

Post Inspection Binder Guide

VFW Department of California

Physical inspections for 2026-27

For Post officers preparing records for inspection. Arrange source documents in the same order as the inspection forms so the inspector can find the answer, review the evidence, and complete each item efficiently.

Prepare the binder

- ☐ **Label the dividers.** Use National tabs 1 through 28, then supplemental tabs S1 through S4. Keep lettered subitems in their numbered tab. The index on the next page supplies the labels.
- ☐ **Put a Tab Summary first.** Each tab page in this guide provides an optional summary area. Complete it and place it before the evidence, or prepare a separate page with the same information. Tab Summaries are strongly advised, not mandatory; they do not require a signature.
- ☐ **Answer before presenting the records.** State the answer, relevant dates or amounts, and where the inspector can review each source. For existence questions, a truthful statement such as "This Post has no Auxiliary" answers that question; mark only its inapplicable follow-up N/A.
- ☐ **Use source documents.** These are the actual retained record, a readable copy, or an electronic record that establishes the fact being inspected. A summary or reference sheet locates required evidence. A truthful statement answers an existence question, such as whether the Post has an Auxiliary.
- ☐ **Make shared records easy to find.** Keep one complete file of minutes or other shared records in a labeled tab. In other tabs, name the exact tab, document date, page, and relevant entry. Use duplicates if the source tab is not clearly labeled.
- ☐ **Prepare electronic access.** Electronic records may be shown during inspection. Name the file or system and the officer who can open it. Be ready to display the actual record, including all required months or quarters; a list of filenames alone is insufficient.

Pack and attend

Place member applications, officer Proof of Eligibility, and required employee records directly in their binder sections. Handle these records carefully during transport and review. Paper copies are acceptable; originals are not generally required. Bring the checkbook or unused check stock for Item 24.

Either place two records in each sleeve, one facing each direction, or group related records in one sleeve in their section. Keep pages readable and easy to remove or turn.

The Commander, Senior Vice Commander, or Junior Vice Commander must attend to certify the inspection. Quartermaster and Adjutant attendance is strongly encouraged. Ensure the attending officer can locate and display every record.

Post _____ District _____ Inspection date _____

Binder tab index

Tab	Label	Tab	Label
1	Post Bylaws	17	Quartermaster bond
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5	Adjutant records	21	Expenditure authorization
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7	Monthly meetings and quorum	23	Disbursement signatures
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13	Membership committee and plan	S1	State documents
14	Monthly Quartermaster reports	S2	Bingo and lotto
15	Quarterly Trustee audits	S3	Bar and canteen
16	Accounts and reconciliation	S4	Employees

Record periods and sample packets

Inspection period: the previous 12 months. Prepare 12 monthly Quartermaster reports and the last four required quarterly Trustee audits. Displaying the complete set electronically is sufficient; otherwise place paper copies in the corresponding tabs.

June financial packet: use June 2026 statements, ledgers, the monthly Quartermaster report, and all June supporting transaction records. Identify outstanding checks, deposits, and other reconciling items; a separate reconciliation worksheet is not required. Keep the packet in Tab 16 and cross-reference Tabs 14, 19, 21, and 23. Also provide the latest bank statements and current bond certificate for current balances and coverage.

Relief Fund sample: prepare one expenditure from the previous 12 months, with authorization, ledger, payment record, and receipt or invoice. If there were no expenditures, state that fact and provide the ledger showing balance and activity.

Government filings: provide a copy of the last filing submitted. The current year is acceptable if already filed. If inspection occurs before the filing due date and this year has not been filed, the prior year's filing is acceptable. Identify the filing period and submission date. This rule does not excuse an overdue required filing.

Current records: use current officers, governing documents, plans, policies, bonds, insurance, and permits where the question asks about current status. The 12-month review period does not shorten required retention of applications or other historical records.

Tab 1 Post Bylaws

Tab Summary

Strongly advised and optional. Complete or attach a summary before the source records.

Post _____ Inspection date _____

1 Bylaws exist: Yes / No

1a Commander in Chief review date: _____

Evidence location or electronic access: _____

Explanation or inapplicable items: _____

Source document checklist

- ☐ **Post Bylaws** Include the Post's current complete bylaws. They establish the rules the Post uses. Obtain from the Adjutant, who keeps these documents.
- ☐ **National review evidence** Include any National review or approval letter, notation, or returned reviewed copy. It establishes the date for 1a. Obtain from the Adjutant's retained correspondence.

Acceptable presentation and references

A readable copy or official electronic copy is acceptable. Tab 5g may refer here. Identify the page governing quorum and the pages governing payments for Tabs 7 and 23.

Preparation note

If bylaws exist but no National review date is documented, state "Bylaws present; National review date not documented." Do not invent a date.

Tab 2 Articles of Incorporation

Tab Summary

Strongly advised and optional. Complete or attach a summary before the source records.

Post _____ Inspection date _____

2 Articles exist: Yes / No

2a Commander in Chief review date: _____

Evidence location or electronic access: _____

Explanation or inapplicable items: _____

Source document checklist

- ☐ **Filed Articles** Include the filed Articles of Incorporation and applicable amendments. They identify the incorporated Post and its legal name. Obtain from the Adjutant, who keeps these documents.
- ☐ **National review evidence** Include any National review letter, notation, or reviewed copy establishing the review date, if available. Obtain from the Adjutant's retained correspondence.

Acceptable presentation and references

A retained copy or official electronic filed record is acceptable. Cross-reference the most recent SI-100 in S1 for the officers and registered agent listed on that filing.

Preparation note

Record the legal name and incorporation date in the summary. If no National review date is documented, say so; the presence of Articles and the review-date field are separate questions.

Tab 3 Post officers

Tab Summary

Strongly advised and optional. Complete or attach a summary before the source records.

