

LOCAL COUNCIL BUSINESS REVIEW

Provided as a service to the Council, #

Type of review completed:

O Business Practices Assessment

O Comprehensive Administrative Review

O Selective Administrative Review

Items labeled with ♦ represent those targeted for review during a Business Practices Assessment.

Review Team Members:

Date(s) of Review:

Council Business Practices Assessment

A Business Practices Assessment may be conducted by the Boy Scouts of America periodically for a council. It normally occurs after a Scout executive has been in his or her position for at least two years. However, this assessment may be conducted at any time by request of BSA or local council management. Some may be done remotely, if travel precludes an in-person assessment.

The purpose of this assessment is to provide an independent and detailed review of the council's business practices. While it does not cover all administrative functions (as some items in the Local Council Administrative Review described below), it examines critical finance, fundraising, membership, governance, and personnel functions. Besides a review of the questions contained herein, the assessment usually involves conversations with the various council staff members.

Council Administrative Review

An administrative review is conducted by the Boy Scouts of America when there is a first-time Scout executive in a local council. It normally occurs shortly after this new Scout executive assumes his or her responsibilities. In addition, a council executive board may also request this service at any time.

The purpose of this review is to provide an independent and detailed assessment of the council's operational practices to assist the Scout executive, staff members, and key volunteers in their management and governance roles. While not an in-depth or forensic audit, it does closely examine areas which include fiscal health and accounting, fundraising, membership and program delivery, corporate administration and office operations, and human resources.

It is important to note that an administrative review is not intended to be critical of those responsible for the council's governance. The review is simply an opportunity to alert the council's volunteer and professional leadership to issues of importance that might require corrective action according to the rules and regulations of the Boy Scouts of America, federal, state and local laws, and generally accepted accounting practices, while improving overall operations.

Selective Administrative Review

Many councils periodically review various aspects of their operation, and the Administrative Review questions are a great resource for this purpose. One or more sections may be selected for review and the council may either perform the review themselves or work with their area director for assistance.

♦ ♦ ♦

Upon completing either the Business Practices Assessment or Administrative Review, several recommendations will be shared with council management. Some of these recommendations will be important, if not critical, and may require immediate attention. These may require corrective action according to the rules and regulations of the Boy Scouts of America, federal, state and local laws, and generally accepted business practices. Others are suggestions which the council should seriously consider as ways to improve general operational accountability to its donors and the community, program delivery to its customers, and job satisfaction for the council employees who work to serve its interests.

Both the Business Practices Assessment and Administrative Review are intended for the council to operate in such manner to achieve continuous improvement and growth. We hope you will find this process helpful.

Document updated: 6/22/20

Instructions for Using the Electronic Version

Click on the Y (yes) or N (no) check box. If the item is not applicable, check the N/A box.

- To add dates and other requested information, click in the gray box and type the information requested. The comments will appear in red. They will stand out if printing to a color printer. They will print in bold black if using a standard printer.
- Any item with a check in the red box should have an explanation.
- For questions, suggestions, edits, or other comments please contact the Strategic Performance Office at strategicperformance@scouting.org.
- The document formatting requires that there is a password. If you have a need to unlock the document to change page breaks before printing, the password is "bsa." Users are on Scout's honor not to use the password to change the document in any other way.

Compliance Notations:

Federal, state, local, and other regulatory entities: *These items have the notation of [Government]*. Rules, regulations, and policies of Boy Scouts of America: *These items have the notation of [BSA]*. Other items without notations are recommended as good business practices.

Outside Accounting Services:

As some councils are using third party services for selected accounting processes, this may be so indicated. [3rd Party].

Reference Materials:

Local Council Accounting Manual https://filestore.scouting.org/filestore/financeimpact/pdf/Local_Council_Accounting_Manual 2014.pdf Local Council Guide to the 20XX Audit https://filestore.scouting.org/filestore/financeimpact/pdf/Local_Council_Guide_2019_Audit 20191231.pdf Registration Guidebook https://www.scouting.org/wp-content/uploads/2019/06/Registration-Guidebook.pdf

Preparing for the Review

The following is a list of items a council needs to have available for an *Administrative Review*. Those marked with a \blacklozenge are needed for the *Business Practices Assessment*. The documents may be either printed and ready for the review team upon their arrival, sent remotely, or easily accessible during the visit.

