



TREASURER'S STUFF

SEPTEMBER 2024

TREASURER VS. MEMBERSHIP CHAIRMAN

In most Auxiliaries the President appoints the Auxiliary Treasurer as the Membership Chairman. The Treasurer as Membership Chairman causes no conflicts but when the Auxiliary President appoints someone other than the Auxiliary Treasurer as the Membership Chairman that may cause some conflicts into division of responsibilities. The Auxiliary President may appoint anyone to be Membership Chairman, but in appointing someone different than the Auxiliary Treasurer there should be clear division of responsibilities.

If the Membership Chairman and Auxiliary Treasurer are not one in the same, the Auxiliary Treasurer should work closely with the Membership Chairman to encourage Annual Members to pay their dues, as well as with the recruitment of new members. When there is a separation the Auxiliary President and Membership Chairman must realize the Membership Chairman does not have any expanded access in MALTA and should go through the Auxiliary Treasurer to obtain Unpaid Listings. An Auxiliary Membership Chairman can solicit/encourage Members to pay their Annual Membership, but the Auxiliary Membership Chairman must understand that all dues should be submitted to the Auxiliary Treasurer to be processed. In addition all new Memberships must go through the Auxiliary Treasurer to be reviewed and processed.

Auxiliary Membership Chairmen can contact members regarding the payment of dues, but I can't stress enough that an Auxiliary Membership Chairman does not process any membership and when it comes to new Membership the Auxiliary Treasurer should be reviewing new applications before they are submitted to the Investigating Committee.



HAS YOUR AUXILIARY AUDIT BEEN COMPLETED—VOTED ON IN YOUR MEETING—AND TURNED INTO ME?

MEMBERSHIP CARDS

From the time Annual dues and payment are processed in MALTA until the member receives their Membership Card takes about two weeks. At the beginning of the Auxiliary Year, July 1st thru about September 15 it may take as long as four to six weeks for a member to receive their Membership Card. Please inform your members that if they have not received their Annual Membership card in 4 weeks they should be notifying the Treasurer and the Auxiliary Treasurer should notify me so that we can get a new card ordered. If three months elapses, it will cost the member \$5.00 if they want a new card.



From the time Life Membership dues and payment are processed in MALTA until the member receives their Membership Card should take about one month. If the member has not received their Life Membership Card in one month's time they should notify the Auxiliary Treasurer who will notify me and I will get another card ordered for that member. If three months lapses, it will cost the member \$10 if they want a new card issued. [A new Life Membership Card is issued for free when transferring Auxiliaries.](#) No card will automatically be issued for the transfer to At Large or transfer back to an Auxiliary where they were previously a member.

[Before you contact me please ensure that the member's address is correct in MALTA.](#) The member's card is sent to the address that is listed in MALTA. So when the Treasurer contacts me your need to tell me that the address in MALTA is correct or you will need to supply me with the member's correct address. For this reason, it is important that addresses are kept up to date and when submitting an Application for Membership that the information is written legible. When at all possible inform your membership that they can order their own replacement cards in MALTA.

DUES REMINDERS

Now is the time for Auxiliary Treasurers or Membership Chairmen working with the Auxiliary Treasurer to send dues reminders to ask your Annual Members to pay their 2025 Membership Dues. There is a Dues Reminder Template in MALTA that you can use to send to your Annual Members. You can send as is or if you are like me I tweak the template to suit my needs.

I suggest that when you send out your Dues Reminders that you offer the opportunity to purchase a Life Membership. Include a Life Membership fee schedule. If you choose to offer the installment option to your members, I would design your installment structure so that the member has paid the full payment for life membership by your Auxiliary meeting in No-

vember. That way your Auxiliary is well ahead of the December 31st deadline for those members to continue to be in “Good Standing”.

TO GENERATE DUES REMINDERS IN MALTA PLEASE TAKE THE FOLLOWING STEPS:

1. Login to MALTA
2. Select Duties
3. Select Reports
4. Under the heading **Dues & Membership** select Dues Renewal Letter
5. Choose Process Letters

From processing the letters you will have the following options:

- Print
- Download PDF
- Download CSV
- Download Excel

WWW.VFWAUXMD.ORG

I invite you to visit our Department website periodically as it will be updated with MALTA training videos, as well as, forms and other stuff that might be of interest to you. The Department website is **www.vfwauxmd.org**. Thank you Libby, our Webmaster, for all you do.

