



PRIVATE ORGANIZATION GUIDEBOOK

January 2021

Table of Contents

<u>Paragraph</u>	<u>Title</u>	<u>Page</u>
1000	About This Guide	3
1001	Background	3
1002	Informal Funds	4
1003	Religious Private Organizations	4
1004	Private Organization Authorization	4
1005	Reports Required, Audits, and Tax and Insurance Compliance	5
1006	Recommended Minimum Accounting Procedures	6
1007	Roles and Responsibilities of the Treasurer	7
1008	Membership, Employees, Equal Opportunity and Conflict of Interest	8
1009	Sustainment	8
1010	Fundraising	9
1011	Use of Military Banking Facility (MBF)	10
1012	Status and Dissolution	11
1013	Department of Defense (DoD) Sanction and Support	11

Enclosures

1. References
2. Reports Required
3. Request for Private Organization Status
4. Constitution
5. Bylaws
6. Annual Budget Forecast
7. Request for Insurance Waiver
8. Quarterly Compliance Checklist
9. Quarterly Balance Sheet
10. Point of Contact Update
11. Quarterly Meeting Minutes
12. Annual Sign-Off Sheet
13. Review of Constitution and Bylaws
14. Annual Report of Internal Financial Review
15. Annual Balance Sheet
16. Annual Statement of Income & Expenses
17. Annual Independent Auditor's Report
18. Auditor's Credentials
19. Request for Special Function/Fundraising Event
20. Deliberate Risk Assessment Worksheet (DRAW)
21. Community Relations (ComRel) Package Submission Instructions
22. Community Relations (ComRel) Memorandum

1000. About This Guide

1. This guide is meant to serve as a reference for individuals or groups interested in establishing and operating a private organization (PO) aboard Marine Corps Air Station (MCAS) Iwakuni, and outlines the rules and regulations of the Department of Defense (DoD), Department of the Navy (DON), and Marine Corps Installations Pacific (MCIPAC) Orders with which POs must comply.
2. In case of conflicts between this handbook and the references listed in enclosure (1), the latter will take precedence.
3. Questions pertaining to this guidebook, the references, or other PO matters should be directed to the Marine Corps Community Services (MCCS) Community Services Coordinator (CSC):

In person: MCCS Executive Office, Building 410 (Crossroads Food Court Building)

Phone: DSN (315) 253-4109 or (315) 253-5347

Mail: Marine Corps Community Services (MCCS)
ATTN: Community Services Coordinator Office
PSC 561 BOX 1867
FPO AP 96310-0019

1001. Background

1. Per reference (a), a PO is a self-sustaining Non-Federal Entity (NFE), composed of people acting outside the scope of their official positions in the Federal Government. POs are not integral parts of the military service or federal entities, neither are they non-appropriated fund instrumentalities (NAFI). POs are not entitled to the sovereign immunities and privileges given to NAIs and the U.S. Marine Corps, and operate on MCIPAC installations with the written consent of the Commanding Officer, MCAS Iwakuni; Commanding General, MCIPAC; or higher authority.
2. POs are required by MCIPAO 5760.1 to submit quarterly and annual reports as shown in enclosure (2). Due dates for these reports are based on the reporting period selected by each PO:

Calendar Year (CY)*	January through December
School Year (SY)	July through June
Fiscal Year (FY)	October through September
IRS Year (IRSY)	September through August

** The CY is the standard reporting cycle. Requests for a reporting period other than CY must be justified in writing when establishing the PO.*

3. All POs must abide by the rules and regulations outlined in this handbook and the references. Exceptions are granted to the following organizations, the activities of which are governed by DoD Instructions (DoDIs): Scouting organizations operating at overseas U.S. military installations; American National Red Cross; United Service Organizations, Inc.; United Seamen's Service; financial institutions on DoD installations; and the Combined Federal Campaign (CFC). Reference (b) contains a full list of exempted NFEs. Per reference (a), all organizations authorized to fundraise must receive permission from the CO, MCAS Iwakuni (Attn: SJA) to hold a fundraiser (see par. 1010).

4. The CSC oversees the PO program, and will monitor and validate all POs to ensure compliance with appropriate regulations.

5. The CSC maintains all PO files and regularly reviews these files for compliance with applicable regulations.

1002. Informal Funds

1. Certain unofficial activities are allowed on MCIPAC installations without formal authorization due to the limited scope of their activities, membership, or funds. Examples are office coffee funds, plaque funds, flower funds, and similar small, informal activities and funds. These funds belong to the members of the fund in their personal capacity. No individual may be required to donate to an informal fund.

2. Unofficial activities are not required to operate under a set constitution and bylaws, or file annual financial reports; however, they must maintain records to account for income and expenses. Unofficial activities must operate in an ethical manner.

3. If an unofficial activity's income exceeds the \$350 monthly limit set by reference (a), or if the activity has more than \$1,000 on hand or in an account at any one time, it must apply for formal PO status, discontinue operations, or take immediate action and permanently reduce income below the threshold.

1003. Religious Private Organizations

1. A religious-oriented PO is one organized and/or operated on a belief in and worship of a God or Gods or a set of beliefs explaining the existence of and giving meaning to the universe.

2. Religious POs may be authorized to operate on MCIPAC facilities and areas if:

- a. authorizations for similar POs have been or may be approved;
- b. the PO does not request exclusive use of government facilities except when the PO's activities are in progress;
- c. the PO's membership is not restricted to members of any one religious group;
- d. the PO agrees that no sign, insignia, or other organizational identification is placed on or inside government facilities except when the POs activities are in progress; and
- e. the Command Chaplain favorably endorses the PO authorization request.

1004. Private Organization Authorization

1. To request PO status, an unofficial activity's representatives should submit the following documentation to the CSC:

- a. request for PO status (enclosure (3));
- b. constitution and/or bylaws (see enclosures (4) and (5)), which must include:

(1) the organization's purpose, function, objectives, source of income, and membership eligibility;

(2) A statement that no person shall be discriminated against because of race, color, creed, sex, age, disability, or national origin or otherwise subjected to unlawful discrimination.

(3) the responsibilities of the PO's officers for asset accountability;

(4) liability insurance coverage and limitations (see par. 1005.4 below);

(5) procedures for sound financial and operational management;

(6) procedures for residual asset disposal remaining in the PO treasury or inventory after the satisfaction of outstanding debts;

(7) responsibilities of the PO's officers for asset accountability (the document must certify that members are personally liable, as provided by law, if the PO's assets are insufficient to discharge all liabilities); and

(8) procedures for requiring elected board members to meet at least quarterly, or more frequently at the call of the President.

c. an annual budget forecast (enclosure (6)).

d. if applicable, a request for waiver to the insurance requirement (see par. 1005.4 below and enclosure (7)).

2. If approved, the organization will receive written permission from the CO, MCAS Iwakuni to operate on MCIPAC facilities and areas.

1005. Reports Required, Audits, and Tax and Insurance Compliance

1. Reports Required. Enclosure (2) contains a list of reports required by POs operating aboard the air station. POs failing to submit reports, meet deadlines, and/or comply with the rules and regulations referenced in this guidebook may be placed on probationary, suspended, or revoked status (see par. 1012). Enclosures (8) through (13) are provided for use as templates for the quarterly and annual reporting requirements.

2. Audits

a. Internal Financial Review. POs earning **less than \$50,000 in gross annual income** during the reporting year must complete an internal financial review (see enclosure (14) no later than 45 days after the end of the reporting year. The report will be submitted to the CSC, and will contain:

(1) an annual internal review report on the PO (enclosure (14)),

(2) an annual balance sheet (enclosure (15)), and

(3) an annual statement of income and expenses (enclosure (16)).

b. External Audits. POs earning **\$50,000 or more** during the reporting year are responsible for hiring a certified auditor or accountant to perform an audit of their PO finances. The audit report (see enclosure (17)) must be submitted no later than 90 days after the end of the reporting year. When submitting audit findings, the independent auditor must submit a financial

review of the PO and verify that the PO has a uniform system of accounting. The independent auditor must also consolidate audit reports of the accounting system into meaningful summaries and identify areas of weakness and plans for corrective action. A complete annual independent audit report also includes:

- (1) the auditor's financial report summary (see enclosure (17)),
- (2) a balance sheet (enclosure (15)),
- (3) a statement of income and expenses (see enclosure (16)), and
- (4) the auditor's credentials (enclosure (18)).

c. Internal Financial Reviews. An internal financial review will also be completed by the incoming and outgoing responsible officers within 30 days after a change of treasurer, custodian, or individual accountable for the PO's assets (money or physical) to ensure proper accountability. All recorded property, inventories, bank accounts, and funds will be properly accounted for.

3. Tax Requirements. Each PO must comply with applicable tax requirements. For information about tax compliance, visit: <http://www.irs.gov/charities> or obtain professional assistance. While some tax-exempt organizations must file an annual 990-N e-Postcard with the Internal Revenue Service (IRS), most POs are not required to file annual reports with the IRS. All POs are required to obtain an Employer Identification Number (EIN) for opening a Military Banking Facility (MBF) account, and possibly tax filing and reporting.

4. Insurance Compliance. Per reference (a), each PO must possess adequate insurance to protect its membership against public liability, property damage claims, or other legal actions that may arise from PO activities, its members, or by the operation of PO equipment or devices. POs may request insurance waivers if their activities are such that the risk of liability is negligible (see enclosure (7) for a sample waiver request letter). MCIPAC will NOT assume liability (through insurance or other means) or assume any obligation for any PO activities or assets; therefore, the protection of PO assets and PO members' interests through adequate insurance is the PO's responsibility. Insurance is always required for participation in the Friendship Day Open House event.

