

Council Report Part One

ROBERT P. KEOUGH

PO Box 50
Long Lake, NY 12847
rpkeough@aol.com
518-624-6010

May 16, 2015

Brother Robert L. Pugsley, PDC
4796 Lincoln Rd
Macedon, NY 14502

Dear Brother Pugley;

Enclosed is the original signed Department of New York Council's report along with all back-up materials. The Council believes the new audit procedures has produced a more accurate understanding of Department finances.

In F, C & L,

A handwritten signature in black ink, appearing to be 'R. P. Keough', written over a horizontal line.

Robert P. Keough, Out-going Department Council Chair

**Department of New York
SUVCW
Department of NY Council's Annual Report 2014-2015**

May 2, 2015

Since this present Council's election at last year's Department Encampment there has been little to undertake. We have implemented the new auditing procedures. There were several 2014 Encampment bill that were unpaid for lack of documentation. In the end Department Treasure Jeff Albanese resolved the matter to the satisfaction of the Council.

Since the mid-year report the Council has continued to be available to the Department and in communication with the officers to render advice and assistance as needed. After receiving the 2014-2015 "Books of the Department," electronically on April 19th and the hard copy, back up information a few day later. The members have reviewed the information and interacted by e-mail to discuss and resolve question that came to mind. Having this information before the Encampment has been very helpful and allowed us to review the Department finances in greater detail. At the Encampment the Department Council members came together with all the materials, discussed the information, conducted the formal audit and make this report and recommendation.

After reviewing all the materials sent to the Department Council we are pleased to state we find the Department of NY SUVCW books are in order. As of April 31, 2015 the Department had \$24,666.55 in savings (Wells Fargo account xxxxxx3542), \$13261.11 in their primary checking (Wells Fargo account xxxxxxxxx7078), \$480.00 in the second checking account (Wells Fargo account xxxxxx3021), and CD at Berkshire Bank \$10,000.00 and Permanent Fund CD \$1577.68 at the same bank as per Certificates of Deposit confirmation, included in our report. Our recommendation is that the Department Treasure use two lines in the check ledger and gives a little more detail for the Council's benefit.

First I would like to thank the Department Treasure Brother Jeff Albanese, PDC for his cooperation in the auditing process. I would also like to thank the Council members; Brothers Ray Wheaton PDC and David Dziewulski PCC, for making the Chair's job an easier one. The Council members have been a great help and have been willing to assist me at all times and I want to thank them again.

The following items are part of our Council Report:

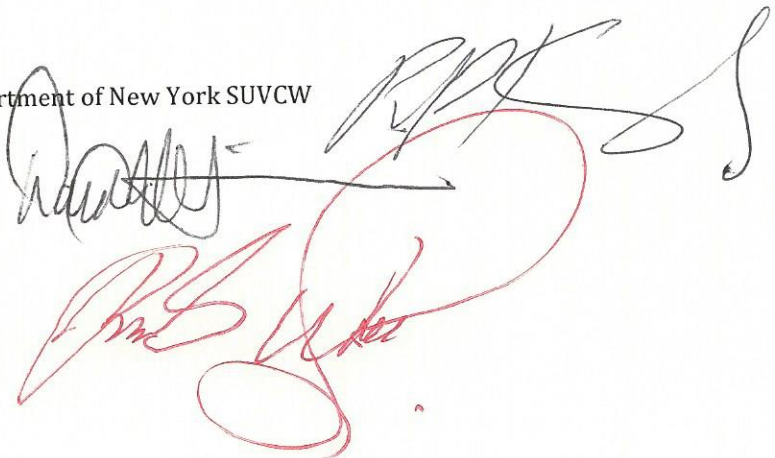
- 1: 2013-14 Department Council's Report
- 2: 2014-15 Mid-year Department Council's Report
- 3: Council member's e-mails (14)
- 4: Audit worksheets
- 5: Department Treasure's e-mail and electric audit information
- 6: Department Treasure's back up materials (separate Folder)

In F, C & L,

Robert Keough, PCC, Council Chair, Department of New York SUVCW

David Dziewulski, PCC, Council Member

Ray Wheaton, PDC, Council Member



Department of New York
Sons of Union Veterans of the Civil War
Annual Report
&
Audit



Robert Keough, PCC, Chair
David Dziewski, PCC, Council Member
Ray Wheaton, PDC, Council Member

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SUVCW
Department of NY Council's Annual Report 2014-2015**

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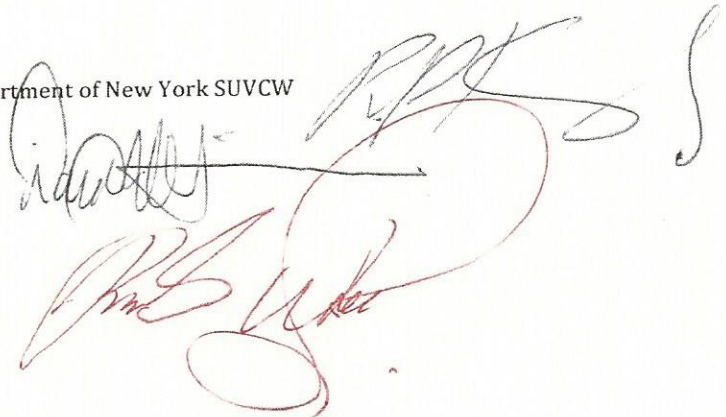
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- 3: Council member's e-mails (14)
- 4: Audit worksheets
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- 6: Department Treasure's back up materials (separate Folder)

In F, C & L,

Robert Keough, PCC, Council Chair, Department of New York SUVCW

David Dziewulski, PCC, Council Member

Ray Wheaton, PDC, Council Member



8:01 AM
04/30/15

SONS OF UNION VETERANS OF THE CIVIL WAR, DEPT. OF NEW YORK
Check Detail
May 2014 through April 2015