All Sections

- Minutes of the last three annual meetings
- Minutes of executive board meetings for the past three years
- Minutes of executive committee meetings for the past three years
- Resolutions log
- Staff organization chart
- Executive board organization chart

Section A: Fiscal Health

A-1		Statement of Financial Position for prior year-end
A-2		Comparative Statement of Operations, Unrestricted, Fund 1for prior year-end
		Comparative Statement of Operations, Unrestricted, Fund 1 for most recently closed month
A-3		Statement of Financial Position for most recently closed month
A-4		Finance committee roster
A-5		Sample packet from recent executive board meeting
A-6		Statement of Changes in Net Assets for prior year-end
		Statement of Changes in Net Assets for most recently closed month
A-12		List of contents in safe deposit box, if applicable
A-13		Copy of council trust agreement, if applicable – Form 990s for trust (See H-7)
A-14		Trust advisory/investment committee roster
		Minutes of most recent trust advisory/investment committee meeting
A-15		Investment policy
A-16	♦ 🗌	Spending policy

Section B: Fiscal Records

B-1 Detailed Statement of Financial Position, all Funds for prior year-end and most recently closed month Most recent statements of investments (summary pages showing fair market value) B-3 Fundraising reconciliation worksheets used by the council B-4 Last page of reports showing total values of year-end inventories **♦** | B-9 Payables Open Liability Report for last closed month. B-10 ♦ Recent worksheet used to reconcile payroll deductions B-11 ♦ Recent worksheet used to reconcile Registration and Boys' Life accounts B-14 Temporarily Restricted Funds Report, all Funds B-16 ♦ Sample of general journal entries with approvals B-19 Project reports for three different special events held within the past year B-20 ♦ Sample year-end contribution statement for a donor in each special event Samples of promotional materials for special events

Section C: Cash Receipts

- **C-7 • C-7 C-7**
- **C-8** Procedures for field receipts
- **C-9** Last page of unit accounts listing showing total balance or worksheet used to reconcile them

Preparing for the Review (continued)

Section D: Cash Disbursements

- **D-1** Procedures for purchase orders
- **D-5** Most recent bank statement reconciliation for each checking account
 - Vendor Liability Aging Report
 - Most recent state sales tax report (See H-2)

Section E: Properties & Fixed Assets

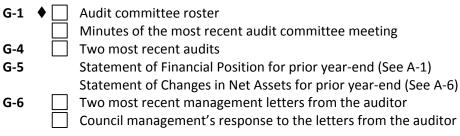
- E-3 Fixed assets listing of current net book value
- E-5 Copies of property deeds (first page showing ownership)

Section F: Budgeting

D-9

F-5 Detailed Budget Analysis Report with year-end forecast and deferred amounts included

Section G: Audits



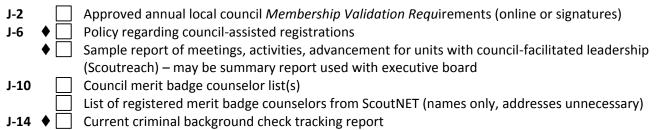
Section H: Taxes & Government Reporting

H-1 ☐ Federal exemption letter
State exemption letter, if applicable
H-2 ◆ ☐ Latest state sales tax report, if applicable
H-3 ☐ Latest IRS Form 941, Employer's Quarterly Return of Taxes Withheld
H-7 ◆ ☐ Last three council 990s (scan of first page, if sent digitally)
♦ ☐ Last three 990s for the council trust fund, if applicable (first page scan, if sent digitally)
H-10 ☐ Active contracts for government funding, if applicable

Section I: Funding & Donor Development

- I-1 Campaign Progress Reports for active campaigns
 I-2 ◆ Campaign Progress Reports for active campaigns
 Friends of Scouting campaign committee roster
 I-3 Friends of Scouting steering committee roster
 I-5 ◆ Campaign Progress Reports for active campaigns
 I-8 ◆ Campaign Progress Reports for active campaigns
 I-8 ◆ Campaign Progress Reports for active campaigns
 I-1 Campaign Progress Reports for active campaigns
 I-2 Friends of Scouting campaign committee roster
 I-3 Campaign Progress Reports for active campaigns
 I-3 Friends of Scouting campaign committee roster
 I-4 Campaign Progress Reports for active campaigns
 I-5 Priends of Scouting campaign committee roster
 I-6 Campaign Progress Reports for active campaigns
 I-8 Campaign Progress Reports for active campaigns
 I-9 Priends of Scouting campaign committee roster
- I-10 Listing of permanent endowment donors
- I-12 Gift acceptance policy