1006. Recommended Minimum Accounting Procedures

1. Ethical conduct and management of POs is essential for continued operations on the air station. It is the responsibility of PO members to ensure their organization does not engage in illegal or unethical practices. Failure to abide by the standards and regulations on ethical issues can result in serious consequences to both the organization and the individual members who have engaged in the behavior.

2. The accounting system used by the private organization should accomplish the following minimum requirements and procedures:

a. Cash receipts will be deposited intact in the organization's MBF account as soon as possible after the date of receipt. A duplicate deposit slip, stamped by the MBF representative, will be retained as evidence that the deposit was made.

b. Disbursements will be made by check, except when a petty cash fund is authorized. Checks payable to "CASH" will NOT be drawn. All canceled

checks will be retained as evidence of payment. Signature blocks of voided checks will be cut out to prevent reuse and the checks retained as part of the organization's records.

c. MBF account statements will be reconciled with the book balance each month. This reconciliation will be in writing and will be certified by the custodian.

d. A petty cash fund may be established upon approval by the governing body. Disbursements from petty cash funds will be limited to minor expenditures, not to exceed an approved amount established by the governing body per single expenditure, that recur at such intervals as to render payment by checks inadvisable. A serialized voucher will be issued for each expenditure, and each voucher will be recorded in the appropriate expense account (not a petty cash expense account). The approved amount of petty cash funds will be changed only upon written authorization of the fund governing body. Replenishment of the fund will be made at the end of each month or more often when considered necessary.

e. All receipts and disbursements will be supported by adequate receipts, bills, invoices, and other generally accepted accounting documents. Separate document sets should be maintained for purchase requests with authorization, receiving reports, and invoices. Voucher files will be maintained for all receipts and disbursements, and cross-referenced to payments or deposits. Vouchers will contain a brief description of the income received or expense incurred, and signed by the custodian.

f. Current accounting records will be maintained and all records and related documents preserved in such a manner as to be readily available for audit.

g. A record of all property owned by the organization will be maintained that will describe the property, date purchased or obtained, and original cost. A physical inventory of organizational property at 6 month intervals is recommended. Physical inventories will be recorded in the organization's records. Inventory overages and shortages and any drops or disposition of property will have the written confirmation of the governing body. An audit of any inventory and fixed asset overages and/or shortages will be made before an adjustment to the general ledger is entered. Where a sizable quantity of property is owned, consideration will be given to the appointment of a property officer to sign and be held responsible for the property.

3. Financial statements will be prepared at least quarterly and within 30 days after a change of treasurer, custodian, or individual accountable for the PO's assets. Financial statements will be submitted to the governing body for examination and approval and a copy forwarded to the CSC.

1007. Roles and Responsibilities of the Treasurer

1. Treasurers or custodians shall be either elected or appointed by advisory bodies. The letter of authority to withdraw funds from established bank account(s) shall be signed by the president and/or senior member of the advisory body and routed to the Station Comptroller's Office and to the MBF with a copy furnished to the PO treasurer or custodian. Appointment letters will state assigned duties, responsibilities, and authority for disbursing funds.

2. When a treasurer or custodian is relieved, funds, property, accounts, and records of the activity will be invoiced to their successor who will receipt

for them. A combined Invoice and Receipt will be used, prepared in quadruplicate and all copies signed. Distribution will be as follows:

- a. original filed with the original financial statement,
- b. copy 1 to the PO president or senior member of the governing body,
- c. copy 2 to the newly assigned treasurer or custodian, and
- d. copy 3 to the relieved treasurer or custodian.

1008. Membership, Employees, Equal Opportunity, and Conflict of Interest

1. DoD military and civilian personnel and their family members must make up at least two-thirds of any PO's membership. This limit ensures that POs primarily benefit DoD personnel and their family members.

2. PO employees are NOT employees of the United States Government or of an instrumentality of the United States.

3. POs shall comply with applicable laws on labor standards for employees, including worker's compensation insurance. PO employees shall NOT participate in NAF employee benefit programs based on their affiliation with the PO.

4. POs may be organized around a cultural or ethnic focus provided they do not restrict their membership based on age, race, religion, color, national origin, creed, or disability.

5. DoD military and civilian employees may NOT participate in their official DoD capacities in the management or control of a NFE (POs) without the authorization from the DoD General Counsel, except as set forth in reference (c). DoD employees may serve as DoD liaisons to NFEs when the head of the DoD component command determines there is a significant and continuing DoD interest to be served by such representation. Liaisons serve as part of their official DoD duties, under DoD component memberships, and represent only DoD interests to the NFE in an advisory capacity.

1009. Sustainment

1. Each PO must be generally self-sustaining, primarily through dues, contributions, service charge fees, special assessments of members, or fundraising events. NAFIs will not provide any financial assistance to any PO, regardless of form (repairs, services, dividends, or other donations of money or other assets).

2. POs shall not pass income to their own members except through wages and salaries for PO employees or as award recognition for services rendered to the PO or military community. This prohibition is not meant to preclude operations of investment clubs, in which the investment of members' personal funds result in a return on investment directly and solely to the individual members. PO income collected and PO employee wages paid shall comply with applicable tax regulations. PO income will be primarily used for offsetting expenses and accomplishing the PO's stated purpose.

3. POs cannot offer programs or services on MCIPAC facilities or areas that compete with appropriated fund (APF) or NAF activities (e.g., MCCS, the Army Air Force Exchange Service (AAFES), or the Defense Commissary Agency (DeCA)). POs may supplement those activities when specifically authorized. Consequently, POs may not engage in continuous resale activities except

through thrift shop sales of used merchandise, authorized gift shops, community theater events, or occasional sales for approved fundraising purposes. The term "occasional" means no more than two fundraising events per calendar quarter.

1010. Fundraising

1. In order to fundraise, a PO must be in an ACTIVE status and have all required reports on file with the CSC.

2. Each PO is permitted up to two fundraisers per quarter for a maximum of eight fundraisers annually. The annual Friendship Day fundraiser booth activity is excluded from this limit. The fundraisers must be unrelated to any MCIPAC-authorized retail sales. The following fundraising activities are not normally approved:

a. raffles, lotteries, or any gambling events where a prize is offered contingent upon the sale of a ticket to a customer;

b. door-to-door solicitation in workplaces, barracks, or military family housing areas; and

c. events that offer for resale any items purchased from a military exchange or commissary. Exchange and commissary purchases may not support a private business or PO. This prohibition does not include:

(1) items sold only for immediate consumption on base (for example, a PO may sell consumable items during a bake sale); or

(2) food served to guests, limited and occasional bona fide gifts to friends and/or family members, or limited and reasonable donations to charitable organizations.

3. Other fundraising restrictions:

a. POs are NOT authorized to sell any alcoholic beverages or tobacco products.

b. Sale of any products to non-Status of Forces Agreement (SOFA) personnel are prohibited unless specifically authorized in writing by the CO, MCAS Iwakuni (provided a NAF activity cannot fulfill the requested sales requirement).

c. Tax/Duty free merchandise will be sold only to SOFA status members, and then the merchandise sold must be directly related to the specifically-approved purpose of the PO. The CG, MCIPAC may authorize exceptions to the above sales restrictions provided a NAF activity cannot fulfill the requested sales requirement.

4. Procedures

a. Any PO desiring to fundraise on the air station must complete a Special Function/Fundraising Request, enclosure (19), and route it to the following agencies:

(1) Staff Judge Advocate (all requests).

(2) Fire Department (all requests).

(4) Preventative Medicine (for any event involving food, bagged chips, snacks, bottled drinks and/or water will be handled, served, and/or sold. PO representatives must complete a Food Service Sanitation Training Course offered by the NFBC Iwakuni (contact Preventive Medicine at 253-8432 to schedule a class).

(5) Station Environmental Office (for car washes, dunk tanks, and other events involving known or unknown impacts to the surrounding environment).

(6) Station Safety (POs must complete a Deliberate Risk Assessment Worksheet (DRAW), enclosure (20), (all requests).

(7) MCCS CSC (all requests) for tracking purposes.

b. Additional routing requirements may include PMO (if traffic control is required, alcohol is involved, or off-base guests will be attending the event) or the External and Governmental Affairs Office (S-7) for off-base events or on-base events with non-SOFA guests.

5. POs shall not advertise for, make referrals to, or encourage the use of any commercial business while operating on MCIPAC facilities or areas. This does not prohibit a PO from conducting a fundraiser in conjunction with a commercial business, provided the commercial business is not identified in any fundraiser advertisement.

a. POs are not authorized to obtain commercial sponsors to operate on MCIPAC facilities and areas. Only MCCS may enter into commercial sponsorship agreements through the MCCS Commercial Sponsorship Program.

b. Any off-base solicitation must comply with Japanese law and the SOFA, and clearly indicate that it is for a PO or an unofficial activity and not for any DoD or other Federal entity.

c. POs shall not give the perception that the Marine Corps would endorse or give special treatment to any fundraising donor.

d. PO donation acceptance and gift recognition must not be done publicly; however, recognition of a donation or gift may be made before PO members or before those present at an event benefitting from the donation or gift.

6. The MCCS Director may approve the Veterans of Foreign Wars "Buddy Poppy" Fund Drive as a one-time annual activity if not conducted in or near the workplace. The MCAS Iwakuni MCCS will confer with counsel before approving any other requests for fundraising on MCIPAC facilities or area by a NFE which is NOT an active status PO.

7. The MCCS Director may approve recurring community or school theater production admission ticket sales when admission ticket fees are structured to cover reasonable production costs.

8. MCCS will occasionally solicit POs to participate in a MCCS sponsored event (e.g., spring bazaar, music festival, Holiday Tree Lighting).