Post _____ Inspection date _____

3 All required officer positions filled: Yes / No

Officer Election Report submission date: _____

Evidence location or electronic access: _____

Explanation or inapplicable items: _____

Source document checklist

- ☐ **Submitted Post Officer Election Report** Provide a copy of the submitted Post Officer Election Report or its official electronic record. It is the primary source for the current officers. Verify that it identifies the Commander, Senior Vice Commander, Junior Vice Commander, Quartermaster, three Trustees, Adjutant, Chaplain, and Benefits Advisor. Obtain from the Adjutant.
- ☐ **Updates if needed** If an appointment is absent from the report or an officer has been replaced, provide the appointment or replacement record needed to establish the current officer. Obtain from the Adjutant.

Acceptable presentation and references

A readable copy or the official electronic report may be displayed. Meeting minutes are not routinely required in this tab when the submitted report establishes all current required officers.

Preparation note

Item 3 asks whether all officer positions are filled as prescribed in Section 216. A submitted report establishes the answer when it shows all required positions filled and reflects the officers currently serving. Cross-reference officer eligibility records in Tab 5f.

Tab 4 Delegates and alternates

Tab Summary

Strongly advised and optional. Complete or attach a summary before the source records.

Post _____ Inspection date _____

4 Delegates properly elected and reported: Yes / No

Election meeting date: _____

Department report date: _____ Dues paid: Yes / No

National report date: _____ Dues paid: Yes / No

Evidence location or electronic access: _____

Explanation or inapplicable items: _____

Source document checklist

- ☐ **Delegate election minutes** Include or reference the entry electing delegates and alternates for Department and National conventions. It establishes the membership's election. Obtain from the Adjutant's minutes file.
- ☐ **Department Delegate Election Report** Provide a copy of the submitted Department Delegate Election Report or official electronic submission record. Compare the reported delegates and alternates with the election entry. Obtain from the Adjutant.
- ☐ **National Delegate Election Report** Provide a copy of the submitted National Delegate Election Report or official electronic submission record. Compare the reported delegates and alternates with the election entry. Obtain from the Adjutant.
- ☐ **Delegate dues payment records** Provide the payment records or confirmations for Department and National delegate dues. Obtain from the Quartermaster; identify which payment corresponds to each report.

Acceptable presentation and references

The minutes may remain in Tab 5c. Give the date, page, and election entry here. Official electronic reports and payment confirmations may be displayed or cross-referenced to labeled source tabs.

Preparation note

Identify the Department and National delegate elections separately. If there was a later authorized change, provide the record explaining the change and the corresponding updated report.

Tab 5 Adjutant records

Tab Summary

Strongly advised and optional. Complete or attach a summary before the source records.

Post _____ Inspection date _____

5a ____ 5b ____ 5c ____ 5d ____ 5e ____ 5f ____ 5g ____

Use Yes / No for each subitem. Minutes period: _____

5d The Department of California keeps orders and circulars current on vfwca.org under Members Only. The link is labeled General Orders.

5g National Bylaws are linked from Inspection Resources; Department Bylaws are available under Members Only at vfwca.org. Provide current Post and applicable District Bylaws.

Evidence location or electronic access: _____

Explanation or inapplicable items: _____

Source document checklist

- ☐ **5a Organized records** Legible, organized, retrievable records for 5b through 5g satisfy this item. A separate Adjutant book is not required. Obtain records from the Adjutant.
- ☐ **5b Member applications** Keep applications for every admitted member directly in this labeled section. Flag one sample for Tabs 6 and 19b. Presence of the retained application file establishes this item; the sample demonstrates the admission and processing requirements.
- ☐ **5c Minutes** Provide the previous 12 months of retained meeting minutes in date order. Their presence satisfies this inspection item. Trustee signatures documenting acceptance are a best practice. Approved corrections may be noted in pen on the retained originals; document later corrections rather than silently rewriting accepted minutes.
- ☐ **5e Correspondence file** Retain incoming and outgoing Post communications, including National, Department, and District correspondence, emails, and attachments. Presence of an organized, retrievable paper or electronic file satisfies the item; demonstrate how to find a record.
- ☐ **5f Officer Proof of Eligibility** Place evidence for all Post officers directly here. Accept a DD-214 showing qualifying Korea service/KDSM, a qualifying campaign or expeditionary medal; an LES showing qualifying Hostile Fire or Imminent Danger Pay; or other evidence establishing those eligibility grounds. Campaign examples include VSM, Iraq Campaign Medal, and Afghanistan Campaign Medal. Use National Bylaws and Manual Section 101 to verify eligibility.
- ☐ **5g Local bylaws** Provide current Post and applicable District Bylaws. Obtain them from the Adjutant or governing-document file; cross-reference Tab 1 for Post Bylaws.

Acceptable presentation and references

Label subsections 5a through 5g. Show electronic minutes and correspondence to the inspector if retained that way. Applications and officer eligibility records go directly in the binder.

Preparation note

Keep the entire retained application file available; the one flagged sample does not replace it.

Tab 6 Membership approval

Tab Summary

Strongly advised and optional. Complete or attach a summary before the source records.

Post _____ Inspection date _____

6 Membership process documented: Yes / No

Sample member: _____ Admission date: _____

Evidence location or electronic access: _____

Explanation or inapplicable items: _____

Source document checklist

- ☐ **Retained member application** Use one member admitted during the review period. The application must show three Reviewing Committee signatures from three different comrades who confirmed eligibility, plus the Quartermaster signature after OMS processing. Obtain from Tab 5b.
- ☐ **Admission minutes** Identify the applicant and the entry showing the application was read, the Reviewing Committee recommended acceptance, the Commander offered an opportunity for objections or discussion, and the membership voted. Record the vote result. Obtain from Tab 5c.
- ☐ **Membership processing record** Provide an OMS transaction or confirmation establishing processing. Obtain from the Quartermaster or the officer who processed the membership.

Acceptable presentation and references

Use the same member for Tabs 5b, 6, and 19b. Keep the application in Tab 5b and supply exact references here. Official electronic processing records may be displayed.

Preparation note

A separate motion and second are not required for the committee's admission recommendation. Minutes record the action and vote result; a discussion transcript is unnecessary. See VFW Manual Section 103 and Robert's Rules, 12th edition, Sections 48 and 51:54. If no member was admitted in the review period, say so and identify available retained admission records.

Tab 7 Monthly meetings and quorum

Tab Summary

Strongly advised and optional. Complete or attach a summary before the source records.

