

U.S. Army Garrison Stuttgart Private Organizations

Policies and Procedural Handbook

2013 Edition

"Reduce your plan to writing. The moment you complete this, you will have definitely given concrete form to the intangible desire." Napoleon Hill



"Planning ahead is a measure of class. The rich and even the middle class plan for generations, but the poor can plan ahead only a few weeks or days." Gloria Steinem

Index

<u>Description</u>	<u>Page</u>
PO SOP 2013 Index	2
Updated Private Organizations (PO) Handbook 2013 Cover Letter	4
Introduction	5
Approval Authority	6
Membership	7
Reporting Requirements	8
Fundraiser Guidelines	9
Fundraiser Submission Requirements	11
Required Files to maintained by Private Organizations	12
Logistical Support and Services	13
Fidelity Bonding and General Liability Requirements	14
Accounting Procedures	15
Auditor Responsibilities	19
PO Dissolution	20
Application for Approval to Operate As A Private Organization - Instructions	21
Application for Bi-Annual Renewal - Instructions	22

Section A - Necessary Documents	23
Sample Letter Requesting Approval to Operate as Private Organization	24
Sample Letter Requesting Approval to Renew a Private Organization	26
Sample Letter Requesting Approval to Conduct a Fundraising Event	27
Sample Letter Requesting the Use of a Facility	28
Sample After Action Report	29
Sample PO Report	30
Sample Letter Requesting Space and Facility for Meetings	31
Sample Constitution	32
Sample Bylaws	36
Sample Letter Meeting Minutes	43
Sample Financial Standard Operating Procedure (SOP)	44
Quarterly Financial Statement Cover Sheet (Date – Date Year)	46
Sample Audit Cover Letter	48

DEPARTMENT OF THE ARMY
UNITED STATES ARMY GARRISON - STUTTGART
UNIT 30401
APO AE 09107-0401

IMSG-ZA

MEMORANDUM FOR Private Organizations in U.S. Army Garrison Stuttgart

SUBJECT: U.S. Army Garrison Stuttgart Private Organizations Policies and Procedural Handbook.

1. Previous policies and handbooks are rescinded.
2. The enclosed handbook provides policies and procedures for the establishment, administration, and operation of Private Organizations (POs) in U.S. Army Garrison Stuttgart.
3. I recommend that POs read this manual carefully. It defines the critical elements that will allow you to operate successfully. It also contains advice to help increase the control you have over the PO, which will ensure maximum benefits to PO members and the community.
4. Point of contact for this action is Patricia Donerson, DSN: 421-2381, Civ: (0711) 7292381 Fax Civ: (0711) 7292738 or e-mail: patricia.t.donerson.naf@mail.mil.

JOHN P. STACK
COL, SF
Commanding

INTRODUCTION

Governing Regulations:

Army Regulation (AR) 210-22, Private Organizations on Department of the Army Installations, 22 October 2001

Army Regulation (AR) 600-29, Fund-Raising Within the Department of the Army, 7 June 2010

Army in Europe Regulation (AE Reg) 210-22, Private Organizations: Private Organization and Fund Raising Policy, 13 August 2010

Army in Europe Regulation (AE Reg) 600-700, Identification Cards and Individual Logistical Support, 4 February 2010

Department of Defense Instruction (DoD Instruction) 1000.15, (Procedures and Support for Non-Federal Entities Authorized to Operate on DoD Installations), 24 October 2008

DoD 5500.7-R, Joint Ethics Regulation, (Ethical Conduct and Ethical Guidance), 29 November 2007

5 C.F.R. 2635.705(a), Code of Federal Regulations, 1 January 2005

USAG Stuttgart Policy Letter #32, Private Organizations, 6 August 2012

These regulations establish policy, procedures, and responsibilities for the operation of Private Organizations (POs) on Department of the Army (DA) installations in IMCOM-Europe and their fundraising activities.

POs are self-sustaining, non-Federal entities that operate on installations only with the written consent of an authorized approval authority. PO members act exclusively outside the scope of any official position they occupy in the U.S. Government or its instrumentalities.

POs are not official organizations of the U.S. Government and are not entitled to any privileges granted to non-appropriated fund activities. Neither DA nor IMCOM-Europe or USAG Stuttgart will assume any liability for PO actions and/or debts. Members may be held personally liable in accordance to applicable host nation laws.

POs are common interest groups, and their membership may determine specific functions and expenditures in compliance with governing regulations. DA personnel acting in an official capacity may neither influence nor require any PO to support specific activities. Neither soldiers nor civilian employees will be assigned to work for POs as an official duty.

POs may neither duplicate nor compete with any Army or non-appropriated fund programs.

The operation of a PO primarily as a business venture solely to obtain savings by group purchases, or to increase the wealth of the PO or its members is not permitted except for authorized investment clubs.

APPROVAL AUTHORITY

Requests from POs for approval to operate in the U.S. Army Garrison Stuttgart (USAG Stuttgart) installation must be submitted in writing according to AR 210-22, AE Reg 210-22, and DoD Instruction 1000.15.

In all U.S. Army Garrisons, there is one individual who has the duty of oversight for the POs in that community. In the USAG Stuttgart, the PO Coordinator is Patricia Donerson, DSN: 421-2381, Civ: (0711) 729-2381, or e-mail: patricia.t.donerson.naf@mail.mil.

A PO wishing to operate in the USAG Stuttgart area will normally be granted approval for two years. Military banking privileges may be granted only after a PO has received the approval to operate. The approval authority may withdraw the approval at any time should the PO fail to comply with all published requirements. Requests for renewal will be submitted to approval authority at least 90 days before the expiration date of the current authorization. The PO will keep a copy of the approval in a permanent file for audit purposes.

MEMBERSHIP

Private Organization membership is usually restricted to members of the U.S. Forces, DA civilian employees, family members (dependants or members of the household of sponsors stationed in IMCOM-Europe), and U.S. Forces contract employees or employees of organizations granted status under Article 71, 72, or 73 of the Supplementary Agreement to the NATO Status of Forces Agreement (SOFA) (collectively referred to as members with SOFA status). At least 51 % of the membership of a PO must hold SOFA status.

POs must always have an active membership category. An approved PO must have a treasurer who is an elected officer or serves as a member of its governing board. The treasurer must be an active member and have SOFA status if the PO has an account with a military banking facility. The president or the vice president, at least one, must also have SOFA status.

No person because of race, religion, color, creed, sex, age, disability, or national origin shall be unlawfully denied membership, unlawfully excluded from participation, or otherwise subjected to unlawful discrimination by any PO.

Approval by the installation commander for the operation of certain POs that restrict membership to one sex, when one or more of subparagraphs (a) through (c) below apply. (Examples include women's/men's sport clubs, women's/men's civic associations, and boy/girl scouting organizations).