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	2080	05/04/2014	Bruce Glaser		1 · Primary Checki...		-25.91
TOTAL					68305 Supplies/Exp...	-25.91	25.91
						-25.91	25.91
Check	2081	05/09/2014	National Organizat...		1 · Primary Checki...		-80.00
TOTAL					60950 Medals/Badg...	-80.00	80.00
						-80.00	80.00
Check	2082	05/14/2014	Robert Pugsley		1 · Primary Checki...		-30.00
TOTAL					60330 Rippey Award	-30.00	30.00
						-30.00	30.00
Check	2083	05/19/2014	National Organizat...		1 · Primary Checki...		-193.00
TOTAL					80210 Membership ...	-193.00	193.00
						-193.00	193.00
Check	2084	05/27/2014	National Organizat...		1 · Primary Checki...		-10,717.00
TOTAL					80210 Membership ...	-10,717.00	10,717.00
						-10,717.00	10,717.00
Check	2085	07/10/2014	National Organizat...		1 · Primary Checki...		-155.00
TOTAL					80220 Application F ...	-155.00	155.00
						-155.00	155.00
Check	2086	10/03/2014	National Organizat...		1 · Primary Checki...		-183.00
TOTAL					80220 Application F...	-183.00	183.00
						-183.00	183.00
Check	2087	10/03/2014	Lincoln Camp		1 · Primary Checki...		-7.00
TOTAL					60960 Misc	-7.00	7.00
						-7.00	7.00

8:01 AM
04/30/15

SONS OF UNION VETERANS OF THE CIVIL WAR, DEPT. OF NEW YORK
Check Detail
May 2014 through April 2015

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	2088	11/06/2014	National Organizat...		1 · Primary Checki...		-30.00
TOTAL					80230 Website	-30.00	30.00
						-30.00	30.00
Check	2089	11/19/2014	National Organizat...		1 · Primary Checki...		-52.25
TOTAL					80220 Application F...	-52.25	52.25
						-52.25	52.25
Check	2090	12/05/2014	George Weinmann		1 · Primary Checki...		-298.00
TOTAL					65020 · Postage, M...	-298.00	298.00
						-298.00	298.00
Check	2090	12/05/2014	George Weinmann		1 · Primary Checki...		-300.00
TOTAL					62140 · Dep. Com...	-300.00	300.00
						-300.00	300.00
Check	2091	01/14/2015	National Organizat...		1 · Primary Checki...		-23.75
TOTAL					80220 Application F...	-23.75	23.75
						-23.75	23.75
Check	2092	02/18/2015	National Organizat...		1 · Primary Checki...		-21.50
TOTAL					80220 Application F...	-21.50	21.50
						-21.50	21.50
Check	2093	03/18/2015	Hodges Badges		1 · Primary Checki...		-62.00
TOTAL					68305 Supplies/Exp...	-62.00	62.00
						-62.00	62.00
Check	2094	03/31/2015	Oliver Tilden Camp		1 · Primary Checki...		-50.00
TOTAL					62110 · Department...	-50.00	50.00
						-50.00	50.00

8:01 AM
04/30/15

SONS OF UNION VETERANS OF THE CIVIL WAR, DEPT. OF NEW YORK
Check Detail
May 2014 through April 2015

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	2095	04/01/2015	Robert Pugsley		1 · Primary Checki...		-131.14
TOTAL					62120 · Department...	-131.14	131.14
						-131.14	131.14
Check	2096	04/01/2015	Paul Ellis Graham		1 · Primary Checki...		-250.00
TOTAL					65020 · Postage, M...	-250.00	250.00
						-250.00	250.00
Check	2097	04/01/2015	Friends of Ulysses...		1 · Primary Checki...		-100.00
TOTAL					60320 · Grants Cott...	-100.00	100.00
						-100.00	100.00
Check	2098	04/21/2015	SUVCW, Departme...		1 · Primary Checki...		-10,000.00
TOTAL					31500 · Temp. Rest...	-10,000.00	10,000.00
						-10,000.00	10,000.00
Check	2099	04/21/2015	SUVCW, Departme...		1 · Primary Checki...		-1,577.68
TOTAL					31300 · Perm. Rest...	-1,577.68	1,577.68
						-1,577.68	1,577.68

3:04 AM
04/30/15

SONS OF UNION VETERANS OF THE CIVIL WAR, DEPT. OF NEW YORK
Deposit Detail
May 2014 through April 2015

Type	Num	Date	Name	Account	Amount
Deposit		05/14/2014		1 · Primary Checki...	12,431.65
TOTAL				47231 Membership ...	-12,431.65
					-12,431.65
Deposit		06/17/2014		1 · Primary Checki...	1,732.00
TOTAL				47231 Membership ...	-1,732.00
					-1,732.00
Deposit		07/01/2014		1 · Primary Checki...	88.50
TOTAL				47232 New Membe...	-88.50
					-88.50
Deposit		09/26/2014		1 · Primary Checki...	558.00
TOTAL				47232 New Membe...	-558.00
					-558.00
Deposit		11/19/2014		1 · Primary Checki...	1,499.63
TOTAL				46430 · Miscellaneo...	-1,499.63
					-1,499.63
Deposit		11/19/2014		1 · Primary Checki...	79.25
TOTAL				47232 New Membe...	-79.25
					-79.25
Deposit		04/02/2015		1 · Primary Checki...	1,403.50
				49010 · Encampme...	-665.00
				49020 · Encampme...	-130.00
				47231 Membership ...	-608.50
TOTAL					-1,403.50

8:04 AM
04/30/15

SONS OF UNION VETERANS OF THE CIVIL WAR, DEPT. OF NEW YORK
Deposit Detail
May 2014 through April 2015

