



The American Legion  
George H. Plumley Memorial  
Auxiliary Unit 20  
902 Cook Ave  
Kenai, AK 99611  
Phone: (907) 283-3222  
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To: All Department Units, Department Officers, Department Chairmen, and Past Department Presidents

George H. Plumley Memorial Unit 20 in Kenai at a special Executive Meeting held April 2, 2014, unanimously voted to endorse Sue Diaz for the office of Western Division National Vice President for the year 2014-2015.

Sue has been a member of Unit 20 for 19 years, eligible through the service of her husband, Alvin R. Diaz. She is currently the Department of Alaska National Executive Committeewoman and Department National Security Chairman. She also holds the position of Western Division Legislative Chairman.


Sue has been elected to Department President, Department First Vice President, Department Second Vice President, and Department Historian. She was also honored to serve as Western District Chaplain, Western District Second Vice President and eventually serving as Western District President.


At the Unit level, Sue has served as Unit 20 President four times, Unit 20 Second Vice President, Unit 20 First Vice President, Unit 20 Sergeant-At-Arms, Unit 20 Treasurer, Unit 20 Secretary, and Unit 20 Executive Board member, as well as having chaired many of our programs and numerous fundraising activities. Sue Diaz has always promoted our Mission of "Service not Self".

Sue's family is her pride and joy – husband Alvin, daughter Ashliey, and five sons T.J., Billy, Anthony, Dante & Austin - all are current members of Alaska's American Legion Family, having themselves held, or continue to hold, leadership positions. It's a family affair!

Because of her participation, dedication and loyalty to The American Legion Family, we ask for your support at the Department Convention in Kenai, in endorsing for Sue Diaz for the position of Western Division National Vice President for the 2014-2015 year.

For God and Country,

 4/02/14  
President

 4/2/14  
Secretary





Department of Alaska

RESOLUTION 2014-08

WHEREAS: George H. Plumley Memorial, Post, Unit, Squadron, and Chapter 20 has done an exceptional job in the hosting the Department Convention; and

WHEREAS: All of the members have been cordial and helpful throughout the Convention; and

WHEREAS: The meals were superb and entertainment enjoyed by all; therefore be it

RESOLVED: By the American Legion Auxiliary Department of Alaska duly assembled in its 92<sup>nd</sup> annual Convention in Kenai, Alaska, held April 24-26, 2014, that Post, Unit, Squadron, and Chapter 20 are deserving of a "*Standing Ovation*" from the delegates as our expression of gratitude and appreciation for service well given and received; and be it further

RESOLVED: That a copy of this resolution be sent to Post, Unit, Squadron, Chapter 20, and be it still further

RESOLVED: That this resolution becomes a part of the permanent record of the 92nd Annual American Legion Auxiliary, Department Convention held in Kenai, Alaska, April 24-26, 2014.

Resolution Committee

Sharon Cherrette, Chairman Unit 29

Sharon Dillon, Unit 5

Carol Johnson, Unit 18





Department of Alaska

RESOLUTION 2014-09

WHEREAS: Margaret "Marge" Blankenship has served the American Legion Auxiliary Department well for the past year, and

WHEREAS: Marge visited the Units she was invited to throughout the Department during the year and imparted information to the Units and always did so with a smile on her face; therefore be it

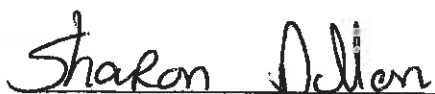
RESOLVED: That the American Legion Auxiliary Department of Alaska give Marge a big thank you for serving as President for the 2013-2014 administrative year; and be it further

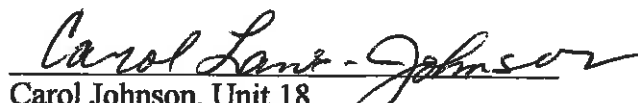
RESOLVED: That a copy of this resolution be sent to Muldoon Unit 29; and be it still further

RESOLVED: That this resolution becomes a part of the permanent record of the 92nd Annual American Legion Auxiliary Department Convention held in Kenai, Alaska April 24-26, 2014

Resolution Committee

  
Sharon Cherrette, Chairman Unit 29

  
Sharon Dillon, Unit 5

  
Carol Johnson, Unit 18



Wow what a year. I can hardly believe my year is about to come to an end.

It began with the high honor of being elected as the American Legion Auxiliary Dept. Of Alaska President for 2013-2014 at American Legion Post 28 in Anchorage. It warmed my heart to have Past American Legion Department Commander Harry Pawson place the Presidents pin on me in place of my late husband Cecil who had been Commander Pawson's aide.

I hardly had time to catch my breath after convention when it was off to the first Department National Leadership Conference in Indianapolis with the Department Sec. Linda Schmitt and 2nd Vice Membership Chairman Sharon Cherrette. It was a great idea of National Headquarters to combine the two conferences.....membership and the President/Sec. Conference. We met current officers and chairmen plus leading candidates for national office and chairmen. We received information so we would be able to hit the ground running after the national convention.

My official visitations began with C. Russell Huber Unit 57 in Fairbanks. What a great bunch and home to two amazing PDP's Judy Pusti and Lisa Williamson. Thanks Lisa for teaching me more about using Facebook, and Twitter. Next it was up the road to Con Miller Unit 30 and North Pole. I had a lovely surprise at the bar when I found out they had my favorite soda.....vernor's ginger ale.....who would have thought this girl from Michigan would find her favorite soda in the interior of Alaska.

The next day was back to Fairbanks and Dorman H. Baker Unit 11. Thank you Unit 11 and Mary McLean for the lovely hand sewn pillow cases. They remind of the pillowcases made for me as a young bride.

While visitation to Pioneer Post 4 at the Anchorage Pioneer home is not part of the Department Presidents schedule I did attend in support of our American Legion Commander Alvin Diaz's visitation. I had the chance to chat with World War 2 vets. What an honor.

Well the picnic visitation to Jack Henry Unit 1 was rained out but they carried on inside. The room was packed with the Legion family. I first visited their Post back in the 70's on an errand for my dad. The family feeling has not changed.

Then it was on to the National Convention in Houston. We were warned about high temps. But once again we were spoiled by the skywalks between the hotel and the convention center. Having been to past National Conventions I noticed the culmination of the hard work these past three years in updating the National C & B and Standing Rules to lead us into the future.

Attending the Parliamentary workshop at the convention was eye opening. The highlight of the convention was seeing outgoing Dept. President Bev Eads receive the Department of Alaska membership award for being third in the nation. During the

Western Division caucus our Dept. Sec. Linda Schmitt went forward to receive awards on behalf of our Department for Alaska being #1 in the Western Division.

Once back home it was onto visitations on the Kenai Peninsula at General Buckner Unit 16 in Homer. It was a full house and I met more World War 2 veterans. I was very encouraged while talking with several new members and their interest in our Auxiliary programs.

Up the road to Ninilchik Unit 18. This Unit is very involved in their community raising funds for veterans and community needs. Thank you Debra Henderson for the birthday surprise. The Unit ladies put on an awesome skit about membership.

The next visit was to George H. Plumley Memorial Post/Unit/SAL 20 at Kenai and the Commanders Homecoming. The members helped raise \$147.00 to support the Honor Flight of World War 2 and Korean War veterans to Washington DC.. The weekend ended at Seward Unit 5. This was my first Unit and will always hold dear memories for me of my parent's membership there. Thank you Sharon Dillon for selling my fancy scarves and with other donations we received \$200. This added to the donations from Post/Unit/SAL 20 we were able donate to \$447.00 to the Last Frontier Honor Flight here in Alaska. Thank you all for your support.

Traveling to Robert G. Blair Unit 17 in Kodiak is always exciting. I was asked to present their Woman of the Year award to Ellen Alok for her hard work in service to the Unit. Thanks Unit 17 for allowing me to be a part of that celebration. I did end up spending an extra day in Kodiak due high winds keeping us from flying home. A special thanks to Barbe Wolkoff and her family for putting me up for an extra day.

In October the American Legion Auxiliary Department of Alaska hosted its fall conference and DEC meeting at Jack Henry Unit 1. I handed out mystery gifts to everyone. Upon opening them I asked the ladies to put on their "big girl panties so we could get down to work". In the end all of the ladies donated the "depends" to the upcoming Honor Flight. The workshop was well attended and the Chairmen did a great job in laying out the Plan of Action for our programs. Our DEC meeting the following day went very smoothly. Thank you ladies we had a lot of work to do and we accomplished our goals. We had several first timers there and I was very encouraged by their responses. The American Legion Auxiliary Department of Alaska donated \$500 to the National AEF. Thank you very much.

The final away from home visitation was to Merlin Elmer Palmer Wrangell Unit 6. Two new Juniors handed out poppies and received a donation of \$10. I feel it will not be the last donation they will receive. Unit 6 donated a check for \$100 to the Department of Alaska AEF fund. Thank you ladies for a great evening and thank you Zona Gregg for being my hostess.



The first Saturday in November we enjoyed our annual visit to the Silver Tea at Jack Henry Post/Unit 1. The Legion family comes together for the silent auction and to make donations to veteran's projects.

Matanuska Valley Unit 15 invited me to their monthly meeting to have a more one on one with the membership. Thank you Kelly Sawyer and your officers. These kinds of visits are vital in the exchange of Information between the Units and Department.

December 1<sup>st</sup> was set up day at the Domiciliary for the Gift Shop to be held the next day. Thank you to Linda Blankenship of Muldoon Unit 29 and the staff and veterans at the Domiciliary. If you have never helped with set up or at the Gift Shop itself you are really missing out on a very vital part of our mission.....helping veterans.

That evening was my Homecoming at Unit 29. The saying is you can never go home but I did and it has been my home Unit since 2001. The next day was the Gift Shop and a welcome to our National visitor, Western Division Vice President Ginger Cox. She saw firsthand how hard our Legion family works together. Several of us have started a tradition of getting together at Golden Corral after the gift shop. A good way to debrief one another on the happenings of the day.

Later that evening it was up the road to Matanuska Palmer Post 15 to join Department of Alaska Legion Commander Alvin Diaz for his visitation. While not my official visitation it was good to spend time with our Legion family and give our national visitor Ginger Cox the chance to speak to the membership.

Last but not least was Sunday afternoon and the World War 2/Korean War veteran salute at Susitna Post/Unit/SAL 35. The evening included a serenaded of patriotic songs by a group of local school children, a veteran sharing his poems of service.

December 20<sup>th</sup> found Carolyn Null, Home Service Chairman and her elves otherwise known as Eva Aulston, Sue Walhaus, Joan Matthews, Doris "Dee" Thomas, Pat Francois, Linda and Jessica Blankenship, Gloria Garrett, Deb Gilchrist, Trenton and Tristan, Luke and Jordan (add rest here) at the JBER hospital handing out stockings and mugs filled with goodies. Thanks to the hard work of many Auxiliary members donating knit/crochet caps and scarves. Baby bundles were handed out in the maternity ward. Afterwards the group headed to Fisher House to hand out more stockings and other goodies.

This brings us to today and the close of my year as your Department President. If I could twitch my nose and make it happen all again I would. I have enjoyed this year very much. I have enjoyed getting to know you and to share information about our mission. Please remember to Pass On your knowledge of the American Legion Auxiliary and its mission. Do not keep what we do a secret. By sharing you may find new members, former members returning, and even volunteers from the community

helping us to further our mission of service not self to our veterans, the military and families.