Section J: Membership Administration



Preparing for the Review (continued)

Section K: Program and Unit Services

- K-1 Current year camping budget
- K-2 Summer camp attendance reports for most recently completed season

Section L: Corporate Administration

- L Completed Scout executive's council governance survey
- L-1 Council articles of incorporation with state approval
- L-2 Current council bylaws with any amendments
- L-4 Nominating committee roster
 - Notice to members-at-large and chartered organization representatives prior to last annual meeting
 - Nominating committee report presented at last annual meeting
- L-6 Registration listing of executive board and advisory committee
- **L-7** Council executive board guidebook
- **L-8** Executive board orientation plan
- L-10 ♦ 🗌 Current strategic plan
- L-11 Staff registration listing
- **L-12 ♦** Whistleblower policy
- L-15 ♦ Crisis communications plan

Section M: Insurance and Risk Management

- M-1 ♦ □ Current Insurance policies (summary of coverages, if sent digitally)
 M-2 □ Latest insurance appraisal
- M-4 ♦ 🗌 Risk management committee roster
- M-8 Camp medical logbook(s) for the past year

Section N: Office Administration

- **N-1 • Office procedures manual**
- N-12 Council business and technology recovery plan

Section O: Technology Administration

- 0-1 Technology maintenance contracts
- **O-11** Procedures for managing computer passwords
- 0-14 Internet usage policy
- O-15 Wireless security policy

Section P: Human Resources Administration

- P-3 Employee handbook (first page with date updated, if sent digitally)
- P-8 Excess automobile reimbursement worksheet
- P-11 Excess life insurance worksheet
- P-19 Office safety procedures

Business Review Checklist

Table of Contents

Fiscal Management

- Section A Fiscal Health
- Section B Fiscal Records
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- Section D Cash Disbursements
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- Section F Budgeting
- Section G Audits
- Section H Taxes & Government Reporting

Funding

Section I Funding & Donor Development

Membership and Program Services

- Section J Membership Administration
- Section K Program and Unit Services

Governance and Operations

- Section L Corporate Administration
- Section M Insurance and Risk Management
- Section N Office Administration
- Section O Technology Administration

Human Resources

• Section P Human Resources Administration

Section A: Fiscal Health

Chart A: Council Fiscal Health Overview (December prior year and most recent month-end)

Solvency	Last Year: 12/31/	Last Month:	Notes
Operating Unrestricted Net Assets			
Capital Unrestricted Net Assets*			
Endowment Unrestricted Net Assets			
Operating Net Asset to Expense Ratio			
Operating Fund Performance (YT	D)		
Operating Actual Surplus (Deficit)			
Operating Budget Surplus (Deficit)			
Operating Actual Net Transfers			
Operating Surplus +/- Transfers			
Operating Cash Flow			
Operating Cash on Hand			
Normal Annual Operating Expenses**			
Number of Days Cash Available			
Council Debt Position	Same Mth LY:	Last Month:	Notes
Total External Debt (AP, ST, LT)			
Internal Interfund Loans***			
Total Debt			
Resources Available to Cover Debt			

* Exclude investment in fixed assets in capital fund.

** Subtract summer camp expenses to determine normal annual operating expenses.

*** Indicate formal interfund loans, plus negative cash balances in comingled accounts between funds that are informal loans.

Y N

A-1 ♦ Is there a positive unrestricted (without donor restrictions) net asset balance in each fund (operating, capital*, and endowment) for the most recent year-end? (See Chart A) [BSA]



If there is a deficit, is there a written plan to eliminate it?

