

## **Friendly Fifth Friday News**

### **April 13, 2018**

In an attempt to help our lodge leaders become more familiar with resources, changes, deadlines and other information, I will compile a weekly "Friendly Fifth Friday News" email to our leadership. Some of the information you might already have, but hopefully it will be a good reminder for all of us (me included) of all the great resources that Sons of Norway has to offer. **Please feel free to cut and paste any of this information for your lodge's use!**

**Send all web posting info to [inputd5@sonsofnorway5.com](mailto:inputd5@sonsofnorway5.com)**

**Questions on the new dues structure? [2018dues@sofn.com](mailto:2018dues@sofn.com)**

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### **Who got the delegate packet mailing?**

This convention committee is following the precedence of past planning committees and trying to not spend a fortune on printing and postage. All the delegates with email were emailed all their registration information and forms. If they delegate didn't have an email, I understand they were sent a hard copy. If someone requested a hard copy, the committee would send it. The benefit of emailing them out as they can get their emails wherever they are if they have internet access. If it's only hard copied to the address provided, then some don't get it until returning back home from vacations, time down south....

All Lodge Presidents, regardless of whether they are a delegate or not, were also sent a packet and this also follows the recommendation of convention planning committees and the District Board. It has been done for the last three conventions.

The purposes of sending one copy to the President include:

- Keeping the local lodge informed. Some of the convention related items might be of interest to non-delegates- attending classes, workshops, banquet, placing ads in the booklet, well-wishers, and other opportunities. Therefore the President can add these things to their communications to members, bring them up at meetings, and post them at the lodge.
- In case a delegate can't open the attachments, it is a spare copy of all needed information for the President to then give to their delegate.
- The copy you received may be given to the delegate who requests it or if the President wants a copy for their use/file, they can make copies.
- If one of your delegates can't attend and you go to an alternate and getting the packet from the now not-going delegate to the alternate doesn't happen (i.e. they live farther apart, they tossed it, they can't find the email), then you have a complete set to give them.

**Convention information, documents, classes, registration forms, hotel info and more can be found at:**

**<http://www.sonsofnorway5.com/conventions/>**

**Deadlines coming up for Bowling Forms and Chili Cook-Off submissions!**  
Sons of Norway D5 bowling tournament starts soon!

From January thru April you can help the Sons of Norway Foundation by bowling and having fun!

Rules: A \$5 donation (per person) to the Foundation is required. Bowl, record your scores, send in results and have fun!!



Categories include: youth 12 and under, youth 12-17, adult females, adult males and WII bowlers.

Please send in your score sheets and checks (made out to Sons of Norway District 5) to:

Michaela Decker

1247 Center St Racine, Wi 53403

Phone # 262-498-2085



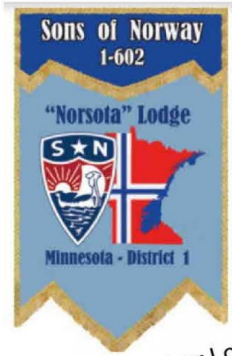
It's time for the 2<sup>nd</sup> annual chili cook-off in District 5!

Do you make a great chili? Is it a recipe handed down for generations? Or have you created a chili that will make others weep in joy? Please share it with your lodge!

Who in your lodge will win "bragging rights" for 2018? Who will win a blue ribbon and certificate?

The chili cook-off will go from January thru April. Send in your pictures and get them put on the D5 website.

michaeladecker@wi.rr.com



Display Your Lodge Banner  
at the  
District 5 Convention

# Lodge Banner Contest



Click here  
for  
More Information

The District five Board of Director's would like to encourage each lodge to create a Lodge Banner to display for publicity purposes during their lodge events, Conventions, etc. To maintain a standard for the Lodge Banners, we have provided some specifications below.

We are encouraging each Lodge to participate in this Contest and display their Banners at the 2018 Convention where they will be voted on. If your lodge already has a Banner that meets these specifications, please bring it to the Convention. If you don't have time by the end of June, see what other lodge's make and it might give you ideas for a banner!

## Banner Specifications

1. Size: 3' x 6' finished banner.
2. Hang banner vertically on a 1" dowel with 2 eye screws on each end for hanging purposes.
3. Material: Any material except paper.
4. Lodge name should appear somewhere on the banner.
5. Banner theme should relate to the individual lodge.
6. Banners can be made in any color.
7. Banners will belong to their lodge, but will be displayed throughout the District Convention.

