

AMERICAN LEGION AUXILIARY DEPARTMENT OF WASHINGTON

POLICIES AND PROCEDURES GUIDE

A Guide for Department Officers and Chairman

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DEPARTMENT POLICY INTRODUCTION

PURPOSE OF THE DEPARTMENT POLICIES

To have a guideline available for each officer and chair to better plan, organize and implement their responsibilities and programs.

ESTABLISHING POLICY

The Policy and Procedures Committee shall be appointed as needed by the Department President as a Special Committee. The tenure shall be for the current membership year. The Committee is authorized to make “housekeeping” corrections. These would include grammar, spelling, and punctuation. The format may be corrected, but not to the extent that it changes the intent. Major changes recommended by the Committee shall be made with the approval of the Department Executive Committee.

DISTRIBUTION OF DEPARTMENT POLICIES AND PROCEDURES GUIDE

1. A complete copy of the Department Policies and Procedures Guide shall be provided the Department Officers, Department Chair/Committee members, and District Presidents. Upon request, to the Past Department Presidents. ALL Policies and Procedures Guide books must then be passed on the new Officers and Chairs, no later than Department Convention.
2. Revised policy pages will be typed, each page dated and electronically distributed to all Officers and Chairmen by the Department Secretary.
3. Each Office/Chair in the Guide will be dated with the latest revision date.
4. A complete copy of the Department Policies and Procedures Guide will be posted to the Department of Washington website.

CODE OF ETHICAL CONDUCT

The American Legion Auxiliary, Department of Washington will adhere to the highest ethical standards to earn and protect the public’s trust in our performance to carry out the Auxiliary’s mission, uphold rigorous standards of conduct, and be good stewards of our resources. (See Resources for full compliance)

GENERAL INFORMATION

A member may serve as Chair of a committee, and/or office, on more than one level simultaneously; i.e., Unit, District or Department, **EXCEPT** a member of the Department Executive Committee (D.E.C.) **SHALL NOT** be a member of the Department Finance Committee or another D.E.C. position. It will be at the discretion of the incoming Department President to select the chairs.

USE OF TECHNOLOGY

The current technology available, all Units, Districts and Department officers and chairs be allowed to meet and use Video/Teleconferencing (i.e., Zoom, FaceTime, etc.) to conduct business and to keep in touch of their members.

DEPARTMENT PRESIDENT

1. The Department President must remain impartial at all meetings. The Department President vote is only cast in the case of a tie. The Department President is counted in the Department Executive Committee quorum.
2. The Department President's Policies and Procedures Guide is to be retained by the outgoing Department President. All updated material will continue to be incorporated.
3. The Department President's bio shall be shared with the Units Public Relations Chair so they may send a picture and article to the local newspapers.
4. When a National Officer visits our Department, the National Executive Committee Member (N.E.C.) along with the Department President will be the official host. It is the responsibility of the Department President to introduce the National Officer at Department functions. If a National Officer is visiting during a Department Convention or a Department Executive Committee meeting and is to be introduced on the Legion side, it is perfectly permissible to ask the N.E.C. to escort and introduce the National Officer; this will relieve the Department President from interruption or leaving the Convention or Department Executive Committee meeting.

DELEGATION CHAIR AT NATIONAL CONVENTION

The outgoing Department President (or new Junior Past) is the delegation Chair of the National Convention and shall arrange for and preside at the Washington caucus. The delegation Chair shall make the Convention Committee appointments and serve as Washington's official host. If the outgoing or Junior Past Department President cannot attend the National Convention the duties shall be assumed by the newly installed Department President.

DEPARTMENT CONVENTION

1. Expenses for attendance at the Department Convention shall be authorized as per the approved budget.
2. The Department President shall appoint a Resolutions, Credentials, and Elections Chair for the Department Convention. Expenses shall be allowed as per the approved the budget.

DEPARTMENT EXECUTIVE COMMITTEE

Expenses are allowed as per the Constitution, Bylaws and approved budget. The Department President may authorize expenses for a specific Chair if they are needed for that Department Executive Committee meeting, i.e., call in.

DEPARTMENT VICE PRESIDENT

It is suggested that the Department Vice President be invited to attend all Committee meetings as an observer, without vote and expenses.

EX OFFICIO

The Department President and Secretary are ex officio members of all Committees and should attend meetings as time permits.

FINANCES

1. The Department President shall be the final authority on payment of all expenditures as provided in the approved Department budget to stay in compliance with National policies.
2. The Finance Committee will report at each D.E.C. meeting the fiscal status of all Department funds.
3. Items not budgeted shall be presented to the Finance Committee who in turn will present the item(s) to the D.E.C. for action with their recommendation.
4. All Department President's Project funds must be dispensed not later than the close of books the year following that President's term of office. Any funds not dispensed will then be placed into the corresponding program account, i.e., for Children into Children and Youth; Veterans into VA&R, etc.

PROPERTY FROM DEFUNCT UNITS

Usable properties such as Flags, banners, bells, gavels from Units who have surrendered the Charter(s) may be made available to the Units at the discretion of the Department President. Other items of no value, with the exception of history and scrapbooks, may be destroyed with the Department President's approval, while all monies turned in go to the designated restricted funds or to general fund.

COURTESIES AT DEPARTMENT FUNCTIONS

1. The VA&R Chair and Children and Youth Chair, on behalf of the Department President should send invitations to the Chief of Staff and the Director of Volunteer Services of the statewide V.A. facilities to be a guest speaker during the Department Convention.
2. All VA&R volunteer recognition will be given out during the Convention session.
3. Children and Youth award recognition will be given out during the Convention session.

DISTRICT CONFERENCES

The Department President shall be present and a guest at all District Conferences and workshops. The President shall bring information to the Units on all programs and projects of the Department. While it is not mandatory to be a speaker at a District meeting, Department President is generally expected to be the main speaker at the request of the District President.

WORKSHOPS

1. The Auxiliary may hold educational workshops based on Department Legion Areas, in four (4) to five (5) locations throughout the state in the Fall of each year.
2. Coordination of workshops will be with the approval of the Department President.

VISITATIONS

1. The Department President shall make every attempt to visit every District in the Department of Washington and will do this by making arrangements with the District President, who will serve as host during the visits.
2. Planning these visits as early in the Fall as possible to promote our programs and projects is preferential.
3. When contacting the District President, several date choices for that visitation should be offered so adequate arrangements are made. Department President shall inform the District President of the expectations and needs, i.e., a driver to meetings and preference of housing arrangements; in a private home or a hotel/motel. Department President should be prepared to spend several days in each District to complete the task, if needed.

SECRETARY, TREASURER OR SECRETARY/TREASURER

The primary and basic function of the Department Secretary, Treasurer or Secretary/Treasurer is to carry out the day-to-day business of the Department Office as the Headquarters. The Department Secretary, Treasurer or Secretary/Treasurer works under the direction of the Department President and Department Executive Committee in an effort to make the business of the Department run as smoothly as possible. The Department Secretary, Treasurer or Secretary/Treasurer shall follow the Office Guide in an effort to complete the daily, weekly, monthly and annual responsibilities as well as the following guidelines:

1. The Department Secretary, Treasurer or Secretary/Treasurer is a salaried position, if employed full time; if part time said employee shall receive an hourly wage. The employee is hired by and ratified by the Executive Committee and works under the direct supervision of the Department President and Executive Committee, as per the Department Constitution.
2. The Department Secretary, Treasurer or Secretary/Treasurer is an ex-officio member of all Committees. This is to ensure continuity between programs and the Department and National offices.
3. An article of the pertinent topic shall be prepared for each issue of the *Evergreen News*. Office management decisions may be made by the Department Secretary, Treasurer or Secretary/Treasurer. Those concerning significant financial or policy impact will be reviewed with the Department President and Executive Committee. Auxiliary program decisions may be made by the appropriate Department Chair or Officer after recommendations and/or review with the Department President and Secretary, Treasurer or Secretary/Treasurer.
4. Meetings, facilities coordination and agenda development will be done at the direction of the Department President.
5. Travel arrangements will be coordinated by the Department Secretary, Treasurer and/or Treasurer and expense vouchers submitted in accordance with the Department budget.
6. The Department Office hours are from 8:00 a.m. to 4:00 p.m., Monday through Friday. The Secretary office hours are from 8:00 a.m. to 1:00 p.m., if working part time. Exceptions are official paid holidays and during the Department Convention. Since Department Executive Committee meetings are held on weekends and it is necessary for the Department Secretary, Treasurer or Secretary/Treasurer to be in attendance, the Department Office shall be closed on the Monday after the Department Executive Committee meetings.
7. Holidays shall be recognized and paid for at the regular rate of pay.

TREASURER

1. The Department Treasurer is a salaried position, if employed full time; if part time said employee shall receive an hourly wage. The employee is hired by and ratified by the Executive Committee and works under the direct supervision of the Department President and Executive Committee, as per the Department Constitution.
2. The Department Treasurer is an ex-officio member of all Committees. This is to ensure continuity between programs and the Department and National offices.
3. The Department Treasurer office hours are flexible.

VACATIONS

1. No person employed other than full time shall accrue vacation leave.
2. If full time salaried employee(s), vacations must be approved by the Department President.

Using the fiscal year as August 1 to July 31, vacations may accrue as follows: After twelve (12) full months employment: 1-5 years = 10 days; 5 years + = 15 days. It is noted that vacation leave is granted expressly to give an employee a chance to rest and to be away from the daily routine, the maximum accrual shall be completed each year and there shall be no carryover.

3. No vacations shall be requested or scheduled during important, regularly scheduled or special, American Legion Auxiliary meeting(s), both Department and National.

SICK LEAVE

1. Sick Leave is an authorized absence from duty with pay, granted to an employee who is unable to work because of personal illness or injury, disability resulting from pregnancy, necessity for medical or dental care, and attendance upon members of the employee's immediate family where the employee's presence is required because of illness or death in the immediate family, to be authorized by the Department President on a case-by-case need.
2. Accumulation of Sick Leave shall be as follows: Full time salaried employee(s) shall be allowed Sick Leave at a rate of ten (10) days per year. No employee shall be paid for Sick Leave not taken or used.

DAILY EMPLOYMENT RECORD

1. A daily work record shall be kept for each pay period by each Department employee. If salaried this record shall include days worked, days absent due to vacation, sick leave, etc. and days accrued for vacation and sick leave carried on from month to month in a continuing record.
2. The Department Secretary, Treasurer or Secretary/Treasurer shall be responsible for purchase of all approved office supplies and maintenance of office equipment. Office equipment shall be purchased after consideration by the Department Finance Committee and approval of the Department Executive Committee.
3. Distribution of all reports, D.E.C. minutes and proceedings of the State and National Conventions shall be made as expeditiously as possible.
4. Weekly, monthly and annual reports shall be made to State and National Officers as required. It is the responsibility of the Department Secretary, Treasurer or Secretary/Treasurer to ascertain that all materials of the Department Officers, District Presidents and Department Chairs from the current year be given to their successors.
5. The Department Secretary, Treasurer or Secretary/Treasurer has the responsibility of investing American Legion Auxiliary funds wisely and expending funds as per the approved budget and direction of the Department President and the D.E.C.
6. Please read "Department Policy All Chairs" as applicable.
7. The Department Secretary, if no Treasurer, or Secretary/Treasurer shall spend the hours necessary to complete deposits, reconcile bank statements, post the general ledger, issue checks as per the approved budget, prepares quarterly financial statements, complete payroll tax reports and other related bookkeeping duties.
8. The Department Secretary, if no Treasurer, or Secretary/Treasurer is authorized to transfer funds from various bank accounts to special savings account wherever practical and with notification to the Department President and Department Executive Committee.
9. The Department Secretary, if no Treasurer, or Secretary/Treasurer shall bill Units who have not paid the bonding fee as needed; will also prepare a list, detailing amount due to the Department per Unit and distribute to each District President.
10. The Department Secretary, Treasurer or Secretary/Treasurer shall instruct Officers and District Presidents in the use of expense money and proper filing of expense forms.
11. In the event of an Officer or Chair exceeding the budgeted amount for a particular expense, payment or non-payment of the amount shall be approved by the Department President and the Department Executive Committee prior to payment and forwarded to the Finance Committee for

their information.

12. The Department books shall be audited annually at the close of the fiscal year (July 31).
13. The Secretary or Secretary/Treasurer will, in coordination with the membership chair, be responsible for updating the Officers and Units on the new years' membership program and for mailing all new paperwork and information to the Units.
14. The Secretary, Treasurer or Secretary/Treasurer will be responsible for all aspects of membership processing:
 - a. Processing transmittals from the Units and posting entries into the Unit's sheets in annual membership book.
 - b. Entering member information into the ALA MIS computer program, entering new members address and name changes for existing members, entering members who transfer and changes to PUFLs. A volunteer member shall be selected, by the Department Secretary to keep the membership updated in the event the Department Secretary is unavailable for work for an extended period with the prior approval of the Department President. This is a non-paid volunteer member.
 - c. Entering dues payment process into the ALA MIS computer program and printing receipt from the program with one copy for the banking records.
15. The Secretary or Secretary/Treasurer will work with the Department Membership Chair on goals for each year.
16. The Secretary or Secretary/Treasurer will prepare a timely updated Membership Report throughout the year, with combined District listings, a separate listing for each District with all Units listed in that District. Each should have a column for goal number, Senior, Junior, PUFL, total into Department, and percent of goal. The report shall be immediately forwarded to the Membership Chair, District Presidents and Department President.
17. All updated Membership Reports shall be immediately posted to the Department Website.

DEPARTMENT CONVENTION:

1. Send out mailings:
 - a. Blanks for delegates and alternate certification.
 - b. Reservation forms for functions, convention, lodging information and schedule of events.
 - c. Instructions regarding Colors.
 - d. Brief agenda.
 - e. Bulletins from Chairs and/or Department President.
 - f. Prepare materials as required by Department Chairs.
 - g. Letters of instruction to Department and District Officers.
 - h. Registration blanks to Officers, Chairs, and Parliamentarian, marked with expenses paid.
 - i. Invitations to the Past Department Presidents to the Thursday banquet (or lunch) reminding them that their meal and registration is paid for.
 - j. Instructions to special Convention appointees (Resolution Committee, Credential Committee, Chair of Pages, Sgt-at-Arms, etc.).
2. Prepare copy (agenda) for official printed program.
3. Secure pictures of Department and District Officers for official program and/or Book of Reports. (These are usually to be in the Department in December or January.)
4. Bring necessary equipment and supplies.
5. Check on set-up of equipment and room arrangement just prior to each meeting.
6. Take and record minutes. Transcribe minutes. Have minutes for next meeting available in case of inquiries.
7. Make an agenda in detail for Department President.
8. Give copy of agenda to Chair of Pages and/or Sgt-at-Arms.
9. Make a list of awards and winners. Arrange to have any plaques made.
10. Notify National Headquarters of new Officers and Chairs.

11. Prepare materials for incoming Department Chair's meeting with the incoming Department President.
12. Prepare materials for the incoming District President's meeting with the incoming Department President.
13. Be prepared to work with the Finance Committee. You are a member of the Finance Committee, without vote and on call.
14. Have your financial reports ready for the Committee to use to write the new budget. Get copies to the committee in advance of Convention, if at all possible. They need the exact membership numbers to complete all aspects of their budget.
15. Plan to attend all sessions of the Department Convention, including social (meals, etc.). You are usually invited to attend The American Legion banquet on Saturday night; we pay for your ticket.
16. Send letters of invitation to guests asking them to bring greetings at the opening of the Convention for the Department President. (The American Legion, VFW, DAV, etc., and any personal invites. The Committee shall invite the local Mayor and any other local dignitaries.) Have introduction cards ready for them to give to the President for their introduction.
17. Have all resolutions numbered and copied and sent to the Units, Officers, and Chairs at least thirty (30) days prior to Convention.
18. Make sure all endorsements for Department and District Officers are in the office and on file. Have copies with you for reference.
19. Have the Department Membership Chair assist with the "goal" ribbons for the goal Units and Districts. Arrange for their printing. This is paid for out of the Department Convention budget.
20. Pre-Convention Department Executive Committee meeting minutes are to be prepared and distributed, appropriately, directly after the meeting to ensure they are approved by the appointed Committee prior to Department Convention.

NATIONAL CONVENTION

1. Send list of delegates and alternates to National Headquarters.
2. Make lists of delegates and alternates for National Convention (Secretary needs one, Department President (incoming and outgoing) each need one.
3. Distribute information regarding the National Convention to delegates and alternates. Include the committee assignments (get those from the Chair of Delegation, the out-going Department President) and meeting schedules, copies of the National resolutions etc.
4. Make reservations and collect money for tickets to the National States dinner. The two (2) Department Presidents are the guests of the Department, as well as the Department Secretary. All other guests make and pay for their own reservations. All reservations are made through the Department Secretary. Our Department is usually allotted 25 tickets, and the Chair of the Delegation is in charge of selection of attendees and distribution. The Chair usually wants to make sure all delegates and delegates at large receive priority in distribution, including National Officer, National Committee Chair and members.
5. Make housing reservations, as required, with The American Legion, for our Headquarters Hotel. Housing Headquarter Hotels are determined by The American Legion National Office using the membership standing of the individual American Legion Departments. The higher the percentage, the better the location in regard to its location near the Convention site. National Officers, Chairs and Committee members are usually given the opportunity to stay at the National Headquarters Hotel.
6. ATTN: National Convention as a delegate; you are expected to be at all meetings of the Convention, including the Western Division Caucus, etc.
7. Department delegation should pick up packets from the National Convention Committee and distribute to the delegates and alternates unless, delivery arrangements are coordinated with the National Convention Registration Committee in advance.