For God and Country

Marge Blankenship

American Legion Auxiliary

Department of Alaska President 2013-2014

**American Legion Auxiliary  
Department of Alaska**

**Department Secretary Report  
By Linda Schmitt**

Over the last couple of years as your Department Secretary, I have noticed and been made aware of a number of changes occurring in the world of business that we must all now take into account. More and more we are being forced to operate our Units and Departments as business enterprises. One example of this changing climate is evidenced through the 2011 change in the tax code requiring non-profits to file 990 taxes. It is now required that we use some of the funds we raise to support our veterans and programs and divert it to pay taxes. Another example of the changing nonprofit climate is that in order to carry out the mission to our veterans we must now become incorporated to protect ourselves and our members from the chance of being sued and the ensuing devastating financial ruin that we could experience should an accident occur anywhere near our vicinity when we are doing the work of the Auxiliary.

These are just two examples of the reasons we must alter our perception of the Auxiliary as "doing volunteer work for a non-profit", to realizing that our Auxiliary is a business and in order for us to continue to carry on with our business activities we are going to have to prepare to do things a little differently. Our National Organization has been focusing our attention on "Long Range Strategic Planning" over the last few years in an effort to bring our Auxiliary "business" into the 21<sup>st</sup> Century which will allow us to conduct our affairs safely in the business world of today.

This "Plan of Action" began a few years ago, with the suggestion that all of our Units in the Department of Alaska become incorporated. As of the date of this report, I am happy to report that the following Units in the Department of Alaska are current and in Good Standing:

Department of Alaska

Alaska Girls State

Jack Henry Unit 1

Ketchikan Unit 3 (Name change notation: Joseph T. Craig Unit 3)

Seward Unit 5

Merlin Elmer Palmer Unit 6

Lynn Canal Unit 12

Sitka Unit 13

Matanuska Valley Unit 15

General Buckner Unit 16

Robert G. Blair Unit 17

Ninilchik Unit 18

George. H. Plumley Unit 20

Muldoon Unit 29

Con Miller Unit 30

Peters Creek Unit 33

Susitna Valley Unit 35

C. Russell Huber Unit 57

There are five Units who are Non-Compliant at this time:

Dorman H. Baker Unit 11  
Nome Unit 19  
Gladys M. Heintz Unit 27  
Spennard Unit 28  
Chappie James Unit 34

I will be writing to these five Units asking that they bring their Units into compliance as soon as possible. The risks of being unincorporated in this day and age are unimaginable.

In 2011, the National Organization put forth some recommendations in a comprehensive report that the Long Range Strategic Planning Committee shared with the membership for consideration. It took nearly four years for a dedicated group of Auxiliary members (which included our current National President Nancy Brown-Park as one of the Team Leaders) to create this report titled the "American Legion Auxiliary Strategic Planning Unit/Department Standards Team Report". I would like to take this opportunity to share some of the key suggestions put forth in this report which is divided into three groups:

Group I: PR Processes/Publications/Websites/IT/Meetings/Event Planning/Outreach Programs (External)

Group II: Legal/Unit/Charters/Governance

Group III: Development and Fundraising/Financial Management/Audit/IRS990 Reporting/Record Retention/Human Resources

Following are the key elements from Group III in the report as they pertain to Auxiliary Units.

#### **ADMINISTRATIVE/FINANCIAL**

"The American Legion Auxiliary National Organization, Departments and Units are recognized as tax exempt under section 501 (c) (19) of the Internal Revenue Code as ruled by the IRS in March 1973, using the Group Exemption Number 0964."

#### **UNITS: Minimum**

- Obtain a Federal Identification number. Also known as an Employer Identification Number (EIN) even if you do not have employees.
- Pay National & Department membership dues to Department Treasurer.
- Pay to all mandatory assessments to Department Treasurer.
- Pay to Department the Unit's share of the group bonding insurance as provided by National Organization.

#### **UNITS: Recommendation**

- Incorporate your Unit as a non-profit organization.

## **AUDIT FINANCIAL RECORDS**

### **UNIT: Minimum**

- Audit all financial records annually.
- If a new treasurer is appointed/elected mid-term, an audit of all financial records should be conducted before she takes possession of the financial records.
- An Audit Committee shall be appointed to audit the financial records at the end of each fiscal year.
  - The Audit Committee shall not include the president and treasurer, however they shall be available to answer questions.
- Audit report shall be presented to the governing body for review and approval.

## **BUDGET**

### **UNIT: Minimum**

- Prepare an annual budget of anticipated expenses and projected income.
- Present an annual budget to governing body for review and approval.

## **FEDERAL IRS 990 INCOME TAX & OTHER GOVERNMENT REGULATION & COMPLIANCE**

### **UNITS: Minimum**

- Apply for Federal Identification Number (even if you do not have employees).
- File a Federal IRS 990 Income Tax Form annually
  - See IRS rules for applicable Federal Tax form, [www.irs.gov](http://www.irs.gov)
  - Due 5-months after end of fiscal year
- Copy of IRS 990 tax filing shall be available for Federal & State auditors review.
- Comply with all other State & Local tax and licensing regulations. (Including employee, income, sale, property, donations & fundraising).
- Comply with IRS rules that all individual contributions over \$250.00 shall receive a letter acknowledging the donation and indicate if goods or services were received in return for the donation.

## **FUNDRAISING**

### **UNITS: Minimum**

- Fundraisers shall be approved by the governing body.
- All monies from fundraising events shall be processed through the respective organizations' treasury.
- No member shall individually solicit funds for the organization without the consent of the respective governing body.
- Be in compliance with the State of Alaska licensing and regulations for fundraising events.
- Purchase liability insurance when general public is present at sponsored events.
  - Liability insurance may be joint with The American Legion or as a single event.

## RECORDS RETENTION

### UNITS: Minimum

- Financial, Corporate, Tax, Membership, Administration, Insurance and Employee records are subject to a retention period as recommended by the IRS and/or standard accounting procedures.
  - Records – both hard copy or electronic data documents and materials that are generated or received by the Auxiliary in the course of conducting business and is relevant to actual or potential litigation and governmental investigations.
- Samples of records retention guidelines are available on the National American Legion Auxiliary website [www.alaforveterans.org](http://www.alaforveterans.org), Internal Revenue Service [www.irs.gov](http://www.irs.gov), a certified public accountant or your State Department of Revenue. (See Attached Guidelines)

Finally, at this Department Convention it is our intention to follow the lead of the National Organization at the last two National Conventions, and move into Group II of the Strategic Plan by updating and repositioning our Constitution, Bylaws and Standing Rules to bring them back into line with the Constitution and Bylaws of the National Organization. This updating and repositioning of our governing documents is referred to as “Governance.”

What we are about to do is to move sections of our Constitution and Bylaws that are frequently changed to Standing Rules and maintain current voting authority for amending moved sections. We need to do this to eliminate the need to amend the bylaws to accommodate procedural, process, or detailed rules changes. We also need to achieve the goal of amending the bylaws only every decade by streamlining the governing documents.

Bylaws should not be amended more frequently than every 10-15 years. The ALA 990 reports to the IRS when Bylaws have been changed. The IRS views organizations that amend their bylaws frequently as unstable, which in turn can trigger an IRS audit. This is now happening to other nonprofits reporting frequent Bylaws changes.

The Constitution is the organization’s incorporation statement; the reason the ALA exists. It should rarely if ever change. The Constitution is most commonly known as your “Articles of Incorporation”.

The Bylaws are an organization’s core governance structure – it’s roles and purpose. Bylaws are the ALA’s “bones”- fixed only when broken or critical to continue the purpose of the organization, not frequently revised or amended.

The Standing Rules are the requirements for how the organization achieves good governance. Standing Rules are the details about the ALA’s structure, i.e. committee makeup, recurring governance events; its “skin – has flexibility to be changed to keep up with current times. Standing Rules can be changed as often as desired.

So, what we are proposing to do at this Convention is to streamline the ALA Department C & B by moving the frequently amended parts to the Standing Rules and make the wording between the Constitution, Bylaws and Standing Rules consistent. The make-up of committees and amounts of dues will move to Standing Rules.

**Important Provision!** The current authority for change will remain with sections moved to the Standing Rule. If a provision currently requires a 2/3 vote of the Convention body to amend, that authority will still be required in the Standing Rules.

For example, the bylaws should state that the ALA is a membership organization supported by annual dues, as provided in the Standing Rules. The Standing Rules would then state what the dues amounts are, and that the Convention body shall have the authority to change the amount. The authority for changing a current bylaw will remain the authority for that provision in the Standing Rules.

The impact of moving some of these Bylaws provisions to Standing Rules will still require Convention action to change; members will not lose voice. Standing Rules have the same compliance authority as bylaws.

Changes to Standing Rules are not reported to the IRS, eliminating an IRS audit red flag. The organization gains governance flexibility, and the C&B and Standing Rules will be easier to follow and use.

This concludes my report.

Respectfully submitted,

Linda A. Schmitt  
American Legion Auxiliary  
Department of Alaska  
Secretary

# RECOMMEND RECORDS RETENTION GUIDELINES (where applicable)

<b>FINANCIAL:</b>	Bank statement & reconciliation	7-yrs	<b>ADMIN</b>	Executive Committee members & officers Name//term	Perm
	Investment statements	Life + 7-yrs		Executive Committee signed Conflict of Interest	Term + 1-yrs
	Fiscal Year end Audit reports (hired or internal)	Perm		Executive Committee & Finance Committee meeting notices & minutes	Perm
	General ledger – income & expense detail	Perm		Minutes of all other incorporated committees of the organization.	Perm
	Journal entry detail	7 yrs		Member Dues renewal roster.	+ 3-yrs
	Check register	7 yrs		New member applications	Perm
	Financial Statement	Perm		Standing Rules (Policy & Procedures)	Current + 7-yrs
	Inventory	Life + 7-yrs		Training manuals	Current +7 yrs
	Budget approved	7 yrs		Tax Returns & related correspondence	Perm
	Chart of Accounts	Perm		Mortgages, notes, leases, Contracts, Deeds, easements, titles	Life + 7- yrs
	Annuity gift or grants	Perm		Real Property & Personal Property records	Life + 7-yrs
	Donations	7-yrs		License & registration	Perm
	Membership dues receipts	7 yrs		Copyrights, Trademarks and patents	Perm
	Purchases, warranties, manuals, service contracts, vendors work orders	Life + 7-yrs	<b>INS.</b>	Policies	Term + 7-yrs
	Scholarship awards	+ 7-yrs		Bonds, Surety	Life + 7 yrs
<b>CORPORATE</b>	Hardship grants	+ 7-yrs	<b>MISC:</b>	All insurance reports, claims & litigation	Perm
	Articles of Incorporation	Perm		Safety inspections & reports	Perm
	Charter documents	Perm		Legal Correspondences	Perm
	Annual Meeting proceedings	Perm		Scholarship applications (all)	Current + 7-yrs
	Delegate voting strength at annual meeting.	Perm		General Correspondence	Current + 2-yrs
	IRS non-profit determination letter	Perm		Press release – public statement	Perm
	Constitution & Bylaw and yearly changes (resolutions)	Perm		News article	Current + 2-yrs

Other samples of records retention guidelines are available on the National American Legion Auxiliary website [www.nalforwv.org](http://www.nalforwv.org), Internal Revenue Service [www.irs.gov](http://www.irs.gov) or by Contacting your State Department of Revenue and State Corporation Office





## GUIDELINE FOR WRITING UNIT STANDING RULES

Standing Rules are rules and regulations, which are related to the details of the administration of a society for the guidance of an assembly, which have been adopted, the same as ordinary resolutions, by a majority vote without previous notice.

The following is an outline or guide for units (and districts) when writing or updating their Standing Rules. Not every item will apply to every unit, and some things that concern your unit may not be listed, but we hope this guideline will be helpful.

The (UNIT NAME AND NUMBER) of the \_\_\_\_\_ District, American Legion Auxiliary, hereby adopts the Unit Constitution & Bylaws as prescribed by the American Legion Auxiliary, Department of \_\_\_\_\_.

Robert's Rules of Order, Newly Revised, 10th Edition, in all questions not governed by articles of the National, Department and Unit Constitution & Bylaws, shall govern this unit.