AUDITS

Treasurers and Trustees beginning with the July—August—September 2024 Audit you will need to submit the following: Quarterly Audit Report Checklist, Audit Form, Treasurer’s Bank Reconciliation, Last Bank Statement of Quarter (Complete Bank Statement). For your convenience I am including information that was already included in my first promotion.



JACQUELYN KIMBALL, PDP

TREASURER

DEPARTMENT OF MARYLAND VFW AUXILIARY

1019 QUEEN AVENUE

SALISBURY MD 21801-2008

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AUXILIARY/**D**ISTRICT

TREASURERS

AND

TRUSTEES

The Trustees role in an Auxiliary is a very important one, and should be taken very seriously. The Trustees are responsible for conducting an Audit of the books/records of the Secretary and Treasurer every quarter. In addition Trustees sign off on bills presented at Auxiliary meetings. When auditing the books and signing off on bills presented at a meeting, the Trustees should always consider if the information they are reviewing, **HAS BEEN APPROVED AT AN AUXILIARY MEETING OR IS A PART OF YOUR AUXILIARY'S ESTABLISHED STANDING RULES.** If you have no approval, by way of confirmation in the minutes or inclusion in your Standing Rules, then as an Auxiliary Trustee, acting on behalf of the members of your Auxiliary, you must question the entry and disapprove the transaction or bill presented. **Trustee must keep in mind that the Auxiliary Treasurer can transmit Membership (New—Annual—Rejoin—Life Members—Life Conversions) without prior approval.**

Trustees should know the following regarding CREDIT CARDS, DEBIT CARDS and ELECTRONIC PAYMENTS (ACH):

- Auxiliary **may not** possess credit cards. But an Auxiliary may vote to accept any payments made to the Auxiliary by credit and/or debit card.
- Auxiliaries may possess a debit card for Auxiliary business purposes only. Debit card possession shall be authorized by a majority of the membership present at the meeting and voting.
- The Treasurer shall always be in possession of the debit card.
- **Debit cards cannot be used for cash advances.**
- Bank statements will be initialed and dated monthly by the Trustees to ensure that all are aware of debit card purchases in a timely manner.
- Bills may not be paid electronically, with the exception of money transferred to National Headquarters; or for the purpose of paying taxes.

TRUSTEES—ANY PROBLEMS OR CONCERNS YOU MAY HAVE INVOLVING THE EXECUTION OF YOUR DUTIES SHOULD BE DIRECTED TO THE DEPARTMENT TREASURERS.

Trustees, Duties of (All Levels)

- ◆ All audits should be completed by the elected Trustees. At least one (1) must be an elected Trustee.
- ◆ The President, Secretary, and Treasurer should attend the audit. They are not allowed to perform the audit. A signed copy of the accepted audit, checklist, and last bank statement of the quarter shall be forwarded to the Department Treasurer by the most Senior Trustee present at the audit. A Pro-tem can be appointed to audit the books under extenuating circumstances.
- ◆ It shall be the duty of the Trustees to properly audit the books and records of the Auxiliary Treasurer and Secretary no later than the end of the month following the expiration of each quarterly period.
- ◆ Trustees and Pro-tems shall sign the audit
- ◆ All pages attached to the record books shall be signed/initialed by the Trustees at time of the audit. (See Instructions on checklist)

Quarter	Months Covered	Audit Completed by	Accepted Audit sent to Department Treasurer no later than
First	January, February, March	April 30 Annually	May 31, Annually
Second	April, May, June	July 31, Annually Note: Invite outgoing Treasurer and outgoing Trustees to the Audit	August 31, Annually
Third	July, August, September	October 31, Annually	November 30, Annually
Fourth	October, November, December	January 31 Annually	February 28, Annually

- ◆ The Trustees shall submit and read the written report during an Auxiliary meeting.
- ◆ A motion to accept the audit is required.
- ◆ A copy of the accepted audit shall be included in the minutes record book.
- ◆ Quarterly they shall record the date of audit made and certify by their signatures in all books that the books and records were found correct.

