

**American Legion Auxiliary
Department of Nebraska
Finance Committee Meeting
January 7, 2010**

The Finance Committee of the American Legion Auxiliary, Department of Nebraska, met Thursday, January 7, 2010 at the Divots Conference Center, Norfolk, Nebraska.

Chairman Luayne Weisgerber called the meeting to order at 2:35 p.m., Carol Ulrich offered prayer and the Pledge of Allegiance was recited.

Present were:

Luayne Weisgerber, Chairman Carol Ulrich, Department President
Jacki O'Neill, Department Secretary-Treasurer
Via Telephonic conference; members, Donna Hatfield and Julie Totten

A motion was made to accept the minutes from the June 20, 2009 meeting as written. Motion seconded and carried.

The following Resolutions were forwarded to the finance committee from the Advisory committee for its consideration:

Resolution No 1 – Conflict of Interest Policy

WHEREAS, the National Finance Committee has recommended that Departments develop and adopt a Conflict of Interest Policy; and

WHEREAS, when the Sarbanes-Oxley Act was signed in July, 2002, significant changes to financial practices and governance regulations were introduced. Although not directly applicable to the nonprofit sector, the National Council of Nonprofit Associations recognizes some common sense applications that can be adopted by nonprofits; and

WHEREAS, the American Legion Auxiliary National Headquarters has provided their conflict of interest policy and related questionnaires; therefore be it

RESOLVED, that the Department of Nebraska adopt the attached Conflict of Interest Policy, and be it further

RESOLVED, that each Employee and Officer read the policy and complete the Disclosure Questionnaire annually by August 1.

Luayne Weisgerber moved for acceptance of this recommendation as written. Motion seconded and carried. Forwarded to the DEC for consideration.

Resolution No 2 – Fraud Policy and Whistleblower Guidelines

WHEREAS, the National Finance Committee has recommended that Departments develop and adopt a Fraud and Whistleblower Policy; and

WHEREAS, when the Sarbanes-Oxley Act was signed in July, 2002, significant changes to financial practices and governance regulations were introduced. Although not directly applicable to the nonprofit sector, the National Council of Nonprofit Associations recognizes some common sense applications that can be adopted by nonprofits; and

WHEREAS, the American Legion Auxiliary National Headquarters has provided their fraud policy and whistleblower guidelines; therefore be it

RESOLVED, that the Department of Nebraska adopt the attached Fraud Policy and Whistleblower Guidelines.

Luayne Weisgerber moved for acceptance of this recommendation as written. Motion seconded and carried. Forwarded to the DEC for consideration.

Resolution No 3 – VA&R Standing Rule 14

WHEREAS, Standing Rules, Veterans Affairs and Rehabilitation (VA&R) number 14 states, “The Gold Star annual gifts shall be as follows: A total of \$2,100 annually to be divided on a per member basis among each of the two (2) Veterans Administration Medical Centers and four (4) Nebraska Veteran’s Homes, to be figured May 1 utilizing the Liberty Express census and VA Medical Center Representative reports (yearly average).”; and

WHEREAS, the purpose of Gold Star donations is not stated; and

WHEREAS, annual donations do not meet the annual amount of \$2,100: therefore be it

RESOLVED, that the annual Gold Star distributions be based on estimated actual Gold Star donations in an amount equal to the prior year actual, and be it further

RESOLVED, that Standing Rules, Veterans Affairs and Rehabilitation (VA&R) number 14 be amended to state, “The Gold Star annual gifts shall be as follows: (a) A total amount equal to the prior year’s actual donations to be divided on a per member basis among each of the two (2) Veterans Administration Medical Centers and four (4) Nebraska Veteran’s Homes, to be figured May 1 utilizing the Liberty Express census and VA Medical Center Representative reports (yearly average)”

Donna Hatfield moved for acceptance of this recommendation as amended. Motion seconded and carried.

Resolution No 5 – Changing the interest accrued date for the Ruby Lorraine Paul Scholarships

WHEREAS, The interest is accrued on a principal invested amount that has been deposited in a money market account at Mutual of Omaha Banking facility with restricted use of funds,

WHEREAS, A scholarship is awarded from each of the above mentioned accounts on a yearly basis.