1. State time (day and hour) of meeting, place of meeting and information on notification of meeting. Are you meeting all 12 months?
2. Dues – Senior, Junior, Gold Star Mothers, Life Members.
3. Process for selecting Life Members.
4. Election –
  - a. When will election be held?
  - b. Secretary and/or Treasurer – elected or appointed?
  - c. A nominating committee – yes or no? Elected per Robert's Rules of Order, Newly Revised, 10<sup>th</sup> Edition.
5. Election of delegates for department convention, fall conference, district meetings. When and how selected?
6. Installation of officers. When, where, who is in charge.
7. Equipment – Rules for loaning, maintenance, etc.
8. Finances –
  - a. Rent
  - b. Utilities
  - c. Working funds for officers, chairmen, Poppy purchases, Girls State, VA&R, etc.
  - d. Annual gifts for district president's visit, retiring officers, etc.
  - e. Flowers and/or gifts for illness, death, etc.
  - f. Expenses for delegates to department convention, fall conference, district meetings, etc. (Registration fee, mileage, per diem, etc.)
  - g. How bills are paid and who signs the checks.
  - h. Contest prizes – how much for poppy, essay contests, etc.
  - i. Department and district mandatory funds.
  - j. Arrangements for special dinners – funerals, etc.
  - k. Annual donations to special programs or charities
9. The fiscal year of this unit/district will be \_\_\_\_\_.

10. Audit – when and by whom.
11. This paragraph should appear at the end of your Standing Rules: “These Standing Rules may be amended by a two-thirds (2/3) vote at any regularly scheduled meeting, or if notice has been given, by a majority vote.” Standing Rules are usually adopted from time to time, as they are needed, in the form of resolutions.
12. The date of the unit meeting at which these Standing Rules were approved MUST be shown. ALSO – The signature of the unit Constitution & Bylaws chairman and unit president or unit secretary MUST appear on the bottom of the list.

Date Approved: \_\_\_\_\_

\_\_\_\_\_  
Unit President or Unit Secretary

\_\_\_\_\_  
Unit Constitution & Bylaws Chairman

### Vision



By 2019, the American Legion Auxiliary's million members will be making a difference for veterans and their families in every neighborhood.

### Enduring Core Values and Mission

#### Mission

In the spirit of Service, not Self, the mission of the American Legion Auxiliary is to support The American Legion and honor the sacrifice of those who serve by enhancing the lives of our veterans, military, and their families, both at home and abroad. For God and Country, we advocate for veterans, educate our citizens, mentor our youth, and promote patriotism, good citizenship, peace and security.

#### Core Values

Our statement of values is predicated on our founding purposes:

- Commitment to the four founding principles: Justice, Freedom, Democracy, Loyalty
- Service to God, our country, its veterans and their families.
- Tradition of patriotism and citizenship
- Personal integrity and family values
- Respect for the uniqueness of individual members
- Truthful, open communication in dealing with the public and our members
- Adherence to adopted policies and rules

#### Goal 1

##### Attain a Million Members

#### Strategies

- Invest in opportunities to attract, engage, and retain members
- Develop and implement a system of peer recruitment
- Create multiple pathways to serve
- Excel at communication
- Expand internal and external alliances

#### Goal 2

##### Create an Internal Culture of Goodwill

#### Strategies

- Lead by example.
- Define and cultivate and sustain a culture that fully reflects the ALA core values.
- Build trust within the American Legion Auxiliary and with the American Legion
- Empower members.
- Implement best practices to achieve cultural change.
- Create actionable and relevant reward systems for positive behavior.

#### Goal 3

##### Develop Leadership at All Levels

#### Strategies

- Remove barriers for considering and selecting leadership.
- Define and build leadership capacity.
- Invest resources in identifying and developing leadership.
- Reward innovative leadership recruitment and development practices.

#### Goal 4

##### Strengthen Departments and Units

#### Strategies

- Build capacity of all Departments.
- Invest in training at all levels.
- Collaborate with Departments in developing innovative ways to improve organizational and financial performance.
- Support the Departments in the development of their Strategic Plans.
- Reward Departments that increase unit capacity.

#### Goal 5

##### With The American Legion, Build Brand Loyalty

#### Strategies

- Define our brand identity and promise.
- Build awareness and preference for the ALA brand.
- Build and reward brand loyalty.
- Invest in internal and external marketing communications.
- Reward Department excellence in promoting the ALA brand.

# Long Range Strategic Planning

## 2013-2014 American Legion Auxiliary Plan of Action

**Purpose:** The ALA National Strategic Planning Committee is a disciplined effort to produce fundamental decisions and actions that shape and guide the ALA to focus its energy so that members of the organization are working toward the same goals, and to assess and adjust the organization's direction in response to an ever-changing environment.

### Committee Contact Information

strategicplanning@ALAforVeterans.org



#### **National Chairman**

Jan Pulvermacher-Ryan, Past National President (2007-2008)  
Department of Wisconsin  
608-246-9707  
jlp004@charter.net

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#### **National Vice Chairman**

Mary "Dubbie" Buckler, National Secretary  
Department of Indiana  
317-569-4500  
dbuckler@ALAforVeterans.org

#### **Committee Member**

Nancy Brown-Park, National President  
Department of California  
317-569-4500  
brownpark1@ALAforVeterans.org

#### **Committee Member**

Janet Jefford, National Vice President  
Department of Connecticut  
860-432-7280  
jjefford@goodwin.edu

#### **Committee Member**

Sharon Conatser, National VA&R  
Chairman  
Department of Illinois  
217-359-4211  
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#### **Committee Member**

Mary Davis, National C&Y Chrm.  
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#### **Committee Member**

Shari German  
Department of Michigan  
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sgerman66@sbcglobal.net

#### **Committee Member**

Desi Stoy  
Past National President (2008-2009)  
Department of Ohio  
419-606-5632  
stoy1992@gmail.com

#### **Committee Member**

Kathy Dungan  
Department of Mississippi  
601-643-2383  
kdungan@hughes.net

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# Long Range Strategic Planning

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## Department and Unit-level Objectives Action Steps

1. Planning the plan (Phase I)
  - a. Make short-term decisions based on long-term implications.
  - b. A series of agreements about what needs to happen.
  - c. Improves the decision-making process.
2. Understanding the context of the organization (history, trends, member perception) (Phase II)
  - a. Compile, synthesize, and absorb information about the organization's external and internal environments.
  - b. Analyze the combined information from external assessments with the organization's internal dynamics (such as strengths, weaknesses, opportunities and threats or SWOT analysis) identifies the current and future context of the organization.
  - c. Reading relevant documents of the significant events in its history provides the knowledge of what has worked and what has not worked. Provides major milestones and change that describe how the organization functions today.
3. Agreeing on the organization's purpose and direction (Phase III)
  - a. The mission and vision statements summarize an organization's purpose and direction.
  - b. The mission statement says why the organization exists.
  - c. The vision statement describes an ideal future for the organization
4. Moving from vision to action (Phase IV)
  - a. Agreement in 3-5 important areas of focus in order to achieve the vision.
  - b. View the organization as a living system.
  - c. Explore the functions and how they relate to each other
  - d. Are there functions missing or no longer needed?
5. Monitoring the progress of the plan (Phase V)
  - a. Develop appropriate evaluative metrics for regularly reviewing performance.

# Long Range Strategic Planning

- b. The plan should be evaluated quarterly, allowing for corrective action if required.
- c. Ongoing attention to the plan should also occur at regular organizational events, such as staff meetings, committee meetings and performance reviews.

## A Strategic Plan Contains

- Mission statement: Why we exist.
- Vision statement: What we want to be in the future.
- Priorities: How we will achieve the vision by focusing on the critical few areas of focus.
- Goals & actions: How we will, step by step, achieve each vision priority and the vision.
- Values: How we will treat each other and our constituents.

## How To Develop a Strategic Plan

1. Plan an organizing meeting. Appoint a working committee, including members of different ages, levels of experience in the organization, social status and ethnicity. Leadership, staff and members. (Get the right people on the bus).
2. Educate your committee about the strategic planning process.
3. Take the necessary time to gather data, share ideas, agree on what needs to be done. Takes effort and hard work. You may want to schedule additional meetings before committing to the direction you want to take for the future.
4. Commit time and energy to the process. Be realistic about both time and costs. Costs include meeting space, reimbursements for volunteers for time and travel, amenities.
5. Discuss the context of the plan and reach a consensus on the opportunities to move forward. Choose 3-5 Focus Programs to concentrate on immediately.
6. Commit to the plan, and agree to make planning an organizational priority.
7. Prepare a written list of the actions needed to carry out the plan, and assign members to these actions. Consider adding other individuals, not just those attending the organizing meeting. Additional members will add an increased level of enthusiasm and interest. Communicate what will happen and how all individuals will be involved.
8. See if you have someone in the organization with facilitation skills to serve as the coordinator of your efforts, or is there money for an outside consultant to guide the process?
9. Develop a method for monitoring progress and the results achieved.
10. Develop a communication plan and decide when, how and why to communicate. Determine your audience for reporting. Good communication is a critical component of the strategic planning process.
11. Review the plan on a quarterly basis and then annually focus on the accomplishments of the year.
12. Prioritize goals for another year.
13. When developing your strategic plan, consider mirroring the national strategic plan that includes membership growth, the development of leaders at all levels, civility and respect for all and developing a positive relationship with The American Legion.
14. Celebrate success.



## AMERICAN LEGION AUXILIARY NATIONAL HEADQUARTERS

# IMPORTANT TAX INFORMATION

### IRS Form 990 ♦ Fidelity Bond ♦ Nonprofit Taxation

This information is intended to assist Units, Districts/Counties/Councils, and Departments in understanding their obligations for:

- a) Operating as a tax exempt not-for-profit corporation permitted to use the name and trademarks of the American Legion Auxiliary
- b) Operating with a proper surety bond
- c) Filing an annual IRS Form 990
- d) Taking appropriate steps for addressing the IRS' revocation of the tax exempt status of a Unit or District/County/Council

American Legion Auxiliary (ALA) Units and Departments are separate entities that operate independently as affiliates of the ALA National Organization. Intermediate bodies of the Departments – Districts/Counties/Councils (D/C/Cs) – are subordinate to the Department. All ALA entities – Units, D/C/Cs, and Departments – are permitted by the National Organization to use the name and trademarks of the American Legion Auxiliary and must comply with the national legal requirements for use of same. As independently operating not-for-profit corporations, Units and Departments must duly report to their respective state governments and to the federal government via the IRS Form 990. Departments should advise their intermediate bodies regarding the filing of IRS annual reports.

Units, Departments, and D/C/Cs that have maintained their exempt status by complying with IRS requirements and that are in good standing are tax exempt under the ALA National Organization Group Exemption Number (GEN).

Units and D/C/Cs that have had their tax exempt status revoked by the Internal Revenue Service (IRS) for failure to file, or in some instances due to IRS error, need to initiate appropriate steps to regain tax exempt status.

Unit, Department, and D/C/C leaders should be knowledgeable about the following information.

## NOT- FOR- PROFIT CORPORATION

Incorporation provides legal protection for an organization by limiting the liability of the individual members of the organization. The American Legion Auxiliary's Counsel General strongly recommends incorporation. It should be noted that the act of incorporating as a not-for-profit corporation does not automatically confer tax exempt status. A not-for-profit corporation may exist and operate according to the purpose of its articles of incorporation without being tax exempt. Also, if a not-for-profit corporation loses its tax exempt status, it may still otherwise continue its operations; however, it must pay appropriate federal, state and local taxes, and donations it receives are not tax-deductible to the donor.