8. Compile reports from the delegates, for the committee meeting they attended, in order to facilitate printing in the *Evergreen News*.

DEPARTMENT LEADERSHIP, NATIONAL CONFERENCE AND NATIONAL PRESIDENT'S HOMECOMING
(Formerly PRESIDENTS & SECRETARIES CONFERENCE AND NATIONAL MEMBERSHIP MEETING)

1. Attend the Conference scheduled, usually in the Spring, with the incoming Department President and Membership Chair. This is a mandatory meeting to keep our Department apprised of all up-coming changes happening at the National Headquarters that would require changes in the way we do business.
2. Although it is not required, it is helpful if you can attend the National President's Homecoming. The social events are not paid by National or Department.
3. In the first year of full-time employment, the Secretary should plan to attend this social event.

NATIONAL PRESIDENT'S VISIT

1. Send out informational bulletins and reservation information in mail/via computer.
2. Send out invitations to The American Legion officers.
3. Bring or send biographical sketch, including any known allergies, of the National President for both the Department President, for introductions, and the Master of Ceremonies.
4. The Publicity Chair needs a BIO to facilitate media coverage and press conferences for the event.
5. Bring Colors, gavel, bell, etc. to the dinner(s), etc.
6. Prepare an "Order of Business" as requested.
7. Make Department reservations for the dinner for the Secretary, Department President, the National President and her guest. Make housing arrangements, for the above, if needed.
8. Coordinate the procurement of a gift with the Department President which will be given from the Department. The card should be signed "From the Department of Washington" and not any one personally. Others must buy and give their own gifts.
9. Make sure the arrangements that are made conform to the information that is on the biographical sketch.
10. Coordinate the airport logistics for picking up guests at the airport with the Distinguished Guest Chair, Department President, etc.
11. Pay the bills for the visitation.
12. Remind the committee, before time to get corsages for both the Department and National Presidents, if The American Legion does not.
13. In the first year of full-time employment, the Secretary shall plan to attend this social event.

MID-WINTER EXECUTIVE COMMITTEE MEETINGS AND OTHER D.E.C. MEETINGS

1. Send informational letters to Officers and Chairs to include hotel location and meal options.
2. Make reservations for housing and meals for the Department President.
3. Check on set up of meeting rooms.
4. Record and take minutes.
5. Transcribe minutes.
6. Prepare agenda (Order of Business) in detail for the Department President.
7. Treasurer will coordinate with the Finance Committee for meeting needs. Bringing any financial information needed for the report. Get the information to the Chair of the Finance Committee in advance of this meeting.

DISTRICT CONFERENCES

1. The Secretary is not required to attend the Fall or Spring Conferences. No funding is provided in

the budget. The Secretary may, however, attend as many District Conferences as you may want to attend on your own. The first year of full-time employment, the Secretary shall plan to attend these meetings (one each).

2. Send detailed information about the conferences in the mail and in the *Evergreen News*. The Secretary will probably need to work with The American Legion for a complete listing of conferences, ensure that the District Presidents each receive information about food, place and time of the meetings.
3. Make reservations required for meals and housing for the Department President.
4. Get membership information to the District President, Vice President, Department President and Department Membership Chair weekly, so it is available for each conference.
5. Send extra credential blanks to the District Presidents and Department President.

BOOK OF REPORTS

1. Notify Officers and Chairs of the requirements for the Book of Reports and deadlines. This is to be done in November and December, so they could redesign their report form when necessary.
2. Never let any report go to print without being proofread and/or edited.
3. Send a copy of all the material to the Department President and Historian as it comes in for the benefit in making their reports.
4. Distribute Book of Reports at the Department Convention.
5. Mail Book of Reports to those Department Chairs and Past Department Presidents not attending the Convention.

THE WASHINGTON (DC) CONFERENCE

Distribute information concerning this to members of the Department of Washington who may wish to attend this meeting. Generally, the NEC, Department President, any National Committee members, National Officers, National Chairmen, and Past National Officers, etc.

DEPARTMENT CHAIRS AND OFFICERS

All published documents must be presented to the membership in a professional state. The Secretary needs to proof-read, edit and correct all materials sent in.

VICE PRESIDENT(S)

This year is a learning time which should be used to develop ideas and plans for the upcoming year. Be supportive of the Department President. Always advise where and when you're going to be to ensure maximum coverage of events throughout the State. When asked to represent the Department President, speak on behalf of the Department President's project and any special programs.

CANDIDATES

1. Announcements of candidacy to Department and District Offices shall not be made before March 15th preceding the Department Convention.
2. Candidates may include experience and qualifications gained in organizations other than the American Legion Auxiliary.
3. Department candidate's letters are to be mailed only to Department Officers, District Presidents and the Department Secretary for inclusion in the *Evergreen News* and printed as submitted.

4. Any members in good standing may be elected to any office within the Department of Washington, American Legion Auxiliary.

INCOMING PRESIDENT'S PLANNING

1. It is suggested that the Vice President appoint a Committee of Past Department Presidents (traditionally three) to advise her in program development, Chair and Committee appointments and other matters. Selection should be of those Past Presidents that have long range vision for the organization and will provide honest and open feedback with confidentiality.
2. The incoming President should come prepared with plan and program outlines for the ensuing year. The Department budget should be reviewed prior to planning for support of the program outline.
3. It is suggested that the incoming President meet with the incoming Department Commander to plan joint programs and meeting schedules and agendas for the entire year.

BUDGET

Prior to the annual budget meeting in the Spring, the Vice President needs to have developed programs and plans for the ensuing year with a budget requirement that will need to support these plans. Items to consider are what meetings to have and who will be attending and receiving expenses.

INSTALLATION

Installation planning will need the following: Installing Officer, Sergeant at Arms, Chaplin, and music of choice. Let all participants know what is expected of them. (dress code, seating, etc.)

PICTURES

The incoming President will need approximately four (4) pictures: one (1) for National, one (1) for the *Evergreen News*, and one (1) for the Convention Book and the last one will be displayed at the Department Office. An electronic version of your picture will need to be emailed to Department for any required distribution to the Units, as needed, for publicity.

POST CONVENTION D.E.C.

1. Chairs and Officers should have been appointed and will be ratified at the Post Convention D.E.C.
2. Have a handout listing Officers and Chairs to distribute at this D.E.C.
3. Plan to have a District Presidents school of instruction during the Department Convention.
4. Have a meeting with the incoming Department Chairs and Officers and out-going Department Chairs and Officers for exchange of materials.
5. The Department Secretary/Treasurer should help with the coordination of these materials: copying, printing, collating and disbursing. Department shall pay for these materials.

CHAPLAIN

The Department Chaplain is responsible for the spiritual leadership of this Department. You will work closely with the Department President offering spiritual assistance whenever needed. Please read the "Department Policies All Chairs" as the information is also applicable to your area.

CHAPEL OF THE FOUR CHAPLAINS

The Chapel was built to honor the Four Chaplains who gave their lives when the SS Dorchester went down during World War II. Units are encouraged to send annual contributions to the Chapel of the Four Chaplains.

DEPARTMENT CONVENTION

1. The Memorial Service at the Department Convention is an Auxiliary function assisted by The American Legion.
2. The Auxiliary Chaplain will coordinate plans with the Legion Chaplain.
3. The cost of the Memorial Service to be paid from the Convention budget.

GRACE CARDS

1. Can be purchased through Emblem Sales.
2. Grace Cards contain Catholic, Jewish, and Protestant graces for meals.

JUDGING

The Department Chaplain shall judge the District Chaplains' Prayer Book entries.

MEMORIALS

1. Encourage Units to conduct a Memorial Service, including draping Charter.
2. Units may wish to honor their deceased members by contributing to a program of choice.

WASHINGTON EVERGREEN NEWS

1. The Department Chaplain is to submit a prayer for each issue of the *Washington Evergreen News*.
2. The Department Chaplain will send sympathy cards at the request of Units and to the surviving families of deceased Past Department Presidents.

PRAYER BOOKS

1. To ensure greater participation, frequent requests to members to submit a copy of prayers for the Department President's Prayer Book should be accomplished through various mediums.
2. Set your own rules for Senior and Junior Prayer Books. Suggest they be brief and simple to ensure greater participation.

UNITS – IDEAS FOR PARTICIPATION

1. Encourage Units to have Prayers for opening and closing of each meeting.
2. To have a Memorial Service.
3. Drape their Charter.
4. Send sympathy cards and get-well cards to members.
5. Visit those in Nursing Homes.
6. Purchase Grace Cards.
7. Send memorials for deceased members.

HISTORIAN

1. The Department Historian is responsible for recording the activities and accomplishments of the Department during the term of office.
2. The Department history is compiled from Unit and Junior activities and events throughout the year. Accurately recording these activities in a concise and interesting manner will provide a positive chapter in the Department's history.
3. Please read the "Department Policies All Chairs" as applicable. Expenses for History Book are allowed in approved Department budget.
4. There is no competition for Unit histories on the National level, and to ensure greater participation, Department Rules should be simple and brief.
5. Encourage ALL Units and Junior groups to submit a history.
6. Department History will be sent to National not later than the close of Department Convention. A copy of the Department History shall be prepared and presented to the Department President at Department Convention.

NATIONAL EXECUTIVE COMMITTEE MEMBER

1. The National Executive Committee member (N.E.C.) is the Washington Representative on the National level as a member of the N.E.C. and is an elected position. On the National level you will attend N.E.C. meetings and any other events requested by the National Organization.
2. The Department Alternate N.E.C. is elected and will take the N.E.C.'s place at any function in which the N.E.C. is unavailable to attend; if either the N.E.C. or Alternate N.E.C. is unavailable to attend then the N.E.C. chair remains vacant.
3. The first duty as the new N.E.C. is to attend the National Post Convention N.E.C. meeting and the second duty is to report to Department Washington members through the *Evergreen News* the happenings and awards won at the National Convention. Anything new or of an emergency nature learned as N.E.C. should be published in a bulletin.
4. You will be a delegate-at-large to the National Convention at the close of your term of office.
5. When the N.E.C. travels to the N.E.C. meeting in Washington, DC, the N.E.C. is expected to attend the Awareness Assembly as Washington's Representative and report back to the membership.
6. Please read the "Department Policies All Chairs" as applicable.

PARLIAMENTARIAN*

1. The Department Parliamentarian is an appointed position. When called upon by the Department President, the Parliamentarian shall instruct D.E.C. members and convention delegates.
2. Please read the "Department Policies All Chairs" as applicable.
3. The Parliamentarian should always discuss inquiries with the Department President (other than the routine questions from Units) prior to replying to the inquiry.
4. The Department Parliamentarian does not rule, but gives an opinion and the Department President then makes the ruling or decision.
5. The Department Parliamentarian shall be an ex-officio advisor to the Convention Resolutions and Balloting Committees.
6. The Parliamentarian shall be furnished a copy of "Robert's Rules of Order, Newly Revised" book by Department Headquarters.
7. The Parliamentarian shall have per diem and mileage paid to all official D.E.C. meetings and Department Convention from the approved budget as per the Bylaws of the Department of Washington.

SERGEANT AT ARMS

DUTIES

1. The Department Sergeant at Arms will work behind the scenes assisting the Department President, and fulfilling all duties assigned.
2. Expectations vary from year to year – meet with the Department President as early as possible to determine what is expected and what the dress code will be.
3. Please read the “Department Policies All Chairs” as applicable.
4. Sergeant at Arms will coordinate the procession at the opening of the Department Convention.

COLORS

The Department President must be contacted PRIOR to the event to determine if Department Colors are to be used.

CONVENTION

1. Be alert to the Department Convention rules regarding areas for which you are responsible.
2. Make all guests and members feel welcome.
3. Be attentive and assist the Department President whenever needed.

GUESTS

1. When a distinguished guest enters, address the chair as soon as the one speaking is finished, saying “Department President, we have a guest”.
2. The Distinguished Guest Chair and the guest are then escorted to the podium by the Sergeant at Arms. Make certain their name and organization are printed on a piece of paper and handed to the Department President. If the Distinguished Guest Chair is not present you will introduce the guest to the Department President, giving the name and organization.

EMERGENCY BYLAWS FOR EMERGENCY LIMITED PERIOD

The below RCW is taken, in its entirety, directly from the State of Washington website in regards to Emergency Bylaws.

RCW [23B.02.070](#)

Emergency bylaws.

(1) Unless the articles of incorporation provide otherwise, the board of directors of a corporation may adopt bylaws to be effective only in an emergency defined in subsection (4) of this section. The emergency bylaws, which are subject to amendment or repeal by the shareholders, may make all provisions necessary for managing the corporation during the emergency, including:

- (a) Procedures for calling a meeting of the board of directors;
- (b) Quorum requirements for the meeting; and
- (c) Designation of additional or substitute directors.

(2) All provisions of the regular bylaws consistent with the emergency bylaws remain effective during the emergency. The emergency bylaws are not effective after the emergency ends.

(3) Corporate action taken in good faith in accordance with the emergency bylaws:

(a) Binds the corporation; and

(b) May not be used to impose liability on a corporate director, officer, employee, or agent.

(4) An emergency exists for purposes of this section if a quorum of the corporation's directors cannot readily be assembled because of some catastrophic event.

[[1989 c 165 § 32.](#)] (See Resources section for locations in our governing documents)

ALL CHAIRS

The Department President has asked you to be part of the team. The Department President has the authority to replace or to remove any Chair. Your appointment by the Department President as a Department Chair has been ratified by the Department Executive Committee and you are now an integral part of the current administration. By your acceptance of the appointment, you have committed yourself to carrying out the duties of your chair, which include writing bulletins, reports, *Evergreen News* articles and reports to the Executive Committee at Mid-Winter and Convention. Units are an important part of the American Legion Auxiliary. Their involvement in YOUR program is needed to ensure success. Your enthusiasm, to a great degree, will influence this involvement. Provide the tools with enthusiasm and the year-end reports will provide the information you will need for necessary reports to Department and National.

THE FOLLOWING GENERAL INFORMATION IS PERTINENT TO ALL CHAIRS

SPECIFIC MATERIAL PERTAINING TO A PARTICULAR PROGRAM OR COMMITTEE IS DETAILED IN THE INDIVIDUAL CHAIR'S SECTION

CHAIR REQUIREMENTS

Department Chairs will prepare a program specific Plan of Action based on the National Programs Action Plan with contacts and deadlines adjusted accordingly. This Department Plan of Action will be distributed to each Unit within the Department during the month of August.

BULLETINS

1. Chairs are to prepare one or more Department bulletins each year. Bulletins are the main contact with the Units and should include information received from National Chair, special programs or programs of emphasis by the Department President and any personal awards you wish to present. DO NOT merely make a copy of the national bulletin as this is written for the Department Chair. The Unit chair need your information, helpful hints and contact information in order to successfully run their program.
2. List all Department awards and the requirements for winning each; i.e., writing a supplemental report, etc. Bulletins should NOT include National awards that go to the Department Chair.
3. Make your bulletins precise and easy to read and understood. When preparing for the year, pretend you are a new Chair and this is your first contact with the program. Write what a new Chair may need to know to accomplish the aims of the program.
4. Send or email a copy of the typed bulletin to the Department Headquarters for processing.
5. You will receive bulletins from the National and/or Divisional Chair during the year. These

might be of an emergency nature, if needed the Department Secretary can forward an email of the new information to the members on the group listing or do a mass mailing to the Units.

BUDGET

All Chairs that have a budget shall submit an anticipated budget to the Finance Committee prior to the preparation of the budget for the next year.

DEPARTMENT CONVENTION

1. Be certain that all awards to be presented are prepared prior to Convention for distribution.
2. Expenses for Convention are as allowed in the approved budget.
3. The Department President may request that select chairs conduct a program training session at Convention. Meeting time and place will be decided by the Department President.
4. All Chairs should be prepared to give a verbal report on the Convention floor. This is in addition to the report published in the Convention "Book of Reports". Although the time of your report is given in the Convention agenda, be prepared to give it at any time when called. The Department President may alter the agenda and only call for updates from what is printed in the "Book of Reports".

AWARDS

1. Awards shall be presented annually by each program Chair and shall be listed in the Chair's Plan of Action.
2. The Department Chair, or a Committee selected shall judge all entries.
3. In the event of a tie in a contest where cash awards are given, a duplicate award shall be made only with approval of the Finance Committee. If not approved, then another means must be made to make a determination.
4. Non-budgeted awards may be presented at the expense of the Chair.

DEPARTMENT EXECUTIVE COMMITTEE

1. Reimbursement for attendance at Executive Committee meetings shall be made to authorized persons as governed by the Bylaws and upon call of the Department President.
2. Department Chairs are not given the floor at a D.E.C. unless called upon by the Department President.

EXPENSES

Expenses are as allowed in the approved Department budget. While encouraged to attend District Conferences and Department functions, there are no expenses allowed except as outlined in the approved budget, or upon call of Department President.

MEETINGS

The Department President is an ex-officio member of all Committees and shall be invited to meetings.

WASHINGTON EVERGREEN NEWS

1. Specific Program(s) are highlighted each month. (Example: February is Americanism Month). Each Chair will be required to write at least one article for the *Washington Evergreen News*

during the membership year. The article shall be emailed (or if the chair does not have computer accessibility, mailed) to the *Evergreen News* Editor. The Editor will then respond that the article was received. If the Chair does not receive a response within a reasonable time, then contact the Editor to verify the correct address for sending the article.

