

Friendly Fifth Friday News April 14, 2017

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!**

Darlene Arneson, District 5 Secretary

Send all web posting info to inputd5@sonsofnorway5.com

Sons of Norway 2017 Bowling Tournament Instructions

Tournament Dates: January 1, 2017- April 30, 2017

Categories: Adult men lane bowlers

Adult women lane bowlers

Youth ages 12-17 lane bowlers

Youth ages 11 and under lane bowlers

WII bowling (all ages)

There is an entry fee of \$5.00 for each bowler that bowls in the tournament. Please make checks payable to *Sons of Norway District Five Scholarship Fund*.

Rules: Lane bowlers shall submit electronic results from the bowling facility or the WII bowling results including the entry fee to Michaela Decker by May 10, 2017. The bowling score used to determine the high scoring bowlers will be the average of 3 games. The high-scoring bowler for each category will receive a District 5 Bowling Certificate and also will be acknowledged on the D5 website. Please be sure to include the lodge name and number, the category for each bowler and the high-scoring bowler's names and addresses when submitting results.

Please submit the bowling results, bowler's and lodge information and entry fees to:

Michaela Decker, D5 Sports Director

1247 Center St.

Racine, WI 53403

Email: michaeladecker@wi.rr.com

Cultural Skills Medal Processing

We had a number of questions and discussion at the board meeting last week on the turnaround time on Cultural Skills Medal processing. Here was the response that Esther received.

When a report is submitted to the Cultural Skills Program, it is scanned or printed and then saved in the database. Then the report goes into a queue for evaluation, based on the date received. If there is anything missing, the member and cultural director receive an e-mail or call with a request for the outstanding items.

The reports are evaluated individually, or if a group submits many reports at once, a group evaluation is done. Each pin or bar is assembled and packaged for mailing. An evaluation letter is mailed to the member, and a copy of it goes to the Cultural Skills Director (or other lodge officer), along with the pin and bars, so they may be presented to the member at a lodge meeting. Depending on the time of year, evaluating each report typically takes 4 weeks from the time that all the required materials have been received. Mailing time, in addition to preparing the pin/bars and correspondence, generally adds an additional week.

If you have any questions, please give me a call!
Vennlig hilsen / Best regards,

Jana Velo
Cultural Coordinator
culturalskills@sofn.com
[1- 800 -945 -8851, ext 642](tel:1-800-945-8851) Toll free

Sarah Paulsen Scholarship form issues

I don't have a current copy of the Sarah Paulsen Scholarship but will forward it along as soon as I get it. Here was a note that we a few days ago about the form that is on the Masse Moro website. They are having some issues with the website access so can't update the form.... Uff da! Darlene

*The District 5 website has the 2017 Sarah L Paulsen application (although to me, it's very difficult to find on that website), while the Masse Moro website still contains the 2016 application. In addition, the Masse Moro website incorrectly states that it is a \$175 scholarship, **when in fact it has increased to \$200 this year, in keeping with the rules that it covers 1/4 of the current cost of the camp.** Masse Moro also has a link to a 2016 press release with the \$175 figure.*

As soon as I get the updated scholarship form, I will pass it along to everyone. I normally get an email from the lodge with the current form but didn't this year so apologize that I couldn't share it.

Be sure to be sharing any information about camp along to your families and keep their deadlines in mind for the lodge matching funds!

990 forms- who should know?

I had an email this week asking if I need a copy of your 990 form completion email or notice. I do not and am not aware that it needs to be sent on to anyone.

One thing that I have done at Mandt is when I get the notice forwarded to me from our treasurers (we have to file for both the lodge AND the building), I forward that notice on to our zone director and District President. That way they know we are done and don't have to remind us as that May 15 deadline comes closer.

I would recommend that all lodges do their 990's now and NOT wait until May 14. This is an IRS filing and if you have any hiccups, it's not the same as missing a Sons of Norway deadline or a simple ask for help from the home office. So start now and then we won't have panic emails coming that last week as that's close to Syttende Mai and my access and time is very, very limited with all we have going on at Mandt. And I don't fill these out so I shouldn't be your first ask as I'm just going to refer you to our District Treasurer or International Office. Check out the mailings that went to the treasurers for details.



March 22, 2017

Dear Lodge Officers:

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/>
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 or dnelson@sofn.com if you have questions or if I can be of any help.

Best Regards,



Dean Nelson
Controller
Sons of Norway

2016-2018 Biennium District 5 Lodge Calendar and Other Deadlines

April 2017

- April 30- District Bowling Tournament Ends. Send forms in by May 10 to District Sports Director

May 2017

- May 10- Bowling forms due to District Sports Director
- May 15- Deadline for filing the **990 form**
- May 17- Early registration deadline for **Masse Moro Norwegian Heritage Camp** to qualify for additional deductions in the cost of camp from the Draxten Fund.

June 2017

- June 27- Balance due for **Masse Moro Norwegian Heritage Camp** registrations.

July 2017

- July 16-29 - **Masse Moro Norwegian Heritage Camp** - Beaver Creek Reserve - Eau Claire, WI

September 2017

October 2017

- October 15- **Lodge liability premium due** to International SN office
- Nominating Committee report due to Lodge

November 2017

- Elect Lodge Officers for coming year (unless you have two-year officer terms)

December 2017

- December 1 – SN Foundation **General Heritage and Culture** grants due
- December 15 –SN Foundation **Local Lodge Partnership and Helping Hands to Children** grants
- December 15- **D-63 Report of Elections** due. Send one copy to International Headquarters and one to District Secretary.

Note:

- **Check correspondence from the International and District and the International (www.sofn.com) and District (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-July 1, 2018 at Hotel Radisson in La Crosse, Wisconsin.
- The International Sons of Norway Convention will be August ____ in Minneapolis, MN.

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