## **FEDERAL TAX EXEMPTION 501(c) (19)**

Exemption from federal income taxes is granted to the American Legion Auxiliary National Organization. Therefore, by virtue of the American Legion Auxiliary National Organization Group Exemption, ALA Units, Departments, and D/C/Cs fall within the Group and are tax exempt under **Section 501 (c) (19) of the Internal Revenue Service Code.**

Departments have the discretion to establish intermediate bodies – i.e. D/C/Cs – that are now recognized in the American Legion Auxiliary National Bylaws. Therefore, such intermediate bodies are included in the National Organization's Group Exemption unless a) such intermediate bodies have been granted their own tax exempt status as evidenced by a unique Letter of Determination from the IRS; or b) the D/C/C has had its exempt status revoked by the IRS.

The IRS confirmed the ALA National Organization's tax exempt status via its Letter of Determination to the American Legion Auxiliary National Secretary dated March 26, 1973. For your convenience, a copy of the ALA National Organization's 4-page 1973 IRS Letter of Determination is attached. Please retain this document permanently for ready reference.

## **ALA FEDERAL GROUP EXEMPTION NUMBER (GEN)**

**GEN 0964**

The American Legion Auxiliary National Organization's IRS Group Exemption Number is GEN 0964. Units, Departments, and D/C/Cs, when applicable, are included in the National Organization's Group Exemption. When proof of tax exempt status is requested, a photocopy of the 1973 IRS Letter of Determination is generally sufficient.

Note: The purpose of the IRS federal group exemption is to exempt the American Legion Auxiliary National Organization and those falling under the ALA's National Group Exemption (GEN 0964) from federal income tax. The Auxiliary at all levels is otherwise subject to other federal taxes such as payroll taxes and tax on unrelated business income. Units, Departments, and D/C/Cs may also be subject to certain state and local taxes, including hotel, hospitality, service, and sales taxes. All states are different; be sure to consult with a tax adviser knowledgeable about your state's not-for-profit tax requirements to determine if not-for-profit organizations in your state are afforded any state tax exemptions.

## **FEDERAL TAX IDENTIFICATION NUMBER (TIN) EMPLOYER IDENTIFICATION NUMBER (EIN)**

Both the federal TIN and the federal EIN are unique 9-digit identification numbers. If Units, Departments, or D/C/Cs have or will have employees, an EIN is required; otherwise, a TIN is sufficient. While Units, Departments, and D/C/Cs are strongly advised to incorporate, the Units, Departments, and D/C/Cs should apply for and obtain a TIN/EIN whether or not incorporated. Each TIN/EIN is on file with the IRS and should be used on all tax returns and correspondence, and should be retained permanently for ready reference.

**The federal TIN/EIN does NOT indicate tax exempt status.** An organization can be incorporated as a not-for-profit and have the required TIN/EIN but still NOT be tax exempt. The IRS's discretion to grant not-for-profits exemption from paying federal income taxes is an entirely separate federal



filing and determination process. For Units, Departments and D/C/Cs, the ALA National Organization Group Exemption provides tax exempt status unless the IRS has specifically revoked a Unit's or D/C/C's exempt status. See information about exempt status revocation elsewhere in this document.

## **STATE TAXES**

Federal tax exemption does not automatically grant state tax exemption(s). Each state has its own tax laws and rulings regarding state tax exemptions, including sales tax. State tax exemptions may only be granted by the state in which your Unit, Department, or D/C/C is located. Sales tax exemption is only recognized in the state where it is granted.

Most states require a specific not-for-profit status tax return form be filed annually. State tax returns for a not-for-profit corporation may be required for that organization to maintain any state and local tax exempt status which a state may grant. Be sure to consult with knowledgeable tax professionals in your state to ensure you are meeting all the requirements for filing and maintaining any state and local exemptions granted by your state.

## **IRS FORM 990, 990EZ, 990N**

Generally, Units, Departments, and D/C/Cs must file IRS Form 990 or 990EZ when their annual gross receipts are greater than \$50,000. The IRS Form 990 is required when gross receipts are greater than or equal to \$200,000 or total assets are greater than or equal to \$500,000. The IRS Form 990EZ may be used when the gross receipts are less than \$200,000 and total assets are less than \$500,000.

IRS Form 990N (e-Postcard) may be used when a Unit, Department, or D/C/C normally has gross receipts of \$50,000 or less. For those with gross receipts of \$50,000 or less, please see instructions for filing the Form 990N (e-Postcard) that follow in this document.

The federal filing due date for the IRS Form 990, 990EZ, or 990N (e-Postcard) is the 15<sup>th</sup> day of the 5<sup>th</sup> month after the close of the organization's tax year. For example, if your fiscal year ends June 30<sup>th</sup>, your filing due date for whatever version of the IRS Form 990 you are required to complete is November 15<sup>th</sup>. If your fiscal year ends September 30<sup>th</sup>, your federal filing due date is February 15<sup>th</sup>. If your fiscal year ends December 31<sup>st</sup>, your federal filing due date is May 15<sup>th</sup>.

Tax exempt organizations that file IRS form 990 and 990-EZ (including extensions) must make available for public inspection or copying its annual return(s) for up to three (3) years from the date of required filing or, if later, the actual filing date. Tax exempt organizations may charge a reasonable fee for providing copies. The IRS provides access to filings of all versions of the IRS Form 990 available online to charity rating and watchdog organizations, and to the news media.

However, for D/C/Cs that do not have their own TIN/EIN, please see the documents "ALA Determining 990, Charter Needs for ALA Districts/Counties/Councils" and "ALA District/Counties/Councils Organization Structure & 990 Tax Return Frequently Asked Questions".

## **IRS FORM 990T**

Not all receipts are exempt from Federal income tax. Gross income in excess of \$1,000 from business unrelated to the organization's exempt purpose must be reported on Form 990T. Form 990T must be completed in addition to Form 990.

Note: Following the Internal Revenue Service's adoption of the completely revised IRS Form 990 series for FY2010, the IRS began vigorously conducting federal reporting compliance reviews of not-for-profits across the United States. As a result, approximately 800 ALA Units had their tax exempt status revoked. *Please see the document "ALA Recommended Reinstatement Process for ALA Units and District/Counties/Councils".*

## **ALA DISTRICTS/COUNTIES/COUNCILS (D/C/Cs)**

The American Legion Auxiliary National Bylaws were amended at the 2012 National Convention to grant Departments the authority to create intermediate bodies between the Units and Departments to act as a liaison between such organizations for the purpose of promoting the programs of the American Legion Auxiliary. Departments now have the nationally recognized option to establish D/C/Cs.

Administratively, a D/C/C is part of a Department. A D/C/C may separately incorporate only with the approval of its respective Department. A D/C/C is federally tax exempt under the ALA National Organization Group Exemption unless the D/C/C has obtained its own tax exempt status with the IRS. In all cases, the ALA National Headquarters must approve the use of the ALA emblem by ALA D/C/Cs.

Departments should require that their D/C/Cs report monthly to the Department as well as provide guidance for how their D/C/Cs are to report to the IRS. *Please see the document "ALA Determining 990, Charter Needs for ALA Districts/Counties/Councils"*

If a D/C/C is incorporated and has its own TIN/EIN, it must file its own appropriate IRS Form 990 series and provide a copy to the respective Department. A D/C/C that has its own tax exempt status granted by the IRS, as evidenced by a unique Letter of Determination from the IRS, must also file its own appropriate Form 990 series and provide a copy to the respective Department. Those D/C/Cs without a TIN/EIN are required to report their financial activities to their Department and be included in that Department's duly filed IRS Form 990 series.

Departments should instruct their D/C/Cs regarding 990 reporting rules and the importance of being compliant. D/C/Cs should provide copies of duly filed 990s to their Departments.

Those Departments that already have D/C/Cs also have the authority to require D/C/Cs be bonded and who pays for the bond. Departments and D/C/Cs are not included in coverage under the ALA National Organization's Fidelity Bond. The company underwriting the ALA National Organization's surety bond will not permit Departments and D/C/Cs (as subordinate entities of the Department) to be included in the National Organization's surety bond.

For a summary D/C/C Form 990 series of reporting requirements, please see the documents "ALA Determining 990, Charter Needs for ALA Districts/Counties/Councils" and "ALA District/Counties/Councils Organization Structure & 990 Tax Return Frequently Asked Questions."

## **Annual Electronic Filing Requirement for Small Exempt Organizations — Form 990-N (e-Postcard)**

Most small tax-exempt organizations whose annual gross receipts are normally \$50,000 or less are required to electronically submit Form 990-N, also known as the *e-Postcard*, unless they choose to file a complete Form 990 or Form 990-EZ instead. If you do not file your *e-Postcard* on time, the IRS will send you a reminder notice. There is no penalty assessment for late filing the *e-Postcard*, but an organization that fails to file required *e-Postcards* (or information returns – Forms 990 or 990-EZ) for three consecutive years will automatically lose its tax-exempt status. The revocation of the organization's tax-exempt status will not take place until the filing due date of the third year.

**Due Date of the e-Postcard:** The *e-Postcard* is due every year by the 15th day of the 5th month after the close of your tax year. For example, if your tax year ended on December 31, the *e-Postcard* is due May 15 of the following year. If the due date falls on a Saturday, Sunday, or legal holiday, the due date is the next business day. **You cannot file the e-Postcard until after your tax year ends.**

### **How to File**

Use this link to file the *e-Postcard*. If you have trouble accessing the system using that link, you may be able to access the filing site directly by typing or pasting the following address into your Internet browser: <http://epostcard.form990.org>. When you access the system, you will leave the IRS site and file the *e-Postcard* with the IRS through our trusted partner, Urban Institute. The form must be completed and filed electronically. There is no paper form.

**Information You Will Need to File the e-Postcard:** The *e-Postcard* is easy to complete. All you need is eight items of basic information about your organization.

**Who Must File:** Most small tax-exempt organizations with gross receipts that are normally \$50,000 or less (\$25,000 for tax years ending on or after December 31, 2007 and before December 31, 2010) must file the *e-Postcard*. Exceptions to this requirement include:

- Organizations that are included in a group return,
- Churches, their integrated auxiliaries, and conventions or associations of churches, and
- Organizations required to file a different return

To search for organizations that have filed an e-Postcard and to view their filings, see Exempt Organizations Select Check. You can also download the entire database of *e-Postcard* filings on that site.

### **Additional Information**

- Frequently Asked Questions - e-Postcard
- Frequently Asked Questions - Automatic Revocation for Not Filing Annual Return or Notice
- Final regulations (July 23, 2009)
- Educational tools: Help spread the word – Help small tax-exempt organizations stay exempt!
- EO Update: Subscribe to Exempt Organization's regular email newsletter that highlights new information posted on the Charities and Non-Profits pages of IRS.gov.
- Account, tax law, or questions about filing the *e-Postcard* should be directed to Customer Account Services at 1-877-829-5500. For questions about or problems with the *e-Postcard* filing system, use the **Technical Support** link on the filing site.

