



Veterans Of Foreign Wars Department Of Missouri Post Inspection Guidance 2026-2027

Inspector/Deputy Inspector Duties



The Inspector will conduct on-site interviews with Post leadership during which the Inspector acts as an advisor to ensure the Post is operating pursuant to the provisions of the VFW By Laws and that the Post operates for the purposes defined in our congressional charter. By collecting data, and assessing operations, the Inspector should also act as a diligent instructor who imparts knowledge, provides guidance, and best practices of Post operations. After the inspection, the Inspector will report their findings and recommendations to District and Department Leadership's attention to establish or update the baseline standard of the Post to ensure a strong foundation for the future.

Helping the post help it self

Duties and Obligations of Post Officers and Chairmen

MAJOR's and MINOR's



Sec. 710 - Inspection.

The Commander-in-Chief or any Department Commander may require, within their respective jurisdiction, the inspection of any Department, District, County Council or Post, or any holding company or corporation subordinate thereto, whenever the Commander-in-Chief or Department Commander may believe the best interests of the Organization will be served to ensure compliance with the National Charter, Bylaws, Manual of Procedure, lawful orders of the National Convention, the National Council of Administration and the Commander-in-Chief and the laws and usages of the Organization. For this purpose, the Commander-in-Chief or Department Commander may detail any member within their respective jurisdiction whose duties shall be prescribed by the appointing power. **All books, papers, accounts, records and proceedings pertaining to the Veterans of Foreign Wars of the United States shall be subject to inspection at all times.**

Major Discrepancy: Items required by the National Bylaws/Manual of Procedure. These can result in a 710 inspection or Post suspension if not timely corrected.

Minor Discrepancy: Items that are required to support the proper operations of the Post/District. These can be a Must or Shall item or indirectly support the purpose and usages of the Veterans of Foreign Wars as defined in the National Charter.

INSPECTIONS BY THE NUMBER



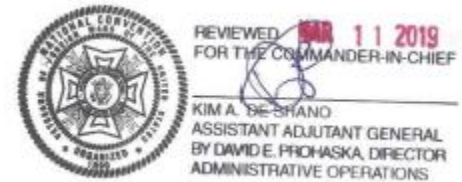
- 1) Has the post adopted Bylaws in accordance with Section 202 of the National Bylaws? (MAJOR)
 - a) Date reviewed by the Commander-in-Chief?

Inspector guidance: Inspect the copy of the By-Laws. Bottom line, the copy must have the stamp of approval or cover letter with date from National Commander in Chief. If not approved the bylaws are invalid.



- 2) Is the Post Incorporated in accordance with Section 708 of the National Bylaws? (MAJOR)
 - a) Date reviewed by the Commander-in-Chief

Inspector guidance: Inspect the copy VFW Articles of Incorporation. Bottom line, must have stamp of approval or cover letter with date from National Commander in Chief. If not, the post is not incorporated.



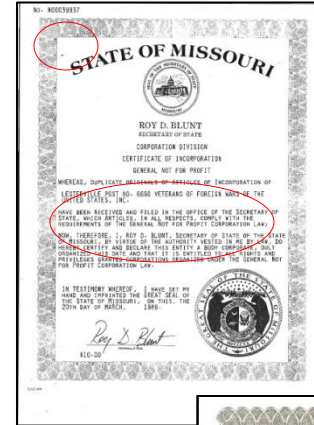
If either are missing or invalid, request a copy from the Department of Missouri Adjutant or office manager.

INSPECTIONS BY THE NUMBER (Cont)



- 2)
 - b) Date filed with appropriate state officials:
 - c) Name of incorporated unit:

Inspector guidance: Inspect the certificate. This certificate is an official record stating that the Post is legally recognized in the state and is in compliance with all state requirements. Be aware that if the certificate has been amended, ask for and verify the "Certificate of Amendment."