Post _____ Inspection date _____

7 Monthly meetings with quorum documented: Yes / No

Review period: _____ Bylaws quorum: _____

Evidence location or electronic access: _____

Explanation or inapplicable items: _____

Source document checklist

- ☐ **Monthly meeting minutes** Provide the previous 12 months of minutes showing at least one regular meeting each month. Attendance, roll call, or a recorded quorum statement must show that quorum was present. Obtain from Tab 5c.
- ☐ **Quorum rule** Identify the current Post Bylaws provision used to determine quorum. Obtain from Tab 1. The National minimum is five.

Acceptable presentation and references

One complete minutes file is sufficient. A month-by-month reference list here can identify the meeting date and the page showing quorum without duplicating the minutes.

Preparation note

An explicit statement that “A quorum was present” is a best practice. An attendance list or count demonstrating quorum is also acceptable when tied to the meeting record. Explain missing months or missing quorum evidence instead of using N/A.

Tab 8 Committee reports

Tab Summary

Strongly advised and optional. Complete or attach a summary before the source records.

Post _____ Inspection date _____

8 Committee reporting documented: Yes / No

Committees and minutes references: _____

Evidence location or electronic access: _____

Explanation or inapplicable items: _____

Source document checklist

- ☐ **Meeting minutes** Identify entries naming each reporting committee and summarizing its report. These minutes satisfy the item; separate written committee reports are not required. Obtain from the previous 12 months of minutes in Tab 5c.

Acceptable presentation and references

Keep the complete minutes file in Tab 5c and identify the meeting date, page, and committee entry here. A committee may report "no activity"; identify that entry.

Preparation note

Summarize the committees that apply to this Post. A committee with no activity is different from missing evidence that the committee reported.

Tab 9 Program reporting

Tab Summary

Strongly advised and optional. Complete or attach a summary before the source records.

Post _____ Inspection date _____

9 Community Service reports submitted: Yes / No

Latest submission date: _____ Review period: _____

Evidence location or electronic access: _____

Explanation or inapplicable items: _____

Source document checklist

- ☐ **Community Service reports** Before inspection, verify that the Post's Community Service reports for the previous 12 months have been submitted on vfwca.org. The inspector will check the actual submitted reports on the website. Obtain reporting information from the Post's reporting officer.
- ☐ **Reports for the related inspection items** Also verify submission of Commemorative Date reports for Tab 10 and Buddy Poppy distribution drive reports for Tab 12. These are the three reporting types named for this inspection.

Acceptable presentation and references

The website's submitted reports are the source documents. The Post need not print duplicate reports for this item. Use the Tab Summary to record verification and the latest submission date.

Preparation note

Minutes documenting an activity do not replace its submitted report. Check that each report identifies the correct Post, activity date, and description.

Tab 10 Commemorative dates

Tab Summary

Strongly advised and optional. Complete or attach a summary before the source records.

Post _____ Inspection date _____

10 Arrangements or observance documented: Yes / No

Memorial Day ____ Veterans Day ____ Flag Day ____ Loyalty Day ____

Evidence location or electronic access: _____

Explanation or inapplicable items: _____

Source document checklist

- ☐ **Submitted Commemorative Date reports** Verify that reports of the Post's commemorative observances have been submitted on vfwca.org. The inspector will check those submitted reports. Identify the observance date and the Post's role, including participation in a joint event.
- ☐ **Named observances** VFW Manual Section 223 specifically names Memorial Day, Veterans Day, Flag Day, and Loyalty Day. Identify the corresponding reports in the previous 12 months. Refer to the Ritual for additional commemorations.

Acceptable presentation and references

Record the report and activity dates on the summary or a reference list. The inspector's website review establishes submission; printed duplicate activity packets are not required.

Preparation note

A calendar or minutes entry alone does not establish that a Commemorative Date report was submitted. Verify that the website records show the Post's actual observances.

Tab 11 Auxiliary and cooperation

Tab Summary

Strongly advised and optional. Complete or attach a summary before the source records.

Post _____ Inspection date _____

11 Auxiliary exists: Yes / No 11a Cooperation: Yes / No / N/A

Auxiliary number if applicable: _____

Evidence location or electronic access: _____

Explanation or inapplicable items: _____

Source document checklist

- ☐ **Auxiliary existence statement** State whether this Post has an Auxiliary. A truthful page stating “This Post has no Auxiliary” satisfies the existence question. Obtain the current information from Post leadership.
- ☐ **Cooperation evidence if an Auxiliary exists** Provide the Auxiliary’s last quarterly audit, membership status report, and any additional reports required by its liaison committee, or a memorandum of cooperation. Either evidence option is accepted for this inspection item. Obtain from the Commander, Adjutant, or Auxiliary President.

Acceptable presentation and references

Identify the cooperation source and its date. If using the submitted Auxiliary reports, identify the Post minutes acknowledging their receipt. A memorandum of cooperation is an accepted inspection alternative.

Preparation note

Article XI, VFW Manual Section 1101(f)(3), requires the Auxiliary President to submit those reports to the Post Commander within 30 days after induction into office. The Commander acknowledges them at the next regular meeting. If there is no Auxiliary, answer 11 No and 11a N/A; a no-Auxiliary statement satisfies the existence question.

Tab 12 Buddy Poppy distribution

Tab Summary

Strongly advised and optional. Complete or attach a summary before the source records.

Post _____ Inspection date _____

12 Distribution documented: Yes / No

Last distribution date: _____ Net proceeds: \$ _____

Evidence location or electronic access: _____

Explanation or inapplicable items: _____

Source document checklist

- ☐ **VFWCA Buddy Poppy distribution drive report** Verify that the Post's Buddy Poppy distribution drive reports for the previous 12 months are submitted on vfwca.org. The inspector will check the website records. Obtain the activity and submission information from the Buddy Poppy chair or reporting officer.
- ☐ **Proceeds accounting** Identify the ledger entries showing net proceeds credited to the Relief Fund when proceeds were received. Obtain from the Quartermaster; cross-reference Tab 19c or Tab 22.