2. The *Evergreen News* Editor will advise Department Chairs the due date for articles.
3. The Auxiliary has two (2) members on the American Legion News Commission, they are: the Editor and the Department Secretary. The Department President is an ex-officio member per our Constitution and Bylaws.

CONSOLIDATED UNIT REPORTS

1. National requests all reporting will be accomplished through a Consolidated Unit Report. The Consolidated Report requires numbers from specific programs. The Units will fill out one report and send to their District President. The District President will add together the entire Units information onto one report and send to the Department Secretary. The Department Secretary will take the reports, add them together, and forward to each appropriate National Chair.
2. The Consolidated Unit Reports are not to be a replacement for a written report for the Department Chair. Each Department Chair is encouraged to advise Units to write a report on projects they accomplish during the year, pictures of projects are encouraged. These reports are the basis for the Department Chair's report to the Divisional or National Chair at Mid-Year and again for end-of-year reporting.

RECORDS

Keep a copy of bulletins, correspondence, Consolidated Reports and all pertinent material to give to your successor.

CONVENTION REPORTS

A short report for the Convention *Book of Reports* is required on or before the due date given by the Department Secretary. Report should briefly describe the work accomplished by you and the Units. A copy of the report must be mailed, or e-mailed to the Department Secretary.

MID-YEAR REPORT TO NATIONAL

It is important to keep in contact with Units around the state. Learn what they are doing. The National Chair will set a deadline for Mid-Year Report. Plan to send a narrative to the Western Division/ National Chair concerning what you are doing to promote your specific program. Also, include any information concerning projects Units are working or have completed.

YEAR-END REPORT TO NATIONAL

1. Submit your narrative report in time to meet the National deadline.
2. Report on all objectives as outlined in National Chair's Plan of Action.
3. Include narrative stories and pictures of projects accomplished by Units.
4. For awards, follow the rules as set forth by your National Chair.
5. A copy of all reports sent to National must be sent to the Department Secretary.

DISTRICT PRESIDENT

The District President is the Liaison Officer between the Units of the District and Department. The District President is to pass on information to the Units that is received from D.E.C. or Department. In turn, any information from the Units that is deemed important for the President or Department to know should be passed on. The District President must remain impartial at all meetings. The District President vote is only cast in the case of a tie. The District President is counted in the District quorum. The same applies to the Unit Presidents.

1. Have one color photo of yourself for Department use.
2. The District President will fill out a District President's Visitation Report after visiting each Unit and give the Unit a report to fill out on your visitation and forward to Department in a timely manner. The report should tell how the Unit is doing, if they are having any problems that the President should know about, if they need any special attention or help.
3. It is the responsibility of the District President to monitor membership standings. The District President should also assist, as needed, the District Vice President in order to help Units recruit and retain members.
4. The District President, not the hosting Unit President, is the Presiding Officer of the District meetings and the District Caucus.
5. It is important that your District Vice President be kept informed in the event you are unable to fulfill your duties.
6. The Constitution and Bylaws are the governing documents of the American Legion Auxiliary and you should be familiar with them. KNOW YOUR ANSWER - DO NOT GUESS. You can always say you will get back to them with the answer if you are not sure. Other informational resources available are Department Constitution and Bylaws Chair and Department Parliamentarian.
7. The District Units should be reminded when reports, i.e., Poppy Order, bonding fees, etc. are due to the Department Office or Department Chair. If Units have questions concerning the reports, the District President should be prepared to answer.
8. The District President is responsible for mid-year and year-end numerical and narrative reports due to Department Headquarters, Department President and Department Historian. The accompanying narrative should include Units accomplishments.

DEPARTMENT EXECUTIVE COMMITTEE MEETINGS

1. Your oral report should include the health of your Units and District, to include activities accomplished to improve and sustain the health of the District. A written copy of the oral report will be given to the Department President at the end of your remarks.
2. Be attentive – you are encouraged to ask questions and participate.
3. Department Officers and twelve (12) District Presidents vote on the issues brought before the D.E.C.
4. Privilege of the floor is given to members of the D.E.C. and Past Department Presidents only. This excludes Auxiliary members who are guests.

MEMBERSHIP

1. You regularly will receive a Department Membership Report. Units shall be notified of their standing on a regular basis. Encourage your Units to attain goal plus. Keep them informed by emails, telephone, letters, copies of the membership reports, and your visits.
2. You may wish to give personal awards, perhaps for the first to reach goal, largest percent of increase, etc. Be creative.
3. Be enthusiastic! Personal notes to Unit Presidents are much appreciated.

UNITS

1. You can assist Units with program procedure information when asked, **not personal conflicts.**
2. If you are unable to resolve a question, refer to the proper Department Officer or Chair.
3. Keep the Department President abreast of what is going on in your District, to include any issues and successes.

VISITATIONS

1. The District President shall visit all Units within the District at least once during a year, preferably in the fall. Expenses are allowed as stated in the approved Department budget.
2. Be on time – determine the attire and dress accordingly.
3. Be prepared to give a timely message. Stress membership, but remember, encourage and compliment, don't scold.
4. Encourage Units to read the Department Chair's bulletins as received for specific information on each program for this visit.

INSTALLATION – UNITS

1. When asked by a Unit, the District President may serve as Installing Officer.
2. It might be helpful to familiarize yourself with the long and short installation ceremonies.

MONTHLY SUGGESTIONS/DUTIES

Send your visitation report to the Department President. This assists the Department President when visiting the District.

DISTRICT CAUCUS AT DEPARTMENT CONVENTION

The District President is responsible to call for a District Caucus time and location at the Department Convention. An agenda will include resolutions, elections and other concerns.

EXPENSES

1. District expenses will be paid as allowed in the approved Department budget under District line item.
2. Department Convention expenses will be paid as allowed in the approved Department budget under the Convention line item.
3. Department Executive Committee meeting expenses will be paid as allowed in the approved Department budget under the D.E.C. line item.

PROTOCOL

1. Members will always rise when the Department Commander and/or Department President are presented to speak and when they approach or leave the podium.
2. Invitations to Department Officers and Chairs should include attire (formal, informal or causal), if they may bring a guest, also, if they are to bring greetings or be the main speaker.
3. When guests arrive, it is helpful to have someone greet them and show them where they are to be seated.
4. Before the dinner or meeting, it is well to have someone make a list of all distinguished guests, with their titles, so they may be properly introduced.
5. When the District Commander visits a District meeting, have members rise when approaching

- and leaving the podium.
6. Be on time. Be prepared. Start all events on time.
 7. Don't be hesitant to ask the Department President for assistance.
 8. Any District or Unit, desiring to entertain the National President and having the necessary facilities and accommodations, shall petition the Department President for consideration, as soon as possible once confirmation of dates has been received from the National Organization.
 9. District Presidents will wear the American Legion Auxiliary designated ribbon at all official visitations and meetings.
 10. All Auxiliary meetings should be considered "business attire" during most sessions, unless otherwise given instructions. The banquets are usually more formal. This includes District Conferences. Blue jeans are rarely acceptable, unless you are holding a car wash.
 11. The District President shall act as the official host to the Department President when visiting the District. Dates for such visits to be determined by invitation of the District President. The District President will arrange housing, transportation, schedule and invitations. If possible, give the Department President a schedule prior to arrival.
 12. When the Department President arrives at District Conferences make personal introductions during the social hour. The Department President will be seated next to you at the head table and will be introduced last. The introduction should include a short background synopsis.
 13. Courtesy and honor to our Past National Officers and Past Department Presidents are always in order.
 14. Sometime during a program, credit and recognition should be given to the Chair and the Committee responsible for the arrangements for the dinner and meeting.
 15. Seating – The presiding officer is always at the center of the head table or right off-center first place (left side of the podium facing the audience). The guest of honor is always seated at the right of the presiding officer and takes precedence over any other dignitary. Other guests may be seated right, left, right, etc. of the presiding officer, and according to rank; or all guests of honor may be seated to the right of the presiding officer and other dignitaries to the left.
 16. If the number of honored guests is a large one, arrange for two head tables. But, under all circumstances, the guest of honor should be kept at the presiding officer's right.
 17. Introductions – when introducing the guests of honor, rise. Introduce the highest-ranking guest first and go down the list. If guests are each to say a few words of greetings or congratulations, start with the guest of the lowest rank and go up the list so that the last expression heard comes from the highest-ranking officer or guest. DO NOT ASK ALL TO BE BRIEF in front of the body; this should be done prior to the event.
 18. Guests of honor are always introduced by the District President, especially when they are National Officers; except the National President is introduced by the Department President.
 19. In making introduction, generally, it is a good general rule to introduce all elected officers before introducing appointed officers. In introducing the speaker, be brief, be factual, be gracious, give the full name and titles of the speaker, announce the subject and present the speaker. Every speaker should have advanced information regarding time, place, type of meeting, manner of dress and most importantly a time limit for the speech.
 20. Reception line (if appropriate) – Each President or Chair, usually preceded by one host who announces each person, heads the reception line. The guest of honor is next to the President, at her left, and with other guests following according to rank. A reception line should never be too long or progress will be delayed. Each person in line repeats to the person next in line the name of the person just greeted. If this is not done, those going down the line give their name to each in line, in turn.

THE EMBLEM, OFFICIAL RIBBON, AND PINS

1. The emblem should always be accorded the place of honor. It represents the Organization.
2. Use of the emblem must receive the approval of the National Secretary.

3. The official ribbon is worn by various officers on all levels, present and past and is always worn at all formal occasions and official meetings. NEVER worn over a topcoat of any kind, but may be worn over a suit coat.
4. The official ribbon is worn over the right shoulder, and under the left arm. NO pins or decorations should be affixed to the ribbon. It should not be knotted at the left to fasten it, but should be hand crossed and secured.
5. Members are encouraged to wear the pin of the current office in which they are serving or have just completed or the highest office held by the member.
6. If a Flag pin is worn, the Flag pin should be worn on the left and maybe worn with the pin of the current Auxiliary office held by the member, with the Flag pin above or even with, the pin denoting office held.

RULES REGARDING THE WEARING OF AUXILIARY UNIFORMS

1. Members in good standing in their Units may wear Auxiliary uniforms.
2. Owning and wearing Auxiliary uniforms shall be optional with each member in the Department of Washington.
3. Uniforms may be worn only:
 - a. Unit meetings
 - b. Poppy days
 - c. Memorial Day
 - d. When participating in parades or carrying Colors in public.
 - e. When representing the Unit in Post and community activities.
4. Uniforms may not be worn, except at the specified times stated above.
5. The Unit is to be responsible of the conduct of members appearing in public while wearing the Auxiliary uniform.
6. Misuse of the uniform or misconduct of the wearer shall be reported to the Unit and upon sufficient evidence of misuse, the emblems shall be recalled by the Unit.
7. Drinking while in uniform is considered gross misconduct.
8. The Auxiliary emblem is to be attached to the center front of the hat and left sleeve of shirt or jacket.
9. Hats may be lettered with name and/or number of Unit on the left side, in gold, if desired.
10. No more than five (5) pins may be placed on the approved Auxiliary hat. These pins should be of The American Legion Family to include pins depicting awards received from The American Legion Family. Placement should be on the right side of the "Scotty" hat and in the back of the "Wave" hat.

You may be told what you and your District Vice President shall wear at particular meetings, i.e.; the annual meeting during Department Convention. It is perfectly common for you to be told and please do your best to comply. White is usually worn at Department Installation Ceremonies. Sometimes a blue skirt/slacks and white top are required during the sessions for the District Pages (District Vice President).

THINGS TO REMEMBER AS DISTRICT PRESIDENT **(DID YOU KNOW)**

July

Department Convention

August

Unit Report of Installation of Officers due

Unit List of new Chairs due

September

Music Month

Learn the American Legion Auxiliary song
Americanism Essay Contest rules in schools

Junior Activities Month

Juniors are tomorrow's leaders
Junior Convention Planning
Continue Membership Drive
Gifts and donations for VA Hospital Gift Shops

October

Education Month

Send contributions for Department and National Scholarships
Participate in Education Week during November
Continue Membership Drive
Gifts and donations for VA Hospital Gift Shops

November

Membership Month

Goal by November 11th.
Poppy order due November 1st to Department Secretary
Gifts and donations for VA Hospital Gift Shops
Continue Membership Drive

December

Veterans Affairs and Rehabilitation Month

Remember Veterans in private hospitals, nursing homes and confined in home

January

Legislative Month

Write your Congressional Representative

National Security Month

Hold National Security Forums – remember, if in uniform, it's National Security

February

Americanism Month

Present Flags and Flag etiquette to youth groups and schools
Sponsor Americanism Essays in schools, giving Savings Bonds for awards

March

Community Service Month

Volunteer your time to help your community
Select Girls State Citizens
Consolidated Unit Reports due April 1st to District President
Consolidated Unit Reports due April 10th to Department Secretary
Consolidated Unit reports due April 15th to Department Chair
District meeting to be planned
Elect District officers at the Spring Conference

April

Girls State registration & fees due to Department by April 15th

Children and Youth Month

Schedule a Children and Youth program focusing on the areas detailed in Department Chairs
Bulletins
Unit President and Secretary Report due

May

Poppy Month

Identify Poppy distribution dates, publicize our Poppy program. Veterans are paid for making Poppies; all monies received must be spent for Veterans and families only.

Poppy report due May 1st
Appoint new chairs

June

Elect and install new Unit Officers and Chairs
Promote attendance at July Department Convention
Use Book of Reports (distributed at Convention) to find last year's accomplishments
To update, read current Chair's Bulletin

DISTRICT VICE PRESIDENT

1. A District Vice President shall assume the duties of the District President due to disability or resignation of the District President.
2. The District Vice President is also the Membership Chair for the District. Always be helpful and encouraging, offering suggestions and different ways of approaching getting new members or renewals.
3. The District Vice President shall attend the Department Executive Committee meeting, when the District President is unable to attend. Although expenses are not allowed, you are encouraged to attend Unit visitation meetings and Department Executive Committee meetings as a visiting member.
4. The District Vice President is the District Page during Department Convention. You may be asked to wear a particular uniform during the Convention, comply to the best of your ability.
5. The District Vice President will thank the host Unit for hosting the conferences during the open ceremonies at the District Conference.

COMMITTEE SECTION

AUDIT Committee - See Resources (at end of document)

Administrative Audit – Department

- Given to staff
- Improvements – highlights - at D.E.C. – policy guide annual signing, remain in employee file, employee protection, workings of organization – to be included in Department President report – doing things correctly
- Clean audit

Financial audit (should be sent out) Department & internal

Unit level – financial, issues – loss of membership – other areas

AUXILIARY EMERGENCY FUND

The Auxiliary Emergency Fund (A.E.F.) was established by a legacy from an American Legion Auxiliary member. The fund is maintained at National Headquarters and is to assist Auxiliary members who, through no fault of their own, are in need of temporary financial assistance. The Auxiliary Emergency Fund is supported by contributions from Units and individuals.

CHAIR REQUIREMENT

Department Chair will prepare a Plan of Action based on the National Plan of Action with contacts

and deadlines adjusted accordingly. This Department Plan of Action will be distributed to each Unit within the Department within the month of August.

FUND PROCESS AMOUNT AVAILABLE

The maximum amount to be determined by National, for up to three months, can be authorized; however, the amount and time will be determined by the need of each individual.

APPLICATION

1. Upon request by Unit Secretary, the Department Secretary will mail application.
2. Unit President and Secretary (Secretary/Treasurer or Treasurer) must sign application after it has been completed.
3. A completed application must be mailed to the Department Secretary who will forward to National Headquarters after attesting to the continuous membership.

ELIGIBILITY

Any Senior member of the American Legion Auxiliary who has been a continuous member for more than the immediate past two (2) consecutive years and is in need of temporary financial assistance is eligible. Refer to ALAForVeterans.org for current application.

HOW LONG TO PROCESS

A three (3) member Commission at National Headquarters acts upon the application and advises Department Headquarters within three days of receipt of application.

PAYBACK OF MONEY

The American Legion Auxiliary member is not expected to pay back the funds.

REQUIREMENTS FOR APPLICATION

Exhaustive efforts must have been made locally to secure financial aid prior to submitting application.

UNITS

1. Encourage Unit to send contributions for the Auxiliary Emergency Fund to Department Headquarters.
2. Suggest donations be made to the Auxiliary Emergency Fund for Memorials.

AMERICANISM

ESSAY CONTEST

1. The Department shall sponsor an Americanism Essay Contest. The Department Americanism Chair is responsible for this contest.
2. Urge Units to participate in the National Essay contest.
3. Unit Chair should contact schools as early in the year as possible, enabling the schools to include the essay contest in their curriculum. Teachers must be supplied with a copy of the rules and the subject matter title.

4. Rules will be provided by Americanism Chair to the District Presidents for distribution to their Units.
5. Encourage Units to present awards, i.e., monetary, Certificates of Appreciation, or U.S. Savings Bonds, etc. to winners.
6. Department essay awards should include certificates for those students participating.
7. The Department Chair or a committee selected, shall judge all essay entries.
8. Prepare awards for the Americanism Essay contest winners.
9. Notification shall be sent to the prize winners and sponsoring Unit as soon as possible after the judging is completed.
10. Coordinate with the Public Relations Chair to announce winners to press, send to T.V. and radio stations – hopefully the winning essays can be published in local newspapers. Be sure to include the sponsoring Unit's name and American Legion Auxiliary.
11. Send winning essays to Washington *Evergreen News* Editor; include sponsoring Unit name and number and pictures of the presentation ceremony.
12. Essay contest to end in schools on or before April 15th or as requested in the National Plan of Action.
13. To stimulate participation in this contest, a personal award could be given to the Unit chair who has the most essay entries.
14. Units should be encouraged to present a Certificate of Appreciation to teachers and/or entrants.