# **AMERICAN LEGION AUXILIARY NATIONAL HEADQUARTERS**

## **RECOMMENDED REINSTATEMENT PROCESS FOR ALA UNITS and DISTRICTS/COUNTIES/COUNCILS**

1. If an American Legion Auxiliary Unit or District/County/Council has had its exempt status revoked by the IRS, it is the responsibility of the Unit or D/C/C and/or Department to handle the matter. American Legion Auxiliary Units and Districts/Counties/Councils (D/C/Cs) must deal directly with the IRS. Since each Unit and D/C/C is separately organized, incorporated, and has its own separate Tax Identification Number/Employer Identification Number (TIN / EIN), the American Legion Auxiliary National Organization is prohibited from providing assistance, per IRS directives.
2. Units and D/C/Cs can contact the IRS in Cincinnati, Ohio at a specific toll free number developed for the tax exempt status revocation process. This IRS group is specially trained in tax exempt issues and may be able to help answer questions and give direction for Units and D/C/Cs that have had their tax exempt status revoked by the IRS. The standard IRS telephone numbers reach people who have not been specially trained and may not give the proper information. The toll free number to call in Cincinnati is: **(877) 829-5500**.
3. Units and D/C/Cs should confer with a tax attorney and/or CPA/tax accountant concerning revocation particulars.
  - a. Filing for reinstatement for a 501 (c) (19) tax exempt status requires the use of IRS Form 1024.
  - b. Reinstatement of tax exempt status is for each individual Unit and/or D/C/C. Units and/or D/C/Cs reinstated as tax exempt under these circumstances will now be required to obtain their own unique exempt status from the IRS, applying to the IRS using its own TIN/EIN to request a Letter of Determination for Exempt Status from the IRS. The IRS will require a Form 1024 Application for Recognition of Exemption under Section 501(a) be filed. The IRS will not allow the Unit and/or D/C/C to be reinstated under the ALA National Organization Group Exemption (GEN).
4. If tax exempt status is desired, Units and D/C/Cs are strongly recommended to retain a tax attorney and/or CPA/tax accountant knowledgeable in not-for-profit tax matters and exemptions to review the situation and handle reinstatement of tax exempt status. Revoked Units and D/C/Cs have the option of being a taxable entity.
  - a. Units and D/C/Cs might be able to retain a tax attorney and a CPA/tax accountant pro bono, or they may consider working with other Units, D/C/Cs, or Posts; to retain counsel and a CPA at a discounted group rate.
  - b. If a Unit or D/C/C loses its tax exempt status and chooses to remain a taxable entity, the Unit and D/C/C is responsible to file the appropriate tax forms with the IRS relative to the Unit or D/C/C organizational structure (e.g. 1120 Corporate Tax Return).
5. If a tax attorney's and/or CPA/tax accountant's review of the details regarding a Unit's or D/C/C's tax exempt status revocation determines that the revocation was due to IRS error, the Unit or D/C/C may send documentation that supports the error to ALA National Headquarters, Attention: Membership Division. The ALA National Headquarters staff will forward the documentation disputing the IRS error to the National Judge Advocate for review and appeal assistance when appropriate.

## AMERICAN LEGION AUXILIARY NATIONAL HEADQUARTERS

# BLANKET FIDELITY BOND

The American Legion Auxiliary (ALA) National Organization procures a Fidelity Bond which provides coverage for American Legion Auxiliary Unit members and employees in addition to coverage for national officers, national directors, and National Headquarters employees. ALA Departments and ALA Districts/Counties/Councils are not included in the Fidelity Bond coverage provided by the National Organization. Each Department is billed at the beginning of the three-year policy term for its proportionate share of the bond premium for the coverage of its Units.

For Units, the current limits of coverage for Unit officers, Unit members volunteering for ALA programs and operations, and Unit employees is \$10,000 per claim with a deductible of \$250 for each claim.

The Fidelity Bond covers a Unit's loss through larceny, embezzlement, theft, forgery, misappropriation, willful misapplication, or any other act of fraud or dishonesty caused by any member/employee of the American Legion Auxiliary if that person's manifest intent is to cause the Auxiliary Unit to sustain a loss and to enrich herself or another person.

The coverage does not apply when the insured has knowledge that a member/employee has committed a fraudulent or dishonest act in the service of the insured and does not cover mysterious disappearance or burglary.

**To help prevent losses and provide more reliable financial data, the following are recommended Financial Controls:**

1. Bylaws should provide for a regular (monthly or quarterly) Financial Report from the Treasurer.
2. Bylaws should provide for an Annual Audit or Annual External Review and specify how such audit is to be arranged or conducted (e.g. who has the responsibility for selecting and engaging the external auditor.)
3. Receipts should be issued for all money received.
4. Involve a second person in cash receipts processing.
5. Make certain that your cash receipts log matches the cash receipts entry in the ledger and the actual bank deposit.
6. Countersignatures should be required on all checks.
7. All bills should be paid in a form other than cash.
8. Blank checks should *never* be pre-signed.
9. Someone independent of check processing should open and review bank statements.
10. Someone independent of check processing should review bank reconciliations on a monthly basis.
11. Someone independent of check processing should review the vendor list – check to see if any vendor addresses match each other and/or employee addresses.
12. Someone independent of the request for wire transfers should verify all wire transfers.

## AMERICAN LEGION AUXILIARY NATIONAL HEADQUARTERS

### Blanket Fidelity (*Dishonesty*) Bond CLAIMS PROCESS

As soon as a loss is discovered, an audit should be conducted establishing "proof of loss." Units are strongly encouraged to contact local law enforcement authorities upon discovery of a loss.

Notice of a potential claim should be given, in writing, at the earliest practical time after discovery. It should first be reported to the Department Secretary. The Department Secretary should forward the information to the National Treasurer -- again, in writing. At the very least, the notification should include the name, address and phone number of the contact person in the Unit making the claim (*A sample notification is attached*).

To expedite processing, the notification should include all relevant information about the loss (*see sample notification*):

- the name of the person or persons suspected of being involved in the fraudulent or dishonest acts
- the date or dates of each and every fraudulent or dishonest act
- a brief outline of the events, including whether or not the incident had been reported to the police
- a detailed statement of the items of loss caused by the fraudulent or dishonest acts
- a copy of all statements and other evidence to support the claim

Once the National Treasurer receives the written notification, it is forwarded to the insurance agency who then forwards the notification to the bonding company.

When the bonding company receives the notification, an investigator is assigned to the case. The investigator will normally contact the Unit making the claim within one week of receiving the notification. At that time, the bonding company will provide the Proof of Loss form and advise what else might be needed to comply with the policy provisions.

It's important to remember that the burden of proof is on the Unit making the claim and that the bonding company must receive the completed Proof of Loss form within four months of the discovery. If time is running short, the notice may be emailed or faxed to the National Treasurer; include a request in your email or fax if you also want the National Treasurer to email or fax the notice to the insurance agency. However, the notification must also be mailed to the National Treasurer so that it can be forwarded to the bonding company.

Filing a bond claim is nothing more than filing an insurance claim and does not replace any independent legal action necessary on the part of your Unit. It is the Unit's responsibility to report illegal activity to the authorities deemed appropriate. You may also refer to your Unit Handbook for information on discipline of a Unit member.

AMERICAN LEGION AUXILIARY NATIONAL HEADQUARTERS

Sample

**NOTIFICATION  
OF  
POTENTIAL BOND CLAIM**

**TO:** National Treasurer  
American Legion Auxiliary

**FROM:** Jane Doe, Department Secretary  
Auxiliary Legion Auxiliary, Department of *(State)*

**DATE:** 10-15-12

**SUBJ:** Potential Bond Claim

Unit #123 of the Department of Any state has informed us of a potential bond claim.  
All relevant information is detailed in the attached materials.

Please advise the bonding company to contact:

Name (President of Unit 123)  
Address  
City, State Zip  
Home Phone:  
Work Phone:  
Fax:  
Email:

Department of the Treasury



Internal Revenue Service

Washington, DC 20224

Date: --

MAR 26 1973

In reply refer to:

T:MS:EO:R:1

American Legion Auxiliary

c/o Doris Anderson

777 North Meridian Street

Indianapolis, Indiana 46204

Group Exemption Number - 0964

Mesdames:

This refers to the letter from the National Judge Advocate dated January 2, 1973, requesting that your ruling letter of March 14, 1946, be modified to show that you are recognized to be exempt from Federal income tax under section 501(c)(19) of the Internal Revenue Code. You state that you are an auxiliary of The American Legion, an organization which limits its membership to persons who have served in the Armed Services of the United States during a period of war.

Our records show that on January 18, 1933, you received a letter recognizing you to be exempt from Federal income tax. On October 31, 1946, your individual ruling letter was modified to include your auxiliary units and departments. The letter held that you and your subordinates were recognized to be exempt from Federal income tax under section 101(8) of the 1939 Code. By letter dated January 17, 1955, we held that you and your subordinates were recognized to be exempt under section 501(c)(4) of the 1954 Code and that contributions made to the units listed were deductible as provided by section 170 of the Code.

Based on the information furnished we rule that you and your subordinate departments and units are recognized as being exempt from Federal income tax under section 501(c)(19) of the Code.

You are required to file the annual return, Form 990, on or before the 15th day of the 5th month after the end of your annual accounting period if your annual gross receipts are normally more than \$5,000.



American Legion Auxiliary

Failure to file the Form 990 by this date may subject you to a penalty of \$10 for each day during which such failure continues, up to a maximum of \$5,000. Your subordinates will have to file an annual information return, Form 990, if their gross receipts in each taxable year are normally more than \$5,000. If you do not include the subordinates in a group return, each must file an annual return by the 15th day of the 5th month after its annual accounting period closes.

You and your subordinates are not required to file Federal income tax returns unless you or your subordinates are subject to the tax on unrelated business income under section 511 of the Code, if so, you and your subordinates must file an income tax return on Form 990-T. In this letter we are not determining whether any of your, or your subordinates', present or proposed activities is unrelated trade or business as defined in section 513 of the Code.

Unless specifically excepted, you and your subordinates are liable for taxes under the Federal Insurance Contributions Act (social security taxes). Also, unless excepted, you and your subordinates are liable for tax under the Federal Unemployment Tax Act if, during the current or preceding calendar year, you have one or more employees at any time in each of 20 weeks, or you pay wages of \$1,500 or more in any calendar quarter. Any questions concerning excise, employment, or other Federal taxes should be submitted to your key District Director in Cincinnati, Ohio.

Contributions made to your exempt subordinate units are deductible as provided by section 170 of the Code.

You should advise each of the subordinates of the provisions of this ruling, including the requirements for filing information or other returns.

American Legion Auxiliary

Each year within 45 days after the close of your annual accounting period, please send the following to the Philadelphia Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155, Attention: EOR Branch:

1. A statement describing any changes during the year in the purposes, character, or method of operation of your subordinates.
2. A list of the names, mailing addresses including ZIP Codes, and employer identification numbers (if required for group exemption letter purposes) of subordinates on your group exemption roster that during the year:
  - a. changed names or addresses;
  - b. were deleted from the roster;
  - c. were added to the roster.

An annotated directory of subordinates will not be accepted for this purpose.

3. For subordinates added to the roster, a letter signed by one of your principal officers containing or attaching:
  - a. a statement that the information which your present group exemption letter is based applies to the new subordinates;
  - b. a statement that each has given you written authorization to add its name to the roster;
  - c. a list of those to which the Service previously issued rulings or determination letters relating to exemption.

American Legion Auxiliary

4. If applicable, a statement that your group exemption roster did not change during the year.

To the extent that this ruling is inconsistent with it this ruling modifies our ruling issued to you on October 31, 1946.

Your key District Director is being advised of this action.

Sincerely yours,

*Duane B. Johnson*

Director,  
Miscellaneous and Special  
Provisions Tax Division



4-24-14

Department of Alaska Kenai, AK

We the Audit Committee find the  
Books correct and in order.

Committee Members

Jinda Luncason  
Hugh C. Howe  
Donna King

## Auxiliary Emergency Fund Annual Report for the Year 2013-2014

I have receive reports from Units

Peter Creek Unit 33

Muldoon Unit 29

Robert G. Blair Unit 17

Merlin Elmer Palmer Unit 6 donate \$100.00

Robert G Blair Unit 17 donate \$ 100.00

1 Unit member from Unit 29 donate \$5.00

Department of Alaska donate \$500.00 to National.

I know some of you didn't receive the information from me and I am sorry. For those that did receive information pack from me you still have time to get your Report in to me by May 15,2014 I have to send in my report to National before June the 1,2014. The Department website have information on it about Auxiliary Emergency Fund. If you have any Donation you want to give send it to Department Secretary/Treasurer Linda S. Please send me a email or letter or call me and let me know how much you send and what unit or person is that is doing the donation. Any fund raise you do for the AEF let me know that too. So I can put it in my report to National.

