



IN PURSUIT



The Official
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the Wisconsin State
Crime Stoppers



October 2012 Issue

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President's Message by K. Scott Abrams, CPA, FHFMA

I am sure many of you recall our most recent summer with the extreme heat and drought conditions throughout our state of Wisconsin. How quickly time flies as we move into autumn, a changing of the seasons. It doesn't seem all that long ago I watched these barren trees begin to sprout leaf buds in early April. As spring moved into summer, the trees were bursting with full, green leaves. And then recently, I watched as the green leaves that were previously abundant on the trees transition to golden brown and complete the process by gently falling to the ground. A lifecycle in and of itself.

I am sure we have all experienced transitions as we go through life, perhaps likening this to moving from season to season on the calendar. Life transitions can be much more dramatic and impactful. Many of you may recall that I have been serving as Crime Stoppers USA Chairperson for the last two years. Since I was an incorporator for Crime Stoppers USA, our bylaws require that a board member serve no more than 10 consecutive years on the board. Therefore, I am no longer eligible to run for any officer or board positions with Crime Stoppers USA for a two-year duration. Although I will continue on as the Immediate Past Chairman, I have been busily working with the new leadership team in developing a seamless and beneficial transition process.

I've used this analogy before, but our local Crime Stoppers organizations operate in many ways like a small business. Each local program is autonomous and functions on the governance of a community board of directors. There is a hierarchical organizational structure so decisions can be made while being accountable to the Board of Directors. Finances are key to the success of any business, as well as to our Crime Stoppers organization. Certain planning measures are put in place to make sure that the organization establishes, follows through and meets the vision, mission and expectations of our local Crime Stoppers programs.

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Crime Doesn't Pay...
Solving It Does



We Want Your
Information,
Not Your Name

President's Message (continued)

As I look at the local Crime Stoppers organizations, not only in Wisconsin, but around the United States, the turnover rate for boards and leadership approximates over 30% each year, based on my informal studies. Thinking back to your own business or profession, if your business experienced a 30% turnover rate each year; you may lose a lot of continuity, experience and expertise within your organization. However, in general business, a 5 to 7% annual attrition rate is more likely the norm

Therefore, since Crime Stoppers experience a higher turnover rate in board members and officers, it is important to establish an appropriate business plan identifying a transition process from one board chairman position to another. This will allow the new incoming chairman to build on the legacy created by the previous chairman and allow the board to continue moving forward, rather than having to reinvent many processes, policies and procedures going forward. It will allow for a seamless transition so your local Crime Stoppers program continues to offer a high quality service and making our communities safer at the same time.

I suggest looking internally within your organization and identify whether you have an appropriate succession and transition plan in place so your local Crime Stoppers program does not lose momentum when you have a change in board member or chairperson. This would certainly represent best practice for a Crime Stoppers program!

Mark Your Calendars

Crime Stoppers Conference

April 2013 – Great Wolf Lodge – Wisconsin Dells

CRIME STOPPERS 
INTERNATIONAL

Visit their website at: www.c-s-i.org/index2.html

**CRIME
STOPPERS
U*S*A**  SM

www.crimestoppersusa.com

Internal Revenue Service Requirements By: K. Scott Abrams, CPA, FHFMA

During our last several Wisconsin State Crime Stoppers conferences, I've mentioned the importance that each and every 501(c)(3) charitable organization, which the majority of our Crime Stoppers organization are categorized, must file some form of annual information return regarding the Form 990. In the past, there was an exemption if your assets and revenues were below a certain dollar amount, but now each and every tax-exempt, charitable organization must file an annual return whether that is the Form 990, Form 990 EZ, or the Form 990-N, an electronic notification return.

However, I wanted to take a few moments to clarify another requirement for which each 501(c)(3) charitable organization must comply. When your organization started, in order to achieve the 501(c)(3) status, it had to file a Form 1023, Application for Recognition of Exemption Status. This is a rather long and intensive application form that usually required the attention of a tax attorney or Certified Public Accountant. The question is, do you know where your organization's Form 1023 is located? Is it important to know? We will come back to those questions.

