By John D. Monahan (CT)

One hundred years ago, the U.S. Army was engaged in combat operations in France with a force that numbered nearly 2 million. By August 1918, the Battles of Cantigny, Belleau Wood, Soissons and the Second Battle of the Marne were history. St. Mihiel and the 47-day crucible of the Meuse-Argonne – the single largest battle ever fought by the U.S. Army – lay ahead. By then, however, the officers and soldiers of the American Expeditionary Forces (AEF) anticipated future operations with confidence in themselves, their equipment, and their training.

The task facing the U.S. Army in April 1917 was formidable. At the declaration of war, the Army numbered 120,000 and had mostly outdated equipment. Though manned flight was invented in America, the Army had only a few antiquated aircraft, organized under the Signal Corps. Despite the war being waged in Europe since 1914, no study of the conduct of modern warfare had been undertaken. And few modifications to training had been made to prepare soldiers for the ardors of contemporary combat, such as entrenched enemies, rapid-fire artillery, machine guns and deadly gases. The German General Staff estimated that the United States could not field an effective fighting force in France before the spring of 1919, by which time, according to their calculations, they would have prevailed by blockading the British Isles and depleting French manpower.

The predictions of the German General Staff did not, however, come to pass. The U.S. Army was able, in a few short months, to raise, equip,

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This newsletter

This periodic and Legionnaire-driven newsletter, produced by the Internal Affairs Division, is designed to address best practices, ideas and training that every Legionnaire needs to know, from mentoring to setting goals for the future.

Highlighting new training resources becoming available in 2018 and beyond, it will also feature training initiatives of posts, districts, departments and individuals throughout The American Legion.

Are you a trainer? Can you write? We need your submissions! Send your training ideas and articles to train@legion.org.
train and deploy the AEF. The training program envisioned, with U.S. units teaming with veteran French and British units at the front on arrival in France, was not fully realized. The collapse of the Russian Empire in late 1917 allowed the Germans to redeploy formations from the Eastern Front and mount fresh offensives. The entry into combat of the AEF, though premature, was vital to the salvation and eventual success of the allies, but many lessons learned by the Americans in 1918 came at a ghastly cost in blood. Nevertheless, the AEF proved not only competent, but decisive on the battlefield.

The training of Legionnaires is similarly critical. It is not as consequential as training for combat, but it has serious significance. If it is true that membership is the lifeblood of The American Legion, then it is also true that training is the key to membership retention and growth. How a new Legionnaire is trained is a fundamental matter. Training educates the Legionnaire about who we are, what we stand for, the history of the organization, how it is organized, how it functions, its programs and services, and how the individual Legionnaire can participate as part of The American Legion team. And it is critical to the success of The American Legion and to the individual Legionnaire how they are acculturated.

Why? Because The American Legion has a distinct culture. It has its own internal code of conduct and ways of operating, as well as unique attitudes and reverence for certain things. It even has its own internal language (adjutant, department, etc.). Acculturation was the process undertaken in 1917-1918 to transform civilians, many of whom were immigrants, into effective soldiers. This process included skills training such as marksmanship, close order drill and fieldcraft, but it also included a great deal more – including the immersion of the trainee into a culture where how one thinks, how one acts, how one approaches problems and how one interacts with a team must be learned.

This is how we should approach the training of a Legionnaire, as education and acculturation of the individual so that they can function effectively and progress in the organization, participate where they feel best able to contribute, and understand both the value of their contribution to the organization and the value of their organization to the community. The consequences of failure are not as dire as those threatening in 1918, but the failure to fully engage and educate a Legionnaire is also a tragedy.

John D. “Jack” Monahan of the La Place-Champlin Post 18 in Essex, Conn., was appointed to the World War I Centennial Commission by Past National Commander Charles E. Schmidt in February 2017.

FIND IT ONLINE: myLegion.org is a FREE website designed to connect members of The American Legion to their post and department leadership.
The financial viability of American Legion posts nationwide is an important platform underlying our ability to serve veterans, communities and American Legion Family members with the many programs Legion posts are known for. And a key factor in maintaining the financial health of a post is the periodic audit.

Guidance from most Legion departments, as well as the bylaws and constitutions of most posts, require that the books and related records be subject to periodic audits. And that an audit take place whenever the post’s finances is handed off to a new team. The post officers have a fiduciary responsibility to membership to manage the post finances appropriately, and regular audits are part of that responsibility.

When hearing the word “audit” some often think that “something must be wrong” or “someone suspects wrongdoing.” In reality, an audit is simply good practice to make sure that some basic rules and procedures are in place and that the post’s finances are being handled according to rules and procedures. An annual audit is a key safeguard of the post’s finances and also can serve as a planning and budgeting tool for the future. The audit report provides transparency and helps the post ensure that proper controls are in place to protect the members, the responsible officers and the post.