1011. Use of Military Banking Facilities. POs are authorized to use MBFs. When POs change MBF account custodians, they must submit an Update on MBF Account Holders Letter (enclosure (14)) to the MBF via the Station Comptroller/Bank Liaison Officer for signature.

1012. Status and Dissolution

1. A PO will remain in an active status if all reports are submitted on time and its members comply with applicable orders and regulations. If reports are not submitted in a timely manner or its members do not comply with applicable orders and regulations, the CO may place the PO in a PROBATIONARY or SUSPENDED status. Repeated offenses may be cause for PERMANENT REVOCATION of a PO's authorization to operate.

2. Each PO shall operate in an active, probationary, suspended, or revoked status as described below:

a. Active Status. PO is in compliance with all reporting requirements/ rules and regulations.

b. Probationary Status. POs in this status may conditionally operate for up to **30 days** if they correct reporting violations or other violations of rules and regulations. Conditions of probation and remedial requirements for returning to active status may vary based upon the nature of the PO, the nature of the violations, and the required remedial action.

c. Suspended Status. POs in this status must cease operating for a period up to **60 days** and correct reporting violations or other violations of rules and regulations. Requirements for returning to active status may vary based upon the nature of the PO, the nature of the violations, and the required remedial action. While in a suspended status, POs are not authorized to fundraise or sell products/merchandise or operate coffee/soda messes. POs may still pay any outstanding debts accrued before being suspended.

d. Revoked Status. POs in this status must cease operations for a period of no less than 6 months. Requirements for *possible* return to active status may vary based upon the nature of the PO, the nature of the violations, and any required remedial action.

3. Each PO must include a provision for dissolution in its constitution, bylaws, or other articles of agreement. The dissolution provision shall designate management responsibilities, including the accountability for assets, satisfaction of liabilities, and disposition of any residual assets on dissolution, and identify agencies to which any residual bank balances may be forwarded if the PO is dissolved and no PO official can be located.

4. Immediately before dissolution of a PO, the incumbent PO president or delegated responsible official will notify the Director, MCCS Iwakuni (Attn: CSC) of the dissolution and certify that all liabilities have been satisfied and the PO's residual assets have been properly accounted for and disposed (see enclosure (22)).

5. PO property must be disposed of in an authorized manner and not be abandoned. MCAS Iwakuni may only acquire PO property through purchase or donation to the United States Marine Corps.

1013. Department of Defense (DoD) Sanction and Support

1. NFEs on MCIPAC facilities and areas shall not receive official sanction, endorsement, or other support unless such support is authorized by Federal Ethic Regulations or permitted by law. While NFE support can be important to the welfare of military members and their families, NFEs are generally not entitled to sovereign immunity or privileges granted to Federal agencies and instrumentalities. To prevent the appearance of improper support by the DoD, each PO must adhere to the following requirements:

a. The use of seals, logos or insignia of the DoD or any DoD component, DoD organizational unit, or DoD installation on organization letterhead, correspondence, titles, or in association with organization programs, locations or activities is prohibited (this includes the Marine Corps Emblem).

b. If the name or abbreviation of the DoD, a DoD component, installation, or other DoD organizational unit is used in a PO title or letterhead, the PO's status as a NFE must be apparent and distinct so that there is no appearance of official sanction or support by DoD.

b. For a PO to use the name, title or abbreviation of the DoD or a DoD organizational unit in its name, the PO must:

(1) have written approval from the DoD or the DoD organizational unit whose name, title or abbreviation is to be used;

(2) not mislead members of the public to assume the PO is an organizational unit of the DoD; and

(3) prominently display the following disclaimer on all print and electronic media that mentions the PO's name: "THIS IS A NON-FEDERAL ENTITY. IT IS NOT A PART OF THE DEPARTMENT OF DEFENSE OR ANY OF ITS COMPONENTS AND IT HAS NO GOVERNMENTAL STATUS." This disclaimer must also be provided in appropriate oral communications and public announcements when the name of the PO is used.

2. POs must be self-sustaining and are not entitled to DoD support; however, limited logistical support may be provided to a PO when the support is consistent with, and supportive of, the military mission of the DoD unit or activity concerned. For MCIPAC, such support may be provided only when it can be offered within the capability of the CG, MCIPAC without detriment to the Commander's ability to fulfill the military mission, and if the support is permitted under the SOFA.

3. When limited logistical support is provided to a PO, any APF support provided must be authorized per reference (c) and applicable law. NAFI funds/assets will not be directly or indirectly transferred to any PO.

4. If a PO continuously uses a DoD facility or space, a real estate license is required and the PO must reimburse the government for any utilities, materials, and services provided in addition to any other costs. If a PO occasionally requests use of a DoD facility or real property, such logistical support may be authorized.

5. Each PO is responsible for furnishing or procuring its own equipment, supplies, and other materials at its expense. DoD shall not provide a PO with consumable supplies unless such support is permitted by law. If a PO occasionally requests use of DoD equipment, such logistical support may be authorized.

6. Per references (a) and (c), the Director, MCCS Iwakuni may authorize limited logistical support to a PO for use of facilities and equipment under his cognizance, except for fundraisers and membership drives. This authority does not extend to providing DoD employees in their official capacities to express DoD policies as speakers, panel members, or other participants. To qualify, the MCCS Director must determine that:

a. The support does not interfere with the performance of official duties and would in no way detract from readiness;

b. DoD community relations with the immediate community and/or other legitimate DoD public affairs or military training interests are served by the support;

c. It is appropriate to associate DoD, including the concerned Military Department, with the event;

d. The event is of interest and benefit to the local civilian community, the DoD Component command or organization providing the support, or any other part of DoD;

e. The DoD Component command or organization is able and willing to provide the same support to comparable events that meet the criteria of this subsection and are sponsored by other similar non-Federal entities;

f. The use is not restricted by other statutes (see 10 U.S.C. 2012 (Reference (f)) which limits support that is not based on customary community relations or public affairs activities) or regulations; and

g. No admission fee (beyond what will cover the reasonable costs of sponsoring the event) is charged for the event, no admission fee (beyond what will cover the reasonable costs of sponsoring the event) is charged for the portion of the event supported by DoD, or DoD support to the event is incidental to the entire event in accordance with public affairs guidance.

7. Logistical support may be granted to support scouting organizations within the guidelines contained in the references.

8. Government employees must protect and conserve government property and must not use it for other than authorized activities; therefore, the CO, MCAS Iwakuni and Director, MCCS should confer with their respective legal counsel before approving any logistical support for any PO.

References

- a. MCIPACO 5760.1
- b. MCO 5760.4C
- c. DoD 5500.7-R, "Joint Ethics Regulation," August 30, 1993
- d. DoD Instruction 1000.15, "Procedures and Support for Non-Federal Entities on DoD Installations," October 24, 2008
- e. MCO 1754.9A
- f. DoD Instruction 1015.09, "Professional U.S. Scouting Organization Operations at U.S. Military Installations Overseas"

Reports Required

1. Reporting Cycles. There are four different reporting cycles as shown below. The calendar year (CY) will be the standard reporting cycle. POs desiring to use any reporting cycle other than CY must request to do so in their initial request for PO status.

Report Cycle	Report Period	1 st Qtr	2 nd Qtr	3 rd Qtr	4 th Qtr
Calendar Year (CY)	1 Jan - 31 Dec	1 Jan - 31 Mar	1 Apr - 30 Jun	1 Jul - 30 Sep	1 Oct - 31 Dec
Fiscal Year (FY)	1 Oct - 30 Sep	1 Oct - 31 Dec	1 Jan - 31 Mar	1 Apr - 30 Jun	1 Jul - 30 Sep
School Year (SY)	1 Jul - 30 Jun	1 Jul - 30 Sep	1 Oct - 31 Dec	1 Jan - 31 Mar	1 Apr - 30 Jun
Internal Revenue Service Year (IRSY)	1 Sep - 31 Aug	1 Sep - 30 Nov	1 Dec - 28 Feb	1 Mar - 31 May	1 Jun - 31 Aug

2. Report Due Dates

a. Quarterly Reports. Quarterly reports are due on the 20th calendar day following the last day of the reporting quarter (e.g., for a PO on a CY report cycle, the 1st quarter reports would be due on 20 April (or the next working day if the 20th falls on a weekend/holiday). Reports will contain the following documents:

- (1) quarterly compliance checklist (enclosure (8)),
- (2) quarterly balance sheet (enclosure (9)),
- (3) an updated PO point of contact listing, and
- (4) quarterly meeting minutes.

b. Annual Reports. Annual reports are due on the 20th calendar day following the last day of the annual reporting period (e.g., for a PO on a CY report cycle, the annual reports would be due on 20 January (or the next working day if the 20th falls on a weekend/holiday). Annual reports will contain the following documents:

- (1) annual PO sign-off sheet (enclosure (12)),
- (2) review of PO constitution (with amendments if necessary) (enclosure (13)), and
- (3) annual budget forecast (enclosure (6)).

c. Annual Audit Reports. See par. 1005.2a and 1005.2b for annual audit report due dates and procedures.

Request for Private Organization Status

Date

From: Name of Proposed Private Organization
To: Commanding Officer, Marine Corps Air Station Iwakuni, Japan
Via: Director, Marine Corps Community Services, Marine Corps Air Station Iwakuni

Subj: REQUEST FOR PRIVATE ORGANIZATION (PO) STATUS

Ref: (a) MCIPACO 5760.1

Encl: (1) Organization Constitution
(2) Organization Bylaws
(3) Annual Budget Forecast
(4) Request for Insurance Waiver (see par. 1005.4 of the PO Guidebook)

1. Per the reference, request authority to function aboard Marine Corps Installations Pacific as a sanctioned PO for the below listed organization.