I want to Thank Lisa Williamson for putting the information on the Department of Alaska website. And I also want to thank Department President Marge Blankenship for allow me this time to be your Chairwoman.

American Legion Auxiliary  
Department of Alaska  
Chaplain Report  
2013-2014

I had a wonderful and blessed year being Department of Alaska Chaplain for the American Legion Auxiliary. Jesus is alive and well in our fine organization.

All units reported opening and closing meetings with prayers. All Christian holidays are celebrated within our organization. I gave eleven prayers and attended to at least twenty prayer requests, during the Department of Alaska Convention in Kenai. Four of those were American Legion Family functions. I have participated in prayer requests from members and officers of Department, Western Division and Nationals this term. I have sent out a multitude of cards and notes to members, Veterans, and their families.

Units also reported mailing many cards and praying for a great deal of Veterans and their families. Wreaths, flowers, and crosses were placed on veteran graves for Memorial Day. More than 1,700 cards were sent out and approximately 1,788 hours were volunteered. Our own Department President Marge Blankenship, reported participating in twenty-four prayers at her home unit and four Chaplain Remembrance and one celebration of life. We have participated in Facebook prayer requests for Veterans and citizens of our great country. Proof that electronic media can be a positive asset.

I have been elected your Chaplain for 2014-2015. I will be continuing to pray for our veterans and our country. Thank you all, so much for entrusting me with such an important office. I am truly blessed, to "Pass it on"!

For God and Country,

Barbe Wolkoff  
Department of Alaska Chaplain  
(907)539-5996  
BarbeWolkoff@hotmail.com

American Legion Auxiliary  
Department of Alaska  
Children & Youth Year End Report 2013-2014  
Sue Waldhaus, Chairman

35  
29  
28  
35  
17  
18

Madam President and Honored Members and Guests:

It with a great deal of pleasure that I give this report, but also with sadness.

Pleasure because 6 Units reported on an amazing number of events and projects involving our children.

4 Units sponsored girls for Girls State for \$4100, 12 girls and 1500 hours. Added to that one Unit Pres. joined the girls along with 2 members from another Unit who presented a Parliamentary Procedure Workshop. This added another 20 hours and 200 miles.

The 2 members who presented the PP Workshop did the same for Boys State = 8 more hours and 100 miles. One Unit also donated \$50 to Boys State in honor of a deceased Veteran.

Parties are always a great way to work with our kids on things like fairness, manners, etc.

Halloween - 4 Units \$2100 - 4255 hrs - 125 kids - 23 members

Christmas - 3 Units \$2800 - 347 hrs - 450 kids - 31 members

Easter - 4 Units \$1050 - 200 hrs - 235 kids - 34 members

Events and participation in community events included, Stand Down (2 Units, 4 members, 25 hours, \$40 value in kind donation of hats and scarves and help at the event where needed.) Handing out Poppies and carrying the Poppy Can and Veteran related information tallies up to 80 hrs, 7 members (including 2 Juniors) and greeting more than 400 Veterans.

Donations to benefit Children & Youth included AEF, Child Welfare Fund for \$124.98.

One Unit purchased popcorn for the Post from the Post sponsored Troop = \$250.

Other direct donations = \$8560.83.

Flag Day events included 7 members, 2 Units and 10 hours.

4<sup>th</sup> of July was a busy time. Many Post Families host a BBQ. 20 members, 80 hours prepared and celebrated with more than 300 Veterans.

Juniors were active in 2 Units, preparing the posters for a Bake Sale at a Dog Show and in helping with decorating when needed. This adds 5 Junior members, 15 hrs.

One Unit assembles Baby Bundles for newborns at JBER VA Hospital and given to infants who must use the services at Fisher House.. Just short of 100 bundles have been made by 16 members, 85 hrs, \$750. One member crochets the outside blanket (approx. 80 so far = 760 hrs.) Yarn is donated and the Unit has purchased \$250 in yarn to keep her "hands busy." Bundles include several outfits, diapers, wipes, receiving blanket, fleece blanket and the beautiful crocheted blanket wrapped around it all. Top it off with a card of "Teddy Bear Hugs and Butterfly Kisses" from the Unit.

Total of Hrs = 7305, \$20075.81 Members = 153 Kids/Veterans = 2122 Unit actions = 29 Mile = 300.

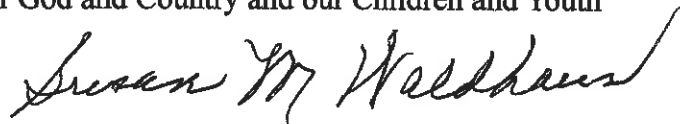
I stated at the beginning of this report that it is given in celebration and I think the above attests to that But in sadness? Sadness yes, because ONLY 6 Units reported out of 22. I would like many more to



report to me by May 15 so that your gift of giving your time, money and dedication can be part of the celebration. Please go back to your minutes, newsletters, etc and take the two or three hours to calculate those numbers. I know every chairwoman will be happy to add in the additional info to their report for National.

Respectfully submitted,

For God and Country and our Children and Youth

A handwritten signature in cursive script, reading "Susan M. Waldhaus". The signature is written in dark ink and is positioned above the printed name.

Sue Waldhaus, Chairwoman 2013-2014

## **LORI FITZSIMONS**

**THIS IS MY REPORT OF MY ACTIVITIES DURING THE PAST AUXILIARY YEAR.**

### **CHILDREN AND YOUTH**

LUNCHBOX	200.00
MDA	200.00
CHILDREN'S HOSPITAL	200.00
COATS FOR KIDS (5 outfits, coats, scarfs and gloves)	188.15
HUGS FOR KIDS	95.23
ST. JUDE	150.00
Gloves, socks, mittens, headbands, and hand crocheted	146.26
Scarfs for kids at Northstar and Creekside schools	
Made 2 lap robes for special needs kids at Creekside	
BALD FOR BUCKS (children's cancer)	100.00

### **COMMUNITY SERVICE**

FOOD BANK	400.00
SALVATION ARMY	150.00
CATHLIC SOCIAL SERVICES	50.00
BREAST CANCER	50.00
BREAST CANCER	50.00
LUKIMINA	50.00
CRIME STOPPERS	50.00

**\$258.03 ON YARN TO MAKE (15) AFAGANS FOR VETERANS IN WHEELCHAIRS**

**GAVE THE AFAGANS TO EVA TO TAKE TO THE VETERANS**

<b>HEALING HANDS</b>	<b>50.00</b>
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<b>AUXILIRY</b>	<b>25.00</b>
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<b>SAL</b>	<b>75.00</b>
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**GIRLS STSTE 2013**

<b>TOOK APPLICATIONS,- TO SCHOOLS</b>	<b>ABOUT 50 HOURS</b>
---------------------------------------	-----------------------

**COLLECTED APPLICATIONS**

**HELD INTERVIEWS**

**MADE A JILLION PHONE CALLS**

Community Service  
Department of Alaska  
Annual Report 2013-2014

Services of a wide variety were provided by many of our Units in Alaska. I only received a few Unit reports this year. In order to provide a fairly accurate year-end report I had to do some research and make a lot of calls.

I was unable to locate any units that had sponsored a "Walk-Run-Roll" event. Many units taught Americanism/Flag Etiquette, had fundraisers for Vets, parties, and dinners for Vets, held holiday celebrations, Santa Day events, dinners and fundraisers for Wounded Warriors. Over 1,000 packages were mailed to both deployed and "home" troops. Stand-downs, dinners, and job fairs were held for Veterans. Blankets, hats, gloves, and some household goods were collected and distributed to both Veterans and children. Units donated to food banks and the Salvation Army with volunteer hours and money.

One Units Junior Auxiliary helped their local veterans to shop, clean, cook, and shovel snow. They also made and signed cards for every holiday and distributed them to local hospitals, Care Centers, Senior Centers, VFWs, and Legion Posts. This amazing group of Juniors are few in numbers, but mighty in heart.

Units really focused on serving Veterans this year. These Units helped with chores, driving, and just being a good friend. Great care was given to ailing Veterans and their families. They also provided food and event planning for Memorial Services. One Unit with Juniors participated in the spreading of ashes and ceremony for Legionaries, SAL, and Auxiliary members at sea. Many assisted in carrying flags in parades and other functions.

A very productive year of approximately 44,986 volunteer hours and donations of approximately \$116,326 which includes in-kind-donations.

Another fun and action packed year of Service-Not-Self. Thank you from the bottom of my heart for all your hard work and generosity. Pass it on!

For God and Country,

Department of Alaska Community Service Chairman  
Barbe Wolkoff  
[BarbeWolkoff@hotmail.com](mailto:BarbeWolkoff@hotmail.com)  
(907)539-5996

## EDUCATION REPORT

NINE UNITS SENT IN REPORTS OF WHICH 4 REPORTED ON ACTIVITY.

11 SCHOLARSHIPS TO Girls State 2013 were reported.

35 flags were given out at schools.

20 veterans were invited to classes

Poppy and flag presentations were made in schools.

One \$1000.00 scholarship was given to a graduating senior (home schooled)

One \$500.00 nursing school assistance scholarship given

One \$300.00 after school program scholarship given

*Barbara Nath - full time #20*  
*Marilyn Mott - part time #6*

Lori FitzSimons

Education and scholarship Chairman



American Legion Auxiliary  
Department of Alaska  
Cavalcade of Memories/Historian  
Year End Report 2013-2014

Sue Waldhaus, Chairwoman

Madam President, Distinguished Guests and Honored Members:

I present the following: 4 Units reported at year end. One Unit had President Marge visit and at the same time held their first annual "Unit Member of the Year." 30 hrs \$400. Pres. Marge placed a crown on her head and pinned the banner for Unit Member of the Year on her. At that same event they held a \$100 drawing for all "paid up" members.

The 1 Unit to report stated that work has begun to record the history of the Post Family. They've spoken with charter member and Auxiliary members of long standing to create a written history of the Post, Auxiliary and Sons. This Unit and 1 others create a Post newsletter. One Unit sent out 1 issue to 200 members, one Unit 10 issues to 1000 members and Veterans each time.

Trees for members, Celebrations of Life, sending flowers and memorial donations were also done by one unit. Greeting cards, get well, thinking of you, sympathy, birthday were sent 123 times including 65 Christmas cards sent by one Post Family.

**A TOTAL: No of Units 4, No. of members 10203 Hours: 1525, Dollars \$1825.**

Historian to many means the picture taker, the memorabilia collector. It is that – the scrapbooker. It is, however, also the assembling of the happenings in your organization in written form. To go back to. Scrapbooks are visual. Records are for the memory, the mind. We need both. If you entered a History Book here I hope you also entered a Scrapbook. If not this year – think about it for next year. If you have scrapbooks and history books from the past, go back and look at them. They are full of ideas.

Respectfully submitted,  
For God and Country,



Sue Waldhaus, Chairwoman 2013-2014

Kathy Moore

Auxiliary Emergency Fund

[krezina@gci.net](mailto:krezina@gci.net)

333-0550



April 20<sup>th</sup>, 2014

Girls State Report

Diana Estrada Director

We will be at Kings Lake Camp Wasilla Ak again this year.

Dates for camp is June 1<sup>st</sup> -7<sup>th</sup> 2014

We were also hoping to hold a class for all Counselors and all other Adult helpers on Saturday May 31<sup>st</sup>. I have not found anyone to do the class as of yet. I have left messages and facebooked Lyda Green. I have not heard back from her as of yet. Any suggestions.

We have 20 applications right now, I hope some of you have them with you and can send them back with Pat Francios from Unit #35

I have several applications from Anchorage without a sponsoring unit. In Fact I have not receive any applications from any units in Anchorage. The girls contacted me directly from everything we had put out, but did not know who their units where. I did email and leave messages on several of the Units Secretaries phones about this. The only one who contacted me back was Peggy. So now Girls State needs your help. I need sponsors for these girls

Sarah Amundsen is from Service High Service Anchorage

Alexandra Durazo Grace Christian School Anchorage

Kari Jahnsen South high Anchorage

Helen Hutchinson North Pole High North Pole

Tasha Boyer Chugiak Ak Check with Von or Sue Caswell they may know about this one and it just came separately.