Acceptable presentation and references

Identify the last distribution date and the submitted report on the Tab Summary. The website report supplies distribution evidence; a printed duplicate report is not required. Reference the Relief Fund ledger for proceeds.

Preparation note

If there was no distribution or no proceeds during the previous 12 months, state that fact. Give the last actual distribution date if known from the records and identify Relief Fund activity; do not invent a date or deposit.

Tab 13 Membership committee and plan

Tab Summary

Strongly advised and optional. Complete or attach a summary before the source records.

Post _____ Inspection date _____

13 Committee established: Yes / No 13a Current plan: Yes / No

Committee appointment date: _____ Plan date: _____

Evidence location or electronic access: _____

Explanation or inapplicable items: _____

Source document checklist

- ☐ **Committee record** Provide the current committee appointment memorandum or minutes establishing the membership committee. Obtain from the Commander or Adjutant.
- ☐ **Recruiting and retention plan** Include the Post's current recruitment and retention plan. It must be submitted by September 30. Obtain the Post's completed plan from the membership committee or Commander; a template is available at vfwca.org under Resources, Inspection Resources.

Acceptable presentation and references

Minutes may establish the committee without a separate appointment memo. The plan may be a concise paper or electronic document, but must state the Post's actual recruiting and retention approach.

Preparation note

A list of committee members alone does not establish a recruiting and retention plan. Identify any same-day plan or appointment by its actual creation date.

Tab 14 Monthly Quartermaster reports

Tab Summary

Strongly advised and optional. Complete or attach a summary before the source records.

Post _____ Inspection date _____

14 Monthly reports and Trustee review documented: Yes / No

Twelve report months: _____ through _____

Evidence location or electronic access: _____

Explanation or inapplicable items: _____

Source document checklist

- ☐ **Twelve monthly reports** Provide the actual Monthly Quartermaster Reports of Receipts and Expenditures, commonly Form 4208, for the previous 12 months. Obtain from the Quartermaster's report file.
- ☐ **Trustee review evidence** Signed monthly QM reports are preferred. Minutes explicitly documenting Trustee review are also acceptable. Trustee presence at a meeting alone does not document review. Obtain the signed reports from the Quartermaster or the review entry from Tab 5c.

Acceptable presentation and references

Display the full 12-month set electronically if retained that way. Otherwise include the last 12 reports in this tab. Keep the June 2026 report here or in the labeled June packet in Tab 16 with an exact reference.

Preparation note

The reports establish receipts and expenditures and their Trustee review. A spreadsheet listing report dates is an index, not the reports themselves.

Tab 15 Quarterly Trustee audits

Tab Summary

Strongly advised and optional. Complete or attach a summary before the source records.

Post _____ Inspection date _____

15 Required audits available: Yes / No

Last four quarters: _____ Latest audit date: _____

Evidence location or electronic access: _____

Explanation or inapplicable items: _____

Source document checklist

- ☐ **Four actual quarterly Trustee audits** Provide the last four required quarterly audit reports. Each must be signed by at least two Trustees and the Post Commander. Obtain from the Trustees or Quartermaster's audit file.
- ☐ **Complete fund coverage** Ensure the audit records cover the Quartermaster, Adjutant, committee funds, and other Post-sponsored activities. Include retained schedules that form part of the audit.

Acceptable presentation and references

Display all four audit reports electronically if retained that way. Otherwise place the last four in this tab. Do not demand a future audit before it is required. Identify the most recent required quarter and audit date.

Preparation note

Minutes stating that an audit occurred do not replace the actual audit report. The most recent audit can be cross-referenced for the Relief Fund balance in Tab 19c.

Tab 16 Accounts and reconciliation

Tab Summary

Strongly advised and optional. Complete or attach a summary before the source records.

Post _____ Inspection date _____

16h Books reconciled: Yes / No 16g Bond covers funds: Yes / No

16a Checking \$ _____ 16b Savings \$ _____ 16c CDs and bonds \$ _____

16d Other \$ _____ 16e Total \$ _____ 16f Bond \$ _____ As of _____

Evidence location or electronic access: _____

Explanation or inapplicable items: _____

Source document checklist

- ☐ **June 2026 financial packet** Include statements for every account, the ledgers, monthly QM report, and all June receipts, invoices, and supporting payment records. Identify any reconciling items. Obtain from the Quartermaster's files and the financial institutions.
- ☐ **Latest statements and current ledgers** Include or display the latest statements for checking, savings, CDs, bonds, and other funds and the corresponding current ledger balances. These establish the current total used for bond comparison.
- ☐ **Reconciliation detail** Bank statements and ledgers suffice when outstanding checks, deposits, and other reconciling items are clearly identified and explain the difference between bank and ledger balances. A separate reconciliation worksheet is not required.
- ☐ **Current bond certificate** Identify the current coverage amount and term from Tab 17. Compare the amount to all funds requiring coverage, including committee or activity funds.

Acceptable presentation and references

Official electronic statements, ledgers, and reconciliations may be displayed. Label each account and distinguish June balances from the current balances. Tabs 14, 19, 21, and 23 may reference this packet.

Preparation note

Complete the summary amount fields using the inspection form's account categories. Use the field guide's current-coverage standard: coverage at or above the current total satisfies the present check.

Tab 17 Quartermaster bond

Tab Summary

Strongly advised and optional. Complete or attach a summary before the source records.

Post _____ Inspection date _____

17 Current Quartermaster bond established: Yes / No

Company: _____ Amount: \$_____ Expiration: _____

Evidence location or electronic access: _____

Explanation or inapplicable items: _____

Source document checklist

- ☐ **Current bond certificate** Provide the actual current bond certificate showing the Quartermaster position or covered person, insured Post, issuing company, coverage amount, and effective and expiration dates. Obtain from the Quartermaster, Department bond records, or bond issuer.

Acceptable presentation and references

A readable copy or official electronic bond record is acceptable. The same certificate may support Tabs 16 and 18 when it actually covers those funds or additional persons.

Preparation note

Enter the amount and expiration from the certificate, not from recollection. A payment for a bond alone does not establish the coverage and effective term.