Contact District Publicity Director Christina Fairchild if you have questions! 815-624-4478 or cfairc56@gmail.com

## Reminder of the email from International office to those who own buildings!

March 22, 2018

To: Lodge Treasurers and/or Financial Secretaries  
*Please forward to property managers*

From: Dean Nelson, Controller

Re: Building Association Financial Statement (D17) and 990 Filing Information

Beginning for the year ended 2017, each lodge that owns property must complete a Sons of Norway Financial Statement (Form D17) in addition to the IRS-required form 990.

1. Sons of Norway's Building Association Financial Statement (Form 17) must be filed by **April 30, 2018**.

*NOTE:*

*This deadline is the same as the IRS 990 deadline. Please access Form D17 [here](#); an online fillable form is not available.*

2. Once the building association financial form is completed and signed by the appropriate officers and lodge committee members, please send to your District President for their review.

If you have any questions or concerns, please contact Sons of Norway Headquarters at [taxinfo@sofn.com](mailto:taxinfo@sofn.com) or by calling Michelle Swanson at [\(800\) 945-8851](tel:8009458851).

Thank you for your attention to this important yearly procedure.

CC: Local Lodge Presidents and District Presidents

## And for all lodges!

March 22, 2018

To: Lodge Officers

From: Dean Nelson, controller

Financial irregularities and inattention to financial reporting requirements can threaten the existence of lodges and jeopardize the tax-exempt status of Sons of Norway and the local lodge. It is extremely

important that your lodge evaluate its financial procedures and implement all risk management tools necessary to mitigate risk of loss and properly comply with the law.

The size and nature of lodge operations differ by lodge. The following legal requirements and recommended best practices are general in nature and may not apply to all lodges nor is it an exhaustive list of all necessary practices and requirements:

1. It is the responsibility of all lodge officers to protect the interests and property of the lodge and to abide, at all times, by the laws of the local, provincial, state and federal governments.
2. The timely filing of the appropriate Form 990 with the Internal Revenue Service. Every lodge must file Form 990. The financial structure of the lodge will dictate which form in the 990 series is required and the extent of the filing. We recommend that those individuals charged with making the filing give notice to the lodge members that the filing is complete. Failure to timely file Form 990 will result in IRS fines and penalties, revocation of the lodge's tax-exempt status and ultimately, suspension or revocation of the lodge's charter. All form 990s can now be filed directly on the IRS website. Filings must be completed annually by May 15th unless an extension is filed.
3. For those lodges with more complex financial matters, the most effective way to properly comply with tax filing requirements is to seek advice from a qualified tax professional.
4. The timely annual filing of the lodge financial statement (Form D17) with the Sons of Norway Headquarters. The filing of this financial statement is not only required by the organization, it is required pursuant to state and federal law. These financial statements must be properly completed and submitted annually. Instructions and forms are emailed each January.
5. Annually review and evaluate the current lodge procedures for financial oversight, governance, and internal controls. Does the current process provide adequate oversight? If not, what controls can be implemented to ensure that the lodge assets are protected.
6. Lodge officer succession planning is extremely important to the integrity to the officer function. Does the lodge have adequate procedures for each lodge officer position should an officer be unable to serve? Are these procedures available to a new officer at the start of a term? Are the required records, forms and other materials also available to a new officer?
7. Follow the current lodge bylaw provisions regarding financial oversight. Some issues that lodges have had in the past could have been avoided if the lodge simply followed the procedures they had in place. It is not enough to simply have a sound process in place for oversight. The process must be followed.
8. Consider a process and procedures for conducting background checks on candidates for an office that is financial in nature or for those who will be entrusted with lodge assets. It is recommended that the background check be done based on name and Social Security Number and contain at least a credit and criminal check. Many online companies offer this service. Attached is a link to several agencies that have been reviewed for this service: <http://www.consumeraffairs.com/online/background-check/>

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9. Establish an Audit Committee. For those lodges that have an established Audit Committee, (guidelines can be found in the Guide for Leadership, Auditing Guidelines section), make sure its charge is to adequately measure financial risk and develop internal controls that will be followed.
10. Engage an outside and independent auditor to conduct an annual audit of the lodge's financials. Board members and officers should be mindful of their fiduciary responsibilities and avoid potential conflicts of interest (i.e., use of family members or close friends).
11. Establish a Conflict of Interest Policy that is signed annually by all board members. Such a policy should include guidelines to ensure improper conflicts do not exist between those serving in office, the lodge and outside parties. In addition, these policies generally include annual disclosures to address potential conflicts that can arise after an individual takes office. A template for a Conflict of Interest policy can be obtained from Sons of Norway website: <https://www.sofn.com/asset/7pnrly/Lodge-Conflict-of-Interest-Policy-Template.pdf>.
12. Evaluate current insurance coverage against financial loss and determine whether the coverage is adequate. This should be done on an annual basis or more frequently should the lodge activities, events or nature of the lodge business change.
13. Do not entrust the handling of a lodge's finances to a single individual. Establish a separation of financial duties to serve as a checks and balances system to prevent theft or fraud, such as 2 or 3 authorized persons on any financial account. Also, consider requiring 2 signatures on checks exceeding \$50.00.

