



## Department of Ohio Plan of Action

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### FINANCE

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**REPORT DUE :****April 15, 2016**

**SEE BACK SIDE FOR REPORT FORM & NARRATIVE INFORMATION**

## Department of Ohio Plan of Action

# 2015 – 2016 Department Report Form

This form should be attached to each narrative that is submitted for information, Citation of Merit requirements and possible Department award. Please fill out the information as completely and accurately as possible. If a Unit only completes this form and does not do a narrative, they will still receive credit as having completed a report. However, if the report shows all zero's or blank information this will not qualify as an actual report.

**Please complete the following.** Be sure to give the complete name of your Unit.

District # \_\_\_\_\_ Unit # \_\_\_\_\_ Membership Goal \_\_\_\_\_

Full Official Name \_\_\_\_\_

Unit President/Chairman (circle one) Name: \_\_\_\_\_

Phone Number: (\_\_\_\_) \_\_\_\_\_ Email: \_\_\_\_\_ Member ID # \_\_\_\_\_

Specific Award Name (if applicable) \_\_\_\_\_

### **PROGRAM: FINANCE**

**Answer the following Questions and fill in the boxes at the bottom**

Does your Unit File its 990 ePost Card Annually \_\_\_\_\_

If Not Why? \_\_\_\_\_

Does your Unit have an EIN # \_\_\_\_\_.

Does your Unit Treasurer Report to the Unit at Every Meeting the income received and checks written? \_\_\_\_\_

Does Your Unit assist in Legion Program Financially?(ie: Child Welfare Foundation) \_\_\_\_\_

Is Your Unit Incorporated? \_\_\_\_\_

#### **Program Summation:**

<b>Total Members to include Juniors?</b>	<b>Total \$\$ Raised in Support of Unit Programs and Activities</b>	<b>Total \$\$ Given to Recipients from all Programs</b>	<b>Total Number of Veterans/Military Served For the Year</b>
	\$	\$	

**Report Deadline: 15 April 2016**

**MAIL TO DEPARTMENT FINANCE CHAIRMAN**

**Martha Lee Thatcher  
4975 Glennhurst Street SW  
Canton, Ohio 44706-2273**

# Department of Ohio Plan of Action

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Finance and the 2014-2019 Centennial Strategic Plan – With the oversight of the general financial policy of the national organization, members of the Finance Committee make Goal 1 possible and strengthen departments and units (Goal 4) through sharing of best practices.

## FINANCE

### **What is this committee and why do we have it?**

The Department Finance Committee is charged with oversight of the general financial policy of the Department of Ohio, subject to the ratification of the Department Executive Committee; and, preparation of the annual budget and supervision of the expenditures under that budget.

### **What you should know as a Unit:**

#### **Setting Financial Goals**

The national organization has adopted a strategic plan that includes financial goals. Strategic planning is an organization's process of defining its strategy, or direction, and making decisions on allocating its resources to pursue. Ideally, the plan should cover multiple years—which include targets for expected accomplishments—and propose specific performance measures used to evaluate progress toward those targets which are outlined in the annual budget development.

At times, Finance Committees often focus only on the current year budgeting process and neglect looking three to five years ahead. The committee should reflect on trends of the recent past and their implications for the current and future on financial planning for the organization. Each unit is strongly advised to replicate this process of defining its own set of goals through a strategic plan. For the Finance Committee to advise the organization on how to acquire and spend resources, it must be tied to those goals.

The unit needs to measure where it is now and set goals in the strategic plan to strive to reach the benchmarks for expenses and to broaden the sources of potential income streams. So at each of your finance meetings, the strategic plan and progress toward those annual and multi-year goals should be reviewed. Remember: This is normally a multi-year process, so members need to understand and be able to measure progress of the organization through reports of the Finance Committee.

#### **Financial Reporting**

The Unit Treasurer must present a detailed report at each Unit meeting. She is also responsible for the filing of the 990-N. This filing must be reported at a Unit meeting and included in the Secretary's Minutes

Since 2008, the IRS began requiring small charities, many of which previously were not required to file tax returns, to submit an annual electronic report, known as a Form 990-N. **This has been a mandate for every unit.** The Form 990-N, entitled the Electronic Notice Tax-Exempt Organizations Not Required to File 990 or 990-EZ (and also known as the e-post card) is required of charities whose annual gross receipts are \$50,000 or less.