Once the Form 1023, Application for Recognition of Exemption Status was tentatively approved, the organization was required to submit regular annual reporting information, such as the Form 990 each year ensuring that the organization qualified as a charitable, tax-exempt organization. After the fifth year, and if all the requirements were satisfied in maintaining an appropriate charitable, tax-exempt organization as identified in your Form 1023, your local program was provided a Determination Letter from the Internal Revenue Service. This Determination Letter is available and may be requested from time to time from donors asking whether you are eligible to receive tax-deductible donations. Same question as before, do you know where your organization's Determination Letter is located?

Finally, as I mentioned at the outset of this article, each and every 501(c)(3) tax-exempt, charitable organization is required to file some form of Form 990 annual informational reporting for their Crime Stoppers organization. It is the fiduciary responsibility of the Board of Directors to ensure that the Treasurer has carried out this annual assignment. If necessary, request to see the Form 990 to make sure it was filed in a timely fashion, which is on the 15th day of the fifth month following the end of the fiscal year.

So why are these documents important? Why should you know where they are located? One of the requirements of the Internal Revenue Service is that any of these documents are to be made available for public inspection upon anyone requesting to see these forms. It could be a reporter, a donor, or any interested citizen wishing to find out about the tax status of your local program. These documents must be produced in a certain amount of time, and if not, the organization is considered out of compliance and may be subject to sanctions or loss of tax exempt status. The requesting organization or individual may seek photocopies of these documents as well, but the providing organization is allowed to charge for copying fees for these documents.

It is important that each Crime Stoppers organization establish a central location where these permanent documents are located. In addition, the organization should develop a formalized approach on routing inquiries for this information to one or two key individuals within the organization that have access to these permanent documents. In this manner, any inquiry will be a properly routed and the information provided in the appropriate timeframe required.

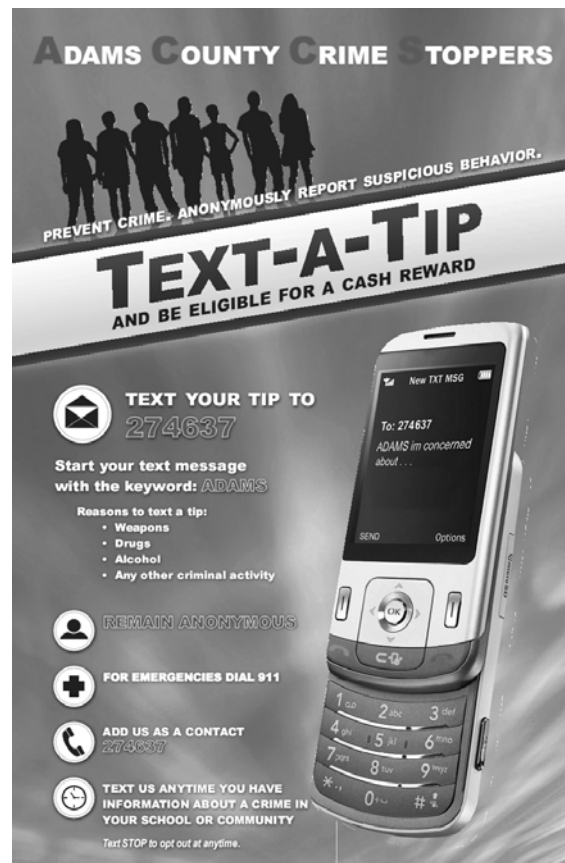
Fortunately, we haven't had too many requests for this information in the recent past, but it has come up in other areas of the United States. Make sure your organization is compliant when any information requests of this type are presented to your organization.

Adams County Community Donates to Tip Soft Possible By: Mike Baker, Chairman Adams County Crime Stoppers

Since the year 2000, the mission of Crime Stoppers has been to provide monetary rewards for information which leads to the arrest of persons having committed crimes. During the past twelve years, the only method for anyone to provide information was to pick up a telephone and call an 877 number. This form of reporting has become outdated and ineffective so Crime Stoppers had to look for another method of crime reporting which would move us into the 21st century.