- d) Registered Agent of Record: Last updated:

Inspector guidance: Inspect the certificate. This will clarify whether the registered agent of record is required or recommended. Note, Based on guidance from the Missouri Secretary of State office, the answer is it depends. If a post was formed before September 1953, it was incorporated as a benevolent association IAW MO Statue 352 dated 1908, amended in 1939 to 352.010. No registered agent or annual filing is required. However, any post that was incorporated or changed after 1953 would be incorporated as a Nonprofit Corporation IAW 355, the "Missouri Nonprofit Corporation Act" and the registered agent and annual filings are required.



To verify the registered agent, go to MO SoS Business Entity page at <https://bsd.sos.mo.gov/BusinessEntity/BESearch> .

INSPECTIONS BY THE NUMBER (Cont)



3) Are all officer positions filled as prescribed in Section 216 of the National Bylaws? (MAJOR)

Post Shall Elect Commander, Sr Vice Commander, Jr. Vice Commander, Quartermaster and three Trustees

Commander Shall appoint Adjutant & Chaplain and “may” appoint a Post Information Officer (this can be required by post bylaw change)

Post bylaws will dictate if Judge Advocate , Surgeon and Officer of the day is appointed by Commander or elected by membership.

Inspector guidance: Review copy of Post election report.

4) Are Post delegates elected in accordance with Section 222 of the National Bylaws? (MINOR)

Inspector guidance: Review meeting minutes.

5) Does the Post Adjutant...

a) Maintain books and records in a legible and uniform format? (MINOR)

Inspector guidance: Review adjutant’s files to ascertain post records/recordkeeping well ordered and comply with MO VFW Record Retention Guide.

b) Maintain a file containing a copy of the original application of every member admitted into the Post? (MINOR)

Inspector guidance: Review adjutant’s files to ascertain the original, completed, application of every member admitted into the Post is retained ICW MO VFW Record Retention Guide.

INSPECTIONS BY THE NUMBER (Cont)



5) Does the Post Adjutant.

c) Maintain a file of meeting minutes after correction and approval? (MAJOR)

Inspector guidance: Review adjutant's files to ascertain if post meeting minutes are legible, are approved in the follow month meeting after being read and are retained ICW MO VFW Record Retention Guide. Meeting minutes should include how many members in attendance and if a quorum was present.

d) Maintain a file of current orders or circulars issued from higher authority? (MINOR)

Inspector guidance: Review adjutant's files to ascertain if the most recent general orders and circulars are read to membership during meetings and hard copy or digital copies are retained. Such reading should be reflected in the meeting minutes.

e) Maintain a correspondence file? (MINOR)

Inspector guidance: Review adjutant's files to ascertain if a correspondence file is maintained, if hard copy or digital copies are retained ICW MO VFW Record Retention Guide

f) Maintain a file containing proof of eligibility submitted by officers? (MAJOR)

Inspector guidance: Review adjutant's files to confirm a file of Post Officers proof of eligibility is maintained. Files should be protected as Personnel indefinable information (PII) and when the Officer has left the position it should be given back to member or destroyed IAW NIST 800-88. Physical storage should be in locked filing cabinets, on password protected devices restricted to authorized personnel.

INSPECTIONS BY THE NUMBER (Cont)



5) Does the Post Adjutant. ...

g) Maintain a current copy of Post, District (if applicable), Department and National Bylaws? (MINOR)

Inspector guidance: Review adjutant's files to ascertain if the post retains digital/hard ; copies of District, Department and National by-law and hard copy of post by-laws. (1)a) satisfies this requirement.

6) Are applicants for membership reviewed, read and voted on at a Post meeting for approval? (MAJOR)

Inspector guidance: Review meeting minutes.

7) Does the Post hold at least one meeting per month with a quorum present? (MAJOR)

Inspector guidance: Review meeting minutes.

8) Are all committees reporting to the membership at Post meetings?

Inspector guidance: Review meeting minutes.