Type	Num	Date	Name	Account	Amount
Deposit		04/29/2015		1 · Primary Checki...	7,203.00
				47231 Membership ...	-6,023.00
				49010 · Encampme...	-1,050.00
				49020 · Encampme...	-130.00
TOTAL					-7,203.00

SONS OF UNION VETERANS OF THE CIVIL WAR, DEPT. OF NEW YORK
Missing Checks
May 2014 through April 2015

Type	Date	Num	Name	Memo	Account	Split	Amount
Check	05/04/2014	2080	Bruce Glaser	Name tags	1 · Primary Checking	68305 Supple...	-25.91
Check	05/09/2014	2081	National Organization	PDC Badge	1 · Primary Checking	60950 Medals/...	-80.00
Check	05/14/2014	2082	Robert Pugsley		1 · Primary Checking	60330 Rippey ...	-30.00
Check	05/19/2014	2083	National Organization		1 · Primary Checking	80210 Membe...	-193.00
Check	05/27/2014	2084	National Organization		1 · Primary Checking	80210 Membe...	-10,717.00
Check	07/10/2014	2085	National Organization		1 · Primary Checking	80220 Applica...	-155.00
Check	10/03/2014	2086	National Organization		1 · Primary Checking	80220 Applica...	-183.00
Check	10/03/2014	2087	Lincoln Camp	overpayment ...	1 · Primary Checking	60960 Misc	-7.00
Check	11/05/2014	2088	National Organization		1 · Primary Checking	80230 Website	-30.00
Check	11/19/2014	2089	National Organization		1 · Primary Checking	80220 Applica...	-52.25
Check	12/05/2014	2090	George Weinmann	fundraiser 2014	1 · Primary Checking	65020 · Posta...	-298.00
*** Duplicate document numbers ***							
Check	12/05/2014	2090	George Weinmann		1 · Primary Checking	62140 · Dep ...	-300.00
Check	01/14/2015	2091	National Organization		1 · Primary Checking	80220 Applica...	-23.75
Check	02/18/2015	2092	National Organization		1 · Primary Checking	80220 Applica...	-21.50
Check	03/18/2015	2093	Hodges Badges		1 · Primary Checking	68305 Supple...	-62.00
Check	03/31/2015	2094	Oliver Tilden Camp	Ad in US Gra...	1 · Primary Checking	62110 · Depar...	-50.00
Check	04/01/2015	2095	Robert Pugsley	Postage, sup...	1 · Primary Checking	62120 · Depar...	-131.14
Check	04/01/2015	2096	Paul Ellis Graham	Fundraiser	1 · Primary Checking	65020 · Posta...	-250.00
Check	04/01/2015	2097	Friends of Ulysses ...		1 · Primary Checking	60320 · Grant...	-100.00
Check	04/21/2015	2098	SUVCW, Departme...	CD	1 · Primary Checking	31500 · Temp...	-10,000.00
Check	04/21/2015	2099	SUVCW, Departme...	Permanent F...	1 · Primary Checking	31300 · Perm...	-1,577.68

SONS OF UNION VETERANS OF THE CIVIL WAR, DEPT. OF NEW YORK
Reconciliation Detail
1 - Primary Checking, Period Ending 03/31/2015

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						
Cleared Transactions						
Checks and Payments - 3 items						
Check	11/19/2014	2089	National Organization	X	-52.25	-52.25
Check	01/14/2015	2091	National Organization	X	-23.75	-76.00
Check	03/18/2015	2093	Hodges Badges	X	-62.00	-138.00
Total Checks and Payments						
					-138.00	-138.00
Total Cleared Transactions						
					-138.00	-138.00
Cleared Balance						
					-138.00	-138.00
Uncleared Transactions						
Checks and Payments - 2 items						
Check	02/18/2015	2092	National Organization		-21.50	-21.50
Check	03/31/2015	2094	Oliver Tide Camp		-50.00	-71.50
Total Checks and Payments						
					-71.50	-71.50
Total Uncleared Transactions						
					-71.50	-71.50
Register Balance as of 03/31/2015						
					-209.50	5,135.75
New Transactions						
Checks and Payments - 3 items						
Check	04/01/2015	2096	Paul Ellis Graham		-250.00	-250.00
Check	04/01/2015	2095	Robert Pugsley		-131.14	-381.14
Check	04/01/2015	2097	Friends of Ulysses ...		-100.00	-481.14
Total Checks and Payments						
					-481.14	-481.14
Deposits and Credits - 1 item						
Deposit	04/02/2015				1,403.50	1,403.50
Total Deposits and Credits						
					1,403.50	1,403.50
Total New Transactions						
					922.36	922.36
Ending Balance						
					712.86	6,058.11

SONS OF UNION VETERANS OF THE CIVIL WAR, DEPT. OF NEW YORK

4/30/2015 7:54 AM

Register: 1 - Primary Checking
 From 05/01/2014 through 04/30/2015
 Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
05/04/2014	2080	Bruce Glaser	68300 · Department Encampme...	Name tags	25.91	X		949.22
05/09/2014	2081	National Organization	60900 · Department Expenses:6...	PDC Badge	80.00	X		869.22
05/14/2014			47230 · Membership Fees:4723...	may include fundrais...		X	12,431.65	13,300.87
05/14/2014	2082	Robert Pugsley	60300 · Awards and Grants:603...		30.00	X		13,270.87
05/19/2014	2083	National Organization	80200 · Payments to National S...		193.00	X		13,077.87
05/27/2014	2084	National Organization	80200 · Payments to National S...		10,717.00	X		2,360.87
06/17/2014			47230 · Membership Fees:4723...	Deposit		X	1,732.00	4,092.87
07/01/2014			47230 · Membership Fees:4723...	Deposit		X	88.50	4,181.37
07/10/2014	2085	National Organization	80200 · Payments to National S...		155.00	X		4,026.37
09/26/2014			47230 · Membership Fees:4723...	Deposit		X	558.00	4,584.37
10/03/2014	2086	National Organization	80200 · Payments to National S...		183.00	X		4,401.37
10/03/2014	2087	Lincoln Camp	60900 · Department Expenses:6...	overpayment of dues	7.00	X		4,394.37
11/06/2014	2088	National Organization	80200 · Payments to National S...		30.00	X		4,364.37
11/19/2014			46400 · Other Types of Income:...	Unclaimed Closed C...		X	1,499.63	5,864.00