- (a) The PO's purpose is philanthropic and, by tradition, its membership has been of one sex.
- (b) The PO's purpose is to benefit one sex and its membership is composed of that sex.
- (c) The PO has a specific purpose and function that restricts membership of one sex, but also has a counterpart organization with the same purpose and function.

Special membership must be defined and authorized in the constitution or bylaws.

REPORTING REQUIREMENTS

Each PO must provide the following information to the PO Coordinator:

1. A one page report which will be sent to the Garrison Commander, listing three significant accomplishments and three challenges encountered over the past year. These reports are due 31 January. Not meeting this requirement will result in suspension of all PO activities until report is received.
2. Approved minutes of all meetings must be submitted annually by 31 January. The PO President signs the minutes. In the event of no meeting having been held a memorandum must be submitted reflecting this. Failure to meet this requirement within 30 days after the quarter will result in suspension of all PO activities until minutes are received. Submission more than 30 days late can result in revocation of PO status.
3. Approved copies of the financial statements. Financial statements must be submitted annually and should cover the following periods: Jan – Mar, Apr – Jun, Jul – Sep, and Oct – Dec. The financial statements must be 31 January. The PO President signs the financial statements.
4. A signed copy of the corrective audit response must be submitted yearly within 30 days after receipt of the audit. The PO President signs this memorandum. Audit reports are additionally required after change of treasurer.
5. A copy of the tax status (if required) and a copy of any correspondence on the applicability of Host Nation laws with biannual renewal.
6. Updated list of PO officers, as necessary, with complete CMR addresses, private phone numbers, and private, non-DoD e-mail addresses must be submitted upon change of officers.
7. A copy of the organization's bonding and liability insurance, must be submitted NLT 30 days after renewal. Not meeting this requirement within latest 30 days after the policy has been renewed will result in suspension of all PO activities until new policy is received. Submission after 31 days or more will result in revocation of PO status.
8. The percentage of PO members with SOFA status with biannual renewal.

FUNDRAISER GUIDELINES

Guidelines concerning external fundraising procedures are as follows:

1. Normal Fundraiser requests must be submitted at least 30 calendar days prior to the requested event date. Raffles are not seen as normal fundraisers. Requests for raffle fundraisers must be submitted at least 45 calendar days prior to the event date.
2. For fundraisers involving pre-event ticket sales or advertising, the request must be submitted at least 30 calendar days prior to the date that ticket sales or advertising are scheduled to begin.
3. Fundraisers needing any form of logistical support, such as space, equipment, etc., will require all documents to be submitted at least 60 calendar days prior to event date.
4. Requests that are turned in less than 30 calendar days prior to the event date will be returned with no action taken. Fundraisers that will be conducted at any AAFES, FMWR, DeCA facility or a school must have a facility use approval letter signed by the facility manager.
5. The fundraiser After Action Report (AAR) should be submitted within 30 calendar days after the event.
6. Fundraising is allowed per AR 210-22 on an occasional basis.
7. USAG Stuttgart is defining occasional as not exceeding a total of 12 fundraising events per year. Requests that cover a continuous period of time will be seen as one event. If specific, individual, or recurring dates are cited, each date will be counted as a single fundraising event.
8. All contacts with people approaching a site where fundraising is occurring must be of a respectful nature. No aggressive soliciting or hindering of patrons will occur at any time. Care should be taken to avoid the appearance that the Chain of Command is encouraging participation.
9. Fundraising at the DFWMR Kelley Barracks Carwash will be approved under these conditions: no soliciting at all of patrons desiring to wash their own cars. Two wash

bays and a vacuum cleaner must be available for public use at all times during the entire fundraising event.

10. For fundraising events involving sales of prepared food, personnel participating in the fundraising event, must be trained in Food Handling Procedures. At least one person with documented food handling training must be on site handling the food items at all times. Their Food Handler's training must have occurred within the last twelve months prior to the event. Non-Compliance with this requirement, will, when found during spot checks, result in immediate shut down of fundraiser, suspension of PO activities and disapproval of further fundraising events until trained personnel can be provided.
11. For fundraising events of potentially hazardous nature, the approval authority reserves the right to determine the necessity and benefit to the Community.

FUNDRAISER SUBMISSION REQUIREMENTS

Regular Fundraiser Submission packets require:

1. Signed Fundraiser Request

Use of Facility Approval signed by Facility Manager for fundraising events.

2. AAFES and/or DFMWR concurrence when reselling finished or unfinished products other than food for immediate consumption. Approval is signed by AAFES Manager/General Manager or by the DFMWR.
3. AAR must be submitted NLT 30 calendar days after event has been held

Special Event Fundraisers with high risk activities submission packets require:

1. Signed Fundraiser Request listing the Special Event and other Food Sales or other Fundraising efforts held in conjunction with the main event.
2. Signed Use of Facility Approval listing the Special Event, any Food Sale or other things held in conjunction with the main event.
3. Risk Management Assessment Worksheet – reviewed by Safety and approved by Garrison Commander must be completed prior to the start of advertising of an event.
4. Detailed MED EVAC PLAN: Including Letter of Agreement MEDCOM, detailing amount of personnel for support and Letter of Agreement, listing exact amount of Emergency Vehicles and their type which will be supplied for support of the event
5. Waiver of Liability Form, including printed name and signature, for all personnel participating in the Event (personnel working and Community participants)

FILES THAT SHOULD BE MAINTAINED BY **PRIVATE ORGANIZATIONS**

Each PO maintains a permanent file that contains the following documents:

1. The original approval letter to operate in an USAREUR military community or a copy of the current bi-annual renewal authorization.
2. The last four Audit reports, including corrective audit responses.
3. Financial statements and meeting minutes for the last two years.
4. A copy of AR 210-22, AER 210-22, and DoD Instruction 1000.15.
5. A copy of the organizations Constitution and Bylaws, signed by the PO President to include any amendments or revisions.
6. A copy of the organization's fidelity bonding and general liability policy.
7. A copy of the organization's approval to use real property (if applicable).
8. Standard Operating Procedures for the organization's accounting system.
9. A copy of the bank authorization letter issued by the USAG Stuttgart.
10. A current list of officers, to include their complete addresses, private phone numbers, and private, non-DoD e-mail addresses.

LOGISTICAL SUPPORT AND SERVICES

Logistical support and services may be provided in accordance with applicable regulations and at the discretion of the Garrison Commander.

PO PRIVILEGES:

BANKING PRIVILEGES Once a PO has been approved to operate, the Director, Morale, Welfare, and Recreation, PO Coordinator will grant authorization to POs to open a bank account at the military banking facilities.

POSTAL SUPPORT Overseas, Military Postal Service (MPS) may be used. POs are not authorized to mail items as Official Government Mail.

DIRECT COORDINATION Except as indicated under “Space and Facilities” or as authorized by PO Coordinator, POs will not coordinate directly with Garrison elements for support. POs may not accept support from a Garrison element unless approved in advance by the Garrison Commander.