UNITS – Ideas for Promotion

1. Present Flags and Flag etiquette information to schools and other youth groups. See National website for printable flyers and brochures.
2. Participate in Americanism month by having a special Americanism program, join with the Post.
3. Have a tea or reception for new citizens.
4. Participate in parades – carry Unit colors. Promote “Fly Your Flag” on all holidays.
5. Sponsor Flag Disposal ceremony (by burning).
6. Promote America and promote respect and courtesy to the Flag.
7. Stress Americanism Essay Contest; presenting Flags and Flag etiquette to youth and adult groups; ways to dispose of Flags that no longer can be used; Americanism month; consider contributing to Americanism projects and programs to which National and/or the Department President have placed special emphasis.

CHILDREN & YOUTH

1. The Department Chair shall send an annual supplementary report to National on all Children & Youth activities in the Department. This report is to reach the Western Division Chair before the deadline as set by the Western Division Chair. The Department Chair will compile the Consolidated Unit report numbers, plus forward any Unit narratives with pictures, if available, as well as compiling a Department narrative, with pictures, and forward to National.
2. Contests: all cash awards shall be allocated from the Children & Youth approved Department budget.
3. Children & Youth awards shall be awarded annually.
4. The Department Children & Youth Chair shall not start a Children & Youth project without the approval of the Department President.

TEMPORARY ASSISTANCE GUIDELINES

Units will be made aware of The American Legion program under the umbrella of the Children & Youth Program for help with families who are in jeopardy of utility or housing termination and specific

medical needs. The program is called Temporary Financial Assistance (TFA). Coordination will be made with The American Legion Post Service Officer.

COMMUNITY SERVICE

1. Community Service is involved in activities which improve conditions and help build stronger communities.
2. Each community has its own individual needs and Units should be encouraged to work with their Post and local authorities to determine what the specific needs are in the area. The Unit should then decide which project(s) they will support and to what extent.
3. Initiate, cooperate, but do not duplicate is the watchword of the American Legion Auxiliary in Community Service. Urge Units to cooperate with other groups but never duplicate the efforts of others.

PROJECTS

If the Department President and/or Department Chair do not select a specific Community Service Project, projects could be undertaken by the Units in any of the following areas:

BEAUTIFY AMERICA – Clean up, paint, plant trees, and shrubs

BLOOD DRIVES – Have Blood Donor Day at Post homes

FUND DRIVES – Assist with fund drives by Unit members volunteering to help in offices, etc. Purchase needed hospital equipment. Purchase invalid equipment for loan.

RECREATIONAL ACTIVITIES FOR YOUTH – Halloween parties, Youth Centers

SAFETY – In our homes – streets – neighborhoods, use seat belts

SENIOR CITIZENS – Visit those in nursing homes, sponsor parties on special days, adopt someone in a nursing home who has no one – remember them on special days.

HABITAT FOR HUMANITY – Volunteer labor and donate construction supplies

UNITS – Ideas for Participation

1. Encourage Unit members to submit the hours of Community Service & monies contributed for year-end reports.
2. Encourage Units to complete at least one Community Service project each year.
3. Units should be encouraged to publicize their Community Service work; to let others know.

CONSTITUTION & BYLAWS

The first and one of the most important functions of your Chair is ascertaining that all Convention and Executive Committee actions, pertaining to the Constitution, Bylaws and/or Standing Rules, have been updated and posted for the membership. The Convention proceedings from the immediate past Department Convention has all of the resolutions, Constitution & Bylaw changes acted upon at the Convention. Changes to the Standing Rules usually come before the Department Executive Committee and would be included in the previous year's minutes, available upon request from Department Headquarters.

STANDING RULES

1. The Standing Rules are to be updated annually by the Department Constitution & Bylaws Chair.
2. Changes to the Standing Rules can be acted on by the Executive Committee. Proposed changes should be typed with a copy to the Department President for prior approval, copy to Department Parliamentarian for information and a copy to Department Secretary for Department files.

UNITS – SUGGESTIONS FOR PARTICIPATION

1. Encourage Units to update their Constitution & Bylaws, if necessary.
2. Include Department and National changes in the Department Bulletin.
3. Request Units send revised copy of Constitution & Bylaws to Department Headquarters and the Department Chair.
4. Encourage members to memorize the Preamble.
5. Encourage Units and members to review the Department and Unit Constitution & Bylaws.

NATIONAL CONVENTION

1. You will receive a listing from the Department resolutions and amendments affecting the Constitution & Bylaws enacted at National Convention. Any that affect the Department Constitution or Bylaws should be announced at the Mid-Year meeting.
2. These changes should be input, then emailed to the Department Secretary for the next year's publication of the Constitution & Bylaws.
3. Changes to the Unit Constitution & Bylaws should be as appropriate.
4. Amendments to the Constitution & Bylaws acted upon by the National Convention delegates are automatic; they do NOT require approval of the Department Convention delegates.

CONVENTION COMMITTEE

Part I

1. Following the announcement by The American Legion of time and place for the Department Convention, the Auxiliary Department Chair will be appointed by the Department President. The appointment is subject to ratification at the Convention Executive Committee meeting. The Auxiliary Convention Chair will work closely with the Legion Convention Chair and the Department President.
2. The Department Convention will be the “one and only” for the Department President. It is the culmination of “**the President’s, year**” and “**the President’s Convention**” should be planned with this in mind.
3. The Convention Chair should appoint a Vice Chair (usually a local President but not limited to), a Secretary, Treasurer, and two (2) to four (4) additional members.
4. The Convention Chair and Vice Chair will have regular meetings with the committee to ensure everything is running smoothly and all areas are covered, keeping the Department President and Secretary abreast of what is happening and the planned meetings in advance so they have an option to attend.
5. The Department Convention Chair shall file a report of all activities within 60 days of the Department Convention to be sent to Department Headquarters c/o Department Secretary.

Part II

UNIT DELEGATE REGISTRATION

1. Forms will be sent to the Units by Department Headquarters; to include Convention registration, meals, hotel information, etc.
2. The Convention registration form will contain the cost for Convention registration as well as full delegate strength; this form will be mailed back to Department Headquarters with a check from the Units. The form will ask for names of delegates that have paid the Convention registration to be passed on to the Convention Committee.
3. Department Headquarters will send the hosting Convention Committee names of the paid delegates, listed by District and by Unit, for the purposes of receiving their packets along with a check covering the cost of all delegates registered to attend.

COMMITTEES

Convention Hall Set-up

1. Seating (200 – 250) – Theater style and a room or space that can be secured.
2. Head table/covering/seating nine (9) table skirt, podium.
3. Exhibit tables (Poppy entry's) returned reports etc. back of the room.
4. Awards (near the front of the hall, space available) two (2) tables, two (2) chairs.
5. Committee meeting rooms (3-4, areas) a list should be provided to Secretary & President of room number & location.
6. Identify possible location for District caucuses.
7. Water (bottled or otherwise) available to attendees in the back of the room and at the head table.
8. First Aid kit/First Aid person emergency information available.
9. Credential registration table and chairs for three (3) persons.
10. District Basket Drawing area, if needed.
11. Emblem Sales Table (check with Secretary).
12. District aisle markers shall be placed on the center aisle by order of membership standings.
There shall be a seat for each delegate and a seat for each alternate behind them. There will be two extra chairs at the beginning of each section, first for the District Page (usually the District Vice President) and the second for the District President.
13. Department Flag and banner stands shall be in place for the opening ceremonies and throughout the Convention.

REGISTRATION

Pre-Convention set up and organization: Auxiliary members work with The American Legion for time and place of registration to hand out packets and general information.

1. Packet stuffing and organization are to be ready for registration. Coordinate with the Department Secretary a location for delivery of programs and information for delegates.
2. Department will print the programs which will be added to packets.
3. Badges will be at registration.
4. Free samples from local merchants etc. are a nice touch for these packets. (pens, notepads, tote bags, calendars, candies, etc. received from local or area business as their promotions).
5. If using tote bags, make sure they are big enough for what is needed to be added for delegates.

HOSPITALITY – SUGGESTED

1. Small welcome memento (flowers, goodies) can be fun & creative but not too expensive; prepare

enough for all Officers and Past Department Presidents in attendance.

2. Those persons working as part of the Convention help/staff should wear badges, caps or scarves something to help them stand out to the Convention body.

BANQUET

1. Convention Chair will work closely with the Department President to develop plans for set up, seating arrangements, decorations/theme, menu, entertainment.
2. Check previous year attendance to determine approximate number of attendees.
3. Two complimentary tickets each for the President and Commander.

SPECIAL LUNCHEONS

VA & R VOLUNTEER LUNCH OR OTHER

1. The Chair should contact the Veterans Affairs and Rehabilitation Chairman or substitute to coordinate the luncheon.
2. The time, place, menu, and decorations should be coordinated.
3. The Department Secretary may pay for specific lunches as per the approved Department budget and will advise Chair how many individuals will be in attendance for planning purposes.
4. Table favors and decorations are a nice addition.

CHILDREN AND YOUTH LUNCH OR OTHER

1. The Chair should be in contact with the Children & Youth Chair or substitute to coordinate the luncheon.
2. The time, place, menu, and decorations should be coordinated.
3. The Department may pay for specific lunches as per the approved Department budget and will advise the Chair the number of individuals who will be in attendance for planning purposes.
4. Table favors and decoration are a nice addition.

PUBLICITY

The Department Convention Chair, a local Convention Committee Chair, in conjunction with the Department Public Relations Chair and The American Legion Local Chair, should work together to assure ample coverage on the local radio, newspaper, and TV stations. Arrange for interviews with the President and Vice President.

Part III

DEPARTMENT PRESIDENT

PAGES

1. Department President may appoint Personal Page(s).
2. Each District President should appoint a Page for the District, usually District Vice President. If the District Vice President is unable to attend, the President may appoint another member from the District who shall be required to wear the uniform of the day.
3. Pages' attire shall be at the call of the President.
4. Page Ribbons shall be worn at all times.

5. Pages are to pass out information as given out by Chair and President; run errands, pass messages and act as an aid to the District.

MEMORIAL SERVICE

1. The Department President shall coordinate plans with the Auxiliary Chaplain and the Auxiliary Chaplain shall in return coordinate with the Legion Chaplain and submit the plan to the President for a final approval.
2. The District Presidents & Commanders, Sons of The American Legion and Junior Auxiliary should be included in this service, if possible.
3. The Auxiliary attire for the service is at the call of the Department President.

PAST DEPARTMENT PRESIDENT'S MEETING

At the discretion of the Past Department Presidents.

CANDIDATES RECEPTION

Is coordinated at the discretion of the candidates running for Department Offices.

DISTINGUISHED GUEST CHAIR

1. The Distinguished Guest Chair shall work under the direct supervision of the Department President.
2. Letters arranging dates of visitation shall be written by the Department Secretary. When dates are established, further correspondence will be the responsibility of the Distinguished Guest Chair.
3. If authorized by the President, duties of the Distinguished Guest Chair may include:
 - a) Arrange for the order of a corsage/boutonniere, as requested, and that it has been delivered.
 - b) Assist National President and/or National Divisional Vice President in cataloging gifts.
 - c) The mailing and insuring of gifts for National Officers is the responsibility of the Department Headquarters. However, the Distinguished Guest Chair may assume this duty, if requested.
 - d) Coordinate with the decorating committee for the banquet.
 - e) Work with the Public Relations Chair to arrange a room for press interviews.
 - f) Arrange transportation to and from airport for guests.
 - g) Shall have expenses paid as per approved Department budget.
 - h) Shall see that the National guest is never left alone to fend for themselves at meal times or when no activities are planned, unless requested.
 - i) Shall see that the special guest is on time for all events.
 - j) Shall escort Distinguished Guest to all meals or activities that are not scheduled, with prior approval of the guest and at times requested by the guest.
 - k) Shall see that all rest periods are strictly adhered to for the guest.

EDUCATION & SCHOLARSHIP

DEPARTMENT SCHOLARSHIP PROGRAM

Refer to the current year's governing documents and approved Department budget for available scholarships.

APPLICATIONS

1. Rules are to be made available to the Units early in the Fall along with application.
2. Units should be reminded that each application must be signed by the Unit President or the Unit Chair to be eligible for judging.
3. Applications received after the deadline established by the Department Chair cannot be judged.
4. Those handling the processing of the scholarship applications should be reminded to consider all information pertaining to an applicant as confidential unless written permission is granted to release.
5. Notification of results – Each applicant and sponsoring Unit will be notified of results within two weeks, of decisions. This gives the sponsoring Unit an opportunity to honor and recognize the winners and perhaps allows the Unit to present their own scholarships to those not selected.
6. All applications shall be ranked by qualifications and rank noted on each, in case of future need and kept on file for one year.
7. Department Chair will forward a list of the winners to the Department Office.

FUNDS

1. Units should be encouraged to make regular and special donations to the scholarship program.
2. No student is eligible to win more than one scholarship from the Department.
3. Winning students are to be instructed to notify their school of their intent to start classes and request payment in writing from the school be sent to the Department Office.
4. Department Secretary will send the scholarship amount to the school immediately after receiving the request from the school.

FINANCE

As a budget is the summary of probable income and expenditures for a given period, the Finance Committee is also charged with the responsibility of monitoring the expenditure of funds during the year.

1. The Department President shall be the final authority on payment of all expenditures as provided in the approved Department budget.
2. Washington hospitality, for visiting guests (i.e., National President, Western Division Vice President) shall be under the direction of the Department President with expenditures as per the approved Department budget under Distinguished Guests.
3. All expenditures of whatever nature shall be supported by vouchers and receipts or as stated in the governing documents.
4. The Department Treasurer, (if no Treasurer, or Secretary/Treasurer) is authorized to transfer funds from various bank accounts to special savings accounts with the approval and direction of the Department President and Finance Chair.
5. All bookkeeping records of the Department Treasurer shall be available to the Finance Committee.
6. Check vouchers with receipts shall be available for review at all times.
7. The final accounting of the fiscal year's expense accounts for all Officers, District Presidents and Department Chairs shall be filed by July 31st or no expenses will be allowed.
8. The Finance Committee shall meet prior and during the Department Convention to prepare the yearly budget with the Department President, Vice President(s), Secretary, Treasurer invited to attend.
9. The books of the VA&R Hospital Representatives shall be audited annually for each Medical Center by two (2) non-representative members of the American Legion Auxiliary. This audit shall be conducted at the close of books for the fiscal year, (in the Fall) with completion an audit report due by the Mid-Winter D.E.C. The Finance Chair will appoint one member of the Finance

- Committee to serve on each Audit Committee. The Department President at the end of her term will appoint one Auxiliary member (not affiliated with the facility) to serve on this Audit Committee. A copy of the audit shall be on file at Department Headquarters for review on request and available for distribution at the Mid-Winter D.E.C. meeting. There will be no expenses allowed for the audit. The audit will be done on a volunteer basis. A public auditor shall not be hired. Cancelled checks and receipts must be held by the Hospital Representative's Office and Poppy Manufacturing Chair for five (5) years, and then destroyed by shredding.
10. The Finance Committee and/or the Department Veteran's Affairs and Rehabilitation Chair shall be available to assist the Department Treasurer in the accountability for VA&R quarterly expense reports, final accounting of all expenses, copies of receipts, along with the annual audit of completed ledger books, reconciled checks and bank statements for each Medical Center Facility.
 11. The Finance Committee and/or the Department Veteran's Affairs and Rehabilitation Chair, at the time of the annual audit, shall be responsible for training Hospital Representatives and deputies on keeping accurate and up-to-date financial records, submitting timely expense reports, and assisting with the record keeping of funds that flow through the Department budget.
 12. The Finance Committee will evaluate general and restricted monthly budgets prepared by the Department Treasurer and study them for variances. If needed, the Department President and the D.E.C. shall be notified for immediate course correction to steer clear of financial trouble. Only financial statements shall be sent through emails for security purposes.
 13. No member of the Department Executive Committee shall be a member on the Finance Committee. It is unethical to vote on a budget from which a dual committee member may receive benefit.
 14. It is a conflict of interest to meet and be paid to prepare a budget from which you may be a beneficiary, the budget will be written at a time and place by call of the Department President including Mid-Winter Executive Committee Meeting and the Department Convention. (See call of the President) **The Call of the President shall not be governed by the Finance Committee.**
 15. The budget will include all action taken at the current Department Convention.
 16. Although, the budget is available to all members, it is the sole fiscal, financial and legal responsibility of the Department President and the Executive Committee. If there is an audit by the IRS, the Washington State Gaming Commission, or any other public entity, the Department Executive Committee will be held responsible for the contents and administration. Therefore, concerned members must address the Department Executive Committee for resolution. Because the officers voting on the new budget are not elected and/or reaffirmed until the Saturday of the Department Convention, it will be made available to them and the delegation at the time. (As per the National Secretary of the American Legion Auxiliary in September 2012).
 17. The budget is an annual budget. If at any time during the administration of the annual budget, it is necessary to make changes because of need, the Department Treasurer shall notify the Department President. The Department President shall bring it before the D.E.C. as new business. The Finance Committee, with the approval of the D.E.C., may request transferring funds from a portion of the budget that is not in need of their allocation. That not being a viable solution to the short-fall, the D.E.C. may authorize the Department President to seek donations and/or have fund-raising events.
 18. If a member or a group of members requests to see the official financial records of the American Legion Auxiliary, Department of Washington they shall be allowed to see them at the American Legion Auxiliary, Department of Washington main office after an appointment made for that reason has been received. They may view financial statements only, but not any personnel records (checkbooks, cancelled checks, etc.) that shows Social Security Numbers, account numbers, or any other private information. They must request these and/or be able to view the Department annual 990 reports to the Internal Revenue Service at the Department Headquarters, only during regular business hours. (As per the ruling from the National Judge Advocate of the Legion in December of 2012.)