For God and Country

Diana Estrada

Girls State Director

9073545800

PS I am so sorry I can not be there due to a cold, allergies, or just my messed up head. Hope to see some of you at Girls State.

## Junior Activities

On behalf of the American Legion Auxiliary, I am honored to provide the 2013-2014 Junior Activities report.

Our Department might not be as big as some of our Sister Departments, but our hearts are. Our junior unit has put in over 700 volunteer hours, and donated over \$300.00. And of them they enjoyed every minute of it. And this included making and filling out over 300 Thank You cards, cleaning, babysitting and helping out with the Fest of Val. July 3-5, Santa Day, giving 250 bottles to a local elementary school, and whatever else they could do to help our Veterans their families and the local community.

As all of the other junior units they too put in many hours helping out and doing as much as they can for our Veterans and their families and their communities. Activities included stat nights, carnivals, annual clean ups, Christmas parties, and a huge Sale with their proceeds going to Stand Down. Also doing many

Other things helping out  
their Posts and their Auxiliary  
unit

Overall the juniors have  
put in over 1300 volunteer  
hours and donated over \$4000.00.

Thank-You Ladies for all  
you do in Teaching and  
mentoring these fine young ladies  
as they are our future

For God and Country  
Your Junior Activities  
Chairman  
Wendy Mendez

**LEADERSHIP  
YEAR END REPORT  
Chairman; Eva Aulston**

Leadership has been placed in National American Legion Auxiliary, with Membership Development, Long Range Strategic Planning, Auxiliary Emergency Fund under Resorts. There is no way to tell who is a leader or the number of leaders in any unit for a report. There has never been a person born with "Leader" stamped on her bottom. With knowledge of this organization, any member can become a Leader. It is not the loudest member in the unit that get jobs done. But the member with knowledge of the situation, and a diplomat to obtain help from members and complete the job's that's your leader.

During the year, in some form, I sent information to members on Leadership, from when this organization received the name American Legion Auxiliary in 1921 to the Rights and Purposes of being a Member. Such as attend meeting and to participate, but not to hold private conversation with other members during meetings. Parliamentary Procedures, how you should ask for the floor before speaking, and the number of times you may ask for the floor on any one subject.

Members were told to review and learn from the American Legion Auxiliary Handbook, it has information, the Preamble, Our History, how to Conduct a Meeting and just about any thing you may need to know as a member to become a Leader. Pods, as some units still did not understand this new process, and some I think, still don't. I made copies of the Pods information, I had received when attending the National Mission last year. We were named American Legion Auxiliary in 1921, but like everything, this is just one of the changes National is working on to improve our organization, we need to try and understand it does and will take time.

I reminded members of the main duties of officers, from President to Chairman. The many things that come with the position that we never think of. Such as members calling the officer's on a Sunday during dinner time. Personal time and funds used that are not in our Handbooks or can be found under any Rules. But are part of a officers duties..

The last thing I send, I called Advice, I received this knowledge the hard way, by holding positions. No one tells informs you, but it's important. I, being as diplomatic as I can on this, will. Every officer in the American Legion Auxiliary will find, with leaderships comes criticism. Once you accept a position, you will receive criticism from the same members that told you to take a position and voted for you. You will not believe how hurtful the actions and statements of your fellow members can be. You will be angry but, with Diplomacy you will stand tall. You will never satisfy everyone.

I will not tell you how, but a good diplomat will find ways with a smile on her face to overcome.

Knowledge, and Diplomacy is the key to Leadership.



### **Legislative Annual Report 2013 – 2014**

I received a few mid-year reports and provided my report to Sue Diaz, National Western Division Chairman.

The main question on the annual report is "What Legislative program, activity, or event most helped your unit engage and retain members? There were other questions that referred to question 1.

Most units reported "none" to the questions. One unit reported having officials in their unit. The objective of the Legislative program, activity or event this unit wanted to achieve was to "get out and vote" and was promoted by "word of mouth". After reading the report, it made me wonder how many other Legion families were actually utilizing a program that the Legion has that the Legion family has adopted and that is the "Get out and Vote" initiative. Then there are the volunteers who work at the voting locations on Election Day.

The Legion family's commitment to veterans, active duty members, and their family members in our communities is done by word of mouth by providing information about our programs or offering support when needed through community events.

Unit members sent letters and/or emails to our Congressional leaders – Mark Begich, Lisa Murkowski, and Don Young. Some calls were made to the regional offices in Alaska. Mark Begich held town hall meetings in Alaska with several at the posts during the year. He provided information on what was being worked on within Congress for our veterans.

Sue Diaz and Lisa Williamson represented the Auxiliary at the Washington Conference and visited our congressional legislatures with the Legion and SAL delegation from Alaska. Legion National Executive Committeeman Jim Piza ensures all of our delegates get a chance to speak to our legislatures on the issues presented by the National Legion staff and any other issues that pertain to Alaska.

Our legislatures are very involved with veterans' issues within Alaska.

I would like to thank all the unit members who sent letters, emails, and made phone calls about the COLA issue for military retirees. This issue was removed from the budget. Retired military members now get any COLA increases, even if working and under the age of 62.

The issues the Pentagon is pushing now are increased costs or closing of state commissaries and increased costs to TRICARE (medical) OR TRICARE standard to apply to all EXCEPT active duty personnel.

I'd like to thank (I suppose) Department President Marge Blankenship for the opportunity to be the Legislative Chairman.

Respectfully submitted,

Sharon Cherette, Unit 29  
Legislative Chairman  
Department of Alaska

## ORATORICAL DEPARTMENT REPORT 2014

The new format for The American Legion High School Oratorical Scholarship Program "A Constitutional Speech Contest" transitioned smoothly for its first year. The facility, Central Middle School, accommodated this program well. There were thirty judges on hand to insure the fairness of the completion. Each post had the opportunity to send a student directly to the Department Contest which was held on March 1, 2014 in Anchorage.

I would like to thank the many volunteers that donated their time to make this event possible. The entire Legion Family pulled together to back this program by sending people to work at this event. There were members from Post, Unit, Sons of American Legion, and American Legion Riders from Legion family 29, Legion family 35, Legion family 1, Legion family 15, Legion family 22, Legion family 30 and Legion family 11. Many thanks for your support of this American Legion program that instills patriotism through knowledge of our Constitution.

There were only four contestants this year. I had planned for 16 and hope there will be more next year. The results were:

Evan Wick	\$500	Post 3
Jada Caudel	\$500	Post 1
Victoria Joslin	\$1000	Post 22
Sierra Smith	\$2000	Post 1

Sierra represented Alaska well at the National Contest in Indianapolis, IN on April 5, 2014. She earned another \$1,500 for competing. Her total scholarship is \$3,500 for this year and she is a freshman at Diamond High School. The third place at National went to

the Department of Colorado; second to the Department of Pennsylvania and first to the Department of Missouri. It is a very uplifting experience to have contact with such high quality teens. It reassures me that there are intelligent and capable young people to be tomorrow's leaders.

I have chairman guides and other materials with me to share. I am available if any post member wants ideas on how to approach students or schools or information on how to have a contest at the post level.

Thank you for letting me continues as The American Legion High School Oratorical Scholarship Program "A Constitutional Speech Contest" Department Chairman.

Sincerely,

A handwritten signature in cursive script that reads "Jan Scott".

Jan Scott

Department of Alaska Oratorical Chairman

April 26, 2014

We held our Past Presidents Parley  
Luncheon at Parsidos Restaurant  
Where we were served a  
delicious meal with 82 in  
attendance.

There was a lovely memorial  
Service for our dearly departed  
Past Department Presidents, Charlotte  
Ruff 1983-1984 Unit 17 & Mildred  
MC Manur 1989-1990 Unit 35 by  
Sue Caswell.

Money from an auction was  
\$431- to be donated to Future  
Development Fund.  
For God & Country  
Beverly Eads



POPPY REPORT  
2014  
Department of Alaska

I received reports from only ~~four~~ <sup>6</sup> (4) Units in this department. 8502.00  
Together they have ordered 8,000 poppies and received donations of ~~2,502.00~~.

Donations cans were placed in businesses in 2 larger towns and 4 smaller towns.  
The Auxiliary set up tables in front of stores and had poppies out at all of their functions at their post home.

All Units made centerpieces and wreaths using the poppies left over from years past.

One Unit had their juniors hand out poppies during their membership drive, bake sales, *Breakfasts* and rummage sales. They plan on handing them out at Department Convention this year.  
One unit reported that they go to the elementary schools and tell the story of the poppy and flag, and their importance and meanings. They also hand out printed materials.

*One Unit brought + sold poppy pins for a fundraiser,*  
These Units handed out poppies at Memorial Day and Veterans Day.

One Unit sends a poppy with a renewal form to remind the member of our Veterans.  
Some renew their membership and also send a donation.

I was disappointed with the response I got from the Units. As I said before only 4 Units responded all year. Last year our Units bought ~~34,000~~ <sup>34,500</sup> poppies and I can only report about 7,000 of them.

I am still working with our Veterans trying to get them to make more poppies for us. I hope the work will pick up. I sent out 2000 poppies to two Units this year and 500 last year to a Unit. It's a start.

Our poppies are a membership tool, a way to recruit new members, a starting point to talk about The American Legion Auxiliary and the best part is all the donated monies from the poppies are used for Veterans and their families.

For God and Country.

*Linda Gunvalson*

Linda Gunvalson  
Department Poppy Chairman

*Made poppy bundles of 8 poppies for 1333 grave sites at local cemetery  
on Memorial Day w/ Boy Scouts helping  
Total hours  
238 hrs.*

# AMERICAN LEGION AUXILIARY

## DEPARTMENT OF ALASKA

### Semi Annual Public Relations Report

28, and 29 reported in.

Robert G. Blair of Kodiak reported their participation in, and their announcements for; Coast Day, Crab Festival, Memorial Day, 4<sup>th</sup> of July, Baby contest, Early Bird Dinner, Veterans Day and Christmas. They also earned over \$5,000 for reflectors for all the school children in Kodiak. A thorough job of keeping their community aware of their activities. (newspaper included in paper)

Spenard, reported their monthly newsletter was sent to their members.

Muldoon, reported sending one newsletter to members plus posting upcoming events on Facebook board.

Enough, the 2 units Matanuska Valley, Unit 15 & Susitna Valley Unit 35, did not send in a report. They were certainly covered in the Valley Frontiersman. Their participation in the Honor Flights was fine. Their Remembrance Day Dinner honoring the World War II Veterans and the Korean Veterans, Veterans Honor maintenance were all given great coverage. Unit 35 also works with the VA/Pioneer Home. They ran in the home to the Post for an afternoon once a month.

Kenai Unit 1 has a semi-monthly newsletter that informs members of upcoming events. Both Anchorage held Gift Shops where veterans could pick out gifts for family members that could be sent at home. Jack Henry Unit 1, Spenard Unit 28, Muldoon Unit 29, Dorman H Baker Unit 11, C. Russell H. funded raisers such as Silver Teas to fund this program.

Seward funded and supplied aides to accompany the Honor Flight veterans.

It is great to hear that the information given to members is doing great – It is the non members who do not know what the American Legion Auxiliary is doing and how to reach us.