Rather than view an audit as an arduous and unwelcome procedure, post officers should look at it as a yearly checkup of the post’s financial health.

When thinking about a post audit, there are a few important points post leadership should consider. The audit is a tool to give both post leadership and members confidence that the financial “house is in order.”

The audit is a detailed review of the financial records. It is NOT a formal or legal certification of the finances that major corporations are required to prepare and publish. These are typically conducted by large accounting firms (often referred to as a “GAAP” audit – meaning that the audit was conducted by a specific type of auditing firm and under a specific set of rules applicable to the financial publication

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requirements for publicly traded corporations. This type of audit is not necessary and is not relevant for post finances.

Post leaders may choose to create an audit committee to conduct the annual audit. This committee should be made up of three to five post members who have had no involvement in the financial matters of the post, and who do not have access to the post checkbook or bank account. If an audit committee is appointed, its duties and responsibilities should be clearly identified, and those appointed should ensure that they have the time and capability to serve on the committee.

Posts may also choose to hire an individual certified public accountant (CPA) or a local CPA firm to conduct the audit. Although fees will be charged when hiring an outside professional, the CPA is likely to have insights and ideas that may help the post to enhance financial controls and make future record-keeping easier.

Also, it is vital to know where your financial records are and if they are kept electronically and/or in hard copy. Make sure there is always a way to obtain copies, if necessary, through the financial institution or through backup copies. The documents typically needed for the audit review include:

- Bank statements,
- Reconciliations to bank statements,
- Check register,
- Any list of transactions (manual or from a system such as QuickBooks) that supports checks written,
- Reimbursement requests and check requests, with back-up receipts/invoices,
- Monthly financial reports published to members and post leadership,
- Approved minutes of meetings approving expenditures, and
- Any IRS filings.

Posts should establish a standard time period for the audit each year. This could be the calendar year or the operating year that encompasses the annual term of the post officers.

In summary, audits are nothing to fear and are a tool for sound financial management of your post and its programs. As officers, we owe it to our members to ensure the post monies are secure!

Bob Sussan of Fairfax, Va., is a past 17th District commander, past Post 177 commander, and past department membership chairman and historian. He is currently the chairman of the National American Legion Riders Advisory Committee.
Agenda

Subject Matter Expert Training

(Minneapolis Convention Center, Hall C, First Floor)

Saturday, Aug. 25, 2018

9 a.m. How to Extend The Volunteer Network
Jeff Chapman, member engagement coordinator, Internal Affairs and Membership

10 a.m. Traits of Great Posts
Jeff Chapman, member engagement coordinator, Internal Affairs and Membership

11 a.m. Department of Veterans Affairs Caregiver Program
Warren Goldstein, assistant director for Health Policy, National Veterans Affairs and Rehabilitation Division

12 p.m. Retention Conundrum
Jeff Chapman, member engagement coordinator, Internal Affairs and Membership

1 p.m. Recruitment Through Personal Contact
Chad Woodburn, membership director, Department of Illinois

2 p.m. MyLegion.org Basic Overview
Libby Vickers, product support specialist, Information Technology Division

Monday, Aug. 27, 2018

9 a.m. Traits of Great Posts
Jeff Chapman, member engagement coordinator, Internal Affairs and Membership

10 a.m. How to Extend The Volunteer Network
Jeff Chapman, member engagement coordinator, Internal Affairs and Membership

11 a.m. Integrative Health and Wellness Program
Judy Wagner, DNP, NP, co-director, Integrative Health Program Minneapolis VA Health Care System

12 p.m. Retention Conundrum
Jeff Chapman, member engagement coordinator, Internal Affairs and Membership

1 p.m. Recruitment Through Personal Contact
Chad Woodburn, membership director, Department of Illinois

2 p.m. MyLegion.org Post Membership Processing
Libby Vickers, product support specialist, Information Technology Division

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Stay updated on American Legion training

Training in The American Legion has taken on a new focus and the national website reflects that renewed focus.

Look for new content at www.legion.org/training

Training Events Calendar

is now active! Check out
http://www.legion.org/training/events
for training events in your area.

Are you a department or district trainer and want your event on this calendar?

Add it today!

Don’t see the training you know should be there? Contact your department training team and ask them to add the training event to the national calendar.

Upcoming Issue Topics:

* Brett Reistad (VA) on Training Vision
* Bob Sussan (VA) on post operations and management—best practices (a multi-part series)

National Headquarters welcomes the American Legion National College Class of 2018

October 28-November 2

Visit http://www.legion.org/college for more information about National American Legion College.

Interested in attending in 2019? Applications from departments will be available in the spring of 2019.