19. The Finance Committee may review the year-end reports before they go to an approved accountant for audit.
20. The Finance Committee will monitor the organization's financial health and performance throughout the fiscal year and target operational changes for the good of the Auxiliary. These meetings require the Department President with vote, Department Secretary/Treasurer without vote, and the following non-voting members in attendance: Department Vice President(s) without vote. These meetings may take place during the review of the vouchers at their bi-annual meetings for that purpose of the Finance Committee and/or at the Call of the President.

GIRLS STATE

The American Legion Auxiliary Girls State program changes lives by bringing together dynamic women for an intense week of leadership, patriotism and community. Girls State is a proven leadership program detailing youth in government.

REQUIREMENTS

1. The American Legion Auxiliary stands for God and Country!
2. Honoring and saluting the Flag are essential. Prayers, readings, and/or songs are given throughout the week by the delegates, in their preferred belief. This agreement should be made prior to being accepted to Girls State.
3. Each application must have the signature of the candidate, the Unit Girls State Chair (or her representative), her parent(s) and the school representative. If two or more Units sponsor one candidate, only one application shall be sent to the Department Headquarters. The Unit responsible for processing the application shall sign the application, and the co-sponsoring Unit(s) shall attach their name(s), number and signature(s) on a separate sheet so that proper credit may be given.

DISTRICTS

1. An orientation should be held prior to Girls State (preferably in May). This would give the girls and guardians an opportunity to ask questions and get answers. Refreshments may be served.
2. Speakers with knowledge of Girls State would acquaint the girls with first-hand information and describe the events that will take place.

ELIGIBILITY

1. Eligibility is limited to any girl, 15 years or older and is an 11th grade student in public school, home schooled or private school. Every candidate must plan to re-enter school and attend one or more semesters immediately following Girls State.
2. Girls may not have participated in a previous session of Girls State.
3. Candidates shall be selected on the basis of outstanding leadership, volunteerism, community involvement, government, character, honesty, truthfulness and cooperativeness.
4. If a special-needs student is selected who needs assistance to fully participate, that student's contributing organization must furnish a qualified full-time female aide, over 21 years of age to assist that student at the expense of the contributing organization.
5. Material submitted to the school shall include the following information describing the basis of selection as a guide to the faculty so that the most qualified girl, according to eligibility requirements, will be selected.
 - a. She must have outstanding qualification of leadership.

- b. She must be of excellent character and citizenship.
- c. She should be able to get along with others.
- d. The candidate and/or her alternate shall be informed that final acceptance for attendance is dependent upon all papers being in order and all eligibility requirements having been met.

GIRLS STATE CITIZEN

Each candidate shall be accepted with the specific understanding that she will remain for the entire session of Girls State (barring emergencies) and that she cannot be excused from the session for personal reasons. The parent's release form, which the parent will sign, affirms that the candidate will remain for the entire session.

RELEASE FORM is the Girls State Application! When the girls are chosen, make a copy, then mail the original to the Department Headquarters with full amount of cost – Unit check and delegate's registration fees and payment form.

SELECTION

1. Material containing necessary information relative to the qualifications and method of selection shall be presented to the school representative by the Unit Chair or her representative. The Unit shall reserve the right of approval of the recommendation. Previous years Girls State Citizen can give guidance in the selection of the upcoming year's candidates and may be included in the selection committee when interviews are held.
2. When the Unit has approved the selection of the candidate, the original application shall be mailed immediately to the American Legion Auxiliary Department Headquarters.
3. Publicity may be released indicating that the candidate has been nominated as soon as the papers have been received from the school, **with parental approval**, accepted by the Unit and forwarded to the American Legion Auxiliary Department Headquarters.
4. Publicity should stress that this is one of the highest honors which can come to a junior in high school and that this **program of youth in government** is sponsored by the American Legion Auxiliary.
5. The name of the alternate should be revealed with the understanding that she will only be allowed to attend Girls State if the funds are secured for her to attend and she pays (non-refundable) registration fee.

UNITS

1. Units must follow instructions as issued.
2. **THEY MUST NOT INSTRUCT CANDIDATE POLITICALLY.**
3. They must comply with the rules relative to the selection of the girls.
4. They must arrange for the candidate to speak before the Unit at the close of the session and arrange for as many other appearances as possible. They should encourage the school to present the girl at an assembly or other school functions.
5. It shall be the responsibility of the Unit Chair to carefully check parent's release, application and check to be sure that all questions are completely answered and that all signatures have been obtained before forwarding papers to the Girls State Director.
6. Units may participate as joint sponsors; one (1) Unit selects the candidate though.
7. A Unit and/or Units of the American Legion Auxiliary shall be the sponsor of a Citizen to Girls State. Units may seek contributions from other organizations. Units may prepare a Certificate of Appreciation to present to each contributing organization. Each girl should be expected to appear before such contributing organization.
8. American Legion Posts without a Unit may sponsor girls to Girls State as long as they follow all

American Legion Auxiliary Girls State protocol.

GENERAL INFORMATION

1. Funds will be budgeted for staff meals one day prior to opening for Girls State session.
2. There should be an appointed person (Girls State staff member) to greet guests.
3. The Girls State session shall be held on a college campus or other suitable available facility; time and place to be decided by the Girls State Committee.
4. Date for closing registration shall be determined by the Girls State Committee at the regular meeting called by the Department President and Girls State Chair prior to November 15th of each year.
5. Refunds will be given only up to 30 days prior to the opening of Girls State session.
6. It shall be the responsibility of the Director and Committee to select staff, alternate staff, nurse, secure counselors and personnel needed for the proper functioning of the session.
7. Any changes in the eligibility requirements for Girls State Citizenship, when made by National, shall automatically amend the requirements as herein set forth.
8. Girls State funds will be administered by the Department Secretary upon written authorization and presentation of itemized bills reviewed by the Girls State Committee. A Petty Cash Fund shall be set up for the Girls State session. (Standing Rules, Article VI, Section 9., (g.) & (h.)).
9. The Girls State Yearly Work Plan should be used as a guideline, updated annually and given to succeeding Girls State Director and a copy to Department Headquarters.
10. All drafts of bulletins and instructions being sent to Girls State delegates shall be provided the Department President for approval directly after the initial Girls State regular meeting (refer to number 4 above). Copy-ready originals of bulletins, instructions to Units and candidates, and all other material to be sent to Units and candidates shall be emailed to Department Headquarters for copying and mailing.

JUNIOR ACTIVITIES

1. Junior members are tomorrow's leaders and the future of the American Legion Auxiliary. Juniors must be kept active and interested and Units should be encouraged to appoint a capable, enthusiastic Junior Chair who works well with children.
2. Juniors should be encouraged and helped to participate in programs of the American Legion Auxiliary. Their originality, ability and enthusiasm are unlimited and we have only to ask for their support and participation.
3. Units are encouraged to support Juniors in becoming active senior members when the time is appropriate.

CONTESTS

1. The Department of Washington shall participate in all contests for Junior members as sponsored by National. Winning entries shall be forwarded to the appropriate National contact person as directed by National.
2. The rules for all contests shall conform to the National rules. Department Junior Chair shall notify Units of National contest and due dates.
3. Department shall assume no responsibility for returning any entries.

JUNIOR ACTIVITIES HANDBOOK

1. Units should be encouraged to use the Junior Activities Handbook as a guide for conducting activities for Juniors of all ages.
2. The Handbook can be ordered from Emblem Sales.

JUNIOR STATE CONFERENCE

1. Units should be encouraged to host the Junior State Convention. Request should be sent to the Department Chair early in the year as plans need to be finalized. All pertinent information relating to the Junior State Convention should be mailed to all Units by February 15th.
2. Location site shall be decided by the Department Chair with the approval of the Department Executive Committee at Mid-Winter.
3. The Junior State Convention will be held within 45 days prior to the Department Convention. No expenses shall be budgeted for this purpose from the parent organization. The National Organization has said that Junior members may not do fund raising for their events and that funding should be from parents of their sponsoring Units.
4. To conform to National Guidelines, in order to have proper training and preparation to become active, productive Senior members, it is essential that they be instructed in the correct way to conduct a meeting, nominate and elect officers, and perform the duties of each office. Therefore, the Officers of the Department Junior State Convention shall be elected and the newly-elected Honorary Department Junior Officers shall preside at the Junior State Convention the year following. When elected, a Junior Officer must be paying dues as a Junior for the ensuing year in which they will serve.
5. In the event two (2) or more candidates are running for the same position, the candidate must be elected by a majority vote. Voting must continue until there is a majority.
6. Junior members are encouraged to take the online National Junior Leadership Correspondence Course. The ALA Juniors E-Learning Course is designed with younger members in mind. Juniors will learn about the purpose of the program, how to excel as leaders, tips for speaking to groups, and much more.
7. The outgoing Honorary Department Junior President shall be the delegate to the National Division Junior Meeting.
8. Participation in the Junior State Convention is vital to the growth of the American Legion Auxiliary.
9. The Department Chair shall appoint three (3) judges to judge Junior entries for the various awards. An area should be provided for the judges to perform their duties with some degree of privacy and quiet. The judges shall be provided with a copy of the rules for each category being judged. The judges will write notes on all entries so that the Junior girls know how they can improve for the next year.
10. Names of the winners of the various categories shall be given to the Department Chair in order for awards to be presented.
11. Although it certainly isn't mandatory, it is nice to ask the Department President to be the Installing Officer.
12. Units should be reminded to bring a Flag, an Auxiliary pin and a copy of their Unit Constitution and Bylaws for each Junior initiate.

JUNIOR PROGRAMS

1. Juniors shall be encouraged to participate in all programs of the American Legion Auxiliary.
2. They shall be encouraged to make tray favors, scrapbooks, Poppy corsages, place cards, nut/candy cups and other handcraft items.

MEMBERSHIP

1. The Department Junior Activities and Department Membership Chairs shall encourage all Units to cultivate Junior membership enrollment.
2. The Department Membership Chair shall provide the Department Junior Activities Chair a year-end membership report.

TROPHIES AND AWARDS

SEE JUNIOR HANDBOOK FOR ADDITIONAL INFORMATION.

LEADERSHIP

1. To prepare for your responsibilities you should review current National and Department Constitution and Bylaws and Standing Rules, ALA Academy, Department Policies and Procedures Manual, and the National Programs Action Plan.
2. Encourage all Senior and Junior members to take the ALA Academy Courses. The courses are developed to be taken individually or as a group. They are found on the National Website (www.ALAforVeterans.org).
3. Certificates of completion are available to be printed from the website upon completion of each section of the course.

LEGISLATIVE

The American Legion Auxiliary works side-by-side with The American Legion as a team in support of legislative action affecting our Veterans programs and our American way of life. The American Legion's legislative policy is determined through resolutions adopted at the National Convention or National Executive Committee meetings. These resolutions then become mandates to the National American Legion Legislative Commission, who in turn represents us in Congress.

THE AMERICAN LEGION

1. The American Legion Auxiliary legislative program and policies are those of The American Legion.
2. In ALL matters pertaining to legislation, we follow the action of The American Legion.
3. NEVER ENDORSE A MEASURE UNTIL The American Legion has first endorsed it.
4. NEVER follow a policy which does not coincide exactly with the stand of The American Legion.

UNITS

1. Encourage Unit members to write letters to elected representatives. Answers received should be included in year-end report.
2. Encourage Units to order *The Dispatch* for Legislative and Rehabilitation Chairs, gifts for schools, libraries and other public places.
3. Encourage Units to set up legislative booths at community or county fairs and shopping malls.

VOTING SUGGESGTIONS

1. Unit members volunteer to baby-sit while parents vote.
2. Provide transportation for those not able to drive, or without a car.
3. Telephone committee urging members to vote.
4. Promote to 18-year-olds the right to exercise their right to vote.

MEMBERSHIP

1. The Department Membership Chair will serve until immediately following the National Convention.

2. It is suggested the Membership Chair select a theme that enhances the National and Department President's theme.
3. There are presently no rules or guidelines for setting District and/or goals for new Units. (Exceptions: refer to governing documents)
4. A membership article shall be included in each issue of the Washington *Evergreen News* and the membership standings as space permits.
5. During the month of August, a membership report and cover letter shall be sent to each District President giving the new membership theme and Unit's goal based on the Department goal.
6. During the membership year, a weekly membership standing shall be sent to each District President and Vice President. This list should be sent every Friday. If a District President/Vice President does not have email, a Membership Chair will print a copy and send to said President.
7. Report form format can be obtained from the Department office.
8. A membership chair's line item shall be included in the annual approved budget, to include travel and promotional items.
9. Membership percentage banners for Unit's Flag and monetary membership awards for presentation at the Department Convention shall be paid from this line item.
10. Department Headquarters shall forward a weekly Unit standing report to the Membership Chair. Membership Chair shall keep the Department President updated overall progress.

MUSIC

Music, a universal language that touches the spirit to America and its people should be a part of every meeting. Unlike practically every other means of communication, music knows neither international boundaries nor any limitations of time, space, race, creed, education or language. It can inspire when every other means of persuasion has failed. Have music, when possible, for Special Month observance programs. Open and close your meetings with music.

NATIONAL SECURITY

Questions arise as to what is included in National Security – remember – if the service member is in uniform, it is considered a National Security activity.

DISASTER PREPAREDNESS – EMERGENCY PLANNING

1. Preparation for earthquakes, fires, floods, etc., are all part of the overall National Security program.
2. How would/could we cope should a major disaster strike?
3. Include in Mid-Year Report to the National Division Chair by the deadline set by National.
4. Contact the Federal Emergency Management Agency (FEMA) for information, P.O. Box 70274, Washington, D.C., 20024, to request Disaster Preparedness Information.

UNITS

1. Encourage Units to order *The Dispatch*.
2. Submit reports for Department and National awards.
3. Participate in all phases of the National Security program.
4. Complete and return Consolidated Unit Report.
5. Support the U.S.O. Send donations to Department office.
6. Prepare narrative with pictures of activities for Department Convention. The Department Chair will send to National as requested in National Programs Action Plan.

U.S. SAVINGS BONDS

1. Purchase a share of your future.
2. Give U.S. Savings Bonds as awards.
3. Buy U.S. Savings Bonds for educational purposes. They can be tax exempt. For information contact local financial institutions or write: Office of Public Affairs, U.S. Savings Bond Division, 800 K St NW, St. #800, Washington, D.C., 20226.

POW/MIA AWARENESS

1. Draw awareness to the fact a multitude of questions remain unanswered on the fate of some Vietnam Veterans and all members of our Armed Forces in all wars.
2. Keep this issue alive. Support The American Legion's stand on normalizing relations with the Vietnamese and other countries. Write those in office.
3. Drape an empty chair with the POW/MIA flag.
4. Observe National POW/MIA Recognition Day.

VISITATIONS

1. Advise the Department President of invitations to speak.
2. Be prepared – stress the importance of: Purchasing U.S. Savings Bonds, Emergency Preparedness, and POW/MIA. Defense of our Nation and any other projects or programs National and/or the Department President have placed special emphasis on.

POPPY

The American Legion Auxiliary adopted the poppy as its memorial flower at its organizing convention held in Kansas City in October 1921. The Memorial Poppy, an emblem of sacrifice, is an expression of gratitude of this country to those who fought to keep America free. All Veterans are now eligible to make and receive a stipend for assembling the poppies. Monies received from the distribution of Poppies are placed in Restricted Funds to be used only in assisting Veterans honorably discharged from United States Armed Forces; active military personnel; and the families and rehabilitation of hospitalized military service personnel.

COST OF POPPIES

1. Veterans are compensated for making poppies.
2. Cost of poppies to Units is determined annually by Department Headquarters.

POPPY DISTRIBUTION

1. Dates to distribute for contributions are two (2) weeks around Veterans Day, and/or Memorial Day and/or a designated community day.
2. May is Poppy Month.
3. Have poppy distribution publicized.
4. Encourage Junior members, Post and S.A.L. members to assist in poppy distribution.
5. Those distributing poppies should be instructed. Those distributing poppies do NOT make any money – ALL ARE VOLUNTEERS.
6. All of the funds received are placed in Restricted Funds.

POPPY GIRL (MISS POPPY)

1. Encourage Units to sponsor Miss Poppy and compete on National level.
2. Miss Poppy must be from 6 – 10 years of age and Miss Senior Poppy ages 11 – 18.
3. She must be a Junior Auxiliary member.
4. Department Chair will determine the method for selecting Miss Poppy on the Department level.
5. Units having a Miss Poppy should be encouraged to have her represent the American Legion Auxiliary at community functions.

