

## ***Compliance***

- 1.** The district must operate in full compliance with all governmental laws, regulations and applicable requirements and maintain in force all licenses, permits and approvals required for its operation within the country in which the lodge is organized.
- 2.** The district must operate in full compliance with all laws, regulations and applicable requirements as outlined in the latest edition of the Charter, Bylaws, Policy, & Procedures (CBPP) of Sons of Norway, and as otherwise communicated to the district by the International Headquarters of Sons of Norway. These include, but are not limited to, the timely annual filing of IRS 990 forms for lodges in the United States, the D63 and D17 reports for lodges, the D64 and D18 reports for building corporations, if applicable, and the timely payment of the annual liability insurance assessment.
- 3.** The district must adhere to the SON Social Media and Conflict of Interest/Ethics policies, and all district policies and procedures adopted by their district.

## ***Dissolution and Distribution of Assets***

- 1.** Dissolution, either voluntary or involuntary, shall be made only in accordance with the procedures as set forth in the Sons of Norway CBPP.
- 2.** In the event of dissolution of the lodge corporation(s), both district and building association, if applicable, it is *recommended* that the corporation's remaining assets shall be distributed to the Sons of Norway Foundation [a 501(c)(3) organization] or the Sons of Norway Foundation in Canada [a charitable corporation in Canada], if in existence when the distribution occurs or, if not, to a similarly designated and purposed entity or entities within the country in which the district is organized.
- 3.** Upon dissolution of the district, district assets may not be transferred to individual members for personal benefit.
- 4.** The plan to distribute district assets must be approved in advance by Sons of Norway Headquarters. However, Headquarters shall not oppose any plan of distribution that complies with relevant state and federal laws and regulations.

## ***Audits***

- 1.** The district shall elect, appoint, or employ competent auditors to audit the district lodge books on an annual basis. If elected or appointed the audit team shall be composed of two (2) or more district members, and in situations where additional financial and audit experience is needed, the district shall have the option to employ one (1) or more independent auditor(s) to audit the district lodge books on an annual basis.
- 2.** At least once each year the auditor(s) shall submit a written report of each audit to the district board.

## ***Dispute Resolution***

- 1.** Any grievance, complaint or dispute arising out of or in connection with SON business, at any level, if not settled to the satisfaction of the parties involved, shall only be resolved using the provisions contained in Bylaws Chapter 17 and Policies and Procedures Chapter 25 entitled *Conduct and appeal process*. The sections contained in these chapters prescribe the sole means to present and resolve grievances, complaints or disputes.