Tab 18 Other accountable persons

Tab Summary

Strongly advised and optional. Complete or attach a summary before the source records.

Post _____ Inspection date _____

18 Additional accountable persons bonded: Yes / No

Other persons with fund access and bond references: _____

Evidence location or electronic access: _____

Explanation or inapplicable items: _____

Source document checklist

- ☐ **Access identification** List other officers or persons who have access to accountable funds, with their role and access. Use current account authorization, signatory, or fund-custody records. Obtain from the Quartermaster and Post leadership.
- ☐ **Bond coverage for each applicable person** Provide the current bond certificate covering the applicable officer positions and any employees bonded by the Post, such as the canteen manager. The bond certificate is the source document; a full bond policy is not required. Obtain from Department bond records, the issuer, or the Post bond file.

Acceptable presentation and references

Cross-reference Tab 17 when its bond expressly covers the additional person or position. Committee, club, or bingo custody records may point here from supplemental tabs.

Preparation note

If no additional officer or person has access to accountable funds, explicitly state that fact. A No for no additional accountable person can be compliant; the inspector will assess the actual access and bond evidence.

Tab 19 Quartermaster records and filings

Tab Summary

Strongly advised and optional. Complete or attach a summary before the source records.

Post _____ Inspection date _____

19a ____ 19b ____ 19c ____ 19d ____ 19e ____ 19f ____ 19h ____

Use Yes / No as applicable. 19g Last 990 filing date: _____

Evidence location or electronic access: _____

Explanation or inapplicable items: _____

Source document checklist

- ☐ **19a Books and records** Provide actual legible, uniform, retrievable ledgers and records. Obtain from the Quartermaster. Cross-reference June and current account records in Tab 16.
- ☐ **19b Dues processing** Use the same member as Tabs 5b and 6. Provide an OMS confirmation or transaction record in addition to the Quartermaster signature on the processed application. Obtain from the Quartermaster or processing officer.
- ☐ **19c Relief Fund** Provide the Relief Fund ledger and most recent audit identifying a positive balance of at least \$1. Separate accounting is required; a separate bank account is not. Obtain from the Quartermaster and Tab 15.
- ☐ **19d Committee funds** Provide ledgers and audit coverage for all committee and activity funds under Quartermaster control. If none exist, state that fact. Obtain from the Quartermaster and committee chairs.
- ☐ **19e Meeting reports** Identify minutes explicitly recording the QM report on receipts and expenditures. Obtain from Tab 5c; cross-reference the monthly reports in Tab 14.
- ☐ **19f Government filings** Provide the last submitted applicable IRS 990, 990-EZ, or 990-N; FTB 199 or 199N; SOS SI-100; and OAG RRF-1 with the required attachment. Obtain from the Post's tax preparer, Quartermaster, or corporate file. State and operational filings may remain in S1 through S4.
- ☐ **19g Filing date** Enter the actual last 990-series submission date and identify the filing year or period. Obtain from the Post's filing record.
- ☐ **19h Public inspection** Identify where the filed 990-series record is available for public inspection, through Post records or IRS Tax Exempt Organization Search. Be ready to demonstrate the available record.

Acceptable presentation and references

Electronic records may be displayed. For government filings, a copy of the last submission is sufficient under the timing rule on page 2; a separate acceptance receipt is not mandatory for this guide.

Preparation note

State each filing's applicability and period. Do not use N/A simply because a required filing is missing.

Tab 20 Federal EIN

Tab Summary

Strongly advised and optional. Complete or attach a summary before the source records.

Post _____ Inspection date _____

20 Federal EIN: _____

Legal Post name on source: _____

Evidence location or electronic access: _____

Explanation or inapplicable items: _____

Source document checklist

- ☐ **Post Form 990** Use the EIN shown on the Post's filed 990-series record. Obtain the actual filing from Tab 19 or the Quartermaster's tax file.
- ☐ **Officer Election Report** Verify that the EIN on the Officer Election Report matches the EIN on the 990. Obtain the Election Report from the Adjutant or Tab 3. Identify any mismatch for correction.

Acceptable presentation and references

A readable copy or official electronic record may be displayed. Cross-reference the filed IRS return in Tab 19 when it supplies the name and EIN.

Preparation note

A Secretary of State entity number, FTB account number, charity registration number, or ABC license number is not the Federal EIN. Enter the number exactly as the source shows it.

Tab 21 Expenditure authorization

Tab Summary

Strongly advised and optional. Complete or attach a summary before the source records.

Post _____ Inspection date _____

21 Expenditures supported and authorized: Yes / No

June sample date: _____ Payee: _____ Amount: \$ _____

Evidence location or electronic access: _____

Explanation or inapplicable items: _____

Source document checklist

- ☐ **June 2026 transaction records** Make all June transaction support available in Tab 16 so the inspector can select an expenditure. Obtain from the Quartermaster.
- ☐ **Membership authorization** Identify either minutes approving the expenditure or a membership-approved budget covering it. Obtain from Tab 5c or the approved budget file.
- ☐ **Commander approval** For a budget, show the Commander's signature. For minutes, show an explicit Commander approval statement, or subsequent meeting minutes stating that the Commander accepted the previous minutes. Identify both meetings when using subsequent minutes.
- ☐ **Ledger and payment** Identify the corresponding ledger entry and actual check image, bank debit, ACH confirmation, or other payment record. Match date, payee, amount, and purpose.
- ☐ **Receipt or invoice** Provide the actual receipt, invoice, or other retained expense support establishing what was purchased or paid. Obtain from the June packet.

Acceptable presentation and references

Use exact references to the June packet in Tab 16 and minutes in Tab 5c. A clean transaction can be reviewed without duplicating the whole packet in this tab.

Preparation note

The Tab Summary can flag a ready sample, but all June support must remain available for the inspector's selection or follow-up. A bank debit alone does not establish the purpose or authorization.

Tab 22 Relief Fund expenditures

Tab Summary

Strongly advised and optional. Complete or attach a summary before the source records.