HELPFUL INFORMATION:

SPACE AND FACILITIES PO’s should request 60 calendar days in advance the use of space or facilities by submitting a request to the Garrison Commander.

PROHIBITED ACTIONS:

USE OF GOVERNMENT RESOURCES Private Organizations will not use Army Services. This includes legal, audit, transportation, postal, printing, information management activities, clerical, financial, copying, management and procurement services.

FIDELITY BONDING AND GENERAL LIABILITY

REQUIREMENTS

The reason for this requirement is protection of the PO and its members. POs will provide proof, prior to approval or renewal, of both general liability insurance and fidelity bonding. All POs will obtain both fidelity bonding and general liability insurance, regardless of the amount of yearly income.

POs must purchase fidelity bonding from a commercial firm at their own expense. POs should bond members or employees handling significant amounts cash for the PO. The level of fidelity bonding should be equal to the normal maximum amount of cash handled, so it is sufficient to provide full protection of assets. A copy of the fidelity bonding must be submitted to the approval authority.

General Liability insurance coverage must be obtained from a commercial firm and at the expense of the PO. The coverage must be adequate for protection against public liability claims, property damage claims, or other legal actions arising from PO activities. The coverage must protect from claims against PO members acting on behalf of the PO, or the operation of any equipment, apparatus, or device under the control and responsibility of the PO. A copy of the liability insurance must be submitted to the approval authority.

ACCOUNTING PROCEDURES

Private Organizations need to maintain adequate, accurate accounting records on assets, liabilities, net worth, and financial transactions. Electronic record keeping is permissible. POs should prepare a Standard Operating Procedure (SOP) describing the organization's accounting system and maintain it in a permanent file for reference and audit. On a quarterly basis, POs will send their financial statements to the approval authority. As required by AR 210-22, paragraph 3-3, POs must be audited at their own expense at least once every two years and upon change of treasurer.

A PO must maintain a financial ledger, journal, or book of accounts and supporting documents. Computer generated forms and financial-accounting systems are authorized if the PO meets the other criteria in this appendix. These financial documents should include column headings that show income and disbursements of the PO.

The ledger should be a permanent page record book or printed record from a computer program. All financial records should be marked to identify each financial year, and will start at the beginning of the PO's fiscal year, or immediately following an audit. Once initiated, the ledger will not be altered in any manner (for example, pages will not be removed). Business transactions made by the PO will be entered in the ledger as soon as they occur.

The single-entry cash system may be used to make entries in the ledger, journal, or book of accounts. Under this system, income (cash or check) is considered earned at the time it is collected. Expenses are considered incurred at the time cash or checks are disbursed. Appropriate entries will be made in ink. Corrections need to be initialed. Periodic financial statements should be prepared from information in the financial records.

At a minimum, a welfare account and an administrative account should be considered. The welfare account should be used for charitable activities. The administrative account must be used for operational and administrative transactions of the PO.

The ledger must agree with the PO checkbook balance and reconciled bank statements at the close of each month's business (and before regular board meetings).

Supporting documents should include receipt and disbursement vouchers and other attached supporting documents.

Financial ledgers and supporting documents must be kept on file for at least four calendar years and are subject to review by the approval authority.

POs that conduct a fundraising event should have the event finances reviewed by an appointed PO member who holds no office in the PO. The review will ensure all income and expenses have been accurately documented in the After Action Report (AAR).

The PO must keep audit reports and financial records for at least four years after the audit is completed. The auditor or audit committee must send a written report of audit results to the PO President. The PO President will sign the audit and must submit it yearly to the approval authority within 30 days after receipt of the audit.

Collection sheets, canceled checks (or carbon copies of checks), vouchers, or receipts should support financial transactions involving the receipt or disbursement of funds. Invoices and other related documents also should be included in the receipt and disbursement voucher file.

A voucher should be prepared each time money is deposited in the bank or a check is issued for an expense. One series of voucher numbers should be used for disbursement vouchers and a different series for recording receipts. Accounting entries should include the voucher number. The voucher should state the date the information is posted to the ledger and must be dated and signed.

The bank deposit slip should be attached to the voucher when that entry is recorded. Similarly, an invoice or statement from the member or vendor will be attached to prove payment. Invoices or other related documents should be included in the receipt and disbursement voucher file.

Receipts should be issued for cash received. The amount will be recorded in the accounting records and the cash will be deposited in the PO bank account as soon as possible. Cash received should not be used to pay expenses before being deposited. Disbursements, other than small miscellaneous expenses, should be made using pre-numbered checks. If a Petty Cash Fund is authorized, it should be authorized in the PO Bylaws.

Each PO should prepare an annual budget in the same format as the financial statement. The actual results of each financial statement should be compared with the budget goals. Differences should be analyzed so the PO can assess its operation in comparison to its budget.

Other records needed to support the accounting of the PO books include the following:

- a. A checkbook.
- b. Canceled checks.
- c. Bank deposit slips.
- d. Approved Meeting minutes.
- e. Monthly bank reconciliation statements.

f. Financial statements.

g. Previous audits.

h. Bank statements.

The treasurer should prepare and submit a treasurer's financial report to the governing body at least once a quarter. These reports should be prepared from the information in the POs ledger. This report should be discussed at PO meetings. The minutes should indicate whether the board, the members, or both, accept it. The treasurer should prepare the financial statements.

The PO should keep the original of the quarterly financial statement in a permanent file. Minutes of board meetings should show that the financial statement was reviewed, voted on, and accepted by the governing body. Meeting minutes should be included in the treasurers' records. In the event of no meeting having been held a memorandum reflecting such must be included. A signed copy of the financial statement should be given to the approval authority.

Bank statements should be reconciled each month. The reconciled statement should match the recorded balance in the ledger and the balance of the checkbook. The balance for the end of the month must match the treasurer's financial statement balance. The bank reconciliation statement may be completed on the back of the bank statement or on a separate form.

Checking accounts may be maintained with military banking facilities or a host nation bank.

Voided checks should be recorded in the check register and the financial ledger, and retained in a check-retained copy file for two yearly audits. The signature space, whether signed or unsigned, should be cut away and destroyed.

Fixed-asset records:

The property in possession of the PO should be controlled and reviewed periodically. The person responsible for control and review should prepare a fixed-asset (property) record according to the Constitution and Bylaws. Non-expendable property acquired by the PO should be maintained on a property record from the time it is acquired until disposal through sale, donation, or salvage. A separate property record should be maintained that lists the property belonging to the PO.

Instructions for preparing a fixed-asset record are as follows:

1. Name of PO.
2. Date: Enter the date prepared.
3. Date of Acquisition.
4. Description of the item.

5. Quantity: Indicate the number of items on hand.
6. Unit Price.
7. Total: Enter the total value of like items (across the columns).
8. Total Amount.
9. Printed Signature Block and Signature of Prepare: Enter the name of the person who prepared the record and have them sign over their signature block.