They shall verify all expenditures of the Auxiliary and certify by their signatures to the correctness of each bill before payment may be made of same by the Treasurer. They shall, in addition to the foregoing, audit the records and accounts of all committees, Officers and members, having to do with the receipt and expenditure of the Auxiliary, and District funds and perform such other duties incident to their office as the Auxiliary

- ◆ may direct or the law require.
- ◆ The Senior Trustee (1 Year Trustee) whose term expires at the next election serves as Chairman and shall call the meetings for the audits.
- ◆ Audit reports must be incorporated in the minutes, but the Secretary may read only the balances.
- ◆ Any negligence on the part of the Trustees in carrying out the mandates of this Section, or in attending audits, shall make them individually and collectively responsible, with any others, for any discrepancy.
- ◆ It shall be the duty of the Trustees to see that the offices of the President and Treasurer are bonded with an indemnity company authorized by National Headquarters or the Department.
- ◆ A surety in a sum at least double the amount of funds and value of property for which, so far as can be anticipated, the President and Treasurer may be accountable.
- ◆ The amount shall be approved by the body and the bond premium paid from their funds. A motion shall be made, passed and included in the Secretary's minutes.
- ◆ The office of President shall hold the original bond of both offices.
- ◆ A copy of both the President and Treasurer bonds shall be incorporated into the minutes each year.
- ◆ Bonds do not cover gaming accounts i.e., Bingo (See the National Treasurer's Guide).
- ◆ Should a Trustee resign, move away, etc. the Auxiliary will elect a member to fill the unexpired term of that particular Trustee.

Auxiliary—District Treasurer please complete and send to the Department Treasurer, along with the First Audit (April—May—June 2024). If Trustee change during the 2024-2025 year please send an update when the change happens.

AUXILIARY NUMBER _____

1 YEAR TRUSTEE (SENIOR TRUSTEE—SERVING THIRD YEAR)

Name _____

Address _____

City _____ State _____ Zip code _____

Email _____

Telephone _____

2 YEAR TRUSTEE (SERVING SECOND YEAR)

Name _____

Address _____

City _____ State _____ Zip code _____

Email _____

Telephone _____

3 YEAR TRUSTEE (SERVING FIRST YEAR)

Name _____

Address _____

City _____ State _____ Zip code _____

Email _____

Telephone _____



QUARTERLY AUDIT REPORT CHECKLIST

Senior Trustee—Please complete this checklist and send with EVERY Audit. Please ensure that every thing on this checklist accompanies the Audit.

All items on the checklist must accompany the Audit, including this Checklist.

Auxiliary Number _____ District Number _____

Once the Audit is complete, the Senior Trustee should write:

Checklist

Treasurer's Bank Reconciliation

Last Bank Statement of the Quarter (Complete Statement)

Actual Audit

Audited and found correct with the date. Each Trustee or Trustee Pro-tem should sign with name and Trustee or Trustee Pro-tem on the following documents:

- Audit Form
- Treasurer's Book or printout—Last page of each month audited
- Secretary's Record book or print out—Last page of each month audited
- Checkbook—At the place where the last check, during the audit period, was written.
- Most current Bank Statement of the Quarter or Audit period.
- Treasurer's Bank Reconciliation

Trustees:

The Audit can be faxed, emailed or mailed to me at the following:

Jackie Kimball, Department Treasurer

1019 Queen Avenue

Salisbury, MD 21801

410-219-3449 (Fax)

jackie.kimball@comcast.net

410-749-9511 (Telephone—Landline)

AUXILIARY—DISTRICT AUDIT WORKSHEET

RECEIPTS				
MONTH				TOTALS
GENERAL FUND				
RELIEF FUND				
TOTALS				

DISBURSEMENTS				
MONTH				TOTALS
GENERAL FUND				
RELIEF FUND				
TOTALS				