Last December, Heartland Farms of Adams County came forward and stated they would sponsor a program named Tip Soft which allows anonymous texting of crime information to law enforcement authorities. The Adams County Tavern League also donated \$250.00 to Adams County Crime Stoppers. The \$250.00 will be matched by the Tavern League of Wisconsin Foundation for a total donation of \$500.00.

These gracious donations to Adams County Crime Stoppers allowed our organization to purchase the Tip Soft technology the Sheriff's office has in place today.



Adams County Tavern League Secretary Bob Benkowski Presenting Donation check

GUIDE FOR CRIME STOPPERS REPORTING & RECORDS RETENTION/EXPUNGEMENT

Submit to IRS

Report	Frequency
IRS Form 990 (if applicable)	Annually
Employee withholding statements (W2 and W3)	Annually
Profit contract earnings (1099 - if applicable)	Annually

Submit to Secretary of State

Report	Frequency
Form 802- General Information (9.01 Report--NPC)	Once Every 4 Years

Submit to your National Program and CSI

Report	Frequency
File Stats and Update Contact information	Minimum of Quarterly
File for Awards if you think your stats warrant it	Annually

Submit to your State Program (if applicable)

Report	Frequency
Probation Fee and Repayment Report	Annually – Due Jan 31
Annual financial report from Community Department and the Clerk of the Court	With Certification Renewal
List of current board of directors	Annually
Training verification - at least one board member and coordinator	With Certification Renewal
Stat Report and Contact Update Form	Quarterly

Program Maintenance / To be Done by Board of Directors

Reports / Documentation Duties	Frequency
Financial report with quarterly comparisons	Monthly
Review and approve budget	Annually
Conduct an independent audit, bookkeeping review	Annually
Report of the organization's activity	Annually
Review three-year financial development plan	Annually
Review financial policies and internal financial controls	Every 3 Years
Conduct program performance reviews (use statistical reports, etc.)	Ongoing Basis
Designate and Review the Year's Goals	Annually
Prepare Board Calendar	Annually
Conduct program outcomes measurement	Annually
Conduct insurance review	Annually
Evaluate effectiveness and efficiency of board	Annually
Conduct community needs assessment	Annually
Develop strategic plan	Every 3 Years
Review articles of incorporation and bylaws (revise if needed)	Every 3 Years
Board and staff members sign conflict of interest/ethics statements	Annually
Conduct assessment of executive director (if applicable)	Annually
Review employee personnel policies & procedures (if applicable)	Every Two Years

Minimum Document Retention Requirements For Nonprofit Organizations	
Type of Document	Minimum Requirement
Accounts payable ledgers and schedules	7 Years
Audit reports	Permanently
Bank reconciliations	2 Years
Bank statements	3 Years
Checks (for important payments and purchases)	Permanently
Contracts, mortgages, notes and leases (expired)	7 Years
Contracts, mortgages, notes and leases (still in effect)	Permanently
Correspondence (general)	2 Years
Correspondence (legal and important matters)	Permanently
Correspondence (with customers and vendors)	2 Years
Deeds, mortgages, and bills of sale	Permanently
Depreciation schedules	Permanently
Duplicate deposit slips	2 years
Employment applications	3 Years
Expense analyses/expense distribution schedules	7 years
Year end financial statements	Permanently
Insurance policies (expired)	3 Years
Insurance records, current accident reports, claims, policies, etc.	Permanently
Internal audit reports	3 Years
Inventories of products, materials, and supplies	7 Years
Invoices (to customers, from vendors)	7 Years
Minute books, bylaws, and charter	Permanently
Patents and related papers	Permanently
Payroll records and summaries	7 Years
Personnel files (terminated employees)	7 Years
Policies, active: Conflict of Interest, Procurement	Permanently
Policies, active: Segregation of Duties, and Travel	Permanently
Retirement and pension records	Permanently
Standard operating procedures	Permanently
Tax returns and worksheets	Permanently
Timesheets	7 Years
Trademark registrations and copyrights	Permanently
Withholding tax statements	7 Years

Additional forms to keep on file...

- Board member applications and background checks
- Monthly agenda, minutes, treasurer's report
- Statistical reports
- Probation Fee and Repayment Reports
- IRS determination letter

Not all of this material is applicable worldwide and you should always verify this information to be certain it is applicable in your region and circumstances.