INSPECTIONS BY THE NUMBER (Cont)



9) Are Community Service/Program (Activity) reports submitted in accordance with Department Bylaws and guidelines? (MAJOR)

a) Date of last submission:

Inspector guidance: Review meeting minutes and Department Dashboard at on MOVFW.org (members login)

10) Does the Post observe commemorative dates as mandated in Section 223 of the National bylaws? (MINOR)

Inspector guidance: Review meeting minutes and Department Dashboard at on MOVFW.org (members login)

11) Does Post have an Auxiliary?

a) Is there proper cooperation between the Post and its Auxiliary unit? (MINOR)

Inspector guidance: This is completely subjective and based on the Post Commanders response. Of note, Auxiliary Units are required to provide the last audit of their FY and a list of planned fund-raising & actives for the following year in July to the Post Commander IAW Section 1101 (3)g. A letter sign by both the Commander and President will meet this requirement.

12) Does the Post distribute Buddy Poppies? (MINOR)

a) Date of last distribution:

Inspector guidance: Review meeting minutes and Department Dashboard at on MOVFW.org (members login).. Verify Buddy Poppy purchase Department and the QM receipt of any donations (QM Report).



INSPECTIONS BY THE NUMBER (Cont)

13) Does the Post have a membership committee? (MINOR)

a) Does the Post have a viable recruiting and retention plan? (MINOR)

Inspector guidance: Based on the Post Commanders response

14) Do the elected Trustees review the monthly report of receipts and expenditures?(MAJOR)

Inspector guidance: Review meeting minutes and QM Report.

15) Do the elected Trustees audit quarterly all books and records of the Post Quartermaster, Post Adjutant and any activity, clubroom, holding company or unit sponsored, conducted or operated by, for or on behalf of the Post? (MAJOR)

a) Date of last quarterly audit:

Inspector guidance: Review Audit report file. If not signed by the trustees and approved by the commander, the audit is not complete. Verify audits are submitted to Department QM by reviewing Department Dashboard at on MOVFW.org (members login).. before the 30th day following the end of the quarter. Verify audit files are retained ICW MO VFW Record Retention Guide.

16) Post funds: (MINOR)

a-e

Inspector guidance: Verify with QM Report and bank statements.

INSPECTIONS BY THE NUMBER (Cont)



16) Post funds:

f) Amount of Quartermaster Bond (MAJOR)

Inspector guidance: Review/verify bonding certificate

16) Post funds:

g) Do all account ledger balances match the balance of reconciled bank statements? (MAJOR)

Inspector guidance: Review/verify appropriate financial documents (ie QM/Accountant reports)

16) Post funds:

h) Is the Quartermaster Bond (f) greater than the total of all accounts (e)? (MAJOR)

Inspector guidance: Review/verify bonding certificate and compare to the combined balance of reconciled bank statements.

17) Name of bonding company: / Expiration date of bond:

Inspector guidance: Review/verify bonding certificate

INSPECTIONS BY THE NUMBER (Cont)



18) Are additional officers accountable for funds bonded in accordance with Section 703 of the National Bylaws? (MAJOR)

Inspector guidance: Identify all Post officers that have access to post funds to include Chairpersons and review/verify bonding certificate for each individual

19) Does the Post Quartermaster ...

a) Maintain books and records in a legible and uniform format?

Inspector guidance: Review QM files to ascertain post records/recordkeeping well ordered and comply with MO VFW Record Retention Guide.

b) Receive and properly transmit membership dues as required? (MINOR)

Inspector guidance: Review QM files

c) Maintain a relief fund in accordance with Section 219 of the National Bylaws? (MAJOR)

Inspector guidance: Review QM files, accounting documents and/or bank statements. A separate "Relief" account is not required, how a clear and verifiable process that allows tracking of all deposits (i.e Poppy Drive donations and outputs. Review adjutant meeting minutes and QM reports for expenditure approvals.



INSPECTIONS BY THE NUMBER (Cont)

19) Does the Post Quartermaster ...

d) Have care and custody of all committee funds? (MAJOR)

Inspector guidance: Review QM files Compliance with Section 218 (a)5a

e) Report on transactions concerning receipts and expenditures at Post meetings? (MINOR)

Inspector guidance: Review QM reports.

f) File appropriate forms as required by federal, state and local statutes? (MINOR)

Inspector guidance: Review and understand Post business practices and review QM files. Specifics:

- Annual registration report to Missouri Secretary of State's office as a non-profit corporation. Annual filing and verifications should be available for inspection. IAW MO statute, the annual registration report is required to maintain the post Non-Profit status. Required to retain your tax exemption. Annual Report Filing on August 31. If post has not, counsel the post to access to the post MO SoS online at www.sos.mo.gov/fileonline/reports). If post has not established one, do it.
- Clubroom sales tax, Liquor licenses fees, etc...

