

LEWIS AND CLARK CHAPTER
Sons of the American Revolution

Office of the Secretary

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Lewis and Clark Chapter
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April 1, 2017 Membership Meeting Minutes

The chapter general meeting is called to order by Compatriot and President Mark Robertson at 10:03 AM at the Beaverton Resource Center, 12500 SW Allen Blvd, Beaverton, OR

Invocation: Compatriot Tom Boardman

Pledge of Allegiance: Compatriot Teddy Mills

Pledge to the SAR: Compatriot Cleve Parker

Guests: 2

Village Inn count: 5

Color Guard:

New Members Inducted: None

Program: Compatriot Kevin Harding tells us about his Patriot ancestor Capt. Steven Harding and the Massacre of Wyoming Pennsylvania in 1778

President's report: Compatriot Mark Robertson - None

Vice President's report: Compatriot Tom Boardman – Trying to get the Combat Vets Motorcycle group as a program this year.

Secretary's report: Compatriot Michael Tieman - minutes of March meeting approved with no changes

Treasurer's report: Compatriot John Krumbein. Reported that we have \$4147.64 in the checking account, \$1098.69 in the Color Guard Fund, and \$269.00 in the Learning Trunk Fund. There is \$1283.10 in the certificate of deposit. A written report was submitted to the Secretary

Registrar's report: Compatriot Eugene Melvin: Last year there were 112 applications submitted by the LCC, this year so far we have 42. Because of the time it takes for approval at National, none have been approved yet. It takes approx. 10 days internally then about 95 days once it reaches National. 75% of the Oregon state society new membership activity is from our chapter. A written report was submitted to the Secretary.

Newsletter/web report: Compatriot Dave Kingsella - None

Color Guard report: Compatriot Mark Robertson – No events this month, Pacific District Meeting in Tacoma Oregon Color Guard will not attend, May 20th we will be at DAR conference, Memorial Day in Beaverton, July 4th undecided – Lake Oswego, St. Paul or Hillsboro, Veterans Day in Hollywood district parade, Dec 17 at Willamette National Cemetery for Wreaths across America. Fifth grade school program has been requested from SE Portland school – we are

looking for volunteers.

Memorial Committee report: Compatriot Grier Ingebretsen – Met with Fred Meyer from the American Legion Post 124, he has approved our new design and will set up a meeting for us and the Tualatin Valley Park Board for them to go over our plans.

Old Business: 2016 Audit Report - Compatriot Tom Boardman - The following was read to be put into the minutes.

AUDIT NOTES

1. An audit of the Lewis & Clark Chapter of the SAR was ordered at the membership meeting of December 3, 2016. Thomas Boardman, Vice-President, Michael Tieman, Secretary and Eugene Melvin, Registrar were appointed to the Audit Committee.
2. The financial records were requested of John Krumbein on January 21, 2017 for the period he has been Treasurer (calendar years 2013-2016). Despite a requirement in the By-Laws for annual audits, the last recorded audit on file is dated May 21, 2011 for the calendar years 2007-2010.
3. The first set of documents for U.S. Bank checking account #X-XXX-XXXX-0141 was initially delivered at the L&C Chapter meeting on February 4, 2017. They were loosely organized in individual envelopes by calendar year.
4. The bank statements reference a second bank account (#X-XXX-XXXX-7626). No support documents or statements were provided for this account.
5. Four Certificates of Deposit maturity notices were included without further reference.
6. It was noted that an unusually large number of supporting documents were missing and a follow-up request was made to Mr. Krumbein on February 14, 2017. In addition, the enclosed spreadsheet was provided to Mr. Krumbein on February 20, 2017, itemizing the missing records.
7. A second set of documents were picked up at the Treasurer's residence by Thomas Boardman.
8. A review of the documents produced in the second delivery revealed that there were still too many records missing so as to prevent the completion of the audit. Mr. Krumbein agreed to provide additional records to Thomas Boardman on March 8, 2017. Numerous attempts to reach Mr. Krumbein that day (9 phone calls and 1 e-mail) were unsuccessful.

GENERAL OBSERVATIONS

The audit was severely hindered by the large number of missing support documents, i.e. invoices and/or receipts. The Audit Committee met on March 13, 2017 to discuss the draft of the audit. Grier Ingebretsen, Sergeant At Arms, was also present. Of highest concern are two cash withdrawals totaling \$1,800 made on January 22, 2013, for which there are bank receipts but no corresponding payment receipt. The \$1,800 withdrawal was made by Audit Committee member Eugene Melvin. Compatriot Melvin was afforded ten days to produce documents to explain the withdrawal. As of March 22, 2017, he has not produced any documentation, nor have I received any communication from him.