2. Organizational information:

a. Name of Organization: _____

b. Principal Officers

(1) President

Name:

E-Mail Address: *(Please use CIVILIAN e-mail address.)*

Mailing Address:

Day Phone:

Evening Phone:

Cell Phone:

(2) Vice-President

Name:

E-Mail Address: *(Please use CIVILIAN e-mail address.)*

Mailing Address:

Day Phone:

Evening Phone:

Cell Phone:

(3) Treasurer

Name:

E-Mail Address: *(Please use CIVILIAN e-mail address.)*

Mailing Address:

Day Phone:

Evening Phone:

Cell Phone:

(4) Secretary

Name:

E-Mail Address: *(Please use CIVILIAN e-mail address.)*

Mailing Address:

Day Phone:

Evening Phone:

Cell Phone:

Enclosure (3)

Subj: REQUEST FOR PRIVATE ORGANIZATION (PO) STATUS

c. Anticipated annual revenues: \$_____.

d. Anticipated annual expenses: \$_____.

e. Will any officer/member of the organization receive wages, salaries or remuneration for services rendered? Yes No

(If yes, provide title, purpose, and estimated amount of compensation (hourly and annually).)

f. Will a Military Banking Facility account be required?

Yes No Community Bank NFCU

g. Employer Identification Number (EIN): _____
To obtain an EIN, you must file Form SS-4 with the IRS.
Start by visiting:

<http://www.irs.gov/businesses/small/article/0,,id=102767,00.html>

- Click, "Apply Online Now"
- Click, "Begin Application"
- Under "What type of legal structure is applying for the EIN," click "View additional types, including tax-exempt and governmental organizations."
- Click "community or volunteer group." (Most private organizations at MCAS Iwakuni will fall under this category. Certain large non-profit organizations may fall under the "Other non-profit / tax-exempt organizations.")
- Continue with the rest of the IRS application.

h. The reporting period for the organization will be calendar year (01 January - 31 December).

i. Enclosures (1) and (2) have been duly approved and adopted by the membership of the organization and fairly represent the nature, function and objectives of this organization and:

(1) define the eligibility for local membership and certify that the majority of members will be primarily from the Department of Defense family;

(2) set forth the responsibilities for all management functions to include accountability of assets, coverage and limitation of insurance, disposition of remaining assets upon dissolution of the PO, and assure responsible financial management;

(3) address the extent of personal liability of the PO's membership for debts of or claims against the PO.

j. It is acknowledged that this organization is not a government instrumentality and is not entitled to the immunities and privileges afforded government agencies.

k. It is acknowledged that this organization is responsible for all taxes and insurance required by applicable laws.

l. This organization agrees to comply with all applicable installation regulations and directives.

Enclosure (3)

Subj: REQUEST FOR PRIVATE ORGANIZATION (PO) STATUS

m. Enclosure (3) is the annual budget forecast for the current calendar year.

n. The activities of this PO will be such that the risk of liability is negligible. Accordingly, a request for waiver of the insurance requirement is submitted at enclosure (4) per the reference.

J. M. DOE

Enclosure (3)

Constitution

(Note: Not all of the information contained in the template is required, it is simply provided for consideration and use if desired; however, an asterisk indicates mandatory items.)

Private Organization Name Here

CONSTITUTION

ARTICLE I - NAME*

Section 1. The name of this organization shall be _____, herein after referred to as the 'Club'/'Organization'/'Fund'/'Group' (select one and use throughout document for uniformity).

ARTICLE II - AUTHORITY AND PURPOSE*

Section 1. Upon the approval of the Commanding Officer, Marine Corps Air Station (MCAS) Iwakuni, this Constitution is hereby established.

Section 2. The purpose of this Club is to _____

ARTICLE III - BYLAWS AND OTHER REGULATIONS*

Section 1. Bylaws shall be formulated and, upon approval of the Commanding Officer, MCAS Iwakuni, shall have the same force and effect as if published as part of the Constitution.

Section 2. The Club shall comply with all Department of Defense (DoD), Marine Corps, Marine Corps Installations Pacific (MCIPAC), and MCAS Iwakuni Orders, directives and instructions pertaining to the operation of independent private organizations.

Section 3. The Club acknowledges that it is not a government instrumentality and, therefore, is not entitled to immunities and privileges afforded government agencies, and is responsible for taxes and insurance as required by law.

ARTICLE IV - MEMBERSHIP*

Section 1. Membership of the Club will be on a voluntary basis. Subject to approval of the Commanding Officer, MCAS Iwakuni, the following personnel are eligible to participate (select only those categories applicable):

a. General membership shall be extended to _____

b. Associate membership shall be limited to _____

c. Honorary membership shall be extended to _____

d. Membership of non-DoD personnel will consist of less than one-third of the total membership. (Note: membership must be less than one-third of the PO's membership to ensure the club is structured for the MCIPAC community. Club members who are DoD civilian employees or military or DoD civilian employee family members are considered "DoD personnel" for membership purposes.)

ARTICLE V - OFFICERS AND BOARD OF DIRECTORS*

Section 1. The officers for the Club, elected from the categories of membership, shall be President, Vice President, Secretary and Treasurer (add others as desired). This group of officers shall be designated as the Board of Directors.

Section 2. Each year, at a regularly scheduled meeting, nominations from the floor shall be invited prior to the election of office. Nominees must give their permission for the election. Officers shall be elected by a secret majority vote of those members present and voting. A simple majority vote is required. The existing Board of Directors shall not vote unless it is necessary to break a tie.

Section 3. An officer of the Club may be removed for cause by a majority written vote of the voting membership.

Section 4. The Board of Directors shall have the authority to act on any and all matters concerning the Club excepting those requiring approval of the Commanding Officer, MCAS Iwakuni, a vote of the Club membership, or as otherwise specifically provided for by the bylaws of the Club. Expenditures of the Club in excess of \$ _____ (indicate amount) must be presented to and approved by the Board (or voted on by the membership) before the obligation is incurred.

Section 5. In the event of a vacancy on the Board, the remaining members of the Board shall appoint a temporary officer to serve until the next regular meeting at which time an election shall be held to fill the vacancy. The candidates shall be nominated from the floor at that time. If a permanent officer is not elected within 60 days after the vacancy occurs, the temporary officer appointed by the Board shall automatically become permanent for the remainder of the unexpired term.

Section 6. An officer may resign their office by notifying the President in writing.

Section 7. Officers are eligible for re-election to the same office; however, no individual shall be eligible for the same office for more than two consecutive terms.

Section 8. Duties of the elected officers are as prescribed in the bylaws.

Section 1. The Board of Directors shall meet at least quarterly or at the call of the President. The quorum for all Board of Directors' meetings shall be at least _____ (indicate number) present of the Board. The Board members will exercise their powers through a simple majority vote.

ARTICLE VI - QUORUMS AND MEETINGS*

Section 2. A general membership meeting will be held on the _____ (date/day of the week) of _____ (each month/other). A simple majority vote of those members present and voting at the meeting will prevail on all issues brought to a vote with the exception that Constitutional amendments shall be affected as prescribed in the Constitution, Article XI.

Section 3. Upon written request of at least _____ percent of the voting membership of the Club, the President shall be required to call a special membership meeting. The President may call a special membership meeting at his/her own discretion.

Section 4. All members shall be notified, if possible, of the time, place, and subject matter of the special membership meeting, and only that business for which the meeting is called shall be transacted.

ARTICLE VII - VOTING

Section 1. Only members in good standing shall be allowed to vote on any matter requiring a vote, and they shall be entitled to only one vote.

Section 2. There (shall/shall not) be any voting by absentee or proxy.

Section 3. Passage of any resolution shall be a simple majority vote of those voting members present, except when otherwise provided for in the bylaws.

Section 4. All proposals at a Board of Directors meeting shall require a simple majority to be passed.

ARTICLE VIII - FINANCE*

Section 1. (In this section, include any information regarding initiation fees and/or dues as applicable, and include a statement regarding membership liability if the assets of the Club are insufficient to discharge all liabilities/obligations.)

ARTICLE IX - INSURANCE AND LIABILITY*

Section 1. Adequate and proper insurance shall be carried at all times to protect the membership from liability. (Note: A certification indicating that members understand they are personally liable, as provided by law, if the assets of the non-Federal entity are insufficient to discharge all liabilities must be included in the constitution or bylaws.)

Section 2. Fidelity bond coverage shall be obtained for the Treasurer whenever cash assets of the Club exceed \$500. The insurance, which the Club will purchase with Club funds, shall cover the position of Treasurer, not the individual by name.

ARTICLE X - DISSOLUTION*

Section 1. Dissolution of the Club shall be upon the initiative of the membership or a decision by the Commanding Officer, MCAS Iwakuni to withdraw local authorization to operate aboard the air station.

Section 2. Upon liquidation of all indebtedness and residual assets will be disposed of as directed by the Board of Directors.

Section 3. Upon disestablishment, the incumbent senior official shall notify the Commanding Officer, MCAS Iwakuni, via the Director, MCCS of impending action with certification that all indebtedness has been liquidated and residual assets disposed of.

ARTICLE XI - AMENDMENTS OR CHANGES

Section 1. Amendments or changes to this constitution may be proposed by the Board of Directors or by any member in good standing who submits a written request to the President, using the exact wording of the proposed change. Notice of the proposed change of the constitution, using the exact wording, shall be given to the membership at least 10 days in advance of a business meeting called to consider the change. This notice will be drafted as a proxy vote to allow those members who do not desire to, or cannot attend the meeting to vote.

Section 2. Proposed amendments or changes shall be adopted when two-thirds of the voting members, both those at the meeting and those voting by proxy, approve the amendment, and shall become effective upon approval of the Commanding Officer, Marine Corps Air Station, Iwakuni.