AUDITOR RESPONSIBILITIES

The auditor, or when authorized, the audit committee will perform the following duties:

- a. Review the Financial Standard Operating Procedure of the PO.
- b. A thorough check to ensure that all transactions are recorded and properly documented and accounts concurrently posted. This verifies the audit trail.
- c. An inventory of PO owned property.
- d. Verification that the quarterly financial statements are accurate and are issued to the approval authority as required.
- e. An accounting of all cash on hand, reconciliation of bank statements, check of accounts receivable, and reconciliation of accounts payable and other liabilities.
- f. A review of the minutes of meetings.
- g. The PO President will provide the approval authority a copy of the audit.

PO DISSOLUTION

The rules for dissolution of a PO are defined in Article VIII of the PO's Constitution. The orderly dissolution of a PO needs to be considered well in advance if membership becomes very low. A requirement for dissolution is a terminal audit. The audit of POs using single entry accounting requires the audit be done by three members who are not board members. If the PO lacks that number, then the audit needs to be done by a Commercial auditor. Complete documentation of the decision to dissolve and the steps followed during the dissolution can assist if the decision to dissolve is controversial.

- a. Documenting these steps were taken is critical: A message was sent to all PO members announcing the meeting where dissolution of the PO will be discussed and voted on.
- b. Attendance at the meeting and whether the number of attendees was sufficient to constitute a quorum.
- c. Minutes indicating decisions were made on how and when the disposal of PO assets will be accomplished; how the terminal audit is done; and then that a motion to dissolve the PO was made and passed. The minutes should indicate the outcome of votes on these.
- d. After all steps in the dissolution are completed, the PO President needs to provide the PO Coordinator:
- e. A dated and signed statement of dissolution of the PO with the meeting minutes.
- f. A copy of the receipt(s) issued by the organization to which the residual assets were transferred.
- g. A copy of the bank statement showing the zero balance. A copy of the complete terminal audit.

APPLICATION FOR APPROVAL TO OPERATE AS A PRIVATE ORGANIZATION INSTRUCTIONS

1. Requests for approval to operate a Private Organization in USAG Stuttgart must be submitted in writing. It is recommended that POs check with the PO Coordinator to ensure that the name chosen is legally acceptable and not already in use prior to obtaining bonding and liability.
2. First applications for approval must include the following:
 - a) A memorandum requesting approval to operate as a PO.
 - b) Two copies of the current PO constitution and bylaws or other chartering documentation, signed by the proper board members.
 - c) A list of the PO's officers with their complete APO addresses, private telephone numbers, and private, non-DoD e-mail addresses.
 - d) Proof of insurance and bonding.
 - e) A signed memorandum from PO President indicating the percentage of members with SOFA status.
 - f) Upon approval, the PO must submit a Memorandum indicating the location of PO bank account(s) and the account number(s).
3. If the PO is an affiliated chapter of a nationally approved PO, a copy of the national Constitution, Bylaws, Charter, or Articles of Agreement must be attached to the request for approval to operate.
4. Approval to operate is granted for two years. It may be withdrawn at any time if the PO does not comply with the requirements of the current regulations, if it discriminates in membership on the basis of race, color, creed, sex, age, disability, or national origin, if it fails to comply with the Standard Operating Procedures set forth in this document, or at the Commander's discretion.

APPLICATION FOR BI-ANNUAL RENEWAL

1. Requests for approval to renew a Private Organization on a USAG Stuttgart installation will be submitted in writing.
2. Applications for renewal (every two years) must be sent at least 90 days prior to expiration date. Non-Compliance will result in suspension of all PO activities. The Renewal Packet will include the following:
 - a. A memorandum requesting renewal to operate as a PO.
 - b. Two copies of the current PO constitution and bylaws. If no changes have occurred, the PO must state this fact in the letter of request for renewal, if changes have been made to the PO's constitution and bylaws a memo reflecting the changes must be included. The PO must provide a signed copy of the current year's constitution and bylaws even if no changes have occurred.
 - c. A current list of the PO's officers with their complete APO addresses, private telephone numbers, and private, non-DoD e-mail addresses.
 - d. The location and types of on-post bank accounts and the account numbers. If the PO is part of another charter organization, it must maintain its own separate bank account; there should be no co-mingling of accounts or monies.
 - e. Proof of insurance and bonding or a statement from a parent organization indicating that its policy covers the local organization.
 - f. A summary of the PO's key activities and fundraisers sponsored during the previous year.
 - g. A summary of any major changes in the PO or its operation (activities, objectives, organization, constitution, membership, etc.).
 - h. A copy of the minutes from meetings.
 - i. A copy of audits from the last 2 years.
4. If a local PO is an affiliated chapter of a nationally approved PO, a copy of the national Constitution, Bylaws, Charter, or Articles of Agreement must be attached to the request for approval to operate or to the request for bi-annual renewal if there have been changes during the last two years. If no changes have been made, these copies need not be included with the renewal request, but a statement indicating no change has occurred.
5. Approval to operate is granted for two years. It may be withdrawn at any time if the PO does not comply with the requirements of the current regulations, if it discriminates in membership on the basis of race, color, creed, sex, age, disability, or national origin, if it fails to comply with the Standard Operating Procedures set forth in this document, or at the Commander's discretion.

SECTION A - NECESSARY DOCUMENTS

When using the Private Organization Sample documents, you will need to do the following:

- a. Change the letterhead of the sample document to the PO letterhead. Please remove the heading indicating that it is a sample letter.
- b. Change the items that are enclosed in parentheses and typed in bold italics to your PO information.
- c. If information is in bold italics with asterisks, please delete this information. It is only there for additional instruction to assist you.

SAMPLE LETTER REQUESTING APPROVAL TO OPERATE AS A PRIVATE ORGANIZATION

Private Organization Letterhead

Date

MEMORANDUM FOR Commander, U.S. Army Garrison Stuttgart, Attn: D, FMWR,
Private Organization Coordinator, Unit 30401, APO AE 09107-0401

SUBJECT: Request for Approval to Operate as a Private Organization (PO)

1. The (***name of the PO***) requests approval to operate as a PO in U.S. Army Garrison Stuttgart, as authorized by AR 210-22 and AE Reg 210-22. The included required documentation is as follows:

a. Two copies of the (***name of the PO***) constitution and bylaws (encl 1). The constitution and bylaws set forth the purpose(s) and activities of the PO. They are as follows: (***List the primary purpose(s) and activities of the PO.***)

b. A list of officers of the (***name of the PO***) to include their complete APO addresses, private telephone numbers, and private, non-DoD e-mail addresses (encl 2).

c. Proof of liability insurance and bonding, or a statement from a parent organization indicating that its policy includes coverage for both liability and fidelity bonding covering the local organization (encl 3).

2. The (***name of the PO***) is aware of the DoD and IMCOM-Europe policies on equal opportunity and will adhere to and enforce these policies.

3. Upon approval, the location and types of on-post bank accounts and account numbers will be submitted to the approval authority.