AUDIT RECOMMENDATIONS

BANK ACCOUNT

- Restrict/prohibit cash withdrawals.
- Monthly statements should be reviewed by an Officer in addition to the Treasurer.

DEPOSITS

- Checks should be deposited within 5 business days of receipt.
- Post Office box should be checked regularly.

CHECKS ISSUED

- All checks issued should have clearly itemized support documentation.
- ORSSAR Invoices do not adequately itemize charges:
 - Line items list member name and amount, *but no description for amount(s) charged.*
 - See example.

DUES

- Date stamp dues invoices when received back from member with their payment.
- Payments that do not match the invoiced amounts should be noted on said invoice.
- Payments received without an accompanying invoice should be recorded on a “duplicate” invoice.
- Recommend billing members in January so that payments are received in the same year for which they are billed.

DONATIONS

- Donations need to be identified separately from dues.
- Restricted Donations (Memorial Fund, CAAH) need to be tracked separately from non-restricted (Chapter) donations:
 - *FASB 117 requires nonprofits to record charitable contributions as unrestricted or as temporarily or permanently restricted.¹*

RECORD KEEPING

- Strongly recommend Quicken (or similar computer software) for financial recording.
 - Eliminates traditional hand-written check register.
 - Allows attachment of scanned documentation for each entry.
 - Produces required financial reports without additional manual entry
 - Transaction detail
 - Bank reconciliation reports
 - Income and Expense
 - Balance Sheet
- Excel is subject to data entry errors and omissions as evidenced by current audit findings.

A written report was submitted to the Secretary, available to all members, just contact Compatriot Tom Boardman for a copy.

A discussion followed on several points brought out in the report: 1) Compatriot John Krumbein brought up the fact that all dues to National are due Jan. 1 of the dues year which is why he starts to send out reminders starting in Oct. so we cannot change the date we start collecting dues to Jan. 2) The second account in the bank statement is for the Oregon Revolutionary War Memorial fund controlled by the ORSSAR treasurer, but shows up in our account. This needs to change either to revert to them or the Lewis & Clark chapter should take back control of the account. 3) Compatriot Eugene Melvin stated he has asked the ORSSAR treasurer for backup documentation on the \$1800 he withdrew in Jan. 2013 from the LC bank account and deposited in the State fund, but to date has not received the info. 4) Compatriot Cleve Parker suggests that we need a program like QuickBooks for non-profits to keep our books to make it easier for the Treasurer to keep track of the books.

New Business: Compatriot John Krumbein proposed the motion that the check #1675 for \$25 to our speaker last month Lilly Brock at the request of Compatriots Grier Ingebretsen and Michael Tieman be approved. The motion was seconded by Neil Verigan and the motion was passed.

Compatriot Tom Boardman made a motion that the signers of the Oregon Revolutionary War Memorial Fund bank account be changed to be active members of the Lewis & Clark Chapter and that the two signers on the account now, one who is in Illinois and the other in Eugene be dropped. The motion was seconded by Compatriot Grier Ingebretsen and after some discussion, a vote was taken and the motion was unanimously passed.

Good of the Order: Compatriot Mark Robertson asked if we should continue our chapter meetings in July and August, as our attendance drops when we start back up in Sept and Oct.. We have done picnics in the past but the last several years the attendance has dropped to the point they were cancelled. Compatriot Eugene Melvin made a motion that we continue our regular meetings in July and August if we can find a place. Motion was seconded by Grier Ingebretsen and the motion was passed.

Compatriot Tom Boardman stated that we need to keep our chapter books in an electronic bookkeeping program and that the Treasurer needed someone to assist him in doing this. Tom made the motion that Compatriot Cleve Parker purchase the software for a max. of \$150 and that he be charged with setting up and putting the Lewis & Clark financials in the program and assist the Treasurer. Teddy Mills seconded and the motion was passed.

The meeting adjourned at 11:45

America's Creed Compatriot Fred Heiserman

SAR Recessional Compatriot Eugene Melvin

Benediction Compatriot Tom Boardman

Respectfully Submitted by

Michael Tieman

Lewis & Clark Secretary

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