

Friendly Fifth Friday News March 23, 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

Questions on the new dues structure? 2018dues@sofn.com

Congratulations!!

Cultural Skills Contest - District 5 All submissions and winners for each zone July 1 – December 31 – 2017 Report from Esther Charlton

Zone 2

Lodge 496 – Rib Fjell
Kathleen Serley – Literature 2
Lodge 627 – Vennligfolk
Elaine Anderson – Genealogy 3
Carl Rasmussen – Genealogy 2,3
Winner for Zone 2

Zone 3

Lodge 314 – Mandt
Dana Kelly – Genealogy 1,2,3
Winner for Zone 3
Louise Olsen – Knitting 2,3
Lodge Ostestaden 642
Jean Busker – Knitting 3
Cathy Smith – Literature 1

Zone 4

Lodge 183 Nordlyset
Cheryl Miller – genealogy 1,2,3
Winner for Zone 4
Lodge 549 – H.R.Holland
Treiva Wilterding – Hardanger 2
Lodge 622 – Vennskap
Anita Thomas – Weaving 1,2,3

Zone 5

Lodge 168 – Valhall

Nancy Mayfield – Stamps 2,3

Lodge 472 – Polar Star

Arthur Andersen – Cooking 2

Nancy Andersen – Cooking 2

Eleanor Bates – Cooking 2

Carol DeVito – Cooking 2

Josie Gehler – Cooking 2

Edward Hatteberg – Cooking 2

Ken Johnson – Cooking 2

Karen Lindebrekke – Cooking 2

Karen Oswald – Cooking 2

Diana Raimond – Cooking 2

Stephen Tanda – Cooking 2

Lodge 593 – Elvesund

Richard Egeland – Literature 3

Priscilla Gabosch – Literature 1

Margaret Bisberg – Genealogy 3, Knitting 1

Winner for Zone 5

Zone 6

Lodge 677 – Vikings of the Smokies

Jeannette Lively – Literature 2

Joan Shrader – Rosemaling 1

Francis Turmo – Genealogy 1

Winner for Zone 6

Lodge winner for this period is Lodge 677 Vikings of the Smokies.

You can see that some other lodges had more members submit cultural skills, but they had been previous winners. The contest rule that you could win once.

Awards for these winners will be presented at the District Convention in June.

Wergeland's convention planning committee met this past Monday to finalize most of the documents. Delegates should watch for an email from them with all the details and documents. Also watch the convention tab at www.sonsofnorway5.com! The hotel information and registration form are already posted.

March 21, 2018

District Five Sons of Norway

2018 Nominating Committee: Sue Berg Roedel, Diane Overby, and Jon M. Grinde

Dear Delegate to the 2018 District Five Lodge Meeting,

Congratulations to you on being elected, by your local Sons of Norway Lodge, a delegate to the 2018 D5 Lodge Meeting and Convention. We hope you believe that it's an honor, a privilege, and a responsibility to serve in this role.

The District Lodge convenes every two years to deliberate on issues that may come before it and to elect new leadership for the District for the coming biennium. The delegates elected by the local lodges in the District are the voting members of the District Lodge, along with the District Officers, District Directors, and the District member(s) who serve on the International Board of Directors. Your responsibility as a District Five Lodge Voting Delegate is very important.

Several years ago, the issue of "Good Governance" came to the fore, as it pertains to the management and operation of all financial services companies, of which Sons of Norway is one. Our Society's response to this issue was immediate, comprehensive, and constructive. The leadership of the Organization put in place a process which will reap benefits for the Sons of Norway for many years to come.

The Nominating Committee process is working at the local, district, and international levels of Sons of Norway. Though still evolving, strong basics are in place with which to encourage, screen, select, and nominate men and women who have the skills, the enthusiasm, and the willingness to serve at whichever level of the Organization there is a need for leadership.

Sue, Diane, and I want to encourage each of you to seriously consider such leadership service at the District Five level. Though you are required to be a Sons of Norway Benefit Member (Which means you own one of the Society's Benefit Products, such as an insurance policy or an annuity.), We would like each and every one of you to complete the Candidate Leadership Application which accompanies this letter. Fill it out to the best of your ability, elaborating as you will on those aspects of your life which show true strengths, true interests, and/or pertinent abilities. Then email the two page form back to me at madgrinde@sbcglobal.net.

District Five Sons of Norway needs and wants men and women who are willing to serve a minimum of a two year term. That's the commitment for which we seek new leadership, which will be chosen at the District Five Lodge Meeting in La Crosse in June. Please consider contributing some of your time and talent to D5.

Fraternally,

Sue, Diane, and Jon

Please see the attachment for the application!

Do you have any of these being prepared to send to Darlene by April 1?

- Bylaw proposals
- Resolutions for District Lodge Meeting
- Bids to host the 2020 District 5 Convention

I learned this week that if you are planning to bid for the 2020 District Convention and looking at dates, the International Convention dates are not set for 2020 (they won't be until the International delegates vote on bids in Minneapolis in August), but right now they may be looking at August 16-23. The last day of our convention must be not less than 45 days before the opening day of the International Convention so please keep that in mind when seeing if hotels have availability.

All three of the above documents should be sent to Darlene Arneson at arnesonfamily5@gmail.com or mail to Darlene Arneson, 2056 Skaalen Rd., Stoughton, WI 53589.

Email from International office yesterday!

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 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

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/>
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 if you have questions.

Best Regards,

Dean Nelson

Controller

Sons of Norway

2018 District 5 and International Calendar and Deadlines

(Updated 3/16/18)

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

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.

| Time period | Zone with chest |
|-------------------------|------------------------|
| October 2017-April 2018 | 4 |
| April 2018-October 2018 | 6 |
| October 2018-April 2019 | 1 |
| April 2019-October 2019 | 3 |

Zone Meeting Schedule 2018

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

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-June 30, 2018 at Hotel Radisson in La Crosse, Wisconsin.
- The International Sons of Norway Convention will be August 16-18 in Minneapolis, MN.