Post _____ Inspection date _____

22 Relief expenditures supported: Yes / No / N/A as applicable

Sample date: _____ Amount: \$_____ Purpose: _____

Evidence location or electronic access: _____

Explanation or inapplicable items: _____

Source document checklist

- ☐ **One Relief Fund expenditure** Prepare one transaction from the previous 12 months. Identify its purpose so the inspector can assess the allowed Relief Fund use under National Section 219. Obtain from the Quartermaster.
- ☐ **Authorization** Provide the minutes entry or membership-approved budget authorizing the expenditure and evidence of Commander approval as described in Tab 21. Identify the exact meeting entry or budget provision.
- ☐ **Ledger and payment** Provide the separate Relief Fund ledger entry and the actual check, bank, ACH, or other payment record.
- ☐ **Receipt or invoice** Provide the actual retained support matching the payment and Relief Fund purpose.
- ☐ **If there were no expenditures** State "No Relief Fund expenditures during [dates]." Provide the ledger showing the balance and activity throughout that period; identify any Buddy Poppy proceeds and their deposits.

Acceptable presentation and references

One transaction packet is sufficient for preparation; the inspector may follow up on a concern. Records may be displayed electronically or cross-referenced to labeled source tabs.

Preparation note

No expenditure does not eliminate the requirement to maintain the Relief Fund. Cross-reference Tab 19c for balance and Tab 12 for Buddy Poppy distributions and net proceeds.

Tab 23 Disbursement signatures

Tab Summary

Strongly advised and optional. Complete or attach a summary before the source records.

Post _____ Inspection date _____

23 Signature and payment rules followed: Yes / No

Applicable bylaws page: _____ Sample payment: _____

Evidence location or electronic access: _____

Explanation or inapplicable items: _____

Source document checklist

- ☐ **Post payment rules** Identify the current Post Bylaws provisions governing signatures, electronic payments, and disbursement approval. Obtain from Tab 1.
- ☐ **Actual payment record** Provide a June check or bank check image showing required signatures. For debit-card or online payments, signed payment vouchers or retained electronic approvals are acceptable when they meet the Post Bylaws' authorization requirements. Obtain from Tab 16.
- ☐ **Authorized signer evidence** When someone other than the Quartermaster acts, provide the authorization and current bond evidence applicable to that person. Obtain from the Quartermaster's authorization file and Tab 18.

Acceptable presentation and references

Use the same June transaction as Tab 21 where useful. Electronic payment authorization is acceptable evidence when it establishes the person and authority involved.

Preparation note

National rules permit the Quartermaster or an authorized bonded person. Apply stricter Post Bylaws requirements where they exist; do not assume every Post must use two signatures.

Tab 24 Checkbook review

Tab Summary

Strongly advised and optional. Complete or attach a summary before the source records.

Post _____ Inspection date _____

Checkbook or unused checks brought: Yes / No

Pre-signed unused checks present: Yes / No / Not reviewed

Evidence location or electronic access: _____

Explanation or inapplicable items: _____

Source document checklist

- ☐ **Actual checkbook or unused check stock** Bring the checkbook and available unused checks for physical inspection. The inspector examines the actual unused checks for signatures placed before completion. Obtain from the Quartermaster or check custodian.
- ☐ **If there is no checkbook** Place a statement here explicitly saying that the Post has no checkbook. Identify whether it uses electronic payments and whether any unused check stock exists. Bring any unused stock that does exist.

Acceptable presentation and references

A written statement explains the absence of a checkbook. For checks that exist, a photograph or prior bank image does not replace bringing the unused checks for this physical review.

Preparation note

Item 24 asks whether checks are signed before being filled out. No is compliant; Yes is a deficiency. If there is no checkbook, the field guide directs the inspector to leave Item 24 blank and explain it in notes. Do not force a Yes or No on that inspection field.

Tab 25 Real property

Tab Summary

Strongly advised and optional. Complete or attach a summary before the source records.

Post _____ Inspection date _____

25 Post owns real property: Yes / No

Property address and title holder: _____

Evidence location or electronic access: _____

Explanation or inapplicable items: _____

Source document checklist

- ☐ **Ownership document** If the Post owns real property, a copy of the deed is preferred. The county assessor's valuation record identifying the owner is also acceptable. Obtain from the property file or county assessor.
- ☐ **Value record** The county assessor's valuation is an acceptable source for the value field. Identify the valuation date and label the amount as assessed value when that is the basis. Obtain from the county assessor's record.
- ☐ **Debt record** Provide the latest mortgage or loan statement showing the monthly payment, amount owed, and lender or holder of the deed. Obtain from the Quartermaster or lender.
- ☐ **If no property is owned** State "This Post does not own real property." Identify whether the meeting location is rented, provided, or otherwise used; apply N/A to inapplicable ownership financial fields.

Acceptable presentation and references

Copies or official electronic property and loan records are acceptable. If property is owned free of debt, state that fact and identify the ownership records.

Preparation note

In the summary add value \$_____, monthly payment \$_____, amount owed \$_____, and lender or holder of deed _____ as applicable. Do not substitute a meeting address for proof of ownership.

Tab 26 Insurance

Tab Summary

Strongly advised and optional. Complete or attach a summary before the source records.

Post _____ Inspection date _____

26 Applicable insurance: Yes / No / N/A 26a Additional insureds: ____

Policy numbers and effective dates: _____

Evidence location or electronic access: _____

Explanation or inapplicable items: _____

Source document checklist

- ☐ **Actual policy declarations** Provide copies of the actual current policy declaration pages for applicable insurance. They establish the insured Post, types of coverage, effective period, and limits. Obtain from the insurance agent, insurer, or Post insurance file.
- ☐ **Additional insured evidence** Provide the actual declarations or attached policy endorsements showing Veterans of Foreign Wars of the United States and the VFW Department of California as additional insureds when required.
- ☐ **Operations and coverage** Identify the property or facility operations covered by general liability and any liquor operations. Cross-reference actual liquor liability declarations in S3.

Acceptable presentation and references

Use readable copies of the actual declarations in this tab or display the actual electronic policy records. Actual policy endorsements supplement declarations when the additional insured names are not printed there. A certificate of insurance alone is not the source requested for this guide.