SONS OF UNION VETERANS OF THE CIVIL WAR, DEPT. OF NEW YORK

4/30/2015 7:54 AM

Register: 1 - Primary Checking

From 05/01/2014 through 04/30/2015

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/19/2014			47230 · Membership Fees:4723...	Deposit		X	79.25	5,943.25
11/19/2014	2089	National Organization	80200 · Payments to National S...		52.25	X		5,891.00
12/05/2014	2090	George Weinmann	65000 · Operations:65020 · Pos...	fundraiser 2014	298.00	X		5,593.00
12/05/2014	2090	George Weinmann	62100 · Dept. Reimbursed Exp...		300.00	X		5,293.00
01/14/2015	2091	National Organization	80200 · Payments to National S...		23.75	X		5,269.25
02/18/2015	2092	National Organization	80200 · Payments to National S...		21.50			5,247.75
03/18/2015	2093	Hodges Badges	68300 · Department Encampme...		62.00	X		5,185.75
03/31/2015	2094	Oliver Tilden Camp	62100 · Dept. Reimbursed Exp...	Ad in US Grant Mem...	50.00			5,135.75
04/01/2015	2095	Robert Pugsley	62100 · Dept. Reimbursed Exp...	Postage, supplies	131.14			5,004.61
04/01/2015	2096	Paul Ellis Graham	65000 · Operations:65020 · Pos...	Fundraiser	250.00			4,754.61
04/01/2015	2097	Friends of Ulysses S. Grant ...	60300 · Awards and Grants:603...		100.00			4,654.61
04/02/2015			-split-	Deposit			1,403.50	6,058.11
			Encampment Banquet				665.00	
			Encampment Registration Fees				130.00	
			47231 Membership Fees-Dues				608.50	
04/21/2015	2098	SUVCW, Department of Ne...	31500 · Temp. Restricted Net A...	CD	10,000.00			-3,941.89

SONS OF UNION VETERANS OF THE CIVIL WAR, DEPT. OF NEW YORK

4/30/2015 7:54 AM

Register: 1 - Primary Checking

From 05/01/2014 through 04/30/2015

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
04/21/2015	2099	SUVCW, Department of Ne...	31300 · Perm. Restricted Net A...	Permanent Fund CD	1,577.68			-5,519.57
04/21/2015			18600 · Other Assets	Funds Transfer			11,577.68	6,058.11
04/29/2015			-split-	Deposit			7,203.00	13,261.11
			47231 Membership Fees-Dues				6,023.00	
			Encampment Banquet				1,050.00	
			Encampment Registration Fees				130.00	



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Reply Reply All Forward Actions Go Delete

RE: Re: Audit

From: Robert Keough <rpkeough@aol.com>

To: jalb <jalb@frontiernet.net>

Cc: rbw008 <rbw008@yahoo.com>; dmdeezee <dmdeezee@nycap.rr.com>

Date: Thu, Apr 30, 2015 3:38 pm

Brother Jeff;

Thank you for your clarification. So far this process is going well and will keep everyone from rushing through the audit. Thank you for all your help in this matter.

In F, C & L,

Bob Keough, Council Chair

-----Original Message-----

From: Jeffrey & Maryellen Albanese <jalb@frontiernet.net>

To: 'Robert Keough' <rpkeough@aol.com>

Sent: Thu, Apr 30, 2015 1:51 pm

Subject: RE: Re: Audit

Brothers, I will print it out in portrait mode although I am afraid it is not in much better detail. The check to the Tilden Camp represent a Department Ad in the US Grant Birthday Ceremony Journal as requested by the Department Commander. Other Department Commanders including myself have done this in the past. The term "split" indicates a transaction, many times a deposit, in which portions of it are attributed to different categories. For instance a portion of a Deposit may represent registration fee, another banquet fee another part dues.

Jeff

From: Robert Keough [mailto:rpkeough@aol.com]

Sent: Thursday, April 30, 2015 12:07 PM

To: jalb@frontiernet.net

Subject: Fwd: Re: Audit

Brother Jeff;

I'm forwarding this e-mail. Could you check the item Dave is high lighting.

In F C & L,

Bob Keough, Council Chair

-----Original Message-----

From: Robert Keough <rpkeough@aol.com>

To: dmdeezee <dmdeezee@nycap.rr.com>

Sent: Mon, Apr 27, 2015 8:33 pm

Subject: Re: Audit

Thanks Dave, I'll e-mail Jeff for answers.

Keough

-----Original Message-----

From: D. Dziewulski <dmdeezee@nycap.rr.com>

To: Keough, Robert P. <rpkeough@aol.com>

Cc: 'RAY WHEATON' <rbw008@yahoo.com>

Sent: Mon, Apr 27, 2015 8:27 pm

Subject: Audit

Hi Bro. Keough:

I have reviewed the material that Bro. Albanese sent to us. I believe that it would be best for the transaction detail to be prepared in landscape mode. This will facilitate expansion of the memo column so that the explanations are understandable.

One transaction, check 2094 for Oliver Tilden Camp appears to be an ad placed in a brochure or some flyer. It needs additional explanation.