POPPY POSTER CONTEST

1. Rules and groups for this contest shall be the same as National and this information shall be sent to the Units as soon as received from National.
2. Schools shall be contacted as soon as possible so posters can be incorporated in year's activities.
3. The Unit Chair shall select the winning poster and send to the Department Chair.
4. Units should present their awards before the end of the school year.
5. The Department Chair should stress the need to follow the rules, or the entry could be disqualified.

POPPY PRODUCTION

1. The Poppy Manufacturing Chair and Poppy Chair should work closely together, assisting each other to ensure a successful poppy year.
2. Information regarding poppy production is detailed in a separate section entitled Poppy Manufacturing.
3. Poppy Manufacturing Chair will send the Poppy Chair a copy of the inventory at the close of Poppy Manufacturing.

PUBLICITY

1. Invite media to all ceremonies.
2. Encourage Units to visit their local Mayor with Unit Miss Poppy in order to open "Poppy Distribution".
3. Publicize Poppy Distribution – talk about the American Legion Auxiliary Poppy program.
4. Department Poppy Chair should work closely with the Department Public Relations Chair for better publicity on a state-wide basis.

UNITS

1. Offer to provide poppy arrangements for community affairs.
2. Present poppy corsages to guests in lieu of "live" flowers.
3. Use poppies in some way for each function during the year.
4. Poppy orders are due at Department Headquarters by November 1st.
5. Units should consider increasing poppy orders every year.

POPPY PRODUCTION

AUDIT

The books of the Poppy Production Chair are included in the Department annual audit.

INVENTORY

1. At the close of the Poppy Manufacturing, the Production Chair is responsible for preparing an inventory in triplicate of all Poppy material on hand.
2. One copy to be sent to Department Headquarters, one to Poppy Chair and one to the Hospital Representative, if active.

MONIES FOR POPPY ACCOUNT

1. The Chair will request funds as needed from Department Headquarters; said money to be deposited in a checking account in the name of American Legion Auxiliary Poppy Account. Funds should be disbursed for postage, packing material, paying Veterans for making poppies and other related expenses. Additional funds may be requested as needed.
2. At the end of the poppy making year, any sum over \$100 shall be returned to Department Headquarters.
3. A balance of \$100 shall be retained thus eliminating reprinting checks the following year.

ORDERING POPPY MATERIAL

1. Poppy Production Chair shall recommend to the Department Secretary all material needed for the year.
2. Department Secretary shall order through National and have items shipped directly to the agreed site.
3. The Department Secretary shall order a supply of labels to be sent at the same time as the Poppy order.

POPPY PRODUCTION

1. Veterans are paid \$.10 per poppy made. Any change in amount to be made by vote of the Executive Committee.
2. Poppy Production may start at the discretion of the Poppy Production Chair. It is suggested that it should be as soon as possible to allow sufficient time.
3. The Department Secretary shall provide a list of poppy orders no later than November 10th. List to include name and address to whom poppies should be shipped.
4. Poppies will be shipped at lowest cost, whenever possible.

PUBLIC RELATIONS

1. The Department Public Relations Chair shall work with the Unit Public Relations Chair in a coordinated effort to enhance the image of the American Legion Auxiliary.
2. The Department Public Relations Chair's responsibility shall be, to arrange news conferences for the Auxiliary dignitary's publicity for newspapers, radio, television, social media, and email. Each Unit Public Relations Chair shall submit a report to the Department Chair for report to National.
3. The itinerary of the Department President shall be shared with the Unit Public Relations Chair so that they can send a picture and article to the local newspapers.
4. The Department Chair shall prepare a "Press Book" to be presented to the Department President showing all of the work accomplished that year. (Newspaper, Newsletter, etc.)

UNITS

1. The Department Chair shall keep Units informed as to the availability of scripts or other material for the promotion of the programs through newspapers, radio, television and social media.

2. The Department Chair shall help Units who wish to establish a website to publicize the activities of their Unit.
3. The Department Public Relations Chair shall function through Department Convention with publicity for incoming Officers and Chairs to be sent to Convention city paper and home town papers of the President and Vice President.

RESOLUTIONS COMMITTEE

The goal of the Resolutions Committee is to facilitate the process by which Units or members prepare resolutions so that the final products which are discussed at Convention are free of typographical errors or errors in content or format. The Resolutions Committee is responsible for screening all resolutions to amend the Department Constitution, Bylaws or Standing Rules submitted by members for consideration at Department Convention. The Resolutions Committee shall consult with the Department Constitution and Bylaws Chair and/or the Parliamentarian at any time as it carries out its duties.

Members will submit resolutions to the Department Secretary or Secretary/Treasurer at any time, on or before May 1 of any year. Within five (5) days of receipt, the resolutions will be numbered and dated, and forwarded to the Resolutions Committee. The Resolutions Committee will review and process the resolutions, and return them to the Department Secretary or Secretary/Treasurer as soon as possible. **The Department Secretary will mail or email them to each Unit in the Department and to the members of the Department Executive Committee, at least thirty (30) days prior to the annual Department Convention.**

If resolutions are received after the May 1 date, there may be insufficient time for mailing out for Unit and Executive Committee consideration. If not mailed out, resolutions will be distributed to Convention delegates after review and processing by the Resolutions Committee.

Specific responsibilities and duties of the Resolutions Committee are to:

1. Educate members on the process of writing resolutions.
2. Verify resolutions are in proper form and ready for consideration at Convention.
 - a. Eliminate duplication where similar resolutions are offered.
 - b. Ensure that all resolutions relating to a specific subject will be offered in a logical sequence.
 - c. Refer any resolution involving the expenditure or appropriation of money to the Finance Committee, which will return it to the Resolutions Committee with its recommendation about the resolution.
 - d. Refer resolutions to Committee Chairs, if and when appropriate, and ask the Committee Chairs to return them to the Resolutions Committee with comments and opinions.
 - e. Coordinate with the resolution author if any questions are raised during the review process, asking for clarification or for revision of the resolution.
 - f. Ensure that any resolution or recommendation to be referred to the National American Legion Auxiliary, is acted upon by the Convention body.
3. Report all resolutions to the Department Convention.
4. At the appropriate time at Department Convention, members of the Committee will read each resolution either once or twice, as required. After the final reading, the resolutions will be reported as recommended to the Convention body for discussion and action.

AWARDS

1. An Awards Chair shall be appointed for the Department Convention only.

2. The Awards Chair shall be responsible for the display and delivery of all awards given at the Department Convention:
 - a. Shall gather all awards from the Department Officers and Chairs
 - b. Shall have in a central location in the main meeting room of the Department Convention.
 - c. Shall check to make sure that all appropriate signatures are in place, and if not, return to the appropriate Chair to be completed.
 - d. Shall see that a table is set for the display of these awards.
 - e. Shall see that all awards to be given to the Units and Districts shall be delivered promptly to the District Page. If that Unit or District is not in attendance, the awards will be delivered to the District or Department President for delivery.
 - f. Any awards not delivered, for whatever reason, shall be returned to the awarding Officer or Chair.

UNIT CLOSURE PROCESS

There is a process that is required to enable a Unit to be closed. Please review the list in the Resources section. There is a step-by-step process to take in the closing, return of the Charter when all completed.

UNIT DEVELOPMENT AND REVITALIZATION

MEMBERSHIP

1. The purpose of this Chair/Committee is better communication with Units.
2. To help struggling Units to have better communication with their members.
3. To charter and mentor new Units.
4. Mentor Units in the programs offered by the American Legion Auxiliary.
5. The District President and Vice President in each District will be a membership team for their District.

BULLETINS

The Department Chair will write regular bulletins for distribution to Units and the District Presidents.

MID-YEAR AND YEAR-END REPORT

The Department Chair will send the Department President a mid-year and year-end report with the sum total of work done throughout Washington.

BUDGET

As stated in the approved Department budget passed at the Department Convention.

AWARDS

Member and Unit Awards presented annually are listed in the National Programs Action Plan, found on the National website. For specific awards Department Chair or a committee selected shall judge those entries. For all others, follow the guidelines in the National Programs Action Plan.

VETERANS AFFAIRS AND REHABILITATION

1. The Veterans Affairs and Rehabilitation Committee shall consist of one (1) Hospital Representative and Deputy from each VA facility and State Veterans Home, as designated by the Department President. The chair to be the Department VA & R Chair and the Vice Chair to be the Service to Veterans Director (formally Home and Field Service).
2. The Department Veterans Affairs and Rehabilitation Committee shall have direct charge and supervision over all rehabilitation activities of the Department and shall be charged with carrying out the Veterans Affairs and Rehabilitation mandates of the Department Convention and National organization.
3. The Veterans Affairs and Rehabilitation Chair shall propose an annual budget for the Department President and the Finance Chair.
4. All Unit monetary contributions should be sent directly to Department Headquarters for VA Medical Centers (VAMC) and/or WDVA State Homes.
5. The Veterans Affairs and Rehabilitation Committee shall meet with the Department President and Secretary annually to plan the year's program.
6. Hospital Representatives and Deputies shall be appointed by the Department President, ratified by the D.E.C. and certified by the Department Secretary. The Department Secretary will send to the Veterans Administration Voluntary Services, the names of those who shall serve until the Department Convention.

DUTIES OF THE VETERANS AFFAIRS & REHABILITATION (VA & R) COMMITTEE MEMBERS:

DEPARTMENT CHAIR

DUTIES

1. VA & R Chair shall coordinate the duties of this Committee.
2. VA & R Chair shall prepare the Department Bulletin as soon as the National Bulletin is received.
3. VA & R Chair shall attend District Conferences at the request of the Department President, Mid-Year D.E.C., Leadership Workshop and Department Convention.
4. VA & R Chair shall attend hospital functions and programs under the direction of the Hospital Representative.
5. VA & R Chair shall be responsible for compiling reports and presides over judging of the Department Veterans Affairs & Rehabilitation Awards.
6. VA & R Chair shall compile a summary for the Book of Reports.
7. Shall coordinate the activities between the Veterans Affairs, Department and Hospital.
8. Shall make an official visit to all facilities and submit a report to the Department President and other members of the Committee, including, in the report, any suggestions by the Veterans Affairs Director of Voluntary that would make our program more effective.
9. Shall, at the Department President's request, schedule the President's official visit with the Chief of Staff at each facility.
10. Shall attend the Gift Shop and other Hospital functions and programs as schedule permits and the budget provides.
11. Shall attend all VA meetings as per VA requirements.
12. Shall compile the Gift Shop and "Hospital Needs" list and send to the Department Headquarters in time for distribution at the annual Convention.
13. Shall send an article to the *Washington Evergreen News* Auxiliary Editor for each issue.
14. Shall coordinate with the local Auxiliary Convention Chair for the VA&R Luncheon. The Department Secretary at the direction of the Department President shall send invitations to the

- National guest, the Chief of Staff and Chief of Voluntary Services, the volunteer from the Auxiliary, Legion and Junior having the most certified hours as reported on the annual questionnaire. Be prepared to present qualified pin and hour bars at the VA & R Luncheon.
15. Shall prepare a Department Bulletin as soon as National Bulletin is received.
 16. Shall compile a summary for the Book of Reports and send a copy of the report to VA & R Chair by May 10th.
 17. Shall substitute for the Service to Veterans Director as necessary.

SERVICE TO VETERANS (formerly Field and Home Service)

DUTIES

1. To give direction for qualifying activities to the Units.
2. Advise Units as to how to keep hours and expenses for end of year reports.
3. Shall compile a summary for the Book of Reports and send a copy of all reports to the Department VA & R Chair no later than May 10th.
4. Be prepared to present Service to Veterans pin and hour bars at the VA & R Luncheon.

HOSPITAL REPRESENTATIVE AND DEPUTIES

DUTIES

1. Hours: The Hospital Representatives file reports, schedule volunteers and plan programs for their respective stations.
2. Representative and deputies are charged with overseeing patient needs, continuing projects, volunteers (coffee servers), donations of handmade items (i.e., slippers, ditty bags, etc.), VAVS meetings, etc., ledger entry to proper fund for all activity of the Hospital check book (i.e., patient needs, etc.), the banking, check disbursement, bank reconciliation, etc. A voucher system will be set in place to control all monies and only by issue of a receipt. An advance to the Representative or a deputy could be made by voucher. However, if no receipts are provided for that advance, then no more advances will be issued. This is due to the need to cover all spending and be accountable.
3. Mail/email current monthly reports to the Department President, Vice President(s), Secretary, VA & R Chair, Hospital Director and Finance Committee Chair by the 10th of each month. These reports shall include income and expenditure breakdown, monetary and material contributions by Unit.
4. Volunteer hours listing individual regular hours and total occasional hours per month, shall be sent quarterly to the same people, except for the Finance Committee Chair.

CONTRIBUTIONS RECEIVED FROM UNITS AND VALUE

1. Give credit for cash sent for canteen books. Use American Legion Auxiliary credit sheets for valuation when possible if packages are not accompanied by a slip from Units. Use your judgment for items.
2. When donations are received from Department the hospital deputy or representative will acknowledge to the Units their donations.

NUMBER OF HOSPITAL HOURS AND ACTIVITIES

1. Report annually by May 1st the volunteers and volunteers who have earned pins and bars. Pins and bars can be ordered from this list. The list will be kept as a permanent record at Department Headquarters.

2. List of 50-hour pins and bars with Volunteer's name when ordered and recorded on file at each facility and Department Headquarters.
3. Maintain a complete list of credits received and value given the Units to be included in the year-end report.
4. Minutes of the VAVS meetings are to be sent to the Department President, Vice President, Committee Members, National President, and National VAVS. Representative to provide the Veterans Affairs at each facility with a current listing of those mentioned so they can receive copies.
5. The Representative or deputy shall see that a copy of the daily program and activities by the Veterans Affairs are posted in each facility.
6. The Department expects the Representative and deputies to attend all VAVS meetings. The deputies have a voice, but no vote.

DRESS

American Legion Auxiliary emblems should be worn by all Volunteers at all facilities. They may choose to wear VA smocks if provided by the VA facility.

EXPENSES

Representative shall be paid up to \$25.00 per month for authorized expenses, with voucher. Any change in amount to be made by vote of the Executive Committee.

ANNUAL REPORT

Annual reports shall be compiled by the Hospital Representative and sent to the Hospital Director and VA & R Chair no later than May 1st.

GIFT SHOP

Christmas Gift Shops shall be under the Department direction and shall be held at each VA and State Hospital and Veteran's Home. The Department President will appoint a Gift Shop Chair and Vice Chair to carry out the Gift Shop activities. The Department Officers of The American Legion and the American Legion Auxiliary and other committee members shall be sent invitations for the opening of Gift Shop. The Representative or Master of Ceremonies should introduce Department Commander and President first. This can be done before or at the time of ribbon cutting. REMEMBER THIS IS AN AMERICAN LEGION AUXILIARY ACTIVITY, AFTER THE DEPARTMENT COMMANDER, PRESIDENT AND VA & R COMMITTEE HAVE BEEN INTRODUCED, INTRODUCE THE HOSPITAL STAFF AND OTHER LEGION AND AUXILIARY GUESTS. Only carefully selected NEW items shall be sent to the Gift Shop Chair for the Gift Shop. The Chair may re-evaluate the gifts. Left over articles may be used for Bingo or other prizes in various hospital programs. An itemization shall be made of all items contributed by outside organizations or facilities. The Gift Shop Chair should appoint volunteers to maintain the various stations, including refreshments. A report covering the activities will be submitted to the Department President and VA & R Chair by January 15th.

RESOURCES

CHECK LIST FOR CLOSURE OF A UNIT

Unit President should contact the District Vice President or District President that there is an issue with the membership. The specific reason for assistance can be given in a) phone conversation, b) formal letter from the President or Vice President of the Unit to the District officers, c) in email format is also acceptable. This action should be taken as soon as the issue with membership is not able to be resolved by Unit leadership.

The District Officers will contact the Unit Leadership to determine the next course of action. The District Officers will also the Unit Officers with revitalization and or reorganization of the Unit once the membership issue is no longer the primary issue.

1. Notification via email and standard mail for those without an email listing that a meeting requesting the membership hear of the President's reason for calling a SPECIAL membership meeting. Reading of reason for meeting, that a second meeting will be called for in 30 days asking for **2/3rds** majority for voting purposes on proposal to relinquish the Unit Charter.
2. Date, time, and location will be included in the letter sent to the members.
3. Revitalization with possible restructuring is preferred.
4. Voting will take place at the second meeting, or possibly the third meeting or once 2/3 majority is present for voting. This is then followed by written notification being sent to the District President, Department Secretary, and Department President.
 - a. Provide members with options for disbursement of funds once Bank account is closing.
 - b. Ensure donation form is utilized and included with minutes from the second (voting) meeting.
 - c. Prior to the next Department Executive Committee (DEC) meeting before Department Convention.
5. Continue working on increasing membership for the Unit.
6. Prepare all financial records for an audit.
7. Notify the District Treasurer that the Unit is ready for the Audit.
8. At second meeting voting of members that the Unit has decided to a) remain open, b) be revitalized c) restructure the leadership d) relinquish Charter.
9. Present documentation to the District President for Pre-Convention DEC meeting to determine what the Post Convention DEC has decided to do.
10. A letter will be sent to all Unit members in good standing providing a list of units in the area that are available for them to transfer into. A list of potential members will be sent to local units so they are aware who in the area may transfer to them. For those living outside the state of Washington the option to transfer to their state of residence is available.
 - a. Include the new Unit dues amount, a Member DATA Form with the member's ID Number, status (SR, JR or PUFL) transfer from and to Unit's numbers and names.
 - b. Should this be an interstate transfer take to Department so that National Membership staff can facilitate the transfer properly.