Please do not hesitate to contact me at [612-821-4634](tel:612-821-4634) or [dnelson@sofn.com](mailto:dnelson@sofn.com) if you have questions.

Best Regards,

Dean Nelson

Controller

Sons of Norway

## **2018 District 5 and International Calendar and Deadlines**

(Updated 4/13/18)

### **April 1, 2018**

Proposed changes to the by-laws and resolutions are due to District Secretary.

### **April 1, 2018**

Bids for the 2020 convention are due to the District Secretary.

### **April 13-14, 2018**

District 5 Board Meeting in Stoughton, WI

**April 21, 2018**

Zone 4 meeting

**May 15, 2018**

IRS filing deadline for tax form 990. Lodge treasurer needs to notify Sons of Norway Headquarters when 990 has been submitted.

**May 17, 2018**

- Masse Moro Scholarship Application due for first-time and returning campers
- Masse Moro Lodge Supporting Grant Endorsements due

**April 30, 2018**

- Bowling forms are due to Michaela Decker, District Sports Director
- Chili cook-off information due to Michaela Decker, District Sports Director
- Building Corporation D17 due

**March 5, 2018**

All delegate election reports are due to Darlene Arneson (or earlier as they should be sent within five days of the election)

**April 1, 2018**

- Bids for 2020 District 5 Convention are due to Darlene Arneson
- Any proposed resolutions or by-law proposal changes are due to Darlene Arneson

**June 27-30, 2018**

District 5 Lodge Meeting and Convention in La Crosse, WI

**June 29, 2018**

Due Date for Masse Moro enrollment

**July 7, 2018**

Final payments due for Masse Moro

**July 15-July 28, 2018**

Masse Moro Camp

**August 16-18, 2018**

International Sons of Norway Lodge Meeting and Convention, Minneapolis, MN

**August 26, 2018**

Zone 3 and Mandt Lodge Picnic at Arneson's in Stoughton, WI

**September 30, 2018**

Lodge liability premium due to International SN office

**December 15, 2018**

D-63 Report of Elections due. Send one copy to International Headquarters and one to District Secretary.



## Viking Chest Rotation

- The rotation will begin again with this rotation.
- The zone directors are responsible for keeping track of the whereabouts and letting their lodges know that the chest is in their zone for that time period.
- The chest should be brought back to the District Board Meeting to be given to the next zone.

<b>Time period</b>	<b>Zone with chest</b>
October 2017-April 2018	4
April 2018-October 2018	6
October 2018-April 2019	1
April 2019-October 2019	3

## **Zone Meeting Schedule 2018**

<b>Zone</b>	<b>Date</b>	<b>Hosted by</b>	<b>Location</b>
<b>1</b>			
<b>2</b>			
<b>3</b>	<b>January 27, 2018</b>	<b>Nordland</b>	<b>Janesville, WI</b>
<b>4</b>	<b>March 17, 2018</b>	<b>Nordlyset</b>	<b>Port Washington, WI</b>
<b>5</b>	<b>March 3, 2018</b>	<b>Cleng Peerson</b>	<b>Ottawa, IL</b>
<b>6</b>			

### Note:

- Check correspondence from the International and District and the International ([www.sofn.com](http://www.sofn.com)) and District ([www.sonsofnorway5.com](http://www.sonsofnorway5.com)) websites for any updates and changes.
- Additional deadlines for the District 5 and International Conventions/Lodge Meetings will be added as those dates are established. Watch for future mailings and the District 5 website.
- The District 5 Convention will be June 27-June 30, 2018 at Hotel Radisson in La Crosse, Wisconsin.
- The International Sons of Norway Convention will be August 16-18 in Minneapolis, MN.

Compiled by Darlene Arneson, SN District 5 Secretary ([arnesonfamily5@gmail.com](mailto:arnesonfamily5@gmail.com) or 608-873-7209)