4. POC is the undersigned at (***President's information***).

3 encl

PO President's Signature
Name of the PO

SAMPLE LETTER REQUESTING RENEWAL OF APPROVAL TO OPERATE AS A PRIVATE ORGANIZATION

Private Organization Letterhead

Date

MEMORANDUM FOR Commander, U.S. Army Garrison Stuttgart, Attn: D, FMWR,
Private Organization Coordinator, Unit 30401, APO AE 09107-0401

SUBJECT: Request for Renewal of Approval to Operate as a Private Organization (PO)

1. The (***name of the PO***) requests renewal of its approval to operate as a PO in U.S. Army Garrison Stuttgart, as authorized by AR 210-22 and AE Reg 210-22. The included documentation is as follows:

a. Two copies of the current (***name of the PO***) constitution and by-laws (encl 1).
List if changes have been made to constitution and bylaws.

b. A list of officers of the (***name of the PO***) to include their complete APO addresses, private telephone numbers, and private, non-DoD e-mail addresses (encl 2).

c. Proof of insurance and bonding, or a statement from a parent organization indicating that its policy includes coverage for both liability and fidelity bonding covering the local organization (encl 3).

d. A summary of the (***name of the PO***) key activities and fundraisers sponsored during the previous year.

e. A summary of any major changes in the PO or its operation (activities, objectives, organization, constitution, etc.)

f. A copy of yearly audits from the last 2 years and corrective action reply (encl 4).

g. Copy of the Minutes of Meetings for the previous years (encl 5).

h. Signed statement from president of PO stating the percentage of its members with SOFA status (encl 6).

i. Signed statement from the president of the PO stating the location of bank account(s) and account number(s) (encl 7).

2. The (***name of the PO***) is aware of the DoD and IMCOM-Europe policies on equal opportunity and will adhere to and enforce these policies.

3. POC is the undersigned at (***President's information***).

7 encl

PO President's Signature

Name of the PO

SAMPLE LETTER REQUESTING APPROVAL TO CONDUCT FUNDRAISING EVENT

Private Organization Letterhead

Date

MEMORANDUM FOR Commander, U.S. Army Garrison Stuttgart, Attn: D, FMWR, Private Organization Coordinator, Unit 30401, APO AE 09107-0401

SUBJECT: Request for (*indicate type of event*) fundraiser # (*indicate number for current calendar year*)

1. Request the (*name of PO*) be granted permission to conduct (*indicate the type of event*) in accordance with AE Reg 210-22.
2. The following information is provided:
 - a. The *date, time, and location of the event.*
 - b. Clearly *state the purpose of conducting the fundraiser, and describe in detail how the fundraiser will be conducted.*
3. The following three persons will supervise the event:
 - a. Person – person with food handlers training within last 12 months if food is involved
 - b. Person – person with food handlers training within last 12 months if food is involved
 - c. Person
4. One person will be utilizing a cash box to collect the money. At the conclusion of the event, the money will be deposited in the (*name of PO*) bank account.
5. Risk Assessment: (*Describe in detail the risks associated with the fundraiser and the steps the PO will take to address them. Risks to be considered are as follows: food borne illnesses, traffic, personal injury, security due to large crowds, property damage, etc.*).
6. Disinterested person to: (1) inspect records for proper entering and verification of income and expenditures and to (2) submit written report is: _____
7. Point of Contact is the undersigned (*President's information, or PO Officer*).

PO Officer's Name, Title and Signature

Name of the PO

SAMPLE LETTER REQUESTING USE OF A FACILITY FOR A FUNDRAISING EVENT

Private Organization Letterhead

Date

MEMORANDUM THRU (***Facility Name, Facility Manager's Name***)

MEMORANDUM FOR Commander, U.S. Army Garrison Stuttgart, Attn: D, FMWR,
Private Organizations Coordinator, Unit 30401, APO AE 09107-0401

SUBJECT: Request for Use of Facility

1. Request the use of (***the name of the facility and/or specific area, building number, room number, etc***) during the period (***dates and times***). The (***the name of the facility***) will be used to conduct the (***the name of the event***).
2. I understand that coordination with the facility manager does not constitute approval of the PO's event. Coordination assures the Garrison Commander that the facility manager can support your request. Further, I will not start advertising this event until I receive approval from the Garrison Commander.
3. POC is (_____) at (_____).

PO Officer's Name, Title and Signature
Name of the PO

Facility Manager's Name (Print)

Facility Manager's Signature

Date

AFTER-ACTION REPORT

Private Organization: _____

Fundraising Event: _____

Date and Place: _____

Resale Activities: COST OF SUPPLIES _____

LABOR (if any) _____

OTHER SERVICES _____

MISCELLANEOUS (specify) _____

TOTAL EXPENSES _____

Summary: GROSS INCOME FROM SALES _____

LESS TOTAL EXPENSES _____

TOTAL PROFIT _____

To the best of my knowledge, the figures and statements on this After-Action Report are true and correct:

Signature of Disinterested Person
(Individual who holds no official position in PO)

Date

Signature of Person Responsible for Event
(Other than the President)

Date

Signature of President

Date

PO REPORT

Private Organization Name: _____

Report Year: _____

Date Submitted: _____

1. PO Achievements: _____

2. PO Challenges: _____

Signature of President

Date

Signature of Vice President

Date

SAMPLE LETTER REQUESTING SPACE AND FACILITY FOR PO MEETINGS

Private Organization Letterhead

Date

MEMORANDUM FOR Commander, U.S. Army Garrison Stuttgart, Attn: D, FMWR,
Private Organizations Coordinator, Unit 30401, APO AE 09107-0401

SUBJECT: Request for Use of Space and Facility through:

1. Request the use of (***the name of the facility and/or specific area, building number, room number, etc***) during the period (***dates and times***). The (***the name of the facility***) will be used to conduct the (***PO name***) meetings.
2. I understand that coordination with the facility manager does not constitute approval of the PO's use of the above mentioned space and facility. Coordination assures the Garrison Commander that the facility manager can support your request. Further, I will not start advertising this meeting until I receive approval from the Garrison Commander.
3. POC is (_____) at (_____).

PO Officer's Name, Title and Signature
Name of the PO

Facility Manager's Name (Print)

Facility Manager's Signature

Date

NAME OF THE PO AND LOCATION

CONSTITUTION - Sample

ARTICLE I

NAME, LOCATION AND AUTHORITY

SECTION 1: The (***PO name***) shall operate under the jurisdiction of the Commander, U.S. Army Garrison Stuttgart, Unit 30401, APO AE 09107-0401, hereinafter referred to as the approval authority.

ARTICLE II

MANDATORY STATEMENTS

SECTION 1: This organization is established in accordance with Army Reg (AR) 210-22 and Army in Europe Regulation (AE Reg) 210-22, Private Organization and Fundraising Policy, as mandated by IMCOM-Europe. The organization is not an instrumentality of the United States, will be self-sustaining, and may not receive financial assistance from the U.S. Army, appropriated (APF) or non-appropriated funds (NAF).