Section 3. Any amendments or changes to this constitution shall be attached hereto.

//signature//
JOHN C. DOE
President
(Club Name)

Date Signed: _____

Enclosure (4)

Bylaws

(Note: Not all of the information contained in the template is required, it is simply provided for consideration and use if desired)

Private Organization Name

BYLAWS

ARTICLE I - MEMBERSHIP CLASSIFICATION AND PRIVILEGES

Section 1. Membership shall be as stated in the Constitution, usually in three categories, i.e., General, Associate or Honorary, but members in all categories may be in an inactive or suspended status temporarily.

Section 2. _____, _____ and _____ (as applicable) members shall be considered as those who have been favorably voted on by the membership of the Club. They shall be tendered all privileges and benefits within the power of the Club to bestow except (note any exception/category).

Section 3. A member may be temporarily granted inactive status by the Board of Directors upon that member's written request giving an explanation satisfactory to the Board. All privileges accorded any other member of the Club shall be extended to a member in this status, except (state any exceptions), but including dues as stated in Article _____.

Section 4. Any member who is in arrears of any money due the Club is not considered to be in good standing and is subject to suspension.

ARTICLE II - MEMBERSHIP APPLICATIONS, RESIGNATIONS AND EXPULSIONS

Section 1. Memberships are not transferable.

Section 2. Application for membership shall be addressed to the Secretary who shall bring them to the attention of the Board of Directors for action no later than the next regular meeting.

Section 3. Upon approval of the application by the Board of Directors, the Secretary shall put the applicant's name on the waiting list.

Section 4. A favorable majority vote of the voting membership present shall be required to admit an applicant to (specify particular or state 'all' categories of membership).

Section 5. Resignations shall be addressed to the Secretary who shall bring them to the attention of the Board of Directors for action no later than the next regular membership meeting.

Section 6. Upon approval of the Board, resignations shall become effective not less than _____ days from the date a formal request is received by the Secretary. The Board may recommend immediate effectiveness, but not before all money due the Club by the resigning member has been collected.

Section 7. A member may be placed in a suspended status by majority action of the Board for minor infraction of Club rules and temporarily denied all privileges of membership in the Club. However, dues, assessments, and

responsibilities as a member of the Club shall continue. A period of suspension shall be limited to (number of days/months), at the end of which time the Board shall be required to take further action or the suspended status shall end automatically.

Section 8. The Board may temporarily suspend a member for serious infractions of Club rules pending a vote for expulsion by a (2/3, 3/4, or simple (select one)) majority vote of the voting membership in good standing.

ARTICLE III - DUTIES OF OFFICERS AND MEMBERS

Section 1. It shall be the duty of all officers to conduct the activities of the Club in an efficient and businesslike manner, and to safeguard the interest of the Club at all times.

Section 2. The President shall preside at Club meetings and perform other duties as properly pertaining to that office, to include the following: (*List specific duties of the President in subparagraphs below*).

Section 3. The Vice President shall act as President in the absence of that officer. In the absence of both the President and Vice President at any regular meeting or special meeting, the chairperson shall be in the sequence in which the officers are named in the Constitution. Specific duties pertaining to the office of Vice President are: (*List specific duties in subparagraphs below*).

Section 4. The Secretary shall take meeting minutes, make an accurate record of the proceedings and perform all other duties that properly pertain to this office. (*List other specific duties in subparagraphs below*).

Section 5. The Treasurer shall keep an account of all monies received by and disbursed on behalf of the Club per generally accepted business practices which shall include, at a minimum, provisions for the following:

a. Cash receipts shall be deposited intact in the Club's bank account the first banking day after the day of receipt. A duplicate deposit slip, authenticated by the bank, shall be retained as evidence that the deposit was made.

b. Disbursements shall be made through the use of preprinted and pre-numbered checks, except when made from a petty cash fund if such fund has been authorized. All canceled checks shall be retained as evidence of payment. The signature area of voided checks will be cut off to preclude unauthorized use, and shall be retained as part of the Club's records. All checks or withdrawal slips must bear the signature of at least two members of the Board of Directors, one of whom shall be the Treasurer. The authority to withdraw funds from bank accounts shall be signed by the President and forwarded to the banking activity with a copy furnished to the Treasurer.

c. Bank statements shall be reconciled with the book balance each month. Such reconciliations shall be accomplished in writing and shall be certified by the Treasurer and one other member of the Board.

d. All receipts and disbursements shall be supported by adequate receipts, bills, invoices, and other generally accepted accounting documents. Voucher files shall be maintained for all receipts and disbursements and cross-referenced to payments or deposits. Such vouchers shall contain a

Enclosure (5)

brief description of the income received or expense incurred and shall be signed by the Treasurer.

e. A petty cash fund may be established upon approval of the membership. Disbursements from this petty cash fund shall be limited to minor expenditures not to exceed \$ _____ per single transaction. The approved amount of the petty cash fund may be changed only upon approval of the membership. This fund shall be replenished, by check, as of the last day of each accounting month, or more often if necessary, for all expenditures made during the month. Each expenditure from this fund shall be supported by a signed receipt citing the date, amount (in both numerals and words) and purpose of the expenditure.

f. Current accounting records shall be maintained and all records and related documents preserved in such a manner so as to be readily available for audits.

g. Audits shall be performed at least annually by a qualified and disinterested party who is not a member of the Club, as of the close of business on or near 30 September. However, additional unscheduled audits may be performed during the course of the accounting year, such as the change of Treasurer. The cost of such audit shall be borne by the Club.

h. Financial statements shall be prepared at least annually when assets are less than \$500 and quarterly when assets exceed \$500. The financial statement shall be submitted to the membership for examination and approval. The Treasurer shall prepare an annual financial statement consisting of a balance sheet and statement of operations for the entire year ending on or near 30 September. A copy of each quarterly financial statement shall be submitted to the Commanding Officer, MCAS Iwakuni via the Director, MCCS.

i. The Treasurer shall also maintain a record of all property/equipment owned by the Club which describes each item, the date purchased/obtained and the original cost. A physical inventory shall be conducted of all Club property at least annually as of the close of the accounting year on or near 30 September. This inventory shall be made a part of the official records of the Club. Inventory overages and/or shortages and the survey/disposition of property/equipment will have the written confirmation of the membership. Where a sizable quantity of property is owned, a property officer shall be appointed to sign for and be held responsible for the property.

j. Upon relief, the Treasurer will invoice all funds, property (if not signed for by a property officer), accounts and records of the Club to their successor who shall receipt for them. For this purpose, a combined invoice and receipt shall be prepared in quadruplicate with all copies being signed by both parties. Distribution of the signed copies shall be as follows:

- (1) original - filed with original Financial Statement,
- (2) copy - to President,
- (3) copy - to newly assigned Treasurer, and
- (4) copy - to relieving Treasurer.

Enclosure (5)

Section 6. (Duties of any additional officers as set forth in the Constitution should be listed in this and subsequent sections.)

Section 7. The Board of Directors shall act on all matters of policy, determine initiation fees (if applicable) and monthly dues (unless voted on by the membership), act in a judicial capacity on violations of Club rules, protect the Club's interest and safeguard its welfare, and submit its findings and recommendations to the meetings for approval.

Section 8. The duties of the members shall be to attend all meetings, to conduct themselves in a proper and fitting manner, to uphold the dignity of the Club, to be mindful of the Club's interest, and to observe all regulations governing the operation of the Club.

ARTICLE IV - AMENDMENTS AND CHANGES

Section 1. Amendments and changes to these bylaws can be effected only by a (2/3, 3/4, or simple (choose one)) majority vote of the total voting membership of the Club in good standing and subsequent approval of the Commanding Officer, Marine Corps Air Station (MCAS) Iwakuni.

Section 2. Any proposed amendment or change shall be voted upon at the next regular meeting following the meeting at which it was made and, in the event of favorable action, shall go into effect immediately upon approval by the Commanding Officer, MCAS Iwakuni unless otherwise specifically provided.

Section 3. Any amendment or change to these Bylaws shall be attached hereto.

ARTICLE V - MISCELLANEOUS

Section 1. Before being finally accepted to membership in this Club, each member shall read all rules and regulations of this Club and agree in writing to observe and abide by them.

J. C. DOE
President

Date Signed: _____

Annual Budget Forecast

(Name of PO)

Annual Budget Forecast
Calendar Year 2018

(Note: This is a suggested format only, and may be altered to best suit the organization's needs.)

Budgeted Income	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	Total
Fundraisers					
Golf Tournament	\$5,000				\$5,000
Furniture Bazaar		\$23,000			\$23,000
Spring Festival			\$7,000		\$7,000
Summer Festival				\$8,500	\$8,500
Membership Dues	\$2,000	\$500	\$500	\$500	\$3,500
Membership T-Shirt Sales	\$600	\$100	\$100	\$100	\$900
Random Donations	\$100	\$100	\$100	\$100	\$400
TOTAL	\$7,700	\$23,700	\$7,700	\$9,200	\$48,300
Budgeted Expenses					
Scholarships			\$30,000		\$30,000
Administrative Fees	\$750	\$750	\$750	\$750	\$3,000
Community Day	\$400	\$400	\$400	\$400	\$1,600
Family Night Activities	\$500	\$500	\$500	\$500	\$2,000
Refreshments for Membership Meetings	\$375	\$375	\$375	\$375	\$1,500
Holiday Party	\$2,000				\$2,000
Family Picnic			\$2,000		\$2,000
Cultural Lunches	\$200	\$200	\$200	\$200	\$800
Insurance	\$600				\$600
Audit				\$500	\$500
TOTAL	\$4,075	\$4,475	\$33,475	\$1,975	\$44,000

NARRATIVE: We will gain our income through our allotted amount of fundraisers throughout the year, along with membership dues, sales to organizational members, and random donations.