What does "split" mean at the head of column 7?

What does "-SPLIT-" mean when it occurs in column 7?

I hope the material you received is understandable.

In F, C & L

Brother Dave

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New Mail (223)

Old Mail

Drafts

Sent

Spam (92)

Recently Deleted

Saved Chats

Contacts

Calendar

My Folders Manage Folders

Reply Reply All Forward Mark Unread Actions Go Delete Spam

Department SUVCW Books

From: Jeffrey & Maryellen Albanese <jalb@frontiernet.net>

To: 'Robert Keough' <rpkeough@aol.com>; 'Ray Wheaton' <rbw008@yahoo.com>; dmdeezee <dmdeezee@nycap.rr.com>

Date: Sun, Apr 19, 2015 8:50 pm

2014.15NYSUVbudget.pdf TREASURERS_REPORT_OF_ACCOUNT_BALANCES.docx TREASURERS_REPORT_OF_ACCOUNT_BALANCES15.docx
15transdet.pdf

Brothers:

Tomorrow in accordance with the Bylaws I will transmit to Chairman Keough the Books of the Department of New York. They will include the bank statements of all accounts from May 1, 2014 through April 17, 2015. In addition I will send a photocopy of the written check register, a printed copy of the cleared check register from QuickBooks, a copy of last year's budget, a copy of last year's account balance as presented to the Encampment, a copy of this year's account balances, as well as a check detail report and transaction report.

I am not sure how Chairman Keough will share these with you but in order to assist him I am emailing you a copy of the budget adopted last year, the account balar from last year and the current ones and a account transaction report of our operating account.

We currently have 3 accounts, a checking account opened by the prior Treasurer just a few months before his suspension for unknown reasons and as you can see balance in the account of \$480 remains unchanged, it kept open essential to avoid bank fees, a savings account which essentially holds all the cashed purported C and as you can see that account has a small increase in it essentially reflecting accumulated interest and then the operating account which now is much larger than time last year. The increase in part is due to the collection of the Departments per capita from last year collected after the Encampment, as well as the fundraiser ne monies recovered from an old closed camp from the State of New York unclaimed property Department and the collection of some monies so far for this year's Ban registration fees and the per capita of the Ireland Camp from their annual report for this year. It also appears that many of our standard expenses were not incurred last year in part because Danny Wheeler picked up the cost of the ribbons, the Commander in Chief paid for own room and the Department Commander did not rer room. Additionally there were no extra expenses incurred at the hotel.

As you therefore can see our only big expense was the payment of the per capita to National and there was little activity in our operating account otherwise. One of problems with looking at this stuff is that we operate on a July 1 to June 30 fiscal year and we are looking at these numbers prior to the time of the year when we re the majority of our income and pay the majority of our expenses. In addition most of the past Treasurer records are missing or inaccurate and we do not have any g gauge to judge those actual expenses, or income will be nor do we know what are membership totals may be this year after last year's events and a dues increase I will advise that I am fairly confident now that the monies recovered will not be sort by the authorities to be returned and therefore have begun the process of puttin least a portion of the monies back in CDs. Unfortunately that is easier said than done. The Permanent fund which is about \$1500 requires a Bank that will issue CD under \$2000 and Wells Fargo does not offer such a CD. I found a local bank here that does do so but they have a host of requirements that I am still wading through although I believe I may be approved shortly. One of the problems is of course that the SUVCW does not fit into the nice categories of documents most banks now i for not for profits. 1) We are not a 501 3(c) charity, 2) we are not registered as an entity in any State including New York, as we are one of those rare Congressional Incorporated entities and it is difficult to explain that a banker who have checklists even when I show them the law. In any event I bel;ieev I will have more to report i couple of weeks.

One thing we need to do is insure that our next Commander carries out the adopted recommendation of the last Encampment and creates the committee to both cr the Memorial Grants committee and the application and award process. Second we need to insure that the officers actually know what is in the budget that they ad can draw funds from. This year on several occasions certain officers endeavored to expend monies beyond the budget or failed to spend some of the money, until t things mandated in the Bylaws like the Friends of Grant's Cottage annual donation. In another instance an officer purchased pre-stamped envelopes whose cost no exceeded the budget, but which cost significantly more than if he bought stamps and envelopes separately. In any event if you have questions let me know.

In Fraternity, Charity and Loyalty

Jeffrey Albanese, PDC

Treasurer Department of New York, SUVCW

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TREASURERS REPORT OF ACCOUNT BALANCES
SONS OF UNION VETERANS OF THE CIVIL WAR, DEPARTMENT OF NEW YORK
ALL BALANCES AS OF April 19, 2015

All accounts currently with Wells Fargo Bank

Primary Operating Checking Account	\$6,079.61
Secondary Checking Account	\$480.00
*Savings Account	\$36,244.23

(Currently reflecting deposit of funds purportedly in CDs)

***Per the May 2014 Department Encampment these monies are committed to the Permanent Fund in a CD of \$1,577.68; in a CD of approximately \$20,000.00 in a CD or Mutual Fund; \$10,000.00 into a Memorial Grant Fund(the Department Commander never appointed a committee to determine its formation and procedures for applying and awarding the grant funds); the remaining monies to be placed in the checking account or savings account.**

9:25 AM

04/28/14

Accrual Basis

SONS OF UNION VETERANS OF THE CIVIL WAR, DEPT. OF NEW YORK
Profit & Loss Budget Overview
 July 2014 through June 2015