Wisconsin State Crime Stoppers – Director Program Responsibilities 2012-2013

Organization Name	Director Responsibility	Organization Name	Director Responsibility
Adams County Crime Stoppers	Joe Lebreck	Adams County Crime Stoppers	Joe Lebreck
Calumet County Crime Stoppers	Jenn Jennings	Portage County Crime Stoppers	Bev Ghiloni
Columbia County Crime Stoppers	Rodney Wilson	Waushara County Crime Stoppers	Bev Ghiloni
Crawford County Crime Stoppers	Bob Berndt	Wood County Crime Stoppers	Bev Ghiloni
Crime Stoppers of Lincoln County	Joe Lebreck	Crawford County Crime Stoppers	Bob Berndt
Crime Stoppers of Oconto County	Dave Byrnes	Iowa County Crime Stoppers	Bob Berndt
Crime Stoppers of Racine County	K. Scott Abrams	LaCrosse Area Crime Stoppers	Bob Berndt
Crime Stoppers of Waukesha County	Hans Lux	Vernon County Crime Stoppers	Bob Berndt
Grant County Crime Stoppers	Chad Sullivan	Grant County Crime Stoppers	Chad Sullivan
Greater Beloit Area Crime Stoppers	Chad Sullivan	Greater Beloit Area Crime Stoppers	Chad Sullivan
Green Bay Area Crime Stoppers	Dave Byrnes	Lafayette County Crime Stoppers	Chad Sullivan
Green County Crime Stoppers	Lloyd Bruggeman	Sauk County Crime Stoppers	Chad Sullivan
Green Lake Area Crime Stoppers	Rodney Wilson	Crime Stoppers of Oconto County	Dave Byrnes
Iowa County Crime Stoppers	Bob Berndt	Green Bay Area Crime Stoppers	Dave Byrnes
Jackson/Trempealeau Crime Stoppers	Dave Livingston	Sheboygan City Wide Crime Stoppers	Dave Byrnes
Janesville Area Crime Stoppers	Lloyd Bruggeman	Waupaca County Crime Stoppers	Dave Byrnes
Juneau County Crime Stoppers	Lloyd Bruggeman	Jackson/Trempealeau Crime Stoppers	Dave Livingston
Kenosha Area Crime Stoppers	K. Scott Abrams	Manitowoc County Crime Stoppers	Dave Livingston
Kewaunee County Crime Stoppers	Jenn Jennings	Monroe County Crime Stoppers	Dave Livingston
LaCrosse Area Crime Stoppers	Bob Berndt	Richland Area Crime Stoppers	Dave Livingston
Lafayette County Crime Stoppers	Chad Sullivan	Langlade County Crime Stoppers	Diane Lotter
Langlade County Crime Stoppers	Diane Lotter	Marathon County Crime Stoppers	Diane Lotter
Madison Area Crime Stoppers	Rodney Wilson	Marquette County Crime Stoppers	Diane Lotter
Manitowoc County Crime Stoppers	Dave Livingston	Taylor County Crime Stoppers	Diane Lotter
Marathon County Crime Stoppers	Diane Lotter	Crime Stoppers of Waukesha County	Hans Lux
Marinette County Crime Stoppers	Joe Lebreck	North Shore Crime Stoppers	Hans Lux
Marquette County Crime Stoppers	Diane Lotter	Southern Milwaukee County Crime Stoppers	Hans Lux
Monroe County Crime Stoppers	Dave Livingston	West Allis/W Milwaukee Crime Stoppers	Hans Lux
North Shore Crime Stoppers	Hans Lux	Crime Stoppers of Lincoln County	Joe Lebreck
Oak Creek Crime Stoppers	K. Scott Abrams	Marinette County Crime Stoppers	Joe Lebreck
Oneida County Crime Stoppers	Joe Lebreck	Oneida County Crime Stoppers	Joe Lebreck
Portage County Crime Stoppers	Bev Ghiloni	Calumet County Crime Stoppers	Jenn Jennings
Quad Community Crime Stoppers	Jenn Jennings	Kewaunee County Crime Stoppers	Jenn Jennings
Richland Area Crime Stoppers	Dave Livingston	Quad Community Crime Stoppers	Jenn Jennings
Rusk County Crime Stoppers	Lloyd Bruggeman	Winnebago Countywide Crime Stoppers	Jenn Jennings
Sauk County Crime Stoppers	Chad Sullivan	Crime Stoppers of Racine County	K. Scott Abrams
Sheboygan City Wide Crime Stoppers	Dave Byrnes	Kenosha Area Crime Stoppers	K. Scott Abrams
Southern Milwaukee County Crime Stoppers	Hans Lux	Oak Creek Crime Stoppers	K. Scott Abrams
Taylor County Crime Stoppers	Diane Lotter	Walworth County Crime Stoppers	K. Scott Abrams
Vernon County Crime Stoppers	Bob Berndt	Wauwatosa Crime Stoppers	K. Scott Abrams
Walworth County Crime Stoppers	K. Scott Abrams	Green County Crime Stoppers	Lloyd Bruggeman
Waupaca County Crime Stoppers	Dave Byrnes	Janesville Area Crime Stoppers	Lloyd Bruggeman
Waushara County Crime Stoppers	Bev Ghiloni	Juneau County Crime Stoppers	Lloyd Bruggeman
Wauwatosa Crime Stoppers	K. Scott Abrams	Rusk County Crime Stoppers	Lloyd Bruggeman
West Allis/W Milwaukee Crime Stoppers	Hans Lux	Columbia County Crime Stoppers	Rodney Wilson
Winnebago Countywide Crime Stoppers	Jenn Jennings	Green Lake Area Crime Stoppers	Rodney Wilson
Wood County Crime Stoppers	Bev Ghiloni	Madison Area Crime Stoppers	Rodney Wilson

