

THE CLAYTON E. MONEYSMAKER AMERICAN LEGION POST 237

DEPARTMENT OF ALABAMA

STANDARD OPERATING PROCEDURES

BOARD OF TRUSTEES

August 18, 2025

Purpose: To outline the specific areas of responsibility and procedures to implement provisions of each entrusted to the Trustees of Post 237.

Scope: This SOP applies to the duties and responsibilities of the Board of Trustees and its three members.

Provides coordination on all activities involving the use, repair, procurement, loan or disposal of Post facilities and equipment ensuring that such actions are consistent with National and Departmental Constitutions and By-Laws.

Forwards recommendations to the Finance Committee on expenditure of funds for repair, procurement, or loan activities including facilities and equipment.

Trustees are members of the Executive, Finance, Building and Vetting Committees. The 1st Year Trustee shall be the Chairman of the Building Committee.

Authority: The By-Laws of the Clayton E. Moneymaker American Legion Post 237, Department of Alabama, Article II – Management, Section 3 and Section 5; Article IV, Section 10, Article VII, Section 1, subsection h; Section 3, subsection g and h; Article XII, Section 1 dated August 18, 2025.

References:

Clayton E. Moneymaker American Legion Post 237 Domestic Nonprofit Corporation
Certificate of Formation

Clayton E. Moneymaker American Legion Post 237 Constitution & By-Laws

1. General Duties of the Board Of Trustees:

- 1.1. The Board of Trustees shall be chaired by the 1st Year Trustee and consist of the three elected Trustees. Meetings of the Board are not required due to the size of the Board but may be called for by the Chair or requested by any member when a specific need arises. Two members are required for a quorum. In the absence of the Chairman, the 2nd Year Trustee shall assume the Chairman's position for the meeting. Due to the small size of the Board,

duties of the board may be directly coordinated between the members without the formality of a Board meeting.

- 1.2. Enforcement and administration of the established Post financial policy. This category is very broad and shall include oversight of the various financial functions of the Post. Oversight shall include reviews of the following:
 - 1.2.1. Finance Officer reports on the many bank accounts and/or investment account activities;
 - 1.2.2. Club Manager accounting of funds including:
 - 1.2.2.1. Overhead costs (personnel, taxes, permits & licenses, insurance)
 - 1.2.2.2. Income (bar, rentals, member contributions, special events, entertainment vending, etc.)
 - 1.2.2.3. Supplies
 - 1.2.2.4. Support services
 - 1.2.2.5. Other miscellaneous costs included but not limited to gratuities to members
 - 1.2.2.6. Contractual agreements binding the Post or operating programs within the Post family
 - 1.2.3. Budget tracking of various functions/departments (over/under)
 - 1.2.4. Membership dues and required National/Department distributions
 - 1.2.5. Review of Post's Accountant Reports to include finite details beyond the summary reports presented to the Executive Committee and General Membership.
 - 1.2.6. Investigation into improper funds handling and/or accounting
 - 1.2.6.1. Investigation involving a specific individual or individuals shall be handled as restricted and not published in open reports. Such reports will be handled discreetly so as not to tarnish anyone's reputation. Investigative activities will be sealed after the Board's action is acted upon.
 - 1.2.6.2. Investigation results shall be reported directly to the Executive Committee in closed session for action, if any is required.
 - 1.2.6.3. Provide the Executive Committee recommendations to establish better financial procedures to preclude future funds handling incidents.
- 1.3. Reporting of oversight actions to the Finance and Executive Committees.
- 1.4. Assist in the preparation of the Post Budget recommendations through coordination with the various financial operating centers within the Post. This action will be accomplished with close coordination or in concert with the Finance Committee. These activities should be initialized starting no later than April to allow input from each financial operating center to provide input for the upcoming fiscal year.
 - 1.4.1. Recommendations should address current year shortfalls and/or overages in the current budget to provide a more meaningful outlook for the new fiscal year budget.

- 1.4.2. Sources of income should be reviewed and possible new sources identified where current sources prove unsustainable at current levels.
- 1.4.3. Projected income from investments should be routinely reviewed for performance and recommendations for adjustments be made to the Executive Committee through the Finance Committee if and when necessary. This review should include an unofficial assessment of the contracted financial advisor's performance in regard to the productivity of the Post's investments as approved by the membership.
- 1.5. Assist in the supervision of receiving and accounting of all Post funds. Close coordination with the Finance Officer on a regular basis provides the Board with important information regarding these activities.
- 1.6. Each Trustee shall become familiar with all Post bank and investment accounts and their intended use to provide proper oversight on the use of each.
- 1.7. A representative of the Board of Trustees, be it a trustee or a Trustee-designated member of Post 237, shall provide witness to vending machine harvesting of funds on a weekly basis. Scheduling of the time and day of the harvest shall be established by the Club Manager as arranged with the vending machine company, and coordinated with the Finance Officer, Trustee or Trustee's representative. The Club Manager shall unlock all machine cash drawers only when all are present for the count. Funds counted shall balance with the machine recorded amounts and a record will be documented and secured in the finance office. Proceeds of the harvest shall be distributed to the appropriate Post accounts in accordance with current finance policy.
- 1.8. The Trustees shall function as the custodians of all property (real & personal) of the Post and shall act as agent of the Post in conveying property of the Corporation.
 - 1.8.1. Trustees will perform an inventory of corporate personal property following induction of officers in June each year.
 - 1.8.1.1. The inventory shall include a running tabulation of the past year's and current year counts, variances between the last year and current year and an annotation on those items that should be disposed of by either sale, donation or discarded as trash.
 - 1.8.1.2. The annual inventory shall be completed and reported to General Membership at the July meeting.
 - 1.8.1.3. Disposal and or sale of Post personal property shall be approved by the Board with recommendations to the Executive Committee. Approved sale or disposal of Post personal property shall be documented and the specific action taken documented in the current year property inventory. The inventory will be annotated as to the disposition of the property, date and signed by a member of the Board.