Y N A-2 ♦

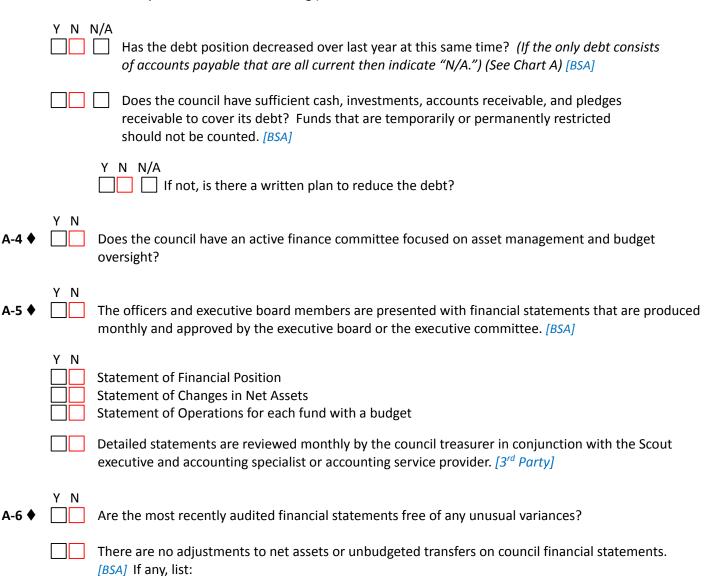
The operating fund is ahead of budget for the most recent month, and the prior year-end has an excess of income over expenses (including transfers to meet the endowment spending policy, if appropriate with accounting practices). (See Chart A) [BSA]

Y N N/A

If there is a deficit for prior year-end, is there a plan for correction?

Section A: Fiscal Health (continued)

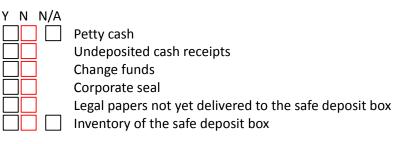
A-3 ◆ The council's external debt position is determined by summing the following lines on the Statement of Financial Position using the numbers in the Total All Funds column: accounts payable + notes payable + long term indebtedness. To determine total debt, add any interfund loans, *(Use the absolute value of largest amount shown, regardless of positive or negative numbers)* plus any negative cash balances in any of the three funds. (Checking accounts may be comingled among the funds and can represent informal borrowing.)



Section A: Fiscal Health (continued)

A-7	Y N	Have both the accour attended a BSA Fiscal				-
		Dates of attendance:	Accounting spec	alist	Course: Course:	
A-8	Y N	A current copy of the	Fiscal manager Local Council Acc	ounting Manual i	Course: s readily available.	
A-9	Y N	Did the council close 15 meets the standar		onth within five b	ousiness days? If year	-end, then January
		The council has trans Last month transmitt		osed month for Jo	urney to Excellence?	
A-10	Y N	A time study was com years to allocate expe fundraising. [BSA]	• •		•	
		Date of the last time Finance percent:	study: %	Program percer Management &	nt: % general percent:	%
A-11	Y N	Does the council have when unattended. [B.		he safe must be l	ocked each night and	d during the day

The contents include:



Y N A-12

The council has a safe deposit box and council policy requires two or more board-authorized individuals to be present when it is opened (one or more of whom is a volunteer). (Verify resolution in Chart L1.)

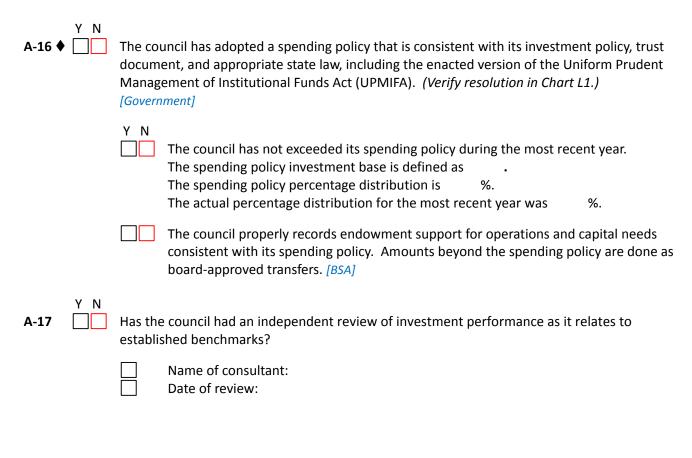


The box is used for safeguarding important documents (deeds, titles, wills, or other critical/vital documents). A list of the contents is maintained in the council office safe and in the safe deposit box. Date on listing:

Section A: Fiscal Management (continued)