SECTION 2: The organization operates and exists on a military installation only with the consent of the approval authority. This consent is contingent upon the organization's compliance with the requirements and conditions of AR 210-22 and AE Reg 210-22. Failure to comply with cited policies will result in dissolution of the Private Organization (PO).

SECTION 3: In no event will the Department of the Army, IMCOM-Europe, or any NAFI assume any responsibility for the organization's actions and/or debts.

SECTION 4: All members are required to read the Constitution and Bylaws upon joining the organization.

SECTION 5: In accordance with host nation laws, all members may be personally liable to creditors if the assets of the PO are insufficient to discharge liabilities.

SECTION 6: The organization will not discriminate in membership on the basis of race, color, creed, religion, national origin, sex, or mental or physical handicap, and will not seek to deprive individuals of their civil rights.

SECTION 7: The organization will neither propagate extremist activities nor advocate violence against others or the violent overthrow of the U.S. government.

SECTION 8: The organization agrees to reimburse the Army for utility expenses and other expenses if incurred, unless use is incidental (would cost more to bill and collect than it cost to provide the utility).

ARTICLE III
PURPOSE

SECTION 1: *Identify clearly the purpose of the organization.*

SECTION 2: This organization will not engage in activities that compete with those of any appropriated or non-appropriated fund activities.

ARTICLE IV
ACTIVITIES AND FUNDRAISING EVENTS

SECTION 1: *List samples of activities supported or sponsored by this organization.*

SECTION 2: *List samples of fundraisers that the organization will conduct.*

SECTION 3: The PO is aware of the U.S. Army Garrison Stuttgart Command Policy Letter #20, Private Organizations, and AE Reg 210-22, 6 August 2012, and will conduct all fundraisers accordingly.

SECTION 4: *Identify if the PO's activities are directed towards supporting quality of life or raising funds for charitable purposes.*

SECTION 5: *Identify if the PO's activities are primarily conducted off post.*

ARTICLE V
MEMBERSHIP

SECTION 1: At least 51% of the membership of the PO will be members of the U.S. Forces, the DoD civilian component, family members, retirees, and U.S. Forces contract employees or employees of organizations granted status under Article 71, 72 or 73 of the supplementary Agreement to the NATO Status of Forces Agreement (SOFA) (collectively referred to as members with SOFA status).

SECTION 2: *Identify specific types of membership, qualifications for each type, application method, procedures for withdrawal of membership, and rules pertaining to guests.*

ARTICLE VI
COMPOSITION OF THE GOVERNING BODY

SECTION 1: *List the individuals forming the governing body, their titles, and corresponding duty descriptions for each. Define which Officers can act for the president.*

ARTICLE VII
ELECTION OF OFFICERS

SECTION 1: *Specify frequency of elections and month(s) held.*

SECTION 2: *Specify number of members that constitute a quorum for a valid election.*

SECTION 3: *Specify procedures for absentee or proxy voting, if any.*

SECTION 4: *Specify procedures for replacing members who make permanent change of station (PCS) moves or who resign.*

SECTION 5: *Describe procedures for appointment of advisors and honorary officers, if any.*

ARTICLE VIII
DISSOLUTION

SECTION 1: Dissolution of the organization may be accomplished by a majority vote of the general membership present at a regular or special meeting or by order of the approval authority.

SECTION 2: Upon dissolution of the organization, all material and real assets remaining after payment of all liabilities will be donated. ***The organization must indicate the name and address to which the organization's assets will be donated.***

SECTION 3: The Garrison PO Coordinator will be notified of the dissolution. Notice will include:

- a. A statement of dissolution dated and signed by the PO President.
- b. A copy of the complete terminal audit.
- c. A copy of the receipt(s) issued by the organization to which residual assets were transferred.
- d. A copy of the bank statement showing a zero balance.

ARTICLE IX
AMENDMENTS

SECTION 1: *Specify the organization's procedures to amend the constitution and bylaws.*

SECTION 2: Amendments to the Constitution and Bylaws made throughout the year will be forwarded to the approval authority. The letter reporting amendments will be signed by the

President and will indicate approval by the governing board or by vote of the general membership. New amendments will not conflict with AR 210-22 or AE Reg 210-22.

ARTICLE X
RATIFICATION

This Constitution has been approved by a majority vote on (*date*).

President's Signature

Secretary's Signature

NAME OF THE PO AND LOCATION

BYLAWS - Sample

ARTICLE I DUTIES OF OFFICERS

SECTION 1: *Specify the duties of each officer. If the organization maintains an account with a military banking facility, include the following statement: “the treasurer must have SOFA status.”*

SECTION 2: Officers at the end of their term of office will ensure that all organization records are complete, including: checkbook, financial statements, meeting minutes, PO handbook, etc. These items will be handed off to the new board of governors/officers.

ARTICLE II ELECTIONS

SECTION 1: *Specify when, where, and how elections are held.*

SECTION 2: *State the length of terms of office and procedures for replacing an incumbent if an office becomes vacant.*

SECTION 3: *Describe procedures for announcing elections.*

ARTICLE III MEETINGS AND MEMBERSHIP NUMBERS

SECTION 1: *Specify frequency, the possible location of the meetings, and the method of notification to the members.*

SECTION 2: Upon change of officers, an updated list that includes name, complete CMR address, private telephone numbers, and private, non-DoD e-mail addresses of all officers will be forwarded to the approval authority.

SECTION 3: A copy of all meeting minutes will be forwarded to the approval authority within 30 days after the meeting. The President will sign minutes.

ARTICLE IV
SPECIAL COMMITTEES

SECTION 1: *Specify provisions of appointment, tenure, dissolution, and scope of responsibilities for any special committee.*

ARTICLE V
EXPENDITURES

SECTION 1: Expenditures will be limited to those required to support the activities listed in the Constitution.

SECTION 2: *Clearly describe the type of expenditures and any limits to amounts authorized. Additionally, state whether petty cash can be used and the method for using it. State who is authorized this use.*

ARTICLE VI
INCOME

SECTION 1: *Indicate the amount of dues, assessments, or other charges established. Describe the source of income (i.e. fundraising activities, etc.). IAW Para. 5-2, AR 210-22 POs are self-sustaining, primarily through dues, contributions, service charges, fees or special assessment of members; dues shall thus be the primary source of income and must be a minimum of 51% of the total income of the PO.*

SECTION 2: *If annual dues are payable, define the policy on refunds in the event members leave the area for military reasons.*

ARTICLE VII
FINANCIAL CONTROL

SECTION 1: *State whether PO will use single entry or double entry accounting system to maintain the PO's financial records.*

SECTION 2: Accounting records will be maintained that reflect the assets, liabilities, net worth and financial transactions of the organization. A Financial Standard Operating Procedure (SOP) describing the accounting system will be prepared and maintained in a permanent file for reference and inspection purposes.