	<u>Jul '14 - Jun 15</u>
Income	
44500 · Fund-Raising	
44520 Drawings	1,150.00
Total 44500 · Fund-Raising	1,150.00
47230 · Membership Fees	
47231 Membership Fees-Dues	12,825.00
47232 MAL Membership Fees	100.00
47232 New Member App. Fees	100.00
Total 47230 · Membership Fees	13,025.00
47500 · Contributions	
47560 · Contributions	105.00
Total 47500 · Contributions	105.00
49000 · Special Events Income	
49010 · Encampment Banquet	2,100.00
49020 · Encampment Registration Fees	300.00
Total 49000 · Special Events Income	2,400.00
Total Income	16,680.00
Expense	
60300 · Awards and Grants	
60330 Rippey Award	30.00
60310 · Camp Patriotic Instructor Award	100.00
60320 · Grants Cottage Membership	100.00
Total 60300 · Awards and Grants	230.00
60900 · Department Expenses	
60920 Thee Bears	50.00
60930 Grant Ceremony Wreath	80.00
60940 Mid-Year Meeting	75.00
60950 Medals/Badges	100.00
Total 60900 · Department Expenses	305.00
62100 · Dept. Reimbursed Expenses	
62110 · Department Commander	750.00
62120 · Department Secretary	400.00
62130 · Department Treasurer	225.00
62140 · Dep. Commander to Nat'l Encamp	250.00
62150 · Misc Officers reimb	175.00
Total 62100 · Dept. Reimbursed Expenses	1,800.00
65000 · Operations	
65020 · Postage, Mailing Service	250.00
65030 · Printing and Copying	100.00
65040 · Supplies	50.00
Total 65000 · Operations	400.00
68300 · Department Encampment	
68301 Encampment Site Committee	75.00
68302 C-in-C Room	250.00
68303 Dept. Commanders Room	225.00
68304 Banquet	2,100.00
68305 Supplies/Expenses	50.00
Total 68300 · Department Encampment	2,700.00

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04/28/14

Accrual Basis

SONS OF UNION VETERANS OF THE CIVIL WAR, DEPT. OF NEW YORK
Profit & Loss Budget Overview
July 2014 through June 2015

	<u>Jul '14 - Jun 15</u>
80200 · Payments to National SUVCW	
80210 Membership per capita	10,925.00
80220 Application Fees	200.00
80230 Website	120.00
	<hr/>
Total 80200 · Payments to National SUVCW	11,245.00
	<hr/>
Total Expense	16,680.00
	<hr/>
Net Income	<u><u>0.00</u></u>

4:47 PM

SONS OF UNION VETERANS OF THE CIVIL WAR, DEPT. OF NEW YORK

04/19/15

Transaction Detail by Account

Accrual Basis

May 1, 2014 through April 19, 2015

Type	Date	Num	Name	Memo	Clr	Split	Amount
May 1, '14 - Apr 19, 15							
Check	05/04/2014	2080	Bruce Glaser	Name tags	X	68305 Supplie...	-25.91
Check	05/04/2014	2080	Bruce Glaser	Name tags		1 · Primary Ch...	25.91
Check	05/09/2014	2081	National Organization	PDC Badge	X	60950 Medals/...	-80.00
Check	05/09/2014	2081	National Organization	PDC Badge		1 · Primary Ch...	80.00
Check	05/14/2014	2082	Robert Pugsley		X	60330 Rippey ...	-30.00
Check	05/14/2014	2082	Robert Pugsley			1 · Primary Ch...	30.00
Deposit	05/14/2014			may include f...	X	47231 Membe...	12,431.65
Deposit	05/14/2014			may include f...		1 · Primary Ch...	-12,431.65
Check	05/19/2014	2083	National Organization		X	80210 Membe...	-193.00
Check	05/19/2014	2083	National Organization			1 · Primary Ch...	193.00
Check	05/27/2014	2084	National Organization		X	80210 Membe...	-10,717.00
Check	05/27/2014	2084	National Organization			1 · Primary Ch...	10,717.00
Deposit	06/17/2014			Deposit	X	47231 Membe...	1,732.00
Deposit	06/17/2014			Deposit		1 · Primary Ch...	-1,732.00
Deposit	07/01/2014			Deposit	X	47232 New M...	88.50
Deposit	07/01/2014			Deposit		1 · Primary Ch...	-88.50
Check	07/10/2014	2085	National Organization		X	80220 Applica...	-155.00
Check	07/10/2014	2085	National Organization			1 · Primary Ch...	155.00
Deposit	09/26/2014			Deposit	X	47232 New M...	558.00
Deposit	09/26/2014			Deposit		1 · Primary Ch...	-558.00
Check	10/03/2014	2086	National Organization		X	80220 Applica...	-183.00
Check	10/03/2014	2086	National Organization			1 · Primary Ch...	183.00
Check	10/03/2014	2087	Lincoln Camp	overpayment ...	X	60960 Misc	-7.00
Check	10/03/2014	2087	Lincoln Camp	overpayment ...		1 · Primary Ch...	7.00
Check	11/06/2014	2088	National Organization		X	80230 Website	-30.00
Check	11/06/2014	2088	National Organization			1 · Primary Ch...	30.00
Deposit	11/19/2014			Unclaimed Cl...	X	46430 · Miscel...	1,499.63
Deposit	11/19/2014			Unclaimed Cl...		1 · Primary Ch...	-1,499.63
Deposit	11/19/2014			Deposit	X	47232 New M...	79.25
Deposit	11/19/2014			Deposit		1 · Primary Ch...	-79.25
Check	11/19/2014	2089	National Organization		X	80220 Applica...	-52.25
Check	11/19/2014	2089	National Organization			1 · Primary Ch...	52.25
Check	12/05/2014	2090	George Weinmann	fundraiser 2014	X	65020 · Posta...	-298.00
Check	12/05/2014	2090	George Weinmann	fundraiser 2014		1 · Primary Ch...	298.00
Check	12/05/2014	2090	George Weinmann		X	62140 · Dep. ...	-300.00
Check	12/05/2014	2090	George Weinmann			1 · Primary Ch...	300.00
Check	01/14/2015	2091	National Organization		X	80220 Applica...	-23.75
Check	01/14/2015	2091	National Organization			1 · Primary Ch...	23.75
Check	02/18/2015	2092	National Organization			80220 Applica...	-21.50
Check	02/18/2015	2092	National Organization			1 · Primary Ch...	21.50
Check	03/18/2015	2093	Hodges Badges		X	68305 Supplie...	-62.00
Check	03/18/2015	2093	Hodges Badges			1 · Primary Ch...	62.00
Check	03/31/2015	2094	Oliver Tilden Camp	Ad in US Gra...		62110 · Depar...	-50.00
Check	03/31/2015	2094	Oliver Tilden Camp	Ad in US Gra...		1 · Primary Ch...	50.00
Check	04/01/2015	2095	Robert Pugsley	Postage, sup...		62120 · Depar...	-131.14
Check	04/01/2015	2095	Robert Pugsley	Postage, sup...		1 · Primary Ch...	131.14
Check	04/01/2015	2096	Paul Ellis Graham	Fundraiser		65020 · Posta...	-250.00
Check	04/01/2015	2096	Paul Ellis Graham	Fundraiser		1 · Primary Ch...	250.00
Check	04/01/2015	2097	Friends of Ulysses ...			60320 · Grant...	-100.00
Check	04/01/2015	2097	Friends of Ulysses ...			1 · Primary Ch...	100.00
Deposit	04/02/2015			Deposit		-SPLIT-	1,403.50
Deposit	04/02/2015			Deposit		1 · Primary Ch...	-665.00
Deposit	04/02/2015			Deposit		1 · Primary Ch...	-130.00
Deposit	04/02/2015			Deposit		1 · Primary Ch...	-608.50
May 1, '14 - Apr 19, 15							0.00