Preparation note

State what the Post owns or operates so applicability can be assessed. If the Post claims an item is inapplicable, explain the actual situation; do not label missing declarations N/A.

Tab 27 Document retention

Tab Summary

Strongly advised and optional. Complete or attach a summary before the source records.

Post _____ Inspection date _____

27 Records retained under Department policy: Yes / No

Record custodian and locations: _____

The Department's Document Retention Policy is available at vfwca.org under Resources, Inspection Resources.

Evidence location or electronic access: _____

Explanation or inapplicable items: _____

Source document checklist

- ☐ **Retained Post records** Keep the actual retained records accessible for inspection under the Department's retention policy. Minutes, applications, eligibility, financial, corporate, tax, and employee records may be located in their labeled source tabs or retained files.
- ☐ **Department retention periods** Use the posted Department policy to identify the applicable retention periods. Obtain the policy through vfwca.org under Resources, Inspection Resources.

Acceptable presentation and references

The Tab Summary identifies the website source for the policy. This guide does not require a printed policy or a new Post adoption resolution. Cross-reference retained records in Tabs 5, 19, S1, and S4.

Preparation note

The previous 12 months is the inspection review period; it does not replace the Department's retention schedule for historical records.

Tab 28 Clubroom and licensed operations

Tab Summary

Strongly advised and optional. Complete or attach a summary before the source records.

Post _____ Inspection date _____

28 Clubroom canteen or licensed operation exists: Yes / No

Operations and license references: _____

Evidence location or electronic access: _____

Explanation or inapplicable items: _____

Source document checklist

- ☐ **Operations statement** State whether the Post has a clubroom, canteen, or other state-licensed operation, and identify each operation. Obtain current information from Post leadership and the operating records.
- ☐ **Applicable source records** Provide or cross-reference the actual operating licenses, permits, accounting, bonds, insurance, and employee records in S2, S3, and S4 as applicable.

Acceptable presentation and references

If none exist, a truthful page stating “This Post has no clubroom, canteen, or other state-licensed operation” answers this existence question. If operating, identify the applicable supplemental sections. Paper copies of current licenses and permits are preferred; electronic records may be shown.

Preparation note

A Yes means an operation exists and triggers review of its applicable requirements. A No for no operation is not itself a deficiency. Do not use N/A merely because an existing operation lacks a required license.

Tab S1 State documents

Tab Summary

Strongly advised and optional. Complete or attach a summary before the source records.

Post _____ Inspection date _____

S1 item 1 ____ item 2 ____ item 3 ____ Use Yes / No / N/A as applicable

Filing periods and submission dates: _____

Evidence location or electronic access: _____

Explanation or inapplicable items: _____

Source document checklist

- ☐ **S1 item 1 SOS Statement of Information** Provide the last submitted SI-100 showing the corporate officers and registered agent. Obtain from the corporate file, filing officer, or Secretary of State BizFile record. The Supplemental form checks filing after election of new corporate officers or at least every two years.
- ☐ **S1 item 2 Charitable reporting** First state whether the Post solicits or receives charitable program donations or holds charitable assets. When applicable, provide the last submitted RRF-1 with the filed IRS 990 or 990-EZ, or CT-TR-1 when the Post files 990-N. Obtain from the charity filing file or tax preparer.
- ☐ **S1 item 3 FTB filing** Provide the last submitted California Form 199 or 199N, identifying its year or period. Obtain from the Quartermaster or tax preparer.

Acceptable presentation and references

Use the government-filing timing rule on page 2. The actual last submitted filing is the requested source; electronic copies may be displayed. Keep one copy here and cross-reference it from Tab 19f.

Preparation note

If charitable reporting does not apply, explain the actual charitable solicitation and asset facts and identify any agency determination relied on. Mutual benefit corporation status alone does not establish that charitable reporting is inapplicable.

Tab S2 Bingo and lotto

Tab Summary

Strongly advised and optional. Complete or attach a summary before the source records.

Post _____ Inspection date _____

S2 item 1 Operation exists: Yes / No item 2 ____ item 3 ____

Chairperson and bond: _____ Funds location: _____

Evidence location or electronic access: _____

Explanation or inapplicable items: _____

Source document checklist

- ☐ **S2 item 1 Operations statement** State whether the Post operates bingo or lotto. A truthful "This Post does not operate bingo or lotto" page answers the existence question.
- ☐ **S2 item 2 Chairperson bond** If operating, provide the actual current bond certificate covering the bingo or lotto chairperson. Obtain from the issuer or Post bond file.
- ☐ **S2 item 3 Separate bank account** Bingo/Lotto funds must be kept in a separate bank account from the Post operation account. Provide the bank statements and corresponding Bingo/Lotto ledger identifying receipts, expenses, and balances. Include the account in Quartermaster control and audit records.

Acceptable presentation and references

Cross-reference Tab 18 for the chairperson's bond and Tab 15 for audit coverage. A separate ledger within the Post operation bank account does not satisfy S2 item 3.

Preparation note

If there is no bingo or lotto operation, answer item 1 No and items 2 and 3 N/A. If the operation exists, missing bond or accounting records cannot be explained by N/A.

Tab S3 Bar and canteen

Tab Summary

Strongly advised and optional. Complete or attach a summary before the source records.

Post _____ Inspection date _____

S3 item 1 Operation exists: Yes / No item 6 Manager exists: Yes / No

Items 2 ____ 3 ____ 4 ____ 5 ____ 7 ____ 8 ____ 9 ____

Evidence location or electronic access: _____

Explanation or inapplicable items: _____

Source document checklist

- ☐ **Item 1 Operations statement** Identify the canteen or social club. If none exists, state that fact and identify the inapplicable follow-ups.
- ☐ **Item 2 ABC license** Provide the actual current ABC Type 52 license asked for on the form. If the Post holds a different license type, present that actual record for inspector review. Obtain from the license file.
- ☐ **Item 3 Health permit** Provide the actual current applicable health permit. Obtain from the operating file or local issuing agency.
- ☐ **Item 4 Catering license** State whether the Post caters and provide the actual applicable Type 58 record when catering. Obtain from the ABC license file.
- ☐ **Item 5 Sales tax filing** Provide the last submitted CDTFA sales tax return or electronic filing record, with its reporting period. Obtain from the Quartermaster, manager, or tax preparer.
- ☐ **Items 6 and 7 Manager and bond** State whether a club manager exists. If applicable, provide the current bond certificate covering the manager. Obtain from the bond file; cross-reference Tab 18.
- ☐ **Item 8 Liquor liability policy** Provide copies of the actual current liquor liability policy declarations. Obtain from the insurer or agent; cross-reference Tab 26 if kept there.
- ☐ **Item 9 RBS training** For each server, provide either the ABC RBS certification record or a course completion certificate. Either is accepted as evidence for this inspection training item. Identify the person and completion or certification dates. Obtain from the server's ABC dashboard or training provider.