SECTION 3: Financial statements will be prepared every quarter. A copy of the approved financial statement, signed by the President, will be forwarded to the approval authority. The financial statement should consist of, at a minimum, the balance sheet, a profit and loss statement (income and profit), and fund equity statement/bank reconciliation.

ARTICLE VIII BONDING

SECTION 1: In accordance with AE 210-22, Section II, 4(c)(4), the PO will purchase fidelity bonding from a commercial firm, and will be procured at the PO's expense. The amount of fidelity bonding will be equal to the normal maximum amount of cash handled, and will be sufficient to provide full protection of assets.

SECTION 2: Copies of the current fidelity insurance will be submitted to the approval authority.

ARTICLE IX LIABILITY INSURANCE

SECTION 1: In accordance with AR 210-22, paragraph 3-2, the PO will obtain adequate insurance protection against public liability claims, property damage claims, or other legal actions arising from PO activities, one or more of the PO's members acting on its behalf, or the operation of any equipments, apparatus, or device under the control and responsibility of the PO.

SECTION 2: Copies of the current liability insurance will be submitted to the approval authority. Insurance will be obtained from commercial firms at the organization's expense. ***Note: organizations that are part of a national or worldwide organization should check with their appropriate headquarters; it may not be necessary for them to purchase additional liability insurance, if the headquarters' insurance covers the local chapter.***

ARTICLE X AUDIT

SECTION 1: Auditors contracted by POs must comply with audit procedures and requirements in accordance with AE Reg 210-22.

SECTION 2: ***State whether the PO uses a single-entry or double-entry accounting system and if the PO engages in resale or fundraising.***

SECTION 3: As required under AR 210-22, the organization will be audited at least once a year and upon change of treasurer, at its own expense, by a qualified auditor, or a committee of three PO members who hold no office within the organization. The audit will, at a minimum, include:

- a. A thorough check to ensure that all transactions are recorded and properly documented. This establishes an audit trail.
- b. Inventory of organization owned property.

c. Verification that financial statements are accurate and are issued as required for review.

d. A cash count of all cash on hand, reconciliation of bank statements, check of accounts receivable, and reconciliation of accounts payable and other liabilities.

e. A review of the PO's Financial SOP.

SECTION 4: The auditor or committee will furnish the organization's President and the approval authority with a written report on the audit results. Copies of the audit reports will be submitted to the approval authority at the time of renewal.

SECTION 5: A corrective action reply, if needed, will be forwarded to the approval authority within 30 days after receipt of the audit by the organization's President.

SECTION 6: The organization will retain audit reports and financial records for at least four years.

SECTION 7: The organization will, when required, submit tax returns and other documentation to the host nation tax agency in accordance with AR 210-22, paragraph 3-4d.

ARTICLE XI DONATIONS/WELFARE CONTRIBUTIONS

SECTION 1: A listing of all donations/contributions made throughout the organizational year will be prepared and forwarded to the approval authority annually, together with the annual audit report. The list will contain the name of the recipient organization, purpose of the donation, date donation was made, and dollar amount.

ARTICLE XII RESALE AND FUNDRAISING ACTIVITIES

SECTION 1: The organization will not engage in any fundraising activities without prior written approval from the approval authority or his designee. The written approval from the approval authority will be posted at the fundraising site during any fundraising activity.

SECTION 2: A letter requesting permission to conduct a fundraising event should be forwarded through the Private Organization Coordinator to the approval authority at least 30 days prior to the event. If fundraising events take place within the immediate vicinity of a DFMWR, AAFES, DeCA facility or on the grounds of the vicinity, this organization will obtain permission of the according facility manager. If the fundraising will take place on or near the grounds of any AAFES facility, this organization will obtain permission directly from the AAFES general manager prior to submitting request. If pre-event ticket sales or advertising is required, the

fundraiser request must be submitted at least 30 days prior to the date that the ticket sales or advertising is scheduled to begin.

SECTION 3: Participation in fundraising activities will be limited to members of the US Forces, their family members, and members of the civilian component of the US Forces and their family members who are authorized logistical support pursuant to IMCOM-Europe Regulation 600-700.

SECTION 4: The organization will appoint a disinterested person, who holds no office, to inspect the records of the organization at the conclusion of the event, to ensure all income and expenditures have been properly entered on the accounting records of the organization and to ensure expenditures are supported by appropriate vouchers. The inspector will provide a copy of the written report with supporting documentation to the approval authority within 30 days after the event. The organization will file its copy of the written report with supporting documentation in its permanent file.

SECTION 5: Organizations are required to submit an after-action report (AAR) to the approval authority within 30 days after the event. A committee of three organization members, who hold no office and are present at the event, will prepare the AAR. The AAR will include a summary of the event (i.e., planning, execution, problems, suggestions, and final distribution of funds).

SECTION 6: The organization will specify risk management procedures when planning and carrying out activities for their organization.

SECTION 7: Request for fundraising events will include a risk management assessment to ensure the safety of the participants.

ARTICLE XIII EMPLOYEES

SECTION 1: *Include this article only if the organization employs individuals for the operation and administration of the organization. Specify their positions and their duties.*

SECTION 2: *Specify policy and procedures applicable to employees must be explained (i.e., positions, hiring and termination, pay rates, cash awards, etc.).*

SECTION 3: *A disclaimer that the organization is not a U.S. employer within the meaning of the United States Employment Tax Laws.*

ARTICLE XIV AFFILIATED CHAPTERS

SECTION 1: *State whether the organization is an affiliated chapter of a PO whose national Constitution and Bylaws have been reviewed by DA.*

SECTION 2: *If the organization is an affiliated chapter of a PO whose national Constitution and Bylaws have been reviewed by DA and are found to meet all requirements, a copy of the national Constitution, Bylaws, charter, or articles of agreement shall be attached to the request for approval to operate or request for bi-annual renewal.*

SECTION 3: *If the organization is an affiliated chapter of a PO whose bylaws have been reviewed and approved by DA, the organization must submit a letter containing a statement of the chapter's standing with national headquarters, intended scope and substance of chapter's activities and a statement that the standard chapter bylaws prescribed by the national headquarters have been adopted without change. If any changes have been made, the changes must be reviewed and approved by the approval authority.*

ARTICLE XV RESCISSION

SECTION 1: The Constitution and Bylaws shall be effective immediately after approval by the organization and upon subsequent written approval by the approval authority.

SECTION 2: Upon approval of the Constitution and the Bylaws, all previously published Constitutions and Bylaws will be rescinded.

ARTICLE XVI RESTRICTIONS

SECTION 1: There is no official relationship between the organization's activities, official duties, and responsibilities of DoD personnel who are organization members or participants.

SECTION 2: The organization's Constitution and Bylaws must authorize all functions and expenditures. DoD personnel acting in an official capacity will not influence these choices.

