermaster must be bonded in a sum equal to the liquid assets for which they are accountable, and to which they have access.
17. Verify bonding company and expiration date by viewing a copy of the certificate.
18. Reference Section 703 of the National Bylaws.
19. 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 Post Quartermaster have custody of all funds of activity/subordinate unit and subject to the same Rules and Regulation as Post Funds.

The Internal Revenue Service requires all VFW Posts to file annually a Form 990 "Tax Exempt Organizations Tax Form". A Post 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. Verify Tax Exempt Status via [www.irs.gov](http://www.irs.gov) "Tax Exempt Organization Search".
20. Every Post is required to have a Federal Employer Identification number.
21. Expenditure of funds requires a vote on the Post floor, and approval by the Post Commander before a Quartermaster can proceed with the disbursement. In some instances, Post Bylaws may allow for certain expenditures to be paid without a vote on the floor, these are usually reoccurring bills. If a Post Commander is not approving all expenditures, it's violating the duties and responsibilities of the office.
22. Buddy Poppy distribution net receipts must be credited to the Post Relief Fund. Section 219 of the National Bylaws mandates that a Relief Fund will be established and maintained. Distribution of these funds are restricted and must only be used for the purposes stated in Section 219 of the Manual of Procedure.
23. The National Bylaws state the Post Quartermaster will disburse funds using acceptable banking practices. The Post Quartermaster may authorize other persons, but they must be bonded in accordance with Section 703 of the National Bylaws. However, if the Post Bylaws require the Commander and Quartermaster signatures on checks, they must adhere to the Post Bylaws.
24. Checks shall never be "pre-signed" by any officer and is not considered an acceptable banking practice.
25. 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. If the Post does not own real property, please note if they rent.
26. It is desirable that all Posts be covered by adequate liability insurance. If someone suffers an injury on Post property or at a Post sponsored activity, a subsequent lawsuit may subject all the assets of the Post and its members to a judgment. The Post officers should be reminded of this potential problem.

Any Post 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 Post is located. Verify by viewing the applicable policy.
27. Each Department must adopt a document retention policy which complies with federal and state law and ensure its use by each Post within its jurisdiction.
28. Departments may require additional forms for inspecting licensed operations (e.g. Clubroom, Gaming, etc.).

VETERANS OF FOREIGN WARS OF THE UNITED STATES
POST INSPECTION FORM

POST NO. CHARTERED LOCATION (CITY & STATE) DISTRICT NO. DEPARTMENT INSPECTION DATE

1) Has the Post adopted Bylaws in accordance with Section 202 of the National Bylaws? YES NO
a) Date reviewed by the Commander-in-Chief:
2) Is the Post incorporated in accordance with Section 708 of the National Bylaws? YES NO
a) Date reviewed by the Commander-in-Chief:
b) Date filed with appropriate state officials:
c) Name of incorporated unit:
d) Registered Agent of Record: Last updated:
3) Are all officer positions filled as prescribed in Section 216 of the National Bylaws? YES NO
4) Are Post delegates elected in accordance with Section 222 of the National Bylaws? 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 Post, District (if applicable), Department and National Bylaws? YES NO
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
a) Date of last submission:
10) Does the Post observe commemorative dates as mandated in Section 223 of the National Bylaws? YES NO
11) Does the Post have an Auxiliary? YES NO
a) Is there proper cooperation between the Post and its Auxiliary unit? 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) 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
a) Date of last quarterly audit:
16) Post funds:
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 \$
g) Do all account ledger balances match the balance of reconciled bank statements? YES NO
h) Is the Quartermaster Bond (f) greater than the total of all accounts (e)? YES NO
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 Bylaws? 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 relief fund in accordance with Section 219 of the National Bylaws? YES NO
d) Have care and custody of all committee funds? YES NO
e) Report on transactions concerning receipts and expenditures at Post meetings? YES NO
f) File appropriate forms as required by federal, state and local statues? YES NO
g) Date of last 990 filing: k) Is the 990 filing available for public inspection? YES NO
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 real property? YES NO
a) Appraised Value: \$ Monthly Payment: \$ Amount Owed: \$
b) Title Holder:
26) 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
27) Does the Post retain documents in accordance with the Department's Document Retention Policy? YES NO
28) Does the Post operate a clubroom/canteen or other state licensed entity?(Department Inspection Form May Be 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

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27. Each Department must adopt a document retention policy which complies with federal and state law and ensure its use by each Post within its jurisdiction.
28. Departments may require additional forms for inspecting licensed operations (e.g. Clubroom, Gaming, etc.).