The Pension Protection Act also requires the IRS to **revoke the tax-exempt status of any organization that fails to meet its annual filing requirement for three consecutive years.** This requirement applies to small tax-exempt organizations and the e-Postcard.

#### **Audits**

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Audit Committee of 3 (ie: Past Unit President, Past Treasurer (if available) and or unit member with financial knowledge appointed by the President. This Committee should audit the books annually before installation of new officers. The President cannot be an active member of this committee. **She has no voice and no vote. The Treasurer and Secretary's books are to be audited at the annual audit.**

The Department Finance Committee recommends that each unit use the Voucher System. Step by Step Sample Voucher is included in the Plan of Action.

### In Summary

Please remember: The Department Finance Committee is here to assist Units as we strive to make National President Janet Jefford's theme of *Celebrating Faith, Family, and Freedom* a reality. If you have questions, please feel free to contact one of the Department Finance Committee members or the Department Secretary.

### How To Sheets:

- Set Goals Through Annual Budgeting
- Complete The 990 Filing Process
- Financially Support Our Mission-Based Programs
- Unit Donation Form

### Additional Resources / Recommendations Available

1. Association of Fundraising Professionals: [www.afpnet.org](http://www.afpnet.org)
2. Fundraising Success (Periodical): [www.fundraisingsuccessmag.com](http://www.fundraisingsuccessmag.com)
3. Grassroots Fundraising Journal (Magazine): [www.grassrootsfundraising.org](http://www.grassrootsfundraising.org)
4. Donor Development Databases: [www.wealthengine.com](http://www.wealthengine.com)
5. Board Source: [www.boardsource.org](http://www.boardsource.org)
6. National Council of Nonprofits: [www.ncna.org](http://www.ncna.org)
7. Internal Revenue Service: [www.irs.gov](http://www.irs.gov)
8. American Legion Auxiliary: [www.ALForVeterans.org](http://www.ALForVeterans.org)

Committee Contact Information: [finance@ALForVeterans](mailto:finance@ALForVeterans)

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## SAMPLE VOUCHER SYSTEM

### INSTRUCTIONS

- **Date of Request**
- **Payable To (Name of who check will be made to)**
- **Address, City, State, and Zip Code**
- **Amount of Check**
- **Charge to Account #**
- **Charged to (i.e....general fund, restricted fund, flower fund, ect.)**
- **For (i.e....membership, special fund raiser, ect.)**
- **Requested by, Approved By, Check Issued by and Check #**
  
- **Any request for check has to have receipts attached including membership. (Membership could be a list of who is being sent into Department, could be a copy of the roster)**
  
- **This is completed so that when audited everything is included.**

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**REQUEST FOR CHECK**

DATE: \_\_\_\_\_

PAYABLE TO \_\_\_\_\_

ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

AMOUNT\$ \_\_\_\_\_ CHARGE TO ACCOUNT # \_\_\_\_\_

OR CHARGE TO \_\_\_\_\_

FOR \_\_\_\_\_

REQUESTED BY \_\_\_\_\_

APPROVED BY \_\_\_\_\_

CHECK ISSUED BY  CHECK #

(VOUCHER)

**REQUEST FOR CHECK**

DATE: \_\_\_\_\_

PAYABLE TO \_\_\_\_\_

ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

AMOUNT\$ \_\_\_\_\_ CHARGE TO ACCOUNT # \_\_\_\_\_

OR CHARGE TO \_\_\_\_\_

FOR \_\_\_\_\_

REQUESTED BY \_\_\_\_\_

APPROVED BY \_\_\_\_\_

CHECK ISSUED BY  CHECK #

(VOUCHER)

# Department of Ohio Plan of Action

## 2015-2016 DONATION DESIGNATION FORM

Dist #/Unit # \_\_\_\_/\_\_\_\_

*The following donations may be included in one (1) check. Please specify the amount credited to each program.  
A copy of this form should be kept for your records. Your canceled check will be your receipt.*

### **AMERICANISM**

\$ \_\_\_\_\_ Americanism/Government Test Trip (Department)

\$ \_\_\_\_\_ Spirit of Youth (National)

### **AUXILIARY EMERGENCY FUND**

\$ \_\_\_\_\_ AEF - \$25 Donation receives a "Women Helping Women" pin (National)

### **\*\*BUCKEYE GIRLS STATE**

\$ \_\_\_\_\_ Buckeye Girls State Donation (for general operations NOT the Endowment Fund Scholarships)