11. Unit will be notified of the decision of the DEC as to accept, place on probation for a specified time.
12. Only upon, the notification from the DEC that the Charter may be relinquished should the application for "Department of Revenue Clearance Certificate" be filled out and e-mailed to Department of Revenue (DOR). Wait for the email to come back from the DOR.
13. Print off the DOR form and take to the Secretary of State's (SOS) office/Corp Division at 801 Capitol Way, (Park at the back of the building) call them from the car to be given instructions as when you will be allowed in for your appointment.
14. Next step once the DOR forms are at the SOS office is go to:
<https://www.sos.wa.gov/corps>.
Look below the blue bar on the right side of the page: Download forms:
 - a. Domestic Non-Profit Corporation
 - b. Articles of Dissolution. Both of these are to be filled out completely, take both forms to the Secretary of State, Bldg. 801 Capitol Way Olympia, WA 98501. Again, park at the back of the bldg. call the S.O.S. office from your car, wait for instructions regarding entry to the office.
15. The Unit and District President shall secure Unit Banner, Ceremonial Bell, National Colors, Flag stands, all financial records, Articles of Incorporation, Unit Constitution, Bylaws and Standing rules, all the membership documents, and Recorded Unit history in minutes, and History books of the unit are to be boxed and prepared for transfer to Department Headquarters. This is done so that in the future if ten spouses of Post members wish to seek application for a New Charter for the Unit, they will have a History of the Unit's accomplishments from the past, as well as records for the Secretary of State, Internal Revenue Service, and the State Department of Revenue.
16. Upon a new Application for a Unit Charter the Principal officers will have to reapply for a DOR EIN and the Secretary of State UBI numbers. The principal officers will be notified if use of old numbers will occur or if new numbers will need to be issued. Estimated amount of the reapplication process for the DOR EIN, and SOS UBI are \$120.00, this cost could be higher if there is a history of failing to file the 990 forms in the past three years.
17. The items in # 16 obtaining the EIN and UBI numbers are required before the application process for an American Legion Auxiliary Charter can be sent forward with the National Executive Committee person to report a new unit has been granted permission from the Post to submit for permission to be chartered to the post.

The Check list is a guide to assist Unit officers in the process of relinquishing not only the Unit's Charter but the closure of the SOS Articles of Incorporation, the DOR Employer Identification Number to eliminate these number to be used to the American Legion Auxiliary locally, at the Department and National levels as well.

In Accordance With (IAW):

The Office of Compliance, National and Department Operating Procedural Processes, Constitutions, Bylaws, and Standing Rules.

Secretary of State's Office State of Washington

Department of Revenue for the State of Washington

CHECKLIST FOR UNIT CLOSURE

Tasks for Unit President/Secretary Closely monitored by District President/Secretary

| | | | | |
|--|-----------------|------------------|-----------------|-------------------|
| SPECIAL MEETING NOTIFICATION | Assigned | Susp Date | Complete | Incomplete |
| <p>Letters mailed to Unit members Advising them of request to reach Decision 2/3 on roll. Allow 30-45 days' notice before 1st meeting, mail to arrive. This gives time to rearrange schedule. Set 2nd meeting, date, time and location: candidates for office at the initial meeting stress importance of having everyone returning for meeting.</p> | | | | |

Notification of what Units are in close Proximity. The meeting day, time, location; provide Member Data forms for members who wish to transfer to new Unit; keep copies for records and one for Department.

| | | | | |
|--|-----------------|------------------|-----------------|-------------------|
| INFORM MEMBERS OF OPTIONS | Assigned | Susp Date | Complete | Incomplete |
| <p>1 – CLOSE 2 – REVITALIZE 3 – RESTRUCTURE What must be done for the above options: when voting will take place. Send notice to Department President Department Secretary & Membership</p> | | | | |

| | | | | |
|---|-----------------|------------------|-----------------|-------------------|
| REVITALIZATION vs RESTRUCTURING | Assigned | Susp Date | Complete | Incomplete |
| <p>Selection of new officers must have a minimum of a Secretary/Treasurer/Vice President/ President/Chaplain/Historian and 3 general members for the Executive Board. Positions may be doubled Chaplain & Historian, same person, Secretary/ Treasurer may be same person until membership increases.</p> | | | | |

| | | | | |
|--|-----------------|------------------|-----------------|-------------------|
| REVITALIZATION vs RESTRUCTURING | Assigned | Susp Date | Complete | Incomplete |
| <p>Installation of new officers; provide Training on duties and responsibilities: mentor the Unit for a minimum of 2 years. Leadership should update the C & B and SR.</p> | | | | |

ESTABLISHING LEADERSHIP TEAM

Assigned Susp Date Complete Incomplete

Voting of officers will take place at the Second meeting of the newly revitalized leadership; must be able to make 2/3 majority of the rostered membership present at the vote for the new team of leaders from all Unit members. Proxy votes are not allowed.

GET THE UNIT'S RECORDS IN ORDER

Assigned Susp Date Complete Incomplete

Secretary have the recorded minutes logged for storage, be sure to include all minutes since organization of Unit. Treasurer gets financial records in order for audit by District officers for Auxiliary and Legion. Turn report over to District President, so Department can notify National to block EIN from use.

Notify SOS, Depart. of Rev, IRS of closure: Investigation who is responsible for these Notifications.

Letter to the bank indicating new officers elected on what date. List of officers' with position filled.

Select Charity of Legion/Auxiliary program remaining funds are to go. Use Department Donation Form if one of the programs has been selected. Keep copy for future reference.

Letter of notice Unit votes to close, put hold on account at the bank to not write any more checks unless authorized by District President and Department President.

**AMERICAN LEGION AUXILIARY
DEPARTMENT OF WASHINGTON
CODE OF ETHICAL CONDUCT**

American Legion Auxiliary members are expected to comply with the organizations governing documents and comport themselves according to the following Code of Ethical Conduct adopted by the National Executive Committee and revised to be specific to the American Legion Auxiliary, Department of Washington.

This Code of Ethical Conduct serves as a guide for conduct acceptable within the American Legion Auxiliary and the Department of Washington.

As a matter of fundamental principle, the American Legion Auxiliary and the Department of Washington will adhere to the highest ethical standards to earn and protect the public's trust in our performance to carry out the Auxiliary's mission, uphold rigorous standards of conduct, and be good stewards of our resources.

The American Legion Auxiliary and the Department of Washington, as witnessed through the conduct of its national and state governing bodies, officers, staff and volunteers, must earn the public's trust every day and in every possible way. National and state leaders are expected to abide by all laws and demonstrate their ongoing commitment to the core of values of integrity, honesty, fairness, openness, responsibility, and respect.

The ALA Code of Ethical Conduct applies to the ALA as an entity and serves as a guide for conduct acceptable with the American Legion Auxiliary. As stated elsewhere in the ALA national governing documents, units and departments have a responsibility for member discipline.

CODE OF ETHICAL CONDUCT

The American Legion Auxiliary strongly recommends that all chartered entities and affiliated organizations at all levels adopt a Code of Ethical Conduct and conduct themselves accordingly.

In keeping with the best practices of high performing nonprofit organizations, it is the expectation of the American Legion Auxiliary and the Department of Washington that its business standards, operations, and conduct conform to the following Code of Ethical Conduct:

Personal and Professional Integrity

All members, volunteers, and staff of the American Legion Auxiliary, Department of Washington act with honesty, integrity, and openness in all their communication, business, and transactions as representatives of the American Legion Auxiliary, Department of Washington (organization). The organization promotes an environment that values fairness and commitment to the organization's founding principles and demonstrates respect for others.

Officers, board members, staff and volunteers shall conduct their personal and professional lives in a manner befitting the organization's mission and values, recognizing that their actions reflect upon the creditability and reputation of the American Legion Auxiliary, Department of Washington.

Officers, board members, staff, and volunteers shall work to positively influence their environment to build respect, creditability, and strategic importance of our organization to the public, our members, and the communities we serve.

Legal Compliance

The American Legion Auxiliary, Department of Washington is knowledgeable of and complies with all applicable federal, state, and local laws and regulations, including but not limited to complying with laws and regulations related to human resources, financial accountability, taxation, fundraising, trademark protection, and licensing.

Officers, board members, staff and volunteers shall exercise due diligence in obtaining information on applicable laws and regulations for their jurisdiction.

Officers, board members, staff and volunteers shall recognize that compliance with applicable laws is a paramount standard.

Governance

The American Legion Auxiliary's Department governing body, the Department Executive Committee, is responsible for setting the strategic direction of the organization and oversight of the finances, operations, policies, and programmatic performance. The governing body shall:

- Ensure that the organization conducts all communication, business, and transactions with integrity and honesty:
- Ensure all policies of the organization are in writing, clearly articulated, and officially adopted:
- Ensure periodic review of the organization's structure, procedures, and programs to determine what is working well and what practices the organization might want to change in order to be more effective or responsible:
- Ensure that the resources of the organization are responsibly and prudently managed:
- Ensure that the organization has the capacity to carry out its programs effectively.

Responsible Stewardship

The board, officers, staff, and volunteers of the Department of Washington are responsible for managing and preserving the organization's assets. Officers, board members, staff, and volunteers are expected to understand their fiduciary responsibilities so that the charitable purposes of the organization are carried out and assets are properly safeguarded and managed.

Officers, board members, appropriate volunteer leaders (chairmen/committee members) and staff shall ensure that:

- Financial reports are created and maintained on a timely basis that accurately portray its financial status and activities.
- Internal financial statements are provided accurately and timely.
- Annual financial reports are made available to the public.
- Employees, leaders, and members are provided a confidential means to report suspected financial impropriety or misuse of its resource.
- Written financial policies governing management and investment of assets and reserve accounts, internal control procedures, and purchasing practices are developed and implemented.

Openness and Disclosure

The organization will provide comprehensive and timely information to the public, the media, and its members, and is responsive to reasonable requests for information. All information about the organization will fully and honestly reflect the policies and the practices of the organization.

Conflict of Interest

The organization has the right to expect that the decisions made by the board, officers, staff, and volunteers of the Auxiliary are made objectively and in the best interest of the organization.

To avoid the appearance of impropriety by those who could benefit directly or indirectly from any action by the department, the organization shall develop, adopt, and implement a conflict-of-interest policy.

Such policy shall include requirements to fully disclose all potential and actual conflicts of interest and prohibitions on activities that conflict with legal, ethical, and fiduciary obligations to the organization.

Fundraising

The organization shall take care to ensure that all means and materials for solicitation accurately and correctly reflect its mission and use of solicited funds. The organization shall respect the privacy concerns of individuals donors and expend funds consistent with donor intent.

To assure that donors and prospective donors can have full confidence in the organization and the causes they are asked to support, the organization will respect the following rights of donors:

- To be informed of the organizations mission, of the way the organization intends to use donated resources, and of its capacity to use donations effectively for their intended purpose.
- To be informed of the identity of those serving on the executive board and to expect the executive board to exercise prudent judgment in its stewardship responsibilities.
- To have access to the organization's most recent financial statement and others on request.
- To be assured their gifts will be used for the purposes for which they were given.
- To receive appropriate acknowledgement and recognition.
- To be assured that information about their donation is handled with respect and with confidentiality to the extent provided by law.
- To expect that all relationships with individuals representing the organization will be professional in nature.
- To be informed whether those seeking donations are volunteers, employees of the department or hired solicitors.
- To feel free to ask questions when making a donation and to receive prompt, truthful and forthright answers.

Grant Making/Scholarships

The organization shall have specific stated responsibilities in carrying out grant and scholarship programs. Those responsibilities include the following:

- A formal and consistent application process which includes defined eligibility.
- Fair and equitable selection criteria.
- Assurance of applicant privacy.
- Clear, timely and respectful communications throughout the application process.

Inclusiveness and Diversity

The organization recognizes the value of the diverse backgrounds and beliefs of membership. The organization promotes an atmosphere of mutual respect for the worth and dignity of its members, those eligible to become members and those who serve.

Ethics Violations

Any member may report a violation or ethical conduct or actions contrary to the governing doctrine without fear of retaliation.

The organization considers all inquiries and complaints about actions of members to be strictly confidential.

Ethics Query – An ethics query is a means for inquiring whether or not a practice warrants filing a complaint alleging a violation of the Code. Anyone may register a query of a possible violation of the Code of Ethical Conduct by a member. The organization shall adopt a procedure to administer the ethics query process.

Ethics Complaint – An ethics complaint provides a process for receiving, investigating, and acting on a violation of the Code of Ethical Conduct made against any member or staff and provides a process that is fair, responsible, confidential, and consistent. The organization shall adopt a procedure to administer the complaint process.

Whistleblower Protection

A whistleblower is a member who, in good faith, promptly reports instances of suspected violation of the Code of Ethical Conduct. The organization shall establish and abide by policies to protect the Auxiliary.

Any member who acts maliciously by making known information the member knows or reasonable believes to be false is not a whistleblower and will not be protected under the whistleblower mechanism.

The organization expects improper activity to be reported accurately and will protect whistleblowers from retaliation.

The organization will investigate any allegation that a whistleblower has been retaliated against for disclosing information that the whistleblower believed to have been accurate. Any member who believes they have been retaliated against for whistle blowing is expected to report it immediately. If the complaint is validated, the department can impose disciplinary sanctions against the retaliating member(s) including termination of membership in the organization.

EMERGENCY BYLAWS MEETING REQUIREMENTS

Department Constitution and Bylaws passed at the Mid-Winter 2021 conference do to issues we face in the wake of the COVID 19 Pandemic. Our Governing Documents now address the issue of Videoconferencing or Teleconferencing.

Per Robert’s Rules of Order, Newly Revised (12th Edition, Sept 2020), this issue is now in our Bylaws and valid.

The below RCW is taken, in its entirety, directly from the State of Washington website in regards to Emergency Bylaws.

As the current DEC of the American Legion Auxiliary, this RCW authorizes and allows for an Emergency clause to be added to our current Governing Documents for the valid transaction of business.

The following was approved for inclusion in the three (3) documents listed.

Constitution: ARTICLE VII, AMENDMENTS, adding (d) Above RCW in its entirety. Further renumbering current (d) to (e)

Bylaws: ARTICLE XII, AMENDMENTS, adding (d) Above RCW in its entirety.

Standing Rules: ARTICLE XI, AMENDMENTS, adding (c) Above RCW in its entirety.

The newest (12th) Edition from September 2020, has an entire section of suggestions for additional sub sections of using Video Conferencing and Teleconferencing that we can adapt to our organization.

FINANCE

Unit EIN List

List of Units that do not have EIN numbers from IRS will be sent out to each Department within the next month. It was last sent in May 2007.

Donor tax-exempt letter

A letter for potential donors explaining the IRS tax exempt status of the American Legion Auxiliary, a 501(c)(19) nonprofit, compared to other nonprofits that are 501(c)(3) will also be re-issued and distributed to Departments within the next month.

IRS 990 Filing Requirements

Beginning in 2008, the Internal Revenue Service (IRS) began requiring small charities, many of which previously were not required to file tax returns, to submit an annual electronic notice. The new Form 990-N, entitled the *Electronic Notice for Tax-Exempt Organizations Not Required to File Form 990 or 990 EZ* (and also known as the e-Postcard) will be required of charities whose **annual gross receipts are \$25,000 or less**. This annual electronic notice is due by the 15th day of the fifth month after the close of your tax period.

The Pension Protection Act 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 organization and the new e-Postcard. Visit www.irs.gov, look under Charities and Non-profit menu for complete and up-to-date information on the process.

Each Department will need to make a written, D.E.C. adopted, policy decision on how Units will be monitored and what, if any, sanctions will be applied to Units that do not comply.

Some Departments are planning to have the electronic filings done by the Department Headquarters staff for Units who may not have apparent access to a computer. While that may be a viable solution, each Department will need to determine their legal liability risks and the added work load on staffs that may already be over loaded.

You can expect to have public disclosure of non-profit status revocations appearing in local media starting in 2011. Will your Department be able to weather negative publicity if there are multiple Units on that list? This is an opportunity to get ahead of potentially negative publicity, so act soon.

AUDIT COMMITTEE

From an article by the National Council of Nonprofit Associations, www.ncna.org: "When the Sarbanes-Oxley Act was signed on July 30, 2002, significant changes to financial practices and governance regulations were introduced. Although not directly applicable to the nonprofit section, these are some common-sense applications that can be adopted by nonprofits.

Notably, the Act instructs corporations to establish an Audit Committee, a process for electing Audit Committee members, and a method for maintaining adequate reporting procedures. In addition, the Act calls for regulations relating to document destruction and whistle-blower protection.

While many organizations may already have a Finance Committee in place, it is important to remember that an Audit Committee has different responsibilities. While the Finance Committee reviews investment policies and monitors the funds of the organization on a regular basis, the Audit Committee provides independent oversight into the organization's accounting and financial reporting and oversees the organization's annual audits (both external and internal). The Audit Committee may oversee a broad range of areas under the blanket of this primary purpose. These areas include:

- Governance
- Ethics
- Adequacy of internal controls (i.e. review of accounting or fiscal operations manual).
- Compensatory reviews of executive level staff.
- Accuracy of records and reports presented to the Board of Directors.
- Proper authorization of activities and expenditures.
- Review of the tax-exempt status and identification of activities that could jeopardize this status.
- Protection of employees raising concerns about serious accounting or auditing irregularities.