# TEXAS VFW POST BUSINESS OPERATIONS INSPECTION FORM

POST #	DISTRICT #	LOCATION	INSPECTION DATE
<b>CANTEEN/CLUBROOM OPERATIONS</b>			
Texas Alcohol and Beverage Commission (TABC) license/permit #:		Expiration Date:	
		Type of License:	
Texas Alcohol and Beverage Commission (TABC) license/permit #:		Expiration Date:	
		Type of License:	
Texas Alcohol and Beverage Commission (TABC) license/permit #:		Expiration Date:	
		Type of License:	
Name of Canteen Manager:		Name of House/Canteen Chair	
<b>BINGO OPERATIONS</b>			
Texas Lottery Commission License #:		Expiration Date:	
Name of Bingo Chair?		Does the Post participate in unit Bingo?	
Are all workers registered?		Date last quarterly report filed with Lottery Commission?	
Total amount of prizes last quarter?		Total amount of donations last quarter?	
<b>WORKFORCE</b>			
Post Employer Identification Number (EIN):		Does the Post have 1099 Contract Labor Employees?	
Does the Post have on file an Immigration & Naturalization Form I-9 for each employee?		Does the Post have an Internal Revenue Service Form W-4 for each employee?	
Date of last Internal Revenue Service (IRS) 941 Deposit?		Amount of Last Deposit?	
Date of last Texas Workforce Commission State Unemployment Tax?		Total Amount Paid?	
Date of last Internal Revenue Service (IRS) form 940 payment?		Total amount paid?	

# TEXAS VFW POST BUSINESS OPERATIONS INSPECTION FORM

## FUNDRAISING ACTIVITIES

Buddy Poppies <div style="display: flex; justify-content: space-around;"><div><input type="checkbox"/> Y <input type="checkbox"/> N</div></div>	Tournaments (Golf, Pool, dart, etc.) <div style="display: flex; justify-content: space-around;"><div><input type="checkbox"/> Y <input type="checkbox"/> N</div></div>	Hall Rentals <div style="display: flex; justify-content: space-around;"><div><input type="checkbox"/> Y <input type="checkbox"/> N</div></div>	Karaoke <div style="display: flex; justify-content: space-around;"><div><input type="checkbox"/> Y <input type="checkbox"/> N</div></div>
Dances <div style="display: flex; justify-content: space-around;"><div><input type="checkbox"/> Y <input type="checkbox"/> N</div></div>	Live or recorded music <div style="display: flex; justify-content: space-around;"><div><input type="checkbox"/> Y <input type="checkbox"/> N</div></div>	Food/beverage events <div style="display: flex; justify-content: space-around;"><div><input type="checkbox"/> Y <input type="checkbox"/> N</div></div>	Kitchen Rentals <div style="display: flex; justify-content: space-around;"><div><input type="checkbox"/> Y <input type="checkbox"/> N</div></div>
Commercial Kitchen <div style="display: flex; justify-content: space-around;"><div><input type="checkbox"/> Y <input type="checkbox"/> N</div></div>	Texas Department of Health permit #		Expiration date:
Housing Rentals <div style="display: flex; justify-content: space-around;"><div><input type="checkbox"/> Y <input type="checkbox"/> N</div></div>	RV Spot Rentals <div style="display: flex; justify-content: space-around;"><div><input type="checkbox"/> Y <input type="checkbox"/> N</div></div>	Thrift/Variety Store <div style="display: flex; justify-content: space-around;"><div><input type="checkbox"/> Y <input type="checkbox"/> N</div></div>	Flea Markets <div style="display: flex; justify-content: space-around;"><div><input type="checkbox"/> Y <input type="checkbox"/> N</div></div>
Pool Tables <div style="display: flex; justify-content: space-around;"><div><input type="checkbox"/> Y <input type="checkbox"/> N</div></div>	Vendor		Shuffleboard <div style="display: flex; justify-content: space-around;"><div><input type="checkbox"/> Y <input type="checkbox"/> N</div></div>
Juke Box <div style="display: flex; justify-content: space-around;"><div><input type="checkbox"/> Y <input type="checkbox"/> N</div></div>	Vendor		Vendor
Eight Liners <div style="display: flex; justify-content: space-around;"><div><input type="checkbox"/> Y <input type="checkbox"/> N</div></div>	Vendor		Darts <div style="display: flex; justify-content: space-around;"><div><input type="checkbox"/> Y <input type="checkbox"/> N</div></div>
Video Poker <div style="display: flex; justify-content: space-around;"><div><input type="checkbox"/> Y <input type="checkbox"/> N</div></div>	Vendor		Sweepstakes <div style="display: flex; justify-content: space-around;"><div><input type="checkbox"/> Y <input type="checkbox"/> N</div></div>
	Video/Pin Ball <div style="display: flex; justify-content: space-around;"><div><input type="checkbox"/> Y <input type="checkbox"/> N</div></div>		Vendor