### **CHAPLAIN**

\$ \_\_\_\_\_ Chapel of Four Chaplains

### **CHILDREN AND YOUTH**

\$ \_\_\_\_\_ Children and Youth Fund (Department)

\$ \_\_\_\_\_ The American Legion Child Welfare Foundation (National Legion)

### **COMMUNITY SERVICE**

\$ \_\_\_\_\_ Ohio Community Service Disaster Fund (Department)

### **\*\*DEPARTMENT HEADQUARTERS**

\$ \_\_\_\_\_ Capital Improvement Fund (Department)

\$ \_\_\_\_\_ National Candidates Fund (Department)

### **DEPARTMENT PRESIDENT'S SPECIAL PROJECT**

\$ \_\_\_\_\_ Volunteers of American Homeless Veterans Project with Emphasis on Woman Veterans

### **EDUCATION**

\$ \_\_\_\_\_ Scholarships (Department)

### **NATIONAL HEADQUARTERS**

\$ \_\_\_\_\_ ALA Foundation

\$ \_\_\_\_\_ National President's Special Project

### **NATIONAL SECURITY**

\$ \_\_\_\_\_ U.S.O.

\$ \_\_\_\_\_ Military Family Assistance Fund

### **PAST PRESIDENTS PARLEY**

\$ \_\_\_\_\_ PPP Nurses Scholarship (Department)

\$ \_\_\_\_\_ Support for Women Veterans (Dept.)

### **VETERANS AFFAIRS AND REHABILITATION \* (Poppy Funds May be used for those items listed here)**

\$ \_\_\_\_\_ Chillicothe VA    \$ \_\_\_\_\_ Cincinnati VA    \$ \_\_\_\_\_ Cleveland VA

\$ \_\_\_\_\_ Dayton VA    \$ \_\_\_\_\_ Ohio Veterans Home

VA Outpatient Clinics – \$ \_\_\_\_\_ Akron    \$ \_\_\_\_\_ Columbus    \$ \_\_\_\_\_ Parma

\$ \_\_\_\_\_ Toledo    \$ \_\_\_\_\_ Youngstown

\$ \_\_\_\_\_ Fisher Houses – Ohio    \$ \_\_\_\_\_ Veterans Creative Arts Festival (Nat'l.)

\$ \_\_\_\_\_ Marie Moore Fund (Department-Donations for purchase of items for Veterans in VA Hospitals)

**\* Only VA Birthday Party contributions are to be sent directly to your District President**

\$ \_\_\_\_\_ **TOTAL AMOUNT ENCLOSED**    **CHECK #** \_\_\_\_\_    **DATE**

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_

**Please enclose check made payable to "American Legion Auxiliary Dept. of Ohio" and send to:  
American Legion Auxiliary, Department Of Ohio, Po Box 2760, Zanesville, Oh 43702-2760**

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## UNIT PROGRAM CHAIRMAN REQUEST FOR FUND RAISING FORM

**This form must be completed at a minimum of 30 days prior to the date/event for which a fund raiser/raffle is to be conducted. This form must be submitted to the President/Unit for approval. The Unit President/Unit will then approve or decline.**

**Chairman Name:** \_\_\_\_\_

**Email:** \_\_\_\_\_

**Phone Number:** \_\_\_\_\_

**Program To Benefit from Fund Raiser/Raffle** \_\_\_\_\_

**Event Where Fund Raiser will Occur** \_\_\_\_\_

**Date of Fund Raiser** \_\_\_\_\_

**Others on Committee or Others that will assist you** \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Explanation of fund raiser** \_\_\_\_\_

**Unit President / Unit**

**Approve**

**Decline**

**Unit President's Signature** \_\_\_\_\_

**THIS PORTION TO BE FILLED OUT BY CHAIRMEN UPON COMPLETION & GIVEN TO UNIT SECRETARY/TREASURER**

**Raffle Expense** \$ \_\_\_\_\_

**(Receipts must be sent into Department to Show expense/start up monies)**

**Raffle Income** \$ \_\_\_\_\_

**Total Profit/Raised** \$ \_\_\_\_\_



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**AMERICAN LEGION AUXILIARY  
DEPARTMENT OF OHIO, INC.**



**Financial Control Checklist**

*The executive board has a "fiduciary" responsibility for the Unit finances and must ensure proper controls are in place.  
If "No" is checked for any question, procedures need to be re-evaluated.*