WISCONSIN STATE CRIME STOPPERS, INC.

WISCONSIN STATE CRIME STOPPERS BOARD OF DIRECTORS

<p><u>President</u> K. Scott Abrams, CPA FHFMA (Civ), '13 Racine County Crime Stoppers deepblue01@aol.com Committees: Executive, Bylaws, Newsletter</p>	<p><u>Vice President</u> Diane Lotter (LE) '14 Marathon County Crime Stoppers 715-261-1212 Diane.Lotter@co.marathon.wi.us Committees: Executive, PR, LE Conference</p>
<p><u>Secretary</u> Rodney Wilson (LE) '13 Madison Area Crime Stoppers 608-267-1984 RWilson@cityofmadison.com Committees: Executive</p>	<p><u>Treasurer</u> Bob Berndt (LE) '13 LaCrosse Area Crime Stoppers 608-789-7208 berndtr@cityoflacrosse.org Committees: Membership, State Conference, PR, LE Conference</p>
<p><u>Board Member</u> Beverly Ghiloni (Civ) '14 Wood County Crime Stoppers dghil@charter.net Committees: Nominating, Finance, PR, State Conf.</p>	<p><u>Board Member</u> Chad Sullivan (LE) '13 Janesville Area Crime Stoppers 608-755-3134 SullivanC@ci.janesville.wi.us Committees: Nominating</p>
<p><u>Board Member</u> Dave Livingston (LE) '14 Monroe County Crime Stoppers 608-487-4484 DLivingston@spartapd.com Committees:</p>	<p><u>Board Member</u> Joe Lebreck (LE) '14 Adams County Crime Stoppers Joseph.lebreck@co.adams.wi.us Committees:</p>
<p><u>Board Member</u> Lloyd Brueggeman (Civ) '14 Janesville Area Crime Stoppers bruege@att.net Committees: Membership, Finance, PR, Executive</p>	<p><u>Board Member</u> Jenn Jennings (Civ.) '13 Winnebago Countywide Crime Stoppers JJennings@new.rr.com Committees: Website, Nominating</p>
<p><u>Board Member</u> Dave Byrnes (Civ) '14 Green Bay Area Crime Stoppers burnz@tds.net Committees:</p>	<p><u>Board Member</u> Hans Lux (Civ.) '13 Green Bay Area Crime Stoppers lux@new.rr.com Committees: By-Laws, Finance, State Conference, PR</p>