WHEREAS, The wording currently states under Education paragraphs 6 and 7, page 175 of the 2009-2010 ABC Book, **The amount awarded will be based on the interest accrued from May 1 to April 30 on the invested principal,**

WHEREAS, The current banking facility calculates the interest accrued on a quarterly system with March 31st being one of the cutoff dates,

WHEREAS, The Department Headquarters has on file a signed approval of these date changes from Richard Paul who originally set forth the above provisions,

THEREFORE be it RESOLVED, By the American Legion Auxiliary, Department of Nebraska, Department Executive Committee that the above highlighted words be changed to read; The amount awarded will be based on the interest accrued from April 1 to March 31 on the invested principal.

RESOLVED, That this recommendation become effective immediately.

Luayne Weisgerber moved for acceptance of this recommendation as written. Motion seconded and carried.

The Department Adjutant, Burdette Burkhart was invited to speak on several issues. He explained the fundraiser raffle that The Legion is currently holding. Next he discussed the need for funds for the buses that can be purchased for the Nebraska Veterans Homes, and last he talked about a Branson Bus Trip that could be used as a joint venture fund raiser.

Luayne Weisgerber moved to accept the joint fund raiser as long as The Legion DEC was willing to allow us to go in with them. Motion seconded and carried.

The VA&R Accounting procedures were discussed and these procedures will be discussed further with the VA&R Representatives on a one to one basis with the finance committee and the VA&R Chairman.

The Audited Financial Statements were reviewed and discussed.

The comparative fund balances for July 31 of 2009 and 2008 are as follows:

	2009	2008
General	\$102,611	\$108,563
Poppy Sales and Production	\$8,437	\$7,865
VA&R	\$136,580	\$128,195
Children & Youth	\$89,825	\$85,103
Gifts for Yanks Who Gave	\$39,452	\$39,020
Perm Membership	<u>\$66,475</u>	<u>\$71,863</u>
Total Fund Balances	\$443,380	\$441,041

The finance committee agrees with the Auditor's Comments and Recommendations and will be working with the staff to achieve compliance. There were no further questions or comments regarding the auditor's comments and recommendations.

The auditor informed the members of the Finance Committee and the Department Secretary that their firm would no longer be doing Non profit audits. The accounting firm will still be handling our month to month accounting. The current bylaws state that the Department Secretary's books should be audited annually. Julie Totten moved that an outside firm not be engaged for the fiscal year 2010. Motion seconded and carried.

The audit report provides a complete listing of Certificates of Deposit. It was discussed that due to the timing of the maturing dates in the upcoming years it is not always convenient for the Department President or the Finance Chairman to go to a bank in Lincoln to renew the Certificates. Therefore it was recommended that the authorized signatures on our investment accounts be changed to the Department Secretary and the Department Adjutant. Julie Totten moved that the authorized signatures on our investment accounts be changed to the Department Secretary and the Department Adjutant. Motion seconded and carried.

The proper handling of funds for the Mid Year fundraising Auction was discussed.

Under new business Jacki O'Neill presented a new format for tracking employee hours that she will transmit by email to the finance committee for approval.

With no further business to come before this meeting Chairman Luayne adjourned the finance meeting at 4:35 p.m.

Finance Chairman, Luayne Weisgerber

Department Secretary, Jacki O'Neill

**American Legion Auxiliary
Department of Nebraska
Publication Committee Meeting
January 7, 2010**

The Publication Committee of the American Legion Auxiliary, Department of Nebraska, met Thursday, January 7, 2010 at the Divots Conference Center, Norfolk, Nebraska

Chairman Luayne Weisgerber called the meeting to order at 4:35 p.m.

The contract for the Star printing is a 3 year contract, not coming due this year.

The cost of the Star was discussed along with the survey that was conducted after the June 2009 Convention. The survey response was very low and out of the members that did respond a majority of them were for the Star going to 4 issues per year. A recommendation will be re submitted at the June 2010 Convnetion.

There being no further business, the meeting was adjourned at 4:55 p.m.

Finance Chairman, Luayne Weisgerber

Department Secretary, Jacki O'Neill