

**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 SUV CW 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 <b>December</b>	Date: _____ 20 _____	<b>January - June</b> <b>July -</b>
<b>MEMBERSHIP</b>		
<b>SUMMARY</b>		
<b>Total Members at the Start of the Cycle</b>		<b>DEDUCTIONS</b>
_____		Non-payment of Dues
Initiations - Full Member		_____
_____		Deceased Members
Initiations - Associate Member		_____
_____		Voluntary Withdrawal
Initiations - Junior Member		_____
_____		Other
Transfers from other Camps		_____
_____		_____
Reinstatements		_____
_____		
<b>SUB-TOTAL FOR PERIOD</b>		
_____		<b>&lt;&lt;&lt;TOTAL</b>
Member Deductions		_____
( )		
<b>Members at the End of the Audit Cycle</b>		



## 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
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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 Dziwulski 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