TREASURERS REPORT OF ACCOUNT BALANCES
SONS OF UNION VETERANS OF THE CIVIL WAR, DEPARTMENT OF NEW YORK
ALL BALANCES AS OF MAY 1, 2014

All accounts currently with Wells Fargo Bank

Primary Operating Checking Account	\$975.13
Secondary Checking Account	\$480.00
Savings Account (currently reflecting deposit of funds purportedly in CDs)	\$36,234.53

TREASURERS REVISED REPORT OF ACCOUNT BALANCES
SONS OF UNION VETERANS OF THE CIVIL WAR, DEPARTMENT OF NEW YORK
ALL BALANCES AS OF April 22, 2015

Accounts currently with Wells Fargo Bank

Primary Operating Checking Account	\$6,079.61
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Secondary Checking Account	\$480.00
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*Savings Account	\$24,666.55
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(Currently reflecting deposit of a portions of funds purportedly in CDs in 2013/14)

CDs currently with The Berkshire Bank (Goshen, N.Y. Branch)

1. One Year renewable CD (renew date 4/21/16)

Interest Rate .80%

(Income to be deposited into Memorial/Grant Fund)	\$10,000.00
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2. Permanent Fund CD (18mos interest Rate 1.09%)	\$ 1,577.68
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***Per the May 2014 Department Encampment these monies are committed to the Permanent Fund in a CD of \$1,577.68 in a CD ; of approximately \$20,000.00 in a CD or Mutual Fund; \$10,000.00 into a Memorial Grant Fund(the Department Commander never appointed a committee to determine its formation and procedures for applying and awarding the grant funds); the remaining monies to be placed in the checking account or savings account.**

**Department of New York
SUVCW
Annual Council's Report 2013-2014**

After the present Council's election at last years Department Encampment there was at first little to undertake. As we all know this was not to last very long. In response to The Department Commander's request we had our work cut out for us. In December the council removed the complete archive and Department records from Michael Bennett. The 80 some record boxes, paintings, artifacts and other framed items are now stored in Long Lake, NY for the short term. The records for the past five years were combed for any thing that would useful in the ongoing investigation. This include trying to find bank statements, canceled checks, etc. We solicited Brothers for participants in the Hearing Council being assembled to consider the charges against Mr. Bennett. Members of the Council used e-mail to communicate concerns as to the past accounting practices and what needed to be placed for the future.

First I would like to move back in time to the Department Encampment and the Council that was in place then and make this statement:

One of the first activities after the Annual Encampment was to meet with then Secretary/ Treasurer Michael Bennett regarding issues related to the lack of payment of per capita tax due to the National SUVCW leading to the suspension of DNY (email of Commander Pugsley July 20, 2013). The meeting was held after ceremonies at Grant Cottage on July 21, 2013. Our inquiry was limited to the expense and lack of delivery of the DNY annual report. According to Mr. Bennett, the check and report were mailed but never received by the National organization. We were told that a follow-up check was to be mailed and would be sent via certified mail; he would correspond directly with the National organization. During the discussion it became clear that there was some delay in follow-up because Mr. Bennett was either on vacation or in the field with Boy Scout Troops. The Council took him at his word and rather than press the issue we trusted that the problem would be resolved so that our representative could be seated at the National Encampment. An email of July 20, 2013 from PDC Albanese also counseled "A word of caution against any rush to judgment." and concluded "... the fact he is a PDC and has been the Department Secretary and Treasurer for a decade and consequently deserves the benefit of the doubt I urge caution until we know more ..."

During the period of internal investigation of the paperwork and the assembly of the Hearing Council, Department Council members made suggestions for future changes. Among the suggestions discussed and sent forward to DNY were the following:

- Regarding the Department Audit. It was discussed that the Council should see:
 - Monthly bank statements for checking and savings accounts for the pervious year (ie. twelve statements for each account); all deposits should be represented by a deposit slip and each expense should have a debit

line item on the statement or a cancelled check should be presented.