INSPECTIONS BY THE NUMBER (Cont)



19) Does the Post Quartermaster ...

g) Date of last 990 filing:

Inspector guidance: Review QM files and verify compliance with the MO VFW Record Retention Guide. Specifics:

- Post Income/Form
 - Over \$50,000 gross receipts / Form 990 or 990-EZ
 - Normally less than \$50,000 / Form 990-N (e-postcard)
 - 990's and Application for Exemption for the past three years must be available for “public inspection”.
- Best Practices:
 - Post has access to IRS online at <https://www.irs.gov/> . If post has not established one, do it.
 - Confirm the Employee Identification Number (EIN).
 - Don't assume the Post is exempt. Verify with the Department
 - If needed, Post use CPA/Tax lawyer who understands Non-Profits. Trust but verify.
 - QM should know which IRS Code the Post is exempt under and know the requirements to maintain the exemption.
 - QM be acquainted with what constitutes “Unrelated Business Income” and ensure proper taxes are paid
 - Remember, the Auxiliary is separate organization.
- References:
 - IRS Publication 3386 - Tax Guide for Veterans Organizations
 - IRS Publication 557 – Tax Exempt Status for Your Organization

INSPECTIONS BY THE NUMBER (Cont)



19) Does the Post Quartermaster ...

h) Is the 990-filing available for public inspection? (MINOR)

Inspector guidance: Review QM files and verify the appropriate 990 filing for the most recent Tax Year or a copy of IRS 8868 “Application for Extension of Time To File an Exempt Organization Return” is available. “Our accountant has it” is not an acceptable answer.

20) Post Federal Employee Identification Number (EIN):

Inspector guidance: Review QM files and verify with the most recent 990 filing or IRS documentation

21) Are all expenditures voted on by the Post membership and approved by the Post Commander? (MAJOR)

Inspector guidance: Review adjutant meeting minutes and QM reports for expenditure approvals. A common post procedure is to vote during the first regular meeting of the year to allow the QM to pay normal post expenses such as utilities with a vote.

22) Are expenditures from the relief fund in accordance with Section 219 of the National Bylaws? (MAJOR)

Inspector guidance: Review adjutant meeting minutes and QM reports.



INSPECTIONS BY THE NUMBER (Cont)

23) Are signature(s) authorizing the disbursement of funds done in accordance with Post Bylaws? (MAJOR)

Inspector guidance: Review adjutant meeting minutes and QM reports for expenditure approvals.

24) Are checks pre-signed by any authorized officer? (MAJOR)

Inspector guidance: Based on the Post Commanders response.

25) Does the Post own real property?

- a) Appraised Value:
- b) Title Holder

Inspector guidance: If yes, review property title and current appraisal. If no current appraisal is available, review fire insurance coverage limits.

26) Does the Post carry all proper types of insurance? (MAJOR)

- a) Are both the Veterans of Foreign Wars of the United States and Department named as additional insured's?(MAJOR)

Inspector guidance: IAW Section 709. Review certificate of Liability Insurance and the policy to verify name of additional insured persons or organizations

INSPECTIONS BY THE NUMBER (Cont)



27) Does the Post retain documents in accordance with the Department's Document Retention Policy?(MINOR)

Inspector guidance: Inspectors assessment based on the aggregate review is files throughout the inspection.

28) Does the Post operate a clubroom/canteen or other state licensed entity?(Department Inspection Form May Be Required)

Inspector guidance: Should also include gaming machines etc. Be specific.

Additional Questions: The following pertain to the “Additional Question” provided in the last section of the form

a Last tax year filed with IRS?

Inspector guidance: This is NOT a repeat of question 19 g. This question/answer being critical to the Department/ District’s and unfortunately sometimes the Post Commander’s understanding of the Post’s currency with IRS filings. First, ensure you examine the 990. The Tax year is listed in the upper right corner of the 990 EZ print. If the full form is filed or filed by a tax preparer, the TAX YEAR is listed in the filing documents.