Our scholarships are the biggest budgeted expense for our organization, and we plan to give \$3,000 scholarships to 10 deserving students. Administration fees include the room rent fees for meetings (\$450 per quarter) and the cost of printing publications for our membership, along with other associated administration fees. For our community day, we choose a school and provide lunch for the teachers and administration. Other activities include a family night of entertainment for our members and their families (normally either bowling or movie night at the theater).

Request for Insurance Wavier

Date

From: (Originator)
To: Commanding Officer, Marine Corps Air Station Iwakuni, Japan
Via: Director, Marine Corps Community Services Iwakuni, Marine Corps Air Station Iwakuni, Japan

Subj: REQUEST FOR WAIVER ON INSURANCE BY PRIVATE ORGANIZATION

Ref: (a) MCIPACO 5760.1

1. Per the reference, it is requested that (private organization (PO) name) be granted a waiver from any insurance requirements while functioning as a duly accredited PO aboard Marine Corps Air Station (MCAS) Iwakuni, Japan.

2. Justification for this request: This PO will not be utilizing or operating any equipment or conducting any activities that may pose a safety hazard to any personnel. This organization will have little to no direct or indirect interaction with non-Status of Forces Agreement (SOFA) personnel during the course of its activities and/or fundraisers aboard the air station, thus eliminating the need for any insurance coverage for liabilities.

2. The membership of this organization understands that MCIPAC will not assume liability, either through insurance or other means, or assume any obligation for this PO's activities or assets should any unforeseen mishap occur which causes property damage and/or injury or death to any individual(s) during any PO activities. It is also understood that insurance is required for participation in the annual Friendship Day Open House event should this organization decide to participate. Other regular activities and/or fundraisers may not require liability insurance; however, it is understood that this does not relieve our PO of its responsibilities in case of accidents or mishaps that result in property damage, bodily injury, and/or death of any individual involved or patronizing the PO's event.

3. The PO point of contact for this request is (name and civilian email address).

J. M. DOE

Enclosure (7)

Quarterly Compliance Checklist

Private Organization Name: _____

Reporting Period: First Quarter, Calendar Year 2018

Name of Reviewing Official: _____

Title: _____

	YES	NO	N/A
1. <u>Segregation of Duties.</u> The following functions were performed by separate individuals:			
Purchase transaction initiation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Transaction approval	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Processing and recording the payment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Transaction review	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. <u>Controlling Blank and Voided Checks</u>			
Bank checks are locked up and controlled at all times	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Voided checks have been properly defaced	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Voided checks are stored in a secure location and are not destroyed or thrown away	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. <u>Proper Check Accountability</u>			
Checks are pre-numbered	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Checks are used in sequence	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Signatories do not pre-approve checks	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Checkbooks not in use are properly secured	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. <u>Negotiability of Checks</u>			
Checks are made payable to specific payees, not to cash	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Signatories are not writing checks to themselves or family members	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Payee names are completed in full and abbreviations are not used	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
All unused spaces have been cancelled	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A standard pen with non-erasable ink is used when writing checks	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. <u>Signing of Checks</u>			
All check signatories still hold their elected positions and are in good standing with the organization	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A current list of check signatories is on file with the bank	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Audits are conducted when changes in the Treasurer position occur	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. <u>Disbursements Validity</u>			
All necessary documentation (invoices, purchase orders, receipts) is provided with checks to be signed	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
All necessary documents are readily available for audit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Receipts are obtains for all transactions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

7. Bank Reconciliations
- | | | | |
|---|--------------------------|--------------------------|--------------------------|
| Bank reconciliations are being performed regularly | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Necessary documentation is filed as evidence | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Outstanding checks and used checks are examined for unauthorized and unusual endorsements | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Bank statements are examined for checks significantly out of sequence | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Support is requested for any unusual item in bank reconciliation | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Delays in deposits are researched and explained | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Filing procedures were reviewed to ensure records are being maintained in a satisfactory manner | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
8. Safety of Receipts and Deposits
- | | | | |
|---|--------------------------|--------------------------|--------------------------|
| Safe(s) used to store cash/checks retained overnight are in good condition | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Proper safekeeping procedures are followed for any cash/checks retained overnight | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
9. Control of Receipts Received via Mail
- | | | | |
|---|--------------------------|--------------------------|--------------------------|
| Mail is opened in the presence of at least one other PO officer | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| All checks/cash received are registered in a register which is used in preparing bank reconciliations | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Individuals opening incoming mail immediately and restrictively endorses all checks received | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
10. Personal Liability. Documentation indicates that members understand their personal liability, if any, when the organization's assets are insufficient to discharge all liabilities upon dissolution.
11. Insurance. Insurance policy is either current and coverage sufficient, or an insurance waiver has been granted by the Commanding Officer, MCAS Iwakuni.
12. Fund-Raising Regulations. All organization events/activities/fund-raisers/meetings comply with existing fundraising regulations.
13. Reporting. Quarterly and annual reports are submitted in a timely manner to the MCCS Community Services Coordinator.

Date Review Conducted: _____

Quarterly Balance Sheet

(Note: This is a suggested format only, and may be altered to best suit the organization's needs.)

Private Organization Name: _____

For the Period Ending: 31 March 2018

ASSETS

Cash

Cash in Bank - Checking	\$1,234.00
Petty Cash Fund	\$ 567.00
Cash in Bank - Savings	\$ 890.00
Total Cash	\$2,691.00
Accounts Receivable	\$1,000.00
Prepaid Supplies	\$ 250.00
Inventory	\$ 375.00
Other Current Assets	\$1,545.00
Total Current Assets	\$3,170.00

Property, Net of Depreciation \$ 192.00

TOTAL ASSETS **\$2,978.00**

LIABILITIES

Accounts Payable	\$ 315.00
Accrued Payroll	\$ 0.00
Other Current Liabilities	\$ 0.00
Total Current Liabilities	\$ 315.00

TOTAL LIABILITIES **\$ 315.00**

PO President: John C. Doe

Signature:

Date: 15 March 2017

Point of Contact Update

Private Organization Name: _____

Reporting Period: First Quarter, Calendar Year 2018

Position/ Title	Full Name	Work Phone	Civilian Email Address
President	John C. Doe	253-1234	john.c.doe@hotmail.com
Vice President	Mary D. Doe	253-5678	Mary.d.doe@gmail.com
Secretary	Reeder N. Writer	253-9101	Reeder.N.Writer@gmail.com
Treasurer	Rich D. Goldman	253-1590	RDGoldman1@live.com
Others: (Specify if any)			
Chief Advisor	Smarty B. Wise	253-5309	SmartyBwise@yahoo.com

Please list all PO officers, advisors and other significant PO personnel

Quarterly Meeting Minutes

Date

(Note: This format is provided as a suggestion only, and can be modified to better suit the private organization's needs.)

Private Organization Name: _____

Reporting Period: First Quarter, Calendar Year 2018

The regularly scheduled (weekly/monthly/quarterly) meeting of the Pessimists' Club was called to order at 1800, 15 Mar 2017 in the Community Room, Midrise 657 by Mr. John C. Doe.

Present (Members in Attendance):

- | | |
|----------|----------|
| 1. _____ | 3. _____ |
| 2. _____ | 4. _____ |

Approval of Agenda:

The agenda was unanimously approved by the members present as it was distributed although no one looked at it for fear of cutting their fingers on the paper and getting an infection.

Approval of Meeting Minutes:

The minutes of the previous meeting were unanimously approved by the members present as distributed.

A call for second the motion was made by Mr. George Negative and was acknowledged by Mr. Ihave A. Fever.

Open/Pending Issues:

1. Plans for the summer BBQ were canceled due to fears of fire and smoke inhalation.
2. The Glass Half-Empty Committee meeting minutes were scheduled to be read, but were not because no one would have listened anyway.

New Business:

1. Volunteers are needed for the beach cleanup scheduled in July. Mr. I. M. Sich made a motion to cancel the event because the beach will just get dirty again. Ms. Ima Downer seconded the motion and the event was canceled.
2. A motion was made and seconded to cease serving cookies and kool-aid at future meetings because no one eats/drinks due to fear of food poisoning.

Agenda for the Next Meeting:

1. What to do in case of an asteroid strike.
2. Planning for the coming collision with the sun.

Adjournment:

The meeting was adjourned at 1810 by Mr. John C. Doe. No plans were made for the next (weekly/monthly/quarterly) meeting since no would attend anyway.

Minutes submitted by: Mr. Reeder N. Writer

Signature and Date: _____

Approved by: Mr. John C. Doe

Signature and Date: _____

Annual Sign-Off Sheet

Private Organization Name: _____

Reporting Period: Calendar Year 2018

We, the officers of the (private organization name), have read and discussed the Private Organization Guidebook (Revised June 2018), including the sections on (please check boxes):

- Reporting, Auditing, Tax, and Insurance Compliance
- Recommended Minimum Accounting Procedures
- Roles and Responsibilities of the Treasurer
- Membership, Employees, Equal Opportunity and Conflict of Interest
- Sustainment
- Fundraising
- Use of Military Banking Facilities (MBF)
- Status and Dissolution
- Department of Defense (DoD) Sanction and Support

We all agree that, by affixing our signatures below, we assume full responsibility for the (private organization name), to include submission of all delinquent and missed reports, and all upcoming reports on the appropriate due date, in order to maintain current and good standing and to be allowed to participate in special events and fundraiser activities.