- Statements of earnings for the CDs whatever the reporting interval ;
- All records must be prepared and distributed to the Council 2 weeks in advance of the annual encampment. The audit should be done before the encampment begins and an AUDIT report should be given.

The above material was forwarded to Commander Pugsley (email January 3, 2014)

- Regarding general operations and finance, the following were discussed:
 - All non-routine expenditures will require a written justification in advance and those justifications must be part of the audit. We need to determine who will sign off on these justifications and what form they will take. This will become part of the audit trail. By non-routine is meant anything that is not required by the Order. For example, payment of dues to the National will not require a written justification; the check system for routine expenses would be the double signature now required on all checks written for Dept. expenses.
 - Any reimbursements for travel or other needs (copying, printing, etc.) require full documentation (with receipts). This would include all expenses allowed for the Secretary and Treasurer according to Article VII Section 5 (and Section 4).
 - One possibility is to keep the Commander and Council apprised of all expenses on a regular basis: Monthly statements submitted to the commander and the Council or, another less taxing idea would be, monthly statements to the Commander but quarterly reports or a mid-year treasurer's reports to the Council.

Council members from Willard Camp also sent in a mid-year audit form that has been under consideration by the Camp. The justification was that although each non-routine expense is voted on by the membership during monthly Camp meetings there appeared to be a need for an overview of routine expenses (e.g. web costs, postage, printing) in addition to costs of doing business as an SUVCW Camp (e.g. per capita levies, membership, etc.; see attached).

When audits were done at Department Encampments in the last several years only summary statements of assets and expenses were circulated and these were reviewed and approved. Clearly there is need for detailed material so that a complete accounting can be made.

The Council had two conclusions:

- The Council accepted the summary reports of Mr. Bennett. Due to the lack of any transmitted formal guidelines a Brother was taken at his word. A more

detailed audit is needed and both the needed and suggested elements are included in this report (above). Nothing suggested here can contraindicate Department or National regulations or Department by-laws.

- This audit is absolutely needed to satisfy Article IX Section II of the Department by-laws; ideally the Council would meet by email or conference call to discuss the material and prepare a report. There should be a formal audit report, in addition to a treasurer's report, presented at the annual Encampment.
- It appears to the Council that there will be some changes to Article IX and more work for the Council and Department staff to do.
- The by-laws need to be more in line with the National Constitution and Regulations:
 - Article V, Section 5. The Department Council immediately after its installation shall meet and elect a Chairman and Secretary. It shall devise and recommend such measures as will enable the Department to meet all its necessary expenditures, and shall audit the receipts, expenditures and books of account of the Department and make report thereof to the Department Encampment
- During the period of Mr. Bennett's tenure, Department officers also accepted a Brother's word. However, it appears that senior officers need to be more engaged in monthly finances and operations. The administration of Department activity is ultimately their responsibility. Monthly updates, or a short mid-year audit report, should facilitate such engagement.

Attachment follows:

Sons of Union Veterans of the Civil War Col. George L. Willard Camp #154 Semi-Annual Internal Audit			
Circle Audit Cycle _____ 20 ____	January - June	July - December	Date:
MEMBERSHIP			
SUMMARY	DEDUCTIONS		
Total Members at the Start of the Cycle _____	Non-payment of Dues _____		
Initiations - Full Member _____	Deceased Members _____		
Initiations - Associate Member _____	Voluntary Withdrawal _____		
Initiations - Junior Member _____	Other _____		
Transfers from other Camps _____	_____		
Reinstatements _____	_____		
SUB-TOTAL FOR PERIOD _____	_____		
Member Deductions (_____) _____	<<<TOTAL _____		
Members at the End of the Audit Cycle _____	_____		
ACCOUNTS and TRANSACTIONS			

Treasurer Report - A

1. Cash on Hand at Start of Cycle	_____	
2. General Fund (Checking Account) at Start of Cycle	_____	
3. Membership Dues received	_____	
4. Donations Received (explain on reverse)	_____	
5. Interest Income on account	_____	
6. Other Income (explain on reverse)	_____	
7. SUB- TOTAL On-Hand and Receipts		A _____
8. EXPENSES		
9. Website Maintenance	_____	
10. Banking fees / Cost of Checks	_____	
11. Donations (explain on Reverse)	_____	
12. Other _____	_____	
13. Other _____	_____	
SUB-TOTAL Expenses		B _____
GRAND-TOTAL (A minus B)		

Treasurer Report - B

14. Memorial Fund at Start of Cycle	_____	
15. Additions / Donations (explain on reverse)	_____	
16. SUB-TOTAL		C _____
16. EXPENSES		
17. _____ (explain on reverse)	_____	
18. _____ (explain on reverse)	_____	
19. SUB-TOTAL EXPENSES		D _____
GRAND-TOTAL (C minus D)		

TOTAL (Grand Total from Treasurer Report A and Treasurer Report B)

Camp Commander (print)	(sign)
Treasurer (print)	(sign)
Camp Council (print)	(sign)
Camp Council (print)	(sing)

Line 4 - Donations Received to the General Fund

Source	Amount

Line 6 - Other Income

Source	Amount

Line 11 - Donations Made

Recipient	Amount

Line 15 - Memorial Fund Additions /Donations	
Source	Amount
Line 17 Expense Source	Amount
Line 18 Expense Source	Amount

Since the mid-year report the Council has continued to be available to the Department and in communication with the officers to render advice and assistance as needed.

I would like to thank the Council members, Brothers Ray Wheaton PDC and David Dziejwski PCC, for putting many of the suggestions together. They have been a great help and have been willing to assist me at all times.

In F, C & L,

Robert Keough, Council Chair, Department of New York