## REGULATORY FEES AND TAXES

Texas Sales and Use Tax #:	Date of Issue?	Payments are made? <div style="display: flex; justify-content: space-around;"><div>Monthly</div><div>Quarterly</div><div>Annually</div></div>
Date of Last Payment?	Amount of last payment?	
Date of last TABC Mixed Beverage Sales Tax Payment?	Amount of last payment?	
Date of Last TABC Mixed Beverage Gross Receipts Tax Payment?	Amount of last payment?	
American Society of Composers, Authors and Publishers (ASCAP) & BMI International (BMI) for any of the following; (Juke Box, Live Music, Disc Jockey Services, Audio Systems, Karaoke, etc.)		
Date of last payment?	Amount of last payment?	
Inspector Comments		
POST COMMANDER: _____  INSPECTOR: _____		The Inspector shall provide a copy of each inspection to the Post Commander, District Commander and State Inspector. <b>POST WILL PRESENT TO MEMBERSHIP AT NEXT REGULAR MEETING AND MAINTAIN IN POST FILE AS A PERMANENT RECORD</b>

## **INSTRUCTIONS FOR COMPLETING THE POST BUSINESS OPERATIONS 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 Post.

### **CANTEEN/CLUBROOM OPERATIONS**

1. List the Texas Alcohol and Beverage Commission (TABC) license Number and expiration date from the posted TABC license. Most Posts will only have one license, there are Posts that have two or more and those need to be listed as well.
2. Name of Canteen Manager and name of House or Canteen Committee Chairman.

### **BINGO OPERATIONS**

1. List the Texas Lottery Commission License Number and expiration date from the Posted license if the Post conducts Bingo Operations.
2. Name of Bingo Chair, participation in unit Bingo and all workers registered are self explanatory.
3. List date of last quarterly report filed with Lottery Commission by looking at the report that was filed.
4. List total amount of prizes and donations from this report.

### **WORKFORCE**

1. List the Post Federal Employer Identification Number (EIN or FEIN) from the IRS document that assigned the Post the number or recent 990.
2. List the Post response to 1099 Contract Labor as a yes or no as well as the questions on the INS Form I-9 and IRS Form W-4.
3. List date and amount of last IRS 941 Deposit by looking at the Deposit Receipt.
4. List date of the last TWC payment and amount by looking at the receipt or check stub.

### **FUNDRAISING ACTIVITIES**

1. Answer Yes or No to each section by circling the answer given to you by the Post Commander or Post Quartermaster.
2. If the Post has a Commercial Kitchen then list the Texas Department of Health Permit Number and expiration date.
3. For those questions that ask for a vendor list the name of the vendor for the item, if the Post owns the item then list Post as the vendor.

## **INSTRUCTIONS FOR COMPLETING THE POST BUSINESS OPERATIONS INSPECTION REPORT**

### **REGULATORY FEES AND TAXES**

1. List the Texas Sales and Use Tax Number from the posted document and its date of issue.
2. Circle how often state sales tax is paid by the Post.
3. List the Date of last payment and amount from the Sales and Use Tax report filed by the Post.
4. As of Jan. 1, 2014, a mixed beverage sales tax is imposed on each mixed beverage (distilled spirits, beer, ale and wine) sold, prepared or served by a mixed beverage permittee in Texas. Mixed beverage sales tax is also due on each nonalcoholic beverage and on ice sold, prepared or served to be mixed with an alcoholic beverage and consumed on the premises of the mixed beverage permittee. The mixed beverage sales tax is in addition to mixed beverage gross receipts tax imposed on the mixed beverage permittee. List the date and amount of this tax from the last report.
5. A gross receipts tax is imposed on the amount received from the sale, preparation or service of mixed beverages and from the sale, preparation or service of ice or nonalcoholic beverages that are sold, prepared or served for the purpose of being mixed with an alcoholic beverage and consumed on the premises of the mixed beverage permittee. The mixed beverage gross receipts tax is in addition to the mixed beverage sales tax imposed on the sale or service of alcoholic beverages, ice or mixers. List the date and amount of this tax from the last report.
6. List the last date and amount of all BMI and ASCAP Payments that the Post has made.
7. Inspector Comments is where the Inspector will list any additional items of concern, recommendation, etc that he or she feels is warranted from the inspection that the State Inspector and State Commander should know about.
8. Inspector and Post Commander signatures are required, a copy should be left with the Post and the original sent to Department Headquarters by mail, fax or email attention State Inspector.

### **Mail**

Texas VFW  
P.O. Box 14468  
Austin, Texas 78761  
Attn: State Inspector

### **Fax**

(512) 834-9232

### **E-Mail**

reports@texasvfw.org