PO Officers'	Printed Full Name	Signature	Date
President			
Vice President			
Secretary			
Treasurer			
Other (Please Specify)			
Chief Advisor			

Review of Constitution and Bylaws

Date

From: President, (Name of Private Organization)
To: Commanding Officer, Marine Corps Air Station Iwakuni, Japan
Via: Director, Marine Corps Community Services, Marine Corps Air Station
Iwakuni, Japan

Subj: REVIEW OF CONSTITUTION AND BYLAWS

Ref: (a) MCIPACO 5760.1

Encl: (1) Constitution
(2) Bylaws

1. The (name of private organization here) has reviewed our organization's constitution and bylaws with the following results:

There are no changes.

The following changes have been made to the constitution which is forwarded for review and approval in enclosure (1).

- List changes in bullet format
-

The following changes have been made to the bylaws which are forwarded for review and approval in enclosure (2).

- List changes in bullet format
-

2. Point of contact regarding this matter is (full name and personal email address).

JOHN C. DOE

Enclosure (13)

Annual Internal Financial Review Report

Date

From: (Internal Reviewer's Name
To: Commanding Officer, Marine Corps Air Station Iwakuni, Japan
Via: Director, Marine Corps Community Services Iwakuni, Japan

Subj: ANNUAL INTERNAL FINANCIAL REVIEW OF (PO NAME)

Ref: (a) MCIPACO 5760.1

Encl: (1) Annual Balance Sheet dated 31 Dec 2017
(2) Annual Statement of Income and Expenses for the period 1 Jan -
31 Dec 2017

1. Per the reference, an internal financial review was conducted of the accounts and records of the (PO name) for the period 1 Jan - 31 Dec 2017. The audit was conducted in compliance with the reference and using generally accepted accounting procedures.

2. The cash count was found to be as follows:

Cash Balance at 1 Jan 2017		\$00,000.00
Cash Receipts period audited	\$00,000.00	
Total Cash to be accounted for	\$00,000.00	
Less Cash Disbursements period audited		\$00,000.00
Cash Balance at 31 Dec 2017		\$00,000.00
Cash on Hand (Counted)	\$00,000.00	
Cash in MBF:		
Checking Account (Reconciled)	\$00,000.00	
Savings Account (Confirmed)	\$00,000.00	
Cash Balance (Confirmed)	\$00,000.00	

The cash on hand was counted. Cash in the checking account was reconciled to a statement of the (banking facility). The savings account was found to be in agreement with Military Banking Facility Account Number.

3. The (president/treasurer/custodian) of the subject fund for the period audited was (full name and title).

4. The enclosures were found to be in agreement with the records of the subject fund and are submitted recommending approval.

5. (This paragraph is reserved for any remarks concerning the condition of the fund, difference in property inventories, and recommendations, if desired. Delete if not needed.)

6. The private organization's accounts and records were maintained in a satisfactory/unsatisfactory manner. All existing regulations have been complied with throughout the period audited unless otherwise noted in this report.

(Signature of Reviewer)
(First Name MI Last Name)

(Signature of President)
(First Name MI Last Name)

Annual Balance Sheet

(Note: This format is provided as a suggestion only, and can be modified to better suit the private organization's needs.)

Private Organization Name: _____

Reporting Period: Calendar Year 2018

ASSETS

Cash	
Cash in Bank - Checking	\$00,000.00
Petty Cash Fund	\$ 0,000.00
Cash in Bank - Savings	\$ 0,000.00
Total Cash	\$00,000.00
Accounts Receivable	\$ 0,000.00
Prepaid Supplies	\$ 0,000.00
Inventory	\$ 0,000.00
Other Current Assets	\$ 0,000.00
Total Current Assets	\$00,000.00
Property, Net of Depreciation	\$00,000.00

TOTAL ASSETS **\$00,000.00**

LIABILITIES

Accounts Payable	\$0,000.00
Accrued Payroll	\$0,000.00
Other Current Liabilities	\$0,000.00
Total Current Liabilities	\$0,000.00

TOTAL LIABILITIES **\$0,000.00**

Note 1-Property & Equipment. The property and equipment is as listed above, net of applicable depreciation. The items were recorded on the financial statements at cost. Straight-line depreciation method is used for all depreciable assets. Assets are recorded for any equipment with an acquisition price of \$2,000 or greater (including shipping, installation, etc.), with a useful life of at least 2 years.

Annual Independent Auditor's Report

Date

From: (Auditor's Name)
 To: President or Senior Member of Private Organization Advisory Board
 Subj: CY 2018 ANNUAL INDEPENDENT AUDIT OF (PO NAME)
 Ref: (a) MCIPACO 5760.1
 Encl: (1) Annual Balance Sheet dated 31 Dec 2017
 (2) Annual Statement of Income and Expenses for the period 1 Jan -
 31 Dec 2017

1. Per the reference, an independent audit was conducted of the accounts and records of the (PO name) for the period 1 Jan - 31 Dec 2017. This independent audit was conducted in compliance with the reference using generally accepted auditing procedures.

2. The cash account was found to be as follows:

Cash balance as of 1 Jan 2017	\$ _____
Cash receipts period audited	\$ _____
Total cash to be accounted for	\$ _____
Less cash disbursements period audited	\$ _____
Cash balance as of 31 Dec 2017	\$ _____
Cash on hand (counted)	\$ _____
Cash in MBF:	
Checking Account (Reconciled)	\$ _____
Savings Account (Confirmed)	\$ _____
Cash Balance Confirmed	\$ _____

Cash on hand was counted. Cash in the checking account was reconciled to a statement of the (banking facility name). The savings account was found to be in agreement with a statement of the (banking facility name).

3. The treasurer(s) or custodian(s) of the subject fund for the period audited was (name and title).

4. The enclosures were found to be in agreement with the records of the subject fund and are submitted recommending approval.

5. (This paragraph is reserved for any remarks concerning the condition of the fund, differences in property inventories, and recommendations, if desired. Delete if not needed.)

6. Accounts and records were maintained in a (satisfactory/unsatisfactory) manner. All existing regulations have been complied with throughout the period audited unless otherwise noted elsewhere in this report.

I. C. EVERYTHING

Copy to:
 Treasurer/Custodian
 MCCS Community Services Coordinator

Independent Auditor Qualifications

Name: Full Name of Independent Auditor

Professional Certifications and Memberships:

List any professional certifications and memberships, examples include:

Certified Public Accountant (CPA)

Certified Fraud Examiner (CFE)

Certified Government Auditing Professional (CGAP)

Certified Internal Auditor (CIA)

Accredited Business Accountant (ABA)

Accredited in Business Valuation (ABV)

Accredited Financial Examiner (AFE)

Accredited Tax Advisor (ATA)

Accredited Tax Preparer (ATP)

Professional Experience:

Work experience related to your ability to complete a thorough and accurate audit.

Education and Specialized Training:

List any awarded college degrees, certificates, or specialized training.

(Signature)

Full Name of Independent Auditor

Date

REQUEST FOR SPECIAL FUNCTION/FUNDRAISING EVENT

REQUEST FOR SPECIAL FUNCTION/FUNDRAISING EVENT

Date:

Requesting Organization:			
Ref: (a) MCIPACO 5760.1			
Type of Event (check all that apply)			
<input type="checkbox"/> Fundraising	<input type="checkbox"/> Special Event	<input type="checkbox"/> Community Relations (see note 1)	
Date and Time of Event		Location	
Description of Event:			
Items to be Sold (if applicable):			
Alcohol to be consumed?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
This is the	(Event Type)	for the (check one)	of this
<input type="checkbox"/> 1st	<input type="checkbox"/> Special Event	<input type="checkbox"/> 1st Qtr <input type="checkbox"/> 3rd Qtr	<input type="checkbox"/> Fiscal Year <input type="checkbox"/> Calendar Year
<input type="checkbox"/> 2nd	<input type="checkbox"/> Fundraiser COMREL	<input type="checkbox"/> 2nd Qtr <input type="checkbox"/> 4th Qtr	<input type="checkbox"/> School Year <input type="checkbox"/> IRS Year
<p>Note 1: Defined as any event conducted on or off the installation open to off-base guests. All COMREL requests must be submitted 45 days in advance to the S7/ Government and External Affairs Office. Please call the S7 at 253-5724 or visit them in bldg 1, rm 216 for more information.</p>			
<p>By my signature below, I certify that I understand any violations of the reference may result in the termination of this event and denial of future fundraising activity and special events sponsored by this organization.</p>			
Requestor's Full Name		Signature	Date
Email Address		Phone Number	
Facility Manager Endorsement			
From:			
Permission is granted to utilize the requested location on the date and time indicated above once final approval for the request has been granted.			
Additional comments:			
Name	Signature		Date
MCCS Community Services Coordinator (Bldg 410, Rm 200/253-4109) (All events)			
<input type="checkbox"/> Approved/Current PO		<input type="checkbox"/> Request does not exceed authorized limit of events for this quarter	
Name	Signature		Date

REQUEST FOR SPECIAL FUNCTION/FUNDRAISING EVENT

ENDORSEMENTS

Staff Judge Advocate (Bldg 1, Rm 216/253-3913) (All events)		
Recommendation	Signature	Date
<input type="checkbox"/> Approval <input type="checkbox"/> Disapproval		
Comments:		
Provost Marshal (Bldg 608, Administrative Reception Desk, 2nd Floor) (Only for special events involving alcohol)		
Recommendation	Signature	Date
<input type="checkbox"/> Approval <input type="checkbox"/> Disapproval		
Comments:		
Fire Department (Bldg 6119/255-1122) (All events)		
Recommendation	Signature	Date
<input type="checkbox"/> Approval <input type="checkbox"/> Disapproval		
Comments:		
Preventive Medicine (Bldg 110, Public Health Reception Desk 3d Floor/253-8432) (For all events involving food and drinks)		
Recommendation	Signature	Date
<input type="checkbox"/> Approval <input type="checkbox"/> Disapproval		
Comments:		
Environmental (Bldg 100, Environmental Receptionist, 1st Floor/253-6963) (Only for events with possible environmental impacts such as dunk tanks)		
Recommendation	Signature	Date
<input type="checkbox"/> Approval <input type="checkbox"/> Disapproval		
Comments:		
Station Safety (Bldg 757/253-6381) (All events)		
Recommendation	Signature	Date
<input type="checkbox"/> Approval <input type="checkbox"/> Disapproval		
Comments:		
Executive Officer, MCAS Iwakuni (Bldg 1, Rm 200)		
Final Decision	Signature	Date
<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved		
Comments:		