The National Finance Committee is currently reviewing specific committee roles and responsibilities tailored to the ALA and will be presenting a recommendation to the N.E.C. to endorse a Constitution and Bylaws change to add an Audit Committee as a Standing Committee. Each Department will need to evaluate their risk situation with their external auditor to determine if the Department needs to establish an Audit Committee.

Internal Controls and Financial Accountability for Not-for-Profit Boards

Taken from document issued by Attorney General ELIOT SPITZER, Charities Bureau, New York, NY.

The information in this booklet is designed to provide guidance to fiduciaries of charitable assets. It is not a substitute for advice from a qualified lawyer, independent public accountant or other professional.

Charitable organizations contribute substantially to our society. They educate our children, care for the sick, preserve our literature, art and music for us and future generations, house the homeless, protect the environment and much more. The boards and officers of those charitable organizations are responsible for managing and preserving the charitable assets that benefit all of us. The following guidelines are designed to assist board members and others in carrying out their oversight of these assets.

Whatever their mission or size, all organizations should have policies and procedures established so that:

- (1) Boards and officers understand their fiduciary responsibilities,
- (2) Assets are managed properly and

(3) The charitable purposes of the organization are carried out.

A failure to meet these obligations is a breach of fiduciary duty and can result in financial and other liability for the Board of Directors and the Officers. Effective internal controls will help to protect an organization's assets and assist in their proper management.

I. INTERNAL CONTROLS

A primary responsibility of directors and officers is to ensure that the organization is accountable for its programs and finances to its contributors, members, the public and government regulators.

Accountability requires that the organization:

- Comply with all applicable laws and ethical standards;
- Adhere to the organization's mission;
- Create and adhere to conflict of interest, ethics, personnel and accounting policies;
- Protect the rights of members;
- Prepare and file its annual financial report with the Internal Revenue Service and appropriate state regulatory authorities and make the report available to all members of the board and any member of the public who requests it.

The development and maintenance of the organization's internal controls will help to ensure accountability.

What are Internal Controls?

Internal Controls are systems of policies and procedures that protect the assets of an organization, create reliable financial reporting, promote compliance with laws and regulations and achieve effective and efficient operations. These systems are not only related to accounting and reporting but also relate to the organization's communication processes, internally and externally, and include procedures for:

- (1) Handling funds received and expended by the organization,
- (2) Preparing appropriate and timely financial reporting to board members and officers,
- (3) Conducting the annual audit of the organization's financial statements,
- (4) Evaluating staff and programs,
- (5) Maintaining inventory records of real and personal property and their whereabouts and
- (6) Implementing personnel and conflicts of interest policies.

II. IMPLEMENTATION AND MONITORING OF INTERNAL FINANCIAL CONTROLS

A. Procedures for Monitoring Assets

Every organization should have procedures to monitor and record assets received, held and expended. These financial controls should be described in an accounting policies and procedures manual. The manual should be reviewed with and given to all directors and officers, trustees, employees and volunteers. It should include procedures for:

- Preparing an annual income and expense budget and periodic reports – at least quarterly, preferably monthly – comparing actual receipts and expenditures to the budget with timely variance explanations.

- Writing and signing checks or vouchers and receiving, recording, securing and depositing cash and other receipts. Such procedures should ensure that no single individual is responsible for receiving, recording or depositing funds or writing and signing checks. Checks and balances are essential to make embezzlement more difficult.
- Ensuring that contributions received are properly recorded and restrictions on the use of such funds, such as contribution given for a restricted purpose (e.g. building fund, scholarships) and prohibitions on the use of the principal of an endowment, are obeyed.
- Requisitioning, authorizing, verifying, recording and monitoring all expenditures, including payment of invoices, petty cash and other expenditures. Such procedures should ensure that no single individual is permitted to request, authorize, verify and record expenditures. For example, the same person should not be responsible for cash disbursements and bank reconciliations. These functions should be assigned to different individuals.
- Accessing, inputting and changing electronic data maintained by the organization. Preserving electronic records and ensuring data compatibility when systems change and creating an appropriate records retention policy is part of this process.
- Providing for regular oversight by an Audit Committee or, if there is no Audit Committee, by the Executive Committee or by the board of directors itself.
- Reporting to the Audit Committee or board by employees and volunteers of allegations of fraud or financial improprieties.
- Ensuring that timely and appropriate financial reports are distributed to all directors and officers and reviewed by them, as well as the President, Chief Executive Officer, Treasurer, and Chief Financial Officer.
- Providing procedures for approving contracts to which the organization is a party, including securing competitive bids from vendors.
- Making clear the responsibilities of all individuals involved with the organizations, including the board of directors and officers, employees, volunteers, consultants, maintaining an organizational chart and updating such information as necessary.
- Preparing for the annual audit process in a timely manner.
- Developing a prudent investment strategy and providing proper oversight of the investment assets.
- Complying with governmental and other reporting requirements, including watchdog agencies.
- Complying with obligations to members, employees and the public, including their right to a copy of the organization's annual financial report.

B. Various Roles in the Organization

There should be written job descriptions for directors, officers and trustees, employees, volunteers and consultants. The work of the organization will be more easily accomplished and problems will be avoided if all involved understand what is expected of them and the limits of their authority. A comprehensive description of the Chief Executive Officer's job should make clear his or her responsibilities in the day-to-day activities of the organization and set forth exactly what information is expected by the board and when it must be communicated. For example, if the board expects monthly financial reports and bi-monthly programmatic reports, making those expectations clear from the beginning will avoid ambiguity and will clarify the responsibility for accountability to the board. Likewise, all other employees should have written job descriptions and be advised of what is expected of them. Volunteers are no exception. They should be given job descriptions that clearly describe what is expected. For many organizations, volunteers are the only people who conduct programs and have contact with the public. If they do not understand their responsibilities or do not act professionally, the organization could be at risk.

C. Personnel Policies

Personnel policies, including vacation and sick leave, health insurance and other benefits, evaluations, ordinary and overtime compensation, conflicts of interest and code of ethics, and grievance procedures (including protections for “whistle blowers”) should be in writing and given to all employees prior to hiring, with changes in policies communicated on a regular basis.

D. Training

Appropriate training should be arranged for all involved. New directors, officers, employees and volunteers should be trained by those who are familiar with the organization and its operations. There are many organizations that provide free or low-cost training for board members and others within the organization, and there are numerous resources that provide guidance in developing training. For all involved, familiarity with the organization’s internal controls is essential. Training is a wise investment!

E. Conflicts of Interest Policies

Directors, officers, trustees and others who serve a nonprofit organization should not have any personal or business interest that may conflict with their responsibilities to the organization. To avoid such conflicts, it is wise to have a “Conflicts of Interest Policy” that clearly states the procedures to be followed if a board member’s personal or financial interests may be advanced by an action of the board. The Conflicts of Interest Policy should require an individual to fully disclose any interest the individual and/or the individual’s family has in any entity that does business with the organization and that any change in information concerning potential conflicts should be provided to the organization immediately. The policy may be set forth in the organization’s by-laws. The policy must require that such individual may not participate in any decisions to approve doing business with the individual or any entity in which the individual has an interest, and such decision must be made by the disinterested majority of the board of directors or trustees. The organization should also have a code of ethics addressing issues such as transparency, disclosure regarding conflicts of interest and other ethical matters available. Consult the resources cited in this booklet to assist you in drafting your organization’s ethics and conflict of interest policies. The policies should be discussed with the organization’s attorneys and auditors prior to adoption. All board members, employees, volunteers and consultants should be given copies of both policies and sign a statement acknowledging that they have read them.

F. The Audit Committee

Crucial to the governance of a not-for-profit organization is the establishment of an audit committee. Typically, an Audit Committee is composed of members of the board of directors who are independent of any financial interest in the organization and at least one of whom has expertise in accounting. The Audit Committee acts as a liaison to the organization’s independent external auditor who is a certified public accountant (“CPA”) or a firm of CPAs. (see Section G for discussion of the role of the CPA.) The Audit Committee’s responsibilities should include the following:

- Selection and review of the independent external auditors and review of the annual fees to be paid for services rendered by them and each proposed audit plan developed by management and the external auditors.
- Review with the independent external auditors and organization’s annual financial statements and reports. Consider whether they are complete and consistent with information understood by the committee members.
- Review and evaluate the management letter received from the independent external auditors

and discuss recommendations for any changes necessary to remedy problems identified in the letter.

- Maintain communication between the board and independent external auditors by meeting on a regularly scheduled basis with an opportunity for the auditors and the Audit Committee to meet without management present. At the completion of the audit, review the audit fieldwork process with the auditors. Obtain an understanding of their evaluation of management and whether they encountered any difficulties or had any disagreements with management during their audit. Review all journal entries proposed by the auditors.

Audits are a factor in providing proper financial management oversight of an organization. The audit committee should interact with management to implement and monitor the internal control structure and to take steps that ensure that the possible risks of fraud or embezzlement are mitigated. In order for an audit committee to function properly, it should be made up of people who are independent of the day-to-day management of the organization. For example, no paid CEO, executive director, chief financial officer or other employee should be on the committee. In addition to the Audit Committee's role in the preparation of the audit, its responsibilities include the following:

- Ensure that proper federal and state tax filings are completed timely, including payroll taxes, sales taxes and unrelated business income taxes.
- Understand the organization's internal controls and have policies in place to update them as needed.
- Periodically review the organization's insurance coverage and determine its adequacy.
- Make recommendations necessary to improve the organization's efficiency and/or remedy problems identified by the committee or others.
- Identify and monitor related party transactions and review the conflict of interest, ethics and related party disclosure policies periodically and update as needed.
- Monitor any legal matters that could impact the financial health and reporting of the organization.
- Institute and oversee any special investigatory work as needed.

In organizations with small boards, the entire board may serve the function of the audit committee. For larger organizations, it is more appropriate to create a separate audit committee that can devote its attention to this area. Whatever form the audit committee takes, at least one member should have an understanding of financial matters and should be comfortable reviewing financial reports and other financial records. No member of the Audit Committee should ever be involved in any conflict of interest transaction, and no member of the audit committee should be compensated in any manner by the organization other than director's fees paid generally to all directors, if any. The Audit Committee should be familiar with the organization's internal controls and report to the board as appropriate the adequacy of the internal controls and any concerns raised by the staff or outside auditors.

G. Independent Certified Public Accountants

In New York, nonprofit organizations that are required to register with the Attorney General's Charities

Bureau because they solicit contributions for the public and have gross receipts over \$250,000 must file with the Attorney General's Charities Bureau an annual audit report certified by a CPA. Such reports may also have to be filed with other governmental agencies and other funders. It is important that the organization have procedures in place to ensure that the CPA it engages has a good reputation in the marketplace, is qualified to perform the necessary work, commits to appropriate timeliness of offers and competitive fee. Before engaging a CPA, an organization should ask for a list of the CPA's clients and contact some of them for references. The organization

should find out whether the firm offers training and provides information to its clients on issues and events of importance to not-for-profit organizations. In addition, the organization should request a copy of the CPA firm's peer review report.

The organization's CPA should be a resource for assistance with concerns about financial and other matters that arise during the year, not just during the audit fieldwork. The organization should make sure that its engagement with the CPA includes an expectation that the CPA may be called upon to provide such service.

The audit committee or the board should communicate regularly with the CPA firm, making it aware of any problems and/or concerns with regard to the management of the organization of its assets, whether there are steps that should be taken to ensure compliance with the existing the internal control structure, or creation of new controls.

In addition to certifying the financial statements as part of the audit process, the CPA prepares a management letter to be sent to the board, which discusses internal controls or other issues identified during the audit that concern the financial management of the organization. Since the management letter is not a comprehensive evaluation and opinion on the internal controls (but rather just a by-product of the audit process), the board must decide whether further outside evaluation of the systems and procedures is warranted, and if so, by whom. It is also important that issues arising from prior year's management letters be revisited to make sure they have an addressed to the CPA's satisfaction.

Before releasing the opinion on the financial statement, a CPA will request a signed management representation letter (typically signed by both a board officer, such as the chair or the treasurer, and the Chief Executive Officer or the Chief Financial Officer). This letter describes the responsibility to provide financial information that is assumed by the organization. Before signing the letter, officers should be comfortable with the representations it contains.

In many circumstances the CPA also prepares the tax filings for the organization based on information provided by management. The IRS Form 990 is a public document, and as much of the information disclosed is not a result of the audit process, but rather informational in nature, care must be taken to ensure that the filing truly represents the organization appropriately. These documents should be carefully reviewed before they are assigned by management.

H. Review of the Organization's Governance Structure, Procedures and Programs

Periodic review of an organization's structure, procedures and programs will assist board members in determining what is working well and what practices the organization might want to change in order to be more efficient, effective or responsible. BoardSource, Inc. makes it possible to conduct such a review on-line or on paper. The self-evaluation is available at: <http://boardsource.org/landingpage.asp?ID=34>.

III. MAKE USE OF AVAILABLE RESOURCES

In carrying out their responsibilities, board members should realize that they need not do it alone. There are many resources available to assist not-for-profit organizations in fulfilling their fiduciary duties. Following are some of those resources:

NASCOnet.org – www.nasconet.org – This site is maintained by the National Association of State

Charity Officials (NASCO). NASCO members are employees of state agencies that regulate not-for-profit organizations and their fund raisers. The site provides information concerning the registration and reporting requirements applicable to not-for-profits that conduct activities and/or raise funds in the various states.

The Internal Revenue Service – www.irs.gov - posts all of its forms and instructions and many brochures drafted to assist non-for-profit boards in completing their annual financial filings with the IRS and in carrying out their other responsibilities. If you can't find the information that you want on the IRS web site, call its toll-free number - 1-877-829-5500 – set up especially for those who have questions about tax-exemption and tax-exempt organizations.

Alliance for NonProfit Governance (ANG) – <http://www.angonline.org> – ANG is an organization whose purpose is to encourage and promote good governance in the nonprofit sector. Its website posts information on good governance, links to other sites of interest to not-for-profit boards and information about courses and conferences for nonprofit board members.

Alliance for Nonprofit Management – www.allianceonline.org – The Alliance for Nonprofit Management is a professional association of individuals and organizations whose mission is improve the management and governance capacity of nonprofits. Its website includes information about resources available to not-for-profit organizations.

American Institute of Certified Public Accountants – www.aicpa.org – The AICPA's web site has extensive information on accounting standards and procedures. It is a valuable source of a wide variety of information on accounting issues for board members.

Board Café – www.compasspoint.org – Board Café is an electronic newsletter for members of nonprofit boards of directors. Board Café offers a menu of ideas, information, opinion, news, and resources to help board members in carrying out the responsibilities of their board service.

BoardSource, Inc. – www.boardsource.org – has a wide range of material designed to assist board members in carrying out their duties. Its nine pamphlet "Governance Series", beginning with *Ten Basic Responsibilities of Nonprofit Boards*, is a source of basic information for board members and includes other suggested resources.

Council on Foundations – fdncenter.org – The Council of Foundations is a membership organization of more than 2,000 grant making foundations and giving programs worldwide. It provides leadership expertise, legal services and networking opportunities, among other services, to its members and to the general public. Its website contains information of interest to not-for-profit boards.

The Foundation Center – fdncenter.org – The Foundation Center's mission is to strengthen the nonprofit sector by advancing knowledge about U.S. philanthropy. It collects, organizes and communicates information on U.S. philanthropy, conducts and facilitates research on trends in the field, provides education and training on the grant seeking process and promotes public access to information and services through its website in print and electronic publications and five (5) library/ learning centers.

GuideStar – www.guidestar.org – GuideStar is a national database that posts financial reports and other information on over 850,000 tax-exempt U.S. charitable organizations on its website. It is a source of information about the operations and finances of nonprofit organizations.

Independent Sector (IS) – www.independentsector.org – is a national coalition of nonprofit

organizations of all sizes as well as Fortune 500 corporations with commitments to community involvement. IS advocates on behalf of and provides educational services to the nonprofit sector.

Lawyers Alliance of New York (LANY) – www.lany.org – LANY is a not-for-profit corporation whose staff attorneys and 650 volunteer lawyers from private firms and corporations provide *pro bono* legal services to nonprofit organizations. LANY's publications provide guidance for organizations in drafting by-laws, applying for tax exempt status, securing fiscal management and other aspects of nonprofit governance.

The Minnesota Council on NonProfits (MCN) – MCN is a membership association of over 1300 Minnesota nonprofit organizations that shares information, services and research to educate its members and the community. The "Info Central" section of its web site – www.mncn.org/infocentral.htm - contains information of interest to not-for-profit organizations regardless of their state of formation or location.

The Urban Institute – www.urban.org – The Urban Institute is a nonprofit nonpartisan policy research and educational organization established to examine the social, economic, and governance problems facing the nation. It provides information and analysis to public and private decision makers to help them address these challenges. It maintains extensive databases of information on the not-for-profit sector.

Volunteer Consulting Group (VCG) – www.boardnetUSA.org – VCG is a nonprofit organization whose mission is to strengthen the governing and management capability of nonprofit boards of directors by Bringing qualified leadership into service as board members. VCG assists boards in defining their board recruitment objectives and then conducting a targeted search for business, professional and community leaders with the desired expertise, diversity of perspective and resources. VCG's web site is a resource designed to enable potential board members – and nonprofit board needed leadership—to find each other. *May 2004*