

CERTIFICATION – EXAMINATION POST BOOKS OF ACCOUNT

DEPARTMENT BY-LAWS – ARTICLE V

“Each Post shall keep books of account using standard accounting practices, and shall cause said books to be examined by a reputable commercial book keeper, licensed accountant or a committee of three (3) competent persons, none of whom shall be the Commander, Adjutant, Finance Officer or any other person charged with the responsibility of handling Post funds. The Certification of Accounts along with an annual Income and Expense report shall be submitted through the District Commander to the Department Adjutant. Posts with gross annual revenues of fifty thousand dollars (\$50,000.00) shall have their books examined by a reputable licensed book keeper or accountant and attach a copy of their report to the Certification of Books to be sent to the Department Adjutant. Such examination shall be made within ninety (90) days following the installation of Post Officers, and for the period of the immediate preceding fiscal year of the post. Said fiscal year shall be determined by the Post. Each Post shall certify to the Department Adjutant prior to December First (1st) each year that such an examination has been made and file the original thereof with the Department Adjutant before the said date, with a copy thereof to the District Commander of the District of said Post. The Department Executive Committee at the next DEC shall place on probation any post that fails to submit the required certification of books and financial reports in compliance with these bylaws. The Department Commander, Department Executive Committee, District Commander, Post Commander, or the Post Executive Committee, may order an audit of books of account at such other times during the current year as may be deemed advisable. Failure of the post to meet any of the requirements of this Article within said times or any general or special extension thereof shall be deemed as delinquent and the Delegates of such Post shall not be entitled to be accredited at the Department Convention. Delinquent posts shall be placed on probation by the Department Executive Committee. The certification to the Department Adjutant and the examination may be put on forms furnished by the Department Adjutant’s office.”

NOTE: Examination of Post books of account not prepared in accordance with above Constitutional requirements may nullify Post Fidelity Bond in case of a loss.

I (we) hereby certify that an examination of Post books of account, including complete verification of all securities and bank balances, was made on the _____ DAY OF _____, 20_____ in the City OF _____, CALIFORNIA, covering the period from the _____ DAY OF _____, 20_____ to the _____ DAY OF _____, 20_____, in accordance with ARTICLE V, Sections 16 – 20 of the Department By-Laws.

EXAMINATION COMMITTEE None of whom shall be the Commander, Adjutant, Finance Officer, or any other person charged with the responsibility of handling Post funds.

NAME	ADDRESS	CITY
1. _____	_____	_____
2. _____	_____	_____
3. _____	_____	_____

OR

LICENSED ACCOUNTANT

(ATTEST)

POST ADJUTANT _____ POST COMMANDER _____

POST NAME _____ POST NO. _____ DISTRICT NO. _____

Mail original to your Department Adjutant, a copy to your District Adjutant and post retain copy for post record.