Alaska American Legion Auxiliary

Department of Alaska

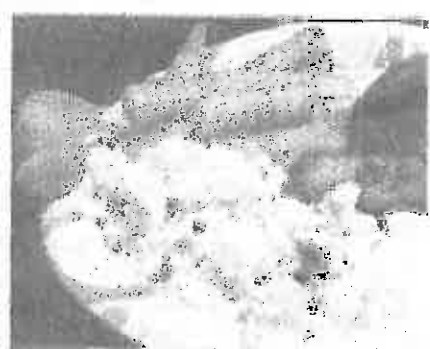
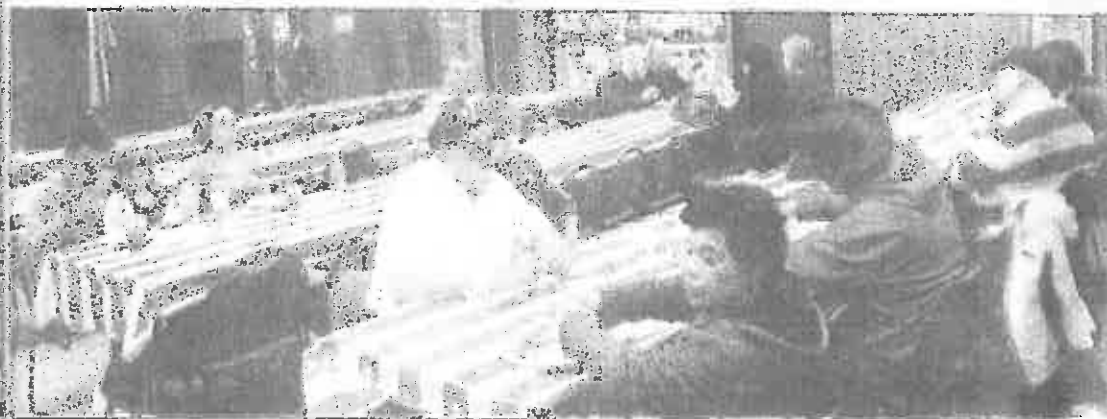
Department PR Chairman, Leona M. Schank



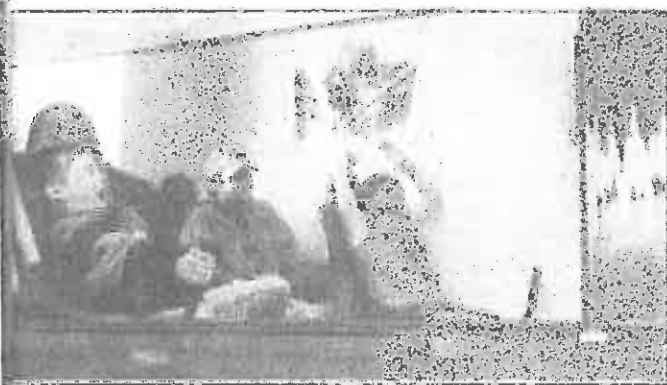
Left to right: Myrna Barton, Ann Newman, Doug Blair and Jessica Moser prepare the plates for the American Legion Auxiliary fish fry on Saturday. The fish fry was a fundraiser to raise money for auxiliary members to head to a national convention in Houston, Texas.



People enjoy fish at the American Legion Auxiliary's fish fry, on Saturday.



Myrna Barton holds a plate of food at the American Legion Auxiliary's fish fry.



Dr. Hollander, Anchorage Daily News

From left: Jackson Parrish, Jon Parrish and Rosie Phanar go for a ride in the Quake House earthquake simulator. The Alaska Division of Homeland Security and Emergency Management demonstrated the new simulator on Friday, Aug. 8.

## Earthquake simulator shakes Alaska

By ZAZ HOLLANDER  
Anchorage Daily News

ANCHORAGE (AP) — An 8.0 magnitude earthquake sounds like a freight train and feels like the worst-ever air turbulence. Bookshelves tumble. Computers and television sets crash to the floor. It's a struggle to stay upright.

Even a fake one is scary. A mechanical "Quake Cottage" that simulates a shallow-fault earthquake made its Alaska debut Aug.

at a bustling outdoor Arctic Slope Regional Corp. Energy Services safety fair. The state Division of Homeland Security and Emergency Management bought the simulator for \$150,000 to get quake-complacent Alaskans into getting ready for a major shaker.

It worked. Joy Nalikak shrieked through her 45-second ride in the simulator.

"I've only lived here 20 years but I've thankfully never experienced anything

"I've only  
I've thank  
anything I

like that," said I Anchorage resi moved to town fr "It makes me v home and get al stuff off the top make sure my v er's strapped do



...and worth the price.  
00535 00000011  
For more information, contact 373-7833, or send e-mail to matsuged@nncm.com.

# REMEMBER

Our Lady of the Valley honors veterans at American Legion

BY KAREN SMITH  
For Frontiersman.com

SILLA — Walking into the American Legion Post 35 that Dec. 8 was like walking into a story as they stood there to be honored on Remembrance Day, the bravest of men and women who served their country. Veterans at Our Lady of the Valley Catholic School in Wasilla rehearsed for months in preparation for this day. Each branch of the service was recognized with the major role they played in the war. The major role was recognized with their company songs who recognized their embedded role in the war. A proud wave of service song gave a proud wave of recognition. Students belted out the ballads they sang along.

ing the singing of "God bless America" and the students were grasped together in honor of service. Few had a dry eye and students never remember the day they came to give tribute to those not forgotten.



Veterans enjoyed a visit from Our Lady of the Valley Catholic School students on Remembrance Day.

ool district  
meritorious

Teachers appreciated year-round

For more information, contact 373-7833, or send e-mail to matsuged@nncm.com.

**Air Carriers**  
offer scholarship

Alaska Air Carriers Association is offering its \$3,000 Horrell Jones Memorial Scholarship to a high school senior who is applying to an aviation program at an accredited college. The award flight school or certified airframe and power plant program. The deadline is Jan. 1. For more information, email joy@alaskaircarriers.org.

**Snow Ball Cotillion**  
Dance is Jan. 31

The vice president, Col. ...  
...from 8 to 11 p.m., Jan. 31, 2014, at the Palmer Train Depot. The dance is open to all Valley high school juniors and seniors and is a fundraiser for The Children's Place. The goal is to raise \$10,000 for the nonprofit. R&R Productions is donating its time to spin music for the event. Tickets are \$20 at the door or \$15 in advance.

## **PUBLIC RELATIONS COMMITTEE MEMORANDUM**

**DATE:** March 20, 2014

**FROM:** Lisa Williamson, National Public Relations Chairman

**SUBJECT:** Department Websites

To begin, I want to thank each and every one of you for your commitment to the American Legion Auxiliary, this committee and our veteran and military population. We've made great strides this year, using the Public Awareness Campaign, the PR Toolkit and the ALA Branding Guide to promote our organization to recruit new volunteers, donors, and ultimately new members. Take pride in the hand you've had in all that's been accomplished so far this year!

We've touched on most of the actions steps in our objective this year. Now is the time to concentrate some critical attention to department websites, particularly two items:

- Work collaboratively with National Headquarters to provide content for the ALA website to include best practices from departments and units.
- Encourage and support department website development/updates.

Most departments have websites – each as unique and special as their members are. However, through the promotion of our new ALA Branding Guide and PR Toolkit, I'm sure you see the need for some consistency in order to effectively promote the BRAND of the American Legion Auxiliary. The ALA brand enhances the image of the ALA and the work all members do. As well, our MISSION of enhancing the lives of veterans, military and their families should be of particular emphasis on all department websites.

In an effort to help our all of departments with their websites, I am requesting that all five divisional chairmen collect examples of "best practices" from the listed departments within your division:

### **CENTRAL DIVISION**

Dept of Illinois  
Dept of Iowa  
Dept of Kansas  
Dept of Michigan  
Dept of Missouri  
Dept of Ohio  
Dept of West Virginia  
Dept of Wisconsin

### **EASTERN DIVISION**

Dept of New York  
Dept of Rhode Island

### **NORTHWESTERN DIVISION**

Dept of Colorado  
Dept of Montana

### **SOUTHERN DIVISION**

Dept of Georgia  
Dept of Kentucky  
Dept of Mississippi

### **WESTERN DIVISION**

Dept of Alaska  
Dept of California  
Dept of Idaho  
Dept of Oregon  
Dept of Washington

Stacy Poca, our program coordinator, has provided a short survey that I would like passed along to those department Public Relations chairmen to ask for their input regarding their websites. Also, any other website information that they would like to pass along would be welcomed.

It might be that they will need to consult with their department president and/or secretary, a hired web administrator or even their American Legion Department Headquarters to obtain the answers. I ask that the department PR chairmen be as detailed as they possibly can be. Once they are completed, please forward them to me, and I will compile them.

To accommodate the upcoming ALA national meeting schedule (WDCC and DLNC), I am asking that these surveys be completed and returned to **you by April 25, 2014**. I ask that you get them to **me** so that they are in my hands no later than **April 30, 2014**.

It is hoped that this information can be used to create a "Best Practices" sort of guide that we can then distribute to ALL departments to help with the promotion of our organization. This guide will also be placed on [www.ALAforVeterans.org](http://www.ALAforVeterans.org) as a downloadable document for departments and units to use. Eventually, it is the hope that units will utilize these Best Practices and implement the ideas on their websites and social media outlets.

Even those websites that might both be branded and mission-related can always use a reminder and possibly get a good idea from another department that they can implement on their website. At the very least, it might get departments looking at and thinking about their websites. I'm sure we all realize that a good website is a living, breathing public relations resource that requires constant updating and administration.

By promoting a universally recognizable image, or BRAND, within our communities, we shine a spotlight on our MISSION!

*For those on our committee that will be attending WDCC, we will discuss this when we get together to answer any questions you might have!*

Attachments:

- Survey
- ALA Branding Guide

**American Legion Auxiliary  
Department of Alaska**

**VAVS REPORT**

April 24, 2014

By Linda A. Schmitt – VAVS Representative

This year has been an eventful year for Voluntary Service. Linda Schmitt remains as your VAVS Representative and Linda Gunvalson remains as your Anchorage area Deputy. There were two Deputy changes for outlying areas of the Department this year. Jeannie Shandy of Ninilchik Unit 18 became the Deputy for the Kenai Peninsula and Melissa Edwards of C. Russell Huber Unit 57 became the Deputy for the Fairbanks area. These deputy certifications were approved for an indefinite period in January 2014. Sue Caswell remains as a lifetime volunteer for the VA. VAVS meetings were held every quarter on the first Wednesday of the month beginning with October, January and April. The July meeting was cancelled. Linda S. and Sue Caswell have perfect attendance and Linda G. has attended most meetings.

The Domiciliary can no longer accept donations of used clothing due to pest infestations so it is recommended that monetary donations or gift cards be made to the new Clothing General Post Fund for Domiciliary Residents instead so that the folks at the Dom can purchase items as they are needed. Donations are still needed for the Women Veterans Program and the Fischer House still needs gift cards.

On March 29th, Judy Thompson Chief of Voluntary Service, retired after 28 years of service to the Alaska VA Healthcare System. She will be deeply missed. Sam Hudson, Public Affairs Officer has been named as the interim Chief of Voluntary Service while the VA looks to hire a permanent replacement.

The Department of Alaska donated \$3,500.00 to the Anchorage VA Domiciliary shop, \$3,500.00 to the Fairbanks Gift Shop held at the Fairbanks Rescue Mission, \$413.56 for the Christmas Stockings at JBER and the Domiciliary, \$2,000.00 to the VA Domiciliary, \$1,000.00 to the Creative Arts Program, \$1,000.00 to the Women Veterans Project, \$500.00 to the Golden Age Games and \$500.00 to the Winter Sports Clinic for a total of \$12,413.56 to the various programs we support at the VA.

VAVS Volunteer hours for this year:

Linda Schmitt – 100 hours  
Linda Gunvalson – 150 hours  
Susan Caswell – 300 hours  
Jeannie Shandy - ?  
Melissa Edwards - ?

This concludes my VAVS report.

Respectfully Submitted,



Linda A. Schmitt  
VAVS Representative