REQUEST FOR SPECIAL FUNCTION/FUNDRAISING EVENT

Additional Facility Endorsements (if required)

Facility Manager Endorsement		
From:		
Permission is granted to utilize the requested location on the date and time indicated above once final approval for the request has been granted.		
Additional comments:		
Name	Signature	Date

Facility Manager Endorsement		
From:		
Permission is granted to utilize the requested location on the date and time indicated above once final approval for the request has been granted.		
Additional comments:		
Name	Signature	Date

Facility Manager Endorsement		
From:		
Permission is granted to utilize the requested location on the date and time indicated above once final approval for the request has been granted.		
Additional comments:		
Name	Signature	Date

DELIBERATE RISK ASSESSMENT WORKSHEET (DRAW)

DELIBERATE RISK ASSESSMENT WORKSHEET (DRAW)

1. MISSION:		2. DATE/TIME BEGIN: 03/09/2020	3. DATE PREPARED: 03/09/2020	4. DESIGNATOR NUMBER:			
5. ACTIVITIES DURING EVENT:							
6. NUMBER OF ORGANIZING ACTIVITY PERSONNEL:		7. NUMBER OF EXPECTED PATRONS/PARTICIPANTS:					
8. PREPARED BY:							
RANK / LAST NAME / DUTY POSITION			SIGNATURE				
9. STEP/TASK	10. HAZARD	11. INITIAL RISK LEVEL	12. CONTROLS	13. RESIDUAL RISK LEVEL	14. HOW TO IMPLEMENT	15. HOW TO SUPERVISE	16. EFFECTIVENESS OF CONTROLS
LIST YOUR TASKS IN ORDER OF EXECUTION	LIST YOUR POSSIBLE HAZARDS HERE	RAC CODE	WHAT ARE YOUR CONTROL FEATURES FOR THE LISTED HAZARD TO THE LEFT	RAC CODE AFTER CONTROLS	HOW WILL YOU IMPLEMENT THE CONTROL FEATURES	LIST YOUR SUPERVISORY TOOLS HER	REVIEW AFTER EVENT AND PROVIDE COMMENTS

DELIBERATE RISK ASSESSMENT WORKSHEET (DRAW)

INSTRUCTIONS:

- BLOCK 1-8: Self-explanatory.
- BLOCK 9: List each step and task in chronological order. Make sure to include all activities to include setup and teardown, etc.
- BLOCK 10: Identify all hazards associated with each step and task.
- BLOCK 11: Determine the initial risk level and assign the Risk Assessment Code (RAC). Determine the severity and probability using the tables on the right then find the RAC using the matrix below. Fill in like this 2(1C).
- BLOCK 12: Develop controls for the identified hazards.
- BLOCK 13: Determine the residual risk level and assign the RAC using the same procedure as for block 9. Fill in like this 4(IVB).
- BLOCK 14: Explain how you will implement the controls.
- BLOCK 15: Who will make sure the controls are used/followed and how will it be done?
- BLOCK 16: After completion of event, review how well the risk assessment worked. Were all hazards identified and controlled? Make comments and use as a training tool for your next event.
- BLOCK 17: Circle the RAC corresponding to your highest residual RAC.
- BLOCK 18: Approving authority must sign.

CATEGORY	SEVERITY CATEGORIES	DESCRIPTION
I		Loss of the ability to accomplish the mission. Death or permanent total disability. Loss of a mission-critical system or equipment. Major facility damage. Severe environmental damage. Mission-critical security failure. Unacceptable collateral damage.
II		Significantly degraded mission capability or unit readiness. Permanent partial disability or severe injury or illness. Extensive damage to equipment or systems. Significant damage to property or the environment. Security failure. Significant collateral damage.
III		Degraded mission capability or unit readiness. Minor damage to equipment, systems, property, or the environment. Minor injury or illness.
IV		Little or no adverse impact on mission capability or unit readiness. Minimal threat to personnel safety or health. Slight equipment or systems damage. Little or no property or environmental damage.
CATEGORY	PROBABILITY CATEGORIES	DESCRIPTION
A		Likely to occur immediately or within a short period of time. Expected to occur frequently to an individual item or person. Expected to occur continuously over a service life for a fleet, inventory of items, or group.
B		Probably will occur in time. Expected to occur several times to an individual item or person. Expected to occur frequently over a service life for a fleet, inventory of items, or group.
C		May occur in time. Can reasonably be expected to occur sometime to an individual item or person. Can reasonably be expected to occur several times over a service life for a fleet, inventory of items, or group.
D		Unlikely to occur, but not impossible.

Risk Assessment Matrix	PROBABILITY			
	A	B	C	D
SEVERITY	I			
	II		2	3
	III	2	3	4
	IV	3	4	5
	2 - Serious	3 - Moderate	4 - Minor	5 - Negligible

Please contact the Risk Management Program Manager at the Station Safety Center for additional assistance. Tel. 253-6381 or email IWKN_SMBIwakumiSaf@usmc.mil.

COMPLETE INSTRUCTIONS FOR SUBMITTING YOUR PO COMREL PACKAGE

Community Relations (ComRel) Package:

Background:

- Anyone who interacts with the community is seen as a representative of the base, not as a person from a Unit or a Private Organization.
- Most of the events are well intended, but may fail to follow Marine Corps regulations and legal guidelines due to lack of information.
- ComRel efforts are not fully recognized either on base or in the local community.

Purpose:

- To inform the Station CO about proposed events.
- Provide technical, legal, political, and limited logistical support through proper staffing before CO's approval.
- Recognize one's efforts through appropriate channel, e.g., Preview, AFN, Local Media, Letter of Appreciation, etc..

Criteria for the ComRel Package:

- Major events
- Inviting a large group of people from the local community to the event on base or participation in official events off base.
- Appearance of CO, CO's spouse, XO, (and other base officials), and Local officials
- Money involved (donation, fundraising, etc.)
- Safety/Legal issues involved
- Mass participation
- Any irregular volunteer efforts
- Attention from local media
- Political

ComRel package includes:

- Privacy Act Data Cover Sheet (if the package includes personal information)
- Route sheet (Use one issued by S-1. Please add "Liaison" in DEPT)
- Memorandum (please see the attached sample memorandum) that explains the details of the event including who's doing What, When, Where, and Why.
- Enclosures:
 - o Original Request for Special Function/Fundraising Event form (this form can be obtained from the MCCS Community Services Coordinator who is located in the MCCS Executive Administration Office on the 2nd Floor of the Crossroads (Food Court), bldg #410, DSN (315) 253-4109/email: david.garber@usmc-mccs.org).
 - o Flyers, directional maps, etc..
 - o Entry/Exit Authorization Request (this will be forwarded to PMO).

Procedures

- Complete the Request for Special Function/Fundraising Event form and submit it to the CSC along with the completed ComRel package **at least 45 days** before the planned event.
- The CSC will route the Special Function/Fundraising Event form as appropriate and, once approved, deliver it to the S-7/Government and External Affairs Office (with a courtesy copy via email to the originator).

Please don't feel overwhelmed with this. We are here to support you and ensure the success of your planned event to promote community relations. If you have any questions, please contact:

Maki Fujisawa, Admin Specialist, S7/Government and External Affairs Office, 253-5724;

Takayuki "Taka" Takeda, ComRel Specialist, E-Mail
Takayuki.Takeda@usmc.mil, 253-5720;

PAO at 253-5324

Hiromi Kawamoto E-mail: hiromi.kawamoto.ja@usmc.mil
Sgt Joshua C. Cox E-Mail: joshua.c.cox@usmc.mil

Community Relations (ComRel) Memorandum

Date

MEMORANDUM

From: President, (Private Organization Name)
To: Commanding Officer, Marine Corps Air Station Iwakuni
Via: (1) Director, Marine Corps Community Services Iwakuni
(2) S-7/External and Government Affairs Office, Marine Corps Air Station Iwakuni
(3) Provost Marshal Officer, Marine Corps Air Station Iwakuni

Subj: REQUEST FOR APPROVAL OF COMMUNITY RELATIONS EVENT

Ref: (a) MCASO 5500.2U

Encl: (1) Special Function/Fundraising Request
(2) Entry/Exit Authorization Request (if applicable)
(3) (Attach any other related documentation)

1. The (private organization name) requests permission to conduct a (special event title) on (date/time) at (event venue).
2. The purpose of this event is (state purpose of event, e.g., raise funds for an orphanage, promote good relations by supporting surrounding communities, etc., as well as the advantages for the air station community). Enclosure (1) is the approved special function/fundraising request.
3. Enclosure (2) is the entry/exit authorization request for all non-SOFA personnel attending this event. Entry and escort procedures will be coordinated with the Provost Marshal's Office. (For events to be held on the air station. If the event is to be held off-base, indicate any completed coordination with local and/or air station officials.)
4. Point of Contact for this matter is (name and contact information).

J. M. DOE

____ Approved
____ Disapproved
____ See me