

Friendly Fifth Friday News March 24, 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



HEAR, YE, HEAR, YE!

Two new scholarships have been made available through the Sons of Norway Foundation. The due dates are **April 10, 2017**. Go to the Sons of Norway website: www.sofn.com and select Foundation. A dropdown menu will appear.

The names of the new scholarships are: the Bernt Anker Scholarship and the Orel and Marie Winjum Memorial Scholarship. Restrictions apply.

Lykke Til Alle sammen!

Lodge Surveys- Maybe a tool for you?

I have been cc'd on a lodge member survey that Cleng Peerson is doing. Mandt Lodge also did one this year. There is also one on the International Sons of Norway website you could use as a template. I'm attaching them to the email and you can use, delete or modify!

March 2017

Dear Sons of Norway Leaders,

It's time to kick-off Sons of Norway's 2017 member recruitment campaign, and I'm pleased to share with you that a new recruitment goal is one of the 2017 strategic goals recently adopted by the International Board:

- Attain** 375 new insurance members
- Achieve** \$5.5 million in total life insurance premiums
- Accomplish** \$20 million in total annuity premiums
- Acquire** 3,500 new members
- Arrive at** \$200,000 Foundation funds raised

As a Lodge officer, you are in a unique position to lead efforts to ensure the vitality of Sons of Norway for years to come. While the goal to acquire 3,500 new members is key to the recruitment campaign, all the goals tie together to ensure a strong future for Sons of Norway. In a nutshell, we are all in this together, including Financial Benefits Counselors who play an important part in attaining all of the above goals.

To help build awareness, each lodge Vice President has been sent six campaign buttons for you and your fellow officers. The slogan on the button, **#Growingto2020**, is designed to invite a question about Sons of Norway, giving the wearer the opportunity to share information (2020 refers to Sons of Norway's 125th Anniversary year), answer questions and ultimately invite the inquirer to a lodge meeting to learn more about membership. In addition, each lodge will have a recruitment target for 2017, to help ensure we reach our goal together. Generally, these targets are 10% of a lodge's membership.

Prizes for Top Recruiting Lodges

This year's campaign is an enhancement of the Founder's Award program. Lodges meeting their 2017 10% recruitment goals are encouraged to hold an event to showcase their recruitment efforts and will receive in 2018:

- * \$200 cash card the lodge may use toward its celebration
- * Exclusive access to a new program for lodge members
- * Newly designed Sons of Norway banner
- * Certificate of honor
- * Recruiter recognition pin

Thank you for your participation and deep commitment to reaching our 2017 recruitment goal! Watch for updates and successes from other lodges throughout the year. I also encourage you to join me and share your own **#Growingto2020** photo on Facebook or Twitter. In the meantime, if you have any questions about this, please contact me at ceo@sofn.com.

Sincerely, Eivind J. Heiberg- Chief Executive Officer-Sons of Norway



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

Due March 31~
Sons of Norway District 5
1st Annual Chili Cook-off!



There are as many different types of chili as there are members in each Lodge! Share your best chili in the 1st annual District 5 chili cook-off! Pick a meeting and make it a social extravaganza by getting members to create their famous chili for one and all to enjoy! Each Lodge will judge all chili entries and decide on a winner—either by a panel of experts or by a consensus of the members. The winners will get their names (and hopefully a picture) on the D5 website, a blue ribbon, a certificate and most importantly, “bragging rights” for the year! Please complete the activity and report to District Sports Director Michaela Decker by March 31, 2017 by emailing report and photos to michaeladecker@wi.rr.com



2016-2018 Biennium District 5 Lodge Calendar and Other Deadlines

March 2017

- March 31- Chili Cook off information and pictures due to Sports Director Michaela Decker

April 2017

- April 1 - **Nancy Lorraine Jensen Memorial Scholarship** due
- April 7-8- District 5 Board Meeting in Stoughton, WI
- **April 10- Bernt Anker Scholarship and the Orel and Marie Winjum Memorial Scholarship applications due (NEW THIS WEEK)**
- 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)