**Completed:** \_\_\_\_\_ **Audit Committee:** \_\_\_\_\_

Guidelines/Recommendations	Compliance?		Remarks
<b>A. Accounting procedures and requirements</b>	Yes	No	
1. Are proper books and records kept of all transactions?			
2. Are accounts formally approved by the members at an annual budget meeting?			
3. Is an annual audit conducted by an Independent Certified Public Accountant?			
4. Is a 990 form filed with IRS as required?			
5. Is the responsible party provided information regarding IRS filing requirements?			
<b>B. Budgets</b>	Yes	No	
1. Are annual budgets prepared and approved to cover both income and expenses?			
<b>C. Fund-raising events, campaigns, and collections</b>	Yes	No	
1. Are records maintained for each fund-raising event?			
2. Are collections counted in the presence of collector and receipt given from a duplicate pad?			
3. Is dual control over accounting and recording in place?			
4. For drawings/raffles using tickets, are:			
* Tickets pre-numbered?			
* Records kept of all persons issued tickets and which ticket numbers allocated?			
* Records kept of which tickets sold?			
* Reconciliations made of money received against tickets sold?			
5. Is money paid directly into the Unit's bank account?			
<b>D. Banking and custody procedures</b>	Yes	No	
1. Are incoming receipts banked promptly and regularly?			
2. Are keys to file, safe or cash box secured?			
3. Is all incoming money banked and no amounts held for petty cash feeding/replenishment?			
4. Is a written statement of banking and custody procedures available?			
5. Is money belonging to the Unit held separately from that of any individual?			
<b>E. Checks of income records</b>	Yes	No	
1. Are accounts balanced monthly to ensure records are accurate?			
2. Are restrictions placed on designated income identified, observed, and upheld?			
<b>F. Controls over expenditure</b>	Yes	No	
1. Are all expenditures properly authorized?			
2. Is there supporting documentation (receipts) required and maintained for all expenditures?			
3. Are blank checks kept in secure place with access only by nominated persons?			
<b>G. Controls over purchases</b>	Yes	No	
1. Are invoices checked against orders made?			
2. Are payments only made against original invoices?			
<b>H. Payment by check</b>	Yes	No	
1. Are designated check signers in accordance with the governing document policy?			
2. Are there at least 2 signatories on the bank mandate?			
3. Is procedure for voucher system adhered to?			
4. Are all check numbers accounted for on vouchers, bank statements and reconciliations?			
5. Is there a policy of not signing blank checks?			
6. Is every effort made to minimize cash payments?			

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Guidelines/Recommendations	Compliance?		Remarks
7. Are all check expenditure recorded in the check book and noted with check number?			
8. Are transactions recorded at time of payment?			
9. Are checks signed only with documentary evidence of the nature of the payment?			
<b>I. Payment by cash</b>			
	Yes	No	
1. Are all payments by cash made from a petty cash account?			
2. Is petty cash drawn from the bank and not from incoming money?			
3. Do all payments have supporting documentation?			
4. Are amounts of claim entered on a petty cash voucher?			
5. Are all payments noted in a petty cash book?			
6. Are all replenishment withdrawals from bank noted in the petty cash book?			
7. Are regular checks made of petty cash records by someone other than the treasurer?			
<b>J. Investments</b>			
	Yes	No	
1. Are full records held of all investments and records kept in a secure place?			
2. Is professional advice taken on selection or disposal of investments?			
3. Are statements of investment performance reviewed regularly by an officer or committee?			
<b>K. Bank accounts</b>			
	Yes	No	
1. Are secure records held of all accounts?			
2. Are regular bank reconciliations carried out and reviewed?			
3. Are instructions to open or close accounts properly authorized?			
4. Are credit card account statements and receipts reviewed?			
5. Are checks made to ensure that there are no dormant accounts?			
6. Are bank statements regularly inspected by officers not assigned bookkeeping duties?			
7. Do all accounts of the Unit contain the words "American Legion Auxiliary"?			
8. Are all bank accounts identified by the Unit Federal EIN?			
<b>L. Indirect Records and Documents</b>			
	Yes	No	
1. Does the Unit pay the annual bonding fee to the Department of Ohio?			
2. Are official copies of Unit Constitution & Bylaws securely filed and available to members?			
3. Are Corporation papers up to date and filed in secure location?			
4. Are transcribed and recorded proceedings filed for posterity and audit?			