



2024 NATIONAL CONVENTION  
INSPECTOR GENERAL SEMINAR  
AUGUST 4, 2024



## INSPECTOR GENERAL WORKSHOP

### MISSION STATEMENT

**We are dedicated to a single purpose:**  
empowering veterans to lead high-quality lives with respect and dignity. We accomplish this by making sure veterans and their families can access the full range of benefits available to them; fighting for the interests of America's injured heroes on Capitol Hill; and educating the public about the great sacrifices and needs of veterans transitioning back to civilian life.



## INSPECTOR GENERAL WORKSHOP

- Providing free, professional assistance to veterans and their families in obtaining benefits and services earned through military service and provided by the Department of Veterans Affairs (VA) and other agencies of government;
- Providing outreach concerning its program services to the American people generally, and to disabled veterans and their families specifically;
- Representing the interests of disabled veterans, their families, their widowed spouses and their orphans before Congress, the White House and the Judicial Branch, as well as state and local government;
- Extending DAV's mission of hope into the communities where these veterans and their families live through a network of state-level Departments and local Chapters; and
- Providing a structure through which disabled veterans can express their compassion for their fellow veterans through a variety of volunteer programs.



## INSPECTOR GENERAL WORKSHOP

### CHAPTER/DEPARTMENT LEADERSHIP

#### **Officers**

- \* Commander
- \* Sr. Vice Commander
- \* Jr. Vice Commander(s)
- \* Adjutant
- \* Treasurer
- \* Judge Advocate



## INSPECTOR GENERAL WORKSHOP

### CHAPTER/DEPARTMENT LEADERSHIP

#### **Commander**

- \* Elected by the body to act upon the wishes as determined by a majority vote of members. Not a ruler or dictator.
- \* Spokesperson of the body.
- \* Chairs all Committees.
- \* Negotiator / Voice of reason.



## INSPECTOR GENERAL WORKSHOP

### CHAPTER/DEPARTMENT LEADERSHIP

#### **Sr. Vice Commander**

- \* Usually the Chair of the Membership Committee.
- \* Fills in for the Commander in their absence.
- \* May serve on or Chair other Committees.
- \* Stays engaged and learns for future opportunities.



## INSPECTOR GENERAL WORKSHOP

### CHAPTER/DEPARTMENT LEADERSHIP

#### **Jr. Vice Commander(s)**

- \* Serve as Sr. Vice Commander in the absence of the Sr. Vice Commander.
- \* Chairs various Committees (VAVS, Fundraising, etc.)
- \* Stays engaged and learns for future opportunities.
- \* Mentor members.



## INSPECTOR GENERAL WORKSHOP

### CHAPTER/DEPARTMENT LEADERSHIP

#### **Adjutant**

- \* CEO of the body.
- \* Secretary at all meetings.
- \* Handles correspondence and ensures timely submission of all reports.
- \* Must be organized, and able to communicate effectively on behalf of the body.





## INSPECTOR GENERAL WORKSHOP

### CHAPTER/DEPARTMENT LEADERSHIP

#### **Treasurer**

- \* CFO of the body.
- \* Provide timely and accurate financial reports at every meeting.
- \* Reconciles any credit or debit card transactions.
- \* Ensures the proper distribution of any and all payments obligated by the wishes of the body.
- \* Must be trustworthy and organized.
- \* Responsible for the timely filing of IRS Form 990.



## INSPECTOR GENERAL WORKSHOP

### CHAPTER/DEPARTMENT LEADERSHIP

#### **Judge Advocate**

- \* Parliamentarian of the body.
- \* Chair of the C&B Committee
- \* Interprets the C&B of the body, with the approval of the Commander and/or membership.
- \* Knowledgeable of the C&B of all entities.



## INSPECTOR GENERAL WORKSHOP

### Fundraiser Approvals

- If by chapter, prior approval of the DEC and possibly NEC. (Contracts, outside entities, etc.)
- If by department, prior approval must be obtained by the NEC.
- All fundraising requests must specify the particular service program which will benefit from the proceeds.



## INSPECTOR GENERAL WORKSHOP

### Forget-Me-Not

- Chapters may conduct Forget-Me-Not Drives for a period not to exceed seven days throughout the membership year.
- Prior approval from the Department is not required, so long as a promoter is not involved. However, notification of the dates of the events must be provided to the Department.
- Departments – A Department may conduct a Forget-Me-Not Drive in areas where there are no local Chapters without prior approval from the National Organization.
- ALL FUNDS GENERATED FROM FORGET-ME-NOT DRIVES MUST BE UTILIZED SOLELY FOR THE PURPOSE OF PROVIDING SERVICE TO DISABLED VETERANS, THEIR DEPENDENTS AND SURVIVORS AND NO OTHER PURPOSE.



## INSPECTOR GENERAL WORKSHOP

- Golden Corral Military Appreciation Monday events are intended to be a Department Fundraiser.
- Departments are responsible for determining the amount of funds to be returned to chapters that participate in the fundraiser.
- Departments are also responsible for selecting chapters to participate at local restaurants in their state.



## INSPECTOR GENERAL WORKSHOP

### BAR/LOUNGE, BINGO & THRIFT OPERATIONS

- May be allowed for the purpose of raising money in order to support service programs in the community.
- Newly revised NEC Regulation 4 requires any bar/lounge, bingo operation, thrift store, or similar fundraiser to provide at least 10% of its gross annual proceeds to DAV service programs.
- These fundraisers require the approval of the Department.
- The National Organization continues to monitor these programs closely to ensure compliance with NEC Regulation 4.
- Subordinate units operating these operations are responsible for regulatory filings.



## INSPECTOR GENERAL WORKSHOP

### FINANCIAL REPORTS

- Accounting year July 1 – June 30.
- Due on September 30. (Delays create delays.)
- National receives all departments and chapters with gross income (excluding per capita dues) of more than \$25K.
- Departments receive all chapters.
- Over \$300K in income requires a CPA Review.



## INSPECTOR GENERAL WORKSHOP

### INTERNAL REVENUE SERVICE

- IRS Form 990-N (e-Postcard) under \$50K.
- IRS Form 990 or 990-EZ over \$50K.
- Filing deadline November 15, 2024.
- Amended tax year for all subordinate entities. (July 1<sup>st</sup> – June 30<sup>th</sup>)
- Failure to file = Tax exemption revoked after 3 consecutive years.
- Info needed to file IRS 990-N? (EIN; Legal name and address; Name and address of principal officer)





## INSPECTOR GENERAL WORKSHOP

### What will keep us out of trouble?

- File C.O.R. timely.
- File financial reports timely.
- Receive appropriate approvals for fundraisers.
- Use DAV funds as intended.
- File appropriate IRS Forms.
- Safeguard DAV assets and lists.
- Integrity – Doing what is right – even when no one is looking.
- Failure? Suspension and/or revocation.



## INSPECTOR GENERAL WORKSHOP

Q&A

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