SECTION 3: This organization was not created, operated, or administered by DoD personnel acting in an official capacity or on behalf of an official purpose to evade restrictions on expenditures of appropriated and/or non-appropriated funds.

SECTION 4: Except as authorized, this organization will not use for any improper purpose or in a manner that implies endorsement by any federal entity, or include in its title, logo, letterhead, name, seal, or acronym "DoD" or the name, abbreviation or seal of any military department, service or other federal entity. No member of or participant in the organization's activities will use their military or DoD title, logo, letterhead, name, seal or acronym in any manner in connection with the PO's activities.

SECTION 5: *Additional regulations referred to in the organization's Constitution or Bylaws must be attached to the request for approval to operate or the request for bi-annual renewal with the relevant portions highlighted. List any such regulations here.*

ARTICLE XVII
RATIFICATION

The Bylaws have been approved by a majority vote on (date).

President's Signature

Secretary's Signature

SAMPLE OF MEETING MINUTES

Private Organization Letterhead

1. State that the meeting was called to order. State what kind of meeting is being held (regular, special, etc.). State the date, time, and location of the meeting.
2. List the members present and whether or not there was a quorum.
3. State that the minutes of the previous meeting were read and approved. Indicate the date of the last meeting.
4. State that the treasurer reports were discussed and whether or not the members and board approved or disapproved the reports.
5. State any old business using a separate paragraph of each subject discussed. State all motions made. Include the wording of each motion and state whether the motion was approved, failed, or tabled for action at a later time. Include any amendments.
6. State any new business using a separate paragraph of each subject discussed. State all motions made. Include the wording of each motion and state whether the motion was approved, failed, or tabled for action at a later time. Include any amendments.
7. State the date, time, and place of the next meeting.
8. State the time of adjournment.
9. POC is (_____) at (_____).

PO President's Signature
Name of the PO

SAMPLE FINANCIAL

STANDARD OPERATING PROCEDURE (SOP)

NAME OF THE PRIVATE ORGANIZATION

1. PURPOSE: To define basic accounting principles and requirements of the PO.
2. REFERENCES: AR 210-22 and AE Reg 210-22.
3. GENERAL: Adequate accounting records should be maintained on assets, liabilities, net worth, and financial transactions of the organization.
 - a. The PO maintains its financial records using a *single/double entry* accounting system.
 - b. Basic Accounting Record: The treasurer maintains the following records:
 - (1) A checking account at a banking facility.
 - (2) Pre-numbered checkbook.
 - (3) Monthly reconciled bank statements and cancelled checks.
 - (4) Pre-numbered receipt booklet for all cash receipts.
 - (5) Invoices and receipts for all cash payments.
 - (6) A book, journal, or electronic document reflecting the cash receipts and cash disbursements. A ledger will be a permanent paged record book.
 - (7) Audit reports.
 - (8) Financial Statements.
 - (9) Financial Standard Operating Procedure (SOP).
 - c. Cash Receipts: All cash receipts are recorded in the book and a pre-numbered receipt should be issued for all cash or checks received. The original is given to the member/customer and a copy of the receipt remains with the booklet. Cash received is deposited in the bank.
 - d. Cash Disbursement: Every disbursement needs to be supported by invoices/receipts and recorded in the book. Disbursements other than small miscellaneous expenses are made by pre-numbered checks. Checks will be signed by the Treasurer and co-signed by the President or

Vice-President. A petty cash fund may be established for small miscellaneous expenses if authorized in the bylaws or constitution. Under no circumstances should cash received used to pay expenses before being deposited.

4. Audits:

a. An auditor qualified pursuant to AR 210-22, or, when authorized, an audit committee must audit an organization's accounting records annually or upon change of treasurer.

b. The organization will retain audit reports and financial records for four years.

c. The PO President will furnish the approval authority a corrective action reply within 30 days after receipt of the audit.

5. POC is the undersigned at (*President's information*).

PO President's Signature
Name of the PO

(NAME OF PO) QUARTERLY FINANCIAL STATEMENT COVER SHEET (DATE - DATE YEAR)

INCOME :

Dues and Raffles	\$432.00
Pasta	\$325.00
MS Walk	\$2,419.43
Community Bunko	\$176.00
4th of July Food Booth	\$4,404.38
Voided Check No. 460	\$50.00
Dividends	\$40.68
TOTAL	\$7,847.49

EXPENSES :

Soldiers Theater	\$210.00
Supplies	\$76.50
Donations	\$1,675.00
4 th of July Food Booth	\$409.38
Community Bunko	\$56.51
MS Walk	\$406.66
Pasta	\$165.00
Petty Cash	\$50.00
TOTAL	\$3,049.05

DATE	CHECKS + DEPOSITS	DEBITS	CREDITS	BALANCE
31-Dec	End of year balance			0
<u>JAN</u>				
02-Jan	Dues and Raffles			432.00
05-Jan	Soldiers Theater	210.00		222.00
26-Jan	Pasta Supplies	165.00		57.00
29-Jan	Pasta Sale		325.00	382.00
<u>FEB</u>				
15-Feb	Supplies	76.50		305.50
<u>APR</u>				
19-Apr	Bunko Supplies	56.51		248.99
28-Apr	Bunko		176.00	424.99
<u>MAY</u>				
02-May	MS Walk Supplies	406.66		18.33
28-May	MS Walk		2419.43	2437.76
30-May	Donations	1675.00		762.76
<u>JUL</u>				
03-JUL	4 th of July Food Booth	409.38		353.38
07-JUL	4 th of July Food Booth		4404.38	4757.76
<u>AUG</u>				
11-Aug	Void Check No. 460		50.00	4807.76
<u>SEP</u>				
09-Sep	Dividends		40.68	4848.44
21-Sep	Petty Cash	50.00		4798.44

SAMPLE AUDIT COVER LETTER

DATE

SUBJECT: Audit Report for (*Name of the PO*)

(*President's Name*),

(*Name of the PO*)

CMR _____ BOX _____

APO AE _____

TYPE OF AUDIT: Annual, Change of Treasurer, or Terminal

OPINION STATEMENT: The financial transactions of (*the name of the PO*) were examined for the period (*date to date*). The examination included verifications to determine if: all reconciled cash is on hand and in the bank, receivables and property inventory were accurate; operations, accounting, internal controls, required records and financial reports followed the procedure and guidelines contained in the Private Organizations Policies and Procedural Handbook. All records and reports were accurate/were not accurate (** *select one* **) and supported/not supported (** *select one* **) by valid documentation. In my opinion, subject to the comments and recommendations herein the attached financial statement fairly presents/does not present (** *select one* **) the financial position of the fund on specific date the accounting records and financial reports conform/do not conform (** *select one* **) with the guidelines in the U.S. Army Garrison Stuttgart Private Organizations Policies and Procedural Handbook.

COMMENTS AND RECOMMENDATIONS:

Auditor's Name and Signature

(** *If audit is conducted by a committee of three, please ensure that all three names and signatures appear on this sheet* **)