



DEPARTMENT OF NORTH CAROLINA
Office of the Department Judge Advocate

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From: William E. Brown, Judge Advocate, Department of North Carolina, Marine Corps League
To: Commandant, Department of North Carolina
All District Vice Commandants, Department of North Carolina
All Detachment Commandants, Department of North Carolina

Subj: Ruling on Alignment of Fiscal Year to Same as Marine Corps League National Headquarters

Ref: (a) National Bylaws (NBL)
(b) National Administrative Procedures (NAP)Text
(c) Department of North Carolina Bylaws

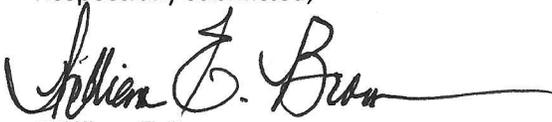
1. The Department of North Carolina financial and accounting practices have not been in compliance with the NBL/NAP in that we established our fiscal year as 1 June through 31 May annually versus 1 July through 30 June. It is my opinion that the fiscal year of the Department of North Carolina should be changed from 1 June through 31 May to 1 July through 30 June annually. This ruling officially changes our fiscal year. I will now file the necessary paperwork with the Internal Revenue Service via MCL National Headquarters. The following rationale for change is provided:

2. **The NAP Chapter 3, Section 3015 q, National Executive Director/Chief Operating Officer, shall:** Establish the fiscal year for the MCL for financial accounting purposes annually from 1 July to 30 June.
3. **NAP Chapter 3, Section 3025 f. National Comptroller shall:** Initiate the fiscal year of the MCL on the first day of July for accounting purposes only.
4. **NBL Article VIII, Section 810. Bylaws and Administrative Procedures.** A department convention shall adopt department bylaws and may adopt administrative procedures which are consistent with the National Charter, the NBL, and NAP, provided they have been approved by the National Judge Advocate and are on file at the National Office.
5. **Per DBL Article Eight Section 800 AMENDMENTS C -** The Department Bylaws and Department Administrative Procedures may be revised to mirror or match the National Bylaws without a

requirement of approval at the annual Department Convention. Typographical error correction and format changes will also not require approval at the annual Department Convention. (CH 6-23).

6. **Per DBL Article Two Section 200 A. EXECUTIVE BOARD OF TRUSTEES (EBOT)**– comprised of the Elected Officers and the Junior Past Commandant selected at the Department Convention to rule on all normal day-to-day operations identified within the Department operating budget, and the appointment and approval of staffing assignments and replacements for vacancies of appointed Department Officers. The Executive Board of Trustees will also have the responsibility for approval of contracts to be executed for Detachments hosting the Department Convention, Spring and Fall Membership meetings. (CH 6-23)

Respectfully submitted,



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