INSPECTIONS BY THE NUMBER (Cont)



b Date of last annual Missouri registration report.

Inspector guidance: This is NOT a repeat of question 2) c. This question/answer being critical to the Department/ District's and unfortunately sometimes the Post Commander's understanding of the Post's currency with their annual/bi-annual MO registration and them retaining their status as a MO Non-Profit corporation status. Ensure you examine the filing documents. If the post does not have document it can be found at <https://bsd.sos.mo.gov/BusinessEntity>

c Does the post have the most current available Podium Edition of the By-Laws/Manual?

Inspector guidance: This is straight forward yes or no question. Look at it. If they "downloaded it", ask them to upload the file on the device they use for meetings to examine the edition.

d Does the post have a website? Is post contact information posted?

Inspector guidance: Again, a straight forward yes or no question. Look at it yourself

INSPECTIONS BY THE NUMBER (Cont)



e Is it Facebook? If yes, is it Group? If no group, are VFW symbols displayed?

Inspector guidance: This is straight forward yes or no follow up question. Again, look at it yourself.

f Does the post have custody of ceremonial rifles? If yes, date of last inventory submission to TACOM.

Inspector guidance: Again, a straight forward yes or no question, but this one may be problematic. It is believed the problem across the Department with this program is training. So, if the post has not done this, it may be because they do not know how.

Teaching time: A post in possession of ceremonial rifles is required to perform a 100% inventory of the TACOM issued rifles every 3 years for as long as they retain them. In the past, this reporting requirement has been done through the submission of the Ceremonial Rifle Inventory form via mail. TACOM has moved to an online certification process. An email is automatically sent to the email address the Post has on file with TACOM. This email will include a link to your organization's assets as well as a 'key code' for you to access it. After the Post accesses their assets, they will be able to certify each rifle that is on hand. If there are any discrepancies, missing rifles, replacements required, you will be able to state that as well.

Note: If the Post has not updated their inventory within the last 3 years, they are out of date. First have they received the email? If not, they need to contact TACOM at (520) 706-8680 or usarmy.detroit.tacom.mbx.ilsc-donations@army.mil to confirm the correct email address on file.



Finishing up the inspection

- **BE LEGIBLE!**
- After the Post Commander has reviewed, both Inspector and commander print and sign the inspection.
- Copies: If you are making copies, leave one with the post, one for the District (District CDR should review for situational awareness) and the original to the State inspector. If you are completing 3 individual forms, the commander should review and sign all three to guard against transcription errors. .
- Submitting:
 - By Mail:
Richard A. Clowers
Inspector, VFW Department of Missouri
PO Box 553
Lampe, MO 65681
 - By email as PDF:
inspector@movfw.org

Note include the travel voucher

DO NOT Include District Commanders Inspection form



If there is/are problem (s)

New this – “Inspection Deficiency” letter

- Objectives

- Create a record of post major deficiencies. Examples:
 - Bylaws
 - Incorporation
 - Taxes
 - Bonding
 - Insurance
- Establish need for get well plan
- Identify a timeline for corrective action (90 days).
- Clarify reporting chain and how to request assistance

(Date)

Inspector Name
Inspector, VFW Department of Missouri
Address
Phone (Office)
Phone (Cell)
email: inspector@movfw.org

Post #
Address
Commander

During your annual post inspection, the following deficiencies were noted. The nature of these deficiencies requires corrective action within 90 days. Please furnish your District Commander and District Inspector verification of the action taken.

(Example of such issues)

- Bylaws
- Incorporation
- Taxes
- Bonding
- Insurance

If your post requires assistance in rectifying these issues, please reach out to your District Commander and/or Inspector. If the issue cannot be resolved within the 90 day window, please work with your District Commander to rectify the issue(s).

Sincerely,

Inspector Signature

Copy to
District Inspector
District Commander
Department Headquarters

“Lead me, follow me, or get the hell out of my way.”
— George S. Patton Jr.