Acceptable presentation and references

Paper copies of licenses and permits are preferred. Electronic records may be displayed. ABC certification evidence is the dashboard's Certified status and Server ID; ABC does not issue a paper certificate. A provider certificate documents course completion; ABC certification also requires passing its exam.

Preparation note

If no canteen or social club exists, answer item 1 No and mark only genuinely inapplicable follow-ups N/A. No manager is not itself a deficiency. Identify dates, license numbers, and source locations in the summary or an attached list.

Tab S4 Employees

Tab Summary

Strongly advised and optional. Complete or attach a summary before the source records.

Post _____ Inspection date _____

S4 item 1 Paid employees exist: Yes / No Employee count: _____

Items 2 ____ 3 ____ 4 ____ 5 ____ 6 ____ 7 ____ 8 ____

Evidence location or electronic access: _____

Explanation or inapplicable items: _____

Source document checklist

- ☐ **Item 1 Employee statement** State whether the Post has paid employees and identify the current number. If none, a truthful "This Post has no paid employees" page answers the existence question.
- ☐ **Item 2 I-9 and W-4** Place copies of the actual retained I-9 and W-4 forms for every current paid employee directly in this section. A sample of employees is insufficient. Obtain from the personnel or payroll custodian.
- ☐ **Item 3 EDD DE 9** Provide a copy of the last submitted DE 9, with quarter and year. Obtain from the payroll provider or Quartermaster.
- ☐ **Item 4 EDD DE 9C** Provide a copy of the last submitted DE 9C, with quarter and year. Obtain from the payroll provider or Quartermaster.
- ☐ **Item 5 Federal Form 940** Provide a copy of the last submitted Form 940, identifying the tax year. Obtain from the payroll provider or tax preparer.
- ☐ **Item 6 Federal Form 941** Provide a copy of the last submitted Form 941, identifying quarter and year. Obtain from the payroll provider or tax preparer.
- ☐ **Item 7 Workers compensation** Provide copies of the actual current workers compensation policy declarations establishing the insured Post and policy period. Obtain from the insurer or agent.
- ☐ **Item 8 Harassment prevention training** Copies of individual completion certificates are preferred. A training roster showing each employee's name, completion date, and training hours is also acceptable. Obtain from personnel records or the training provider. CRD specifies one hour for nonsupervisory employees and two hours for supervisors.

Acceptable presentation and references

Use the government-filing timing rule on page 2 for the last submitted returns. Employee forms go directly in the binder; electronic filing and training records may be displayed.

Preparation note

If there are no paid employees, answer item 1 No and mark inapplicable follow-ups N/A. This guide uses California CRD's general two-year training interval; the Supplemental form currently says annual. Use CRD guidance to determine the five-person employer threshold, which can include volunteers and contractors, and any earlier training deadline for a new hire or promotion.

Source references

Use this guide with the 2026-27 National Post Inspection Form, the California Supplemental Inspection Form revised August 2025, and the VFWCA Physical Inspection Field Guide. It identifies the source documents and accepted evidence for physical inspection.

Inspection materials

VFWCA Inspection Resources provides the inspection forms, governing references, and Department materials. Use the current editions for the inspection cycle.

<https://vfwca.org/di/vfw/v2/default.asp?pid=158232>

National governing references

2027 VFW Congressional Charter Bylaws Manual of Procedure and Ritual: Section 101 for membership eligibility; Manual Section 103 for admission voting; Section 223 for commemorative dates; and Manual Section 1101(f)(3) for Auxiliary submissions to the Post Commander.

Robert's Rules of Order Newly Revised, 12th edition: Section 48 for minutes and Section 51:54 for membership committee recommendations. The chair states the admission question without requiring a separate motion and second.

Official electronic source locations

IRS Tax Exempt Organization Search

<https://www.irs.gov/charities-non-profits/search-for-tax-exempt-organizations>

California FTB nonprofit filing information

<https://www.ftb.ca.gov/file/business/types/charities-nonprofits/annual-and-filing-requirements.html>

California Secretary of State BizFile

<https://bizfileonline.sos.ca.gov/>

California DOJ charitable reporting renewals

<https://oag.ca.gov/charities/renewals>

California ABC license lookup

<https://www.abc.ca.gov/licensing/license-lookup/>

California ABC RBS certification evidence

<https://www.abc.ca.gov/how-do-i-get-my-certificate/>

California CRD harassment prevention training requirements

<https://calcivilrights.ca.gov/shptfaq-employer/>

Using a reference sheet

A reference sheet should name the inspection tab and subitem, source tab label, document date or period, page or entry, and electronic access method when used. Example: "Tab 21 authorization: Tab 5c Minutes, June 2026 meeting, page 2, approved expense entry; payment and invoice: Tab 16 June packet, transaction 07." Replace the example with the Post's actual references.

The optional Document Reference Sheet on the next page can be copied into any tab with shared source records. Use exact tab labels. If the source tab is not labeled, place a duplicate of the record in the tab being inspected.

Document Reference Sheet

Optional. Place after the Tab Summary when the supporting records are in another labeled tab or will be displayed electronically.

Post _____ Inspection date _____ This tab _____

Identify each record precisely. For electronic records, include the file or system and the officer who can open it. This sheet locates source documents; it does not replace them.

Item	Source document and date or period	Source tab label or electronic location	Page or entry

Electronic access officer: _____

Additional explanation: _____