- 1.8.2. Custodial duties shall address oversight of all life safety, security and building code requirements and shortfalls reported through the Building Committee for correction. Items to consider include but are not limited to the following:
 - 1.8.2.1. Maximum Occupancy Notices for each facility or sub-area are posted.
 - 1.8.2.2. Fire extinguisher placement and current inspection status
 - 1.8.2.3. Security Systems (Alarm and CCTV)
 - 1.8.2.3.1. Ensure that all access code or passwords are secured and that duplicates of such information are properly secured.
 - 1.8.2.3.2. Rosters of persons with access codes and passwords shall be retained and strictly controlled and updated as required
 - 1.8.2.3.3. Removal of persons with controlled access to these systems shall result in an immediate change of the respective codes or passwords.
 - 1.8.2.4. Locks (key control), Key Card Access Control (Adjutant)
 - 1.8.2.4.1. A central Key Control Roster shall be maintained that lists all keys assigned to officers, employees, service personnel and members.
 - 1.8.2.4.2. A secured Key Control Box shall contain at least one key for all locks and lockable containers located at both Post buildings. These keys are not to be loaned out under any circumstances.
 - 1.8.2.4.3. Specific keys that may need a loan out to vendors or members that need access to specific areas on an infrequent basis, shall be secured on a bar or post of not less than six inches in length and retained in the Bar Managers office with a Sign-Out Roster showing Date/Time Out and Date/Time Returned. These sign-out rosters shall be retained for a minimum of 3 years.
 - 1.8.2.4.4. Access cards issued by the Adjutant shall coincide with a member's payment of dues and active status as a member or an active employee of the Post. Deadlines established for each members dues shall result in the card becoming automatically inactive if dues are not paid.
 - 1.8.2.5. Exit signs and illumination
 - 1.8.2.6. Pest control
 - 1.8.2.7. Trash removal
 - 1.8.2.8. Parking lot marking and lighting conditions
 - 1.8.2.9. Food prep & storage area inspections by the State of Alabama
 - 1.8.2.10. Fire Department inspections by City of Huntsville or higher jurisdiction
 - 1.8.2.11. Outside area and parking lot hazards
- 1.9. A Trustee, when elected, also fills his or her role as a Director of the Clayton E. MoneyMaker Post No. 237 Department of Alabama Domestic Nonprofit

Corporation. Assignment of a Director takes place each year when the Third Year Trustee is elected. Each Director serves a three-year term concurrent with the Trustee term. Should a Trustee leave his/her term early for any reason, his/her Trustee position and associated Director position will be filled in accordance with the applicable By-Laws of Post 237's Constitution.

1.9.1. Director Responsibilities

1.9.1.1. Provide oversight for the retention and generation of documents that are mandated by the State of Alabama code for a domestic nonprofit corporation. Items include but are not limited to: *(Note: Although some of these documents may reside as files on Post computers, the paper documents shall be filed in an orderly storage cabinet or container in their respective locations noted below)*

- 1.9.1.1.1. The Original Certificate of Formation and Name Reservation Letter. (Finance Office)
- 1.9.1.1.2. Copy of current Constitution and By-Laws (Adjutant)
- 1.9.1.1.3. Meeting Minutes of the Organization. (Adjutant)
- 1.9.1.1.4. Financial Statements (Finance Office)
- 1.9.1.1.5. Audit Reports (Finance Office)
- 1.9.1.1.6. Accounting Records (Finance Office)
- 1.9.1.1.7. Member Records (Adjutant)
- 1.9.1.1.8. IRS form 990's (Finance Office)
- 1.9.1.1.9. Names, and addresses of directors, officers, and members entitled to vote. (Adjutant)

1.9.2. Directors will process the change of the Corporations AGENT which is held by the currently assigned Post Adjutant. The process includes the assignment of the Adjutant by the Commander in June of each year. If the Adjutant is renewed for another year term, no action is required. A change of the Adjutant requires completion of the State of Alabama "Change of Registered Agent or Registered Office By Entity" form and a \$100 fee. If the Adjutant resigns and a new Adjutant has not been assigned yet, the "Notice of Registered Agent Resignation" form must be completed. It is suggested the change form be used when at all possible so the corporation will have a current AGENT on file with the State.

1.10. Perform other functions as may be required as members of the Executive and other Committees assigned.

Any amendment to the Post 237 Constitution or By-Laws or higher authority, which conflicts with any provision(s) of this SOP, shall automatically repeal and modify this SOP to resolve such conflict.