	YNI	<u> </u>	
A-13 ♦		cou Cen	council has one or more trust funds and has copies of the trust agreements? (If the ncil has trust fund(s) where current documents are not present at the National Service ter, then secure a copy of the agreement to be filed there. If the council is using BSAAM to d its endowment without placing it in a trust, please explain.)
		Y N	The trust fund(s) are being managed by a corporate trustee.
			The council has a current BSA-approved trust instrument. (A copy of the document can be reviewed with the BSA Legal Department for help in determining whether or not it is current.) [BSA] Date of BSA approval:
			The council has a separate Employer Identification Number (EIN) for its trust. [Government]
			The council has filed a separate IRS Form 990 or IRS Form 990-EZ for its trust fund. (See H-7) [Government]
			All perpetually restricted endowment is in a trust fund.
A-14 ♦	Y N		uncil has an active trust advisory committee or investment committee (if it does not have) <i>(Verify resolution in Chart L1.)</i>
			Review the roster and minutes of the committee. Ask if the council has considered BSAAM for endowment funds.
A-15 ♦	Y N		uncil has adopted an investment policy within applicable standards under state law. <i>resolution in Chart L1.) [Government]</i>
		Y N	The policy includes benchmarks with time horizons.
			The policy includes asset allocation ranges. Equities range: Fixed investments:
			Is the allocation of assets from the trustee statements and other investment statements within the ranges specified by the investment policy? Equities actual: Fixed actual:
			The council has a process for tracking its investments.

Section A: Fiscal Health (continued)

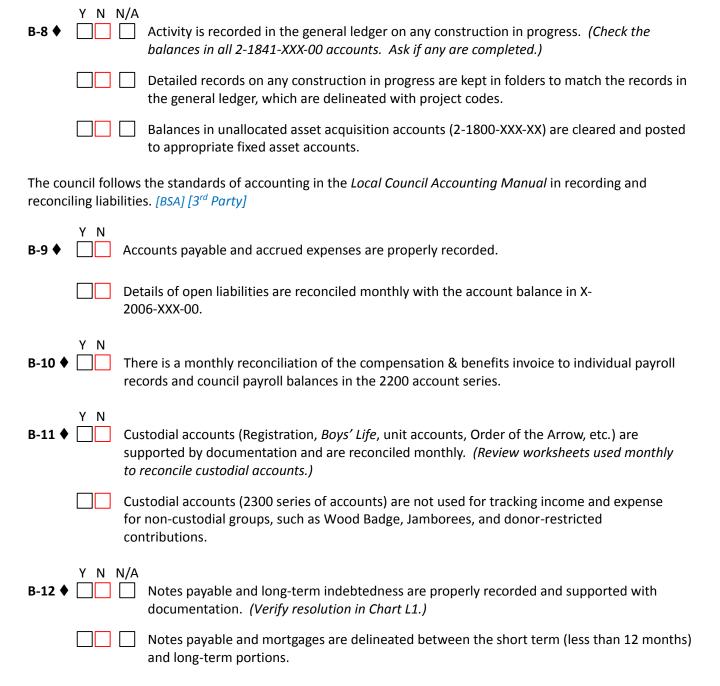


Section B: Fiscal Records

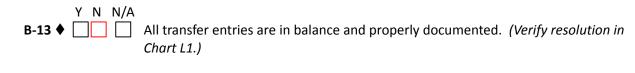
Print the Detailed Statement of Financial Position for All Funds. The council follows the standards of accounting in the *Local Council Accounting Manual* in recording and reconciling assets. *[BSA]* [3rd Party]

B-1 ♦	Y N	Short-term and long-term investments are properly recorded at fair market value for all three funds and supported with documentation.
B-2 ♦	Y N	Accounts and notes receivable are properly recorded.
B-3 ♦	Y N	Contributions receivable are properly recorded. (Check for balances in 1300 accounts on the Detailed Statement of Financial Position for operating, capital, and endowment funds.)
		Allowances for uncollectible pledges are properly recorded based upon past collection rates. (Monthly journal entries are required to record them when using Blackbaud.)
		Blackbaud fundraising reports are reconciled to the general ledger monthly for all active campaigns. (Review the reconciliation worksheets.)
B-4 ♦		end of each year, the council adjusts the general ledger to match the value of the following al inventories:
	Y N	N/A Camp trading post resale items Scout store resale items Other: Specify:
B-5 ♦	Y N	N/A Interfund loans are properly recorded to show borrowing from one fund to another and net to "0" in the Total All Funds column on the Statement of Financial Position.
B-6 ♦	Y N	The council properly records deferred expense and income for camps, activities, and special events.
		Deferred income and expenses are recorded as current when appropriate.
B-7 ♦	Y N	N/A Prepaid expenses are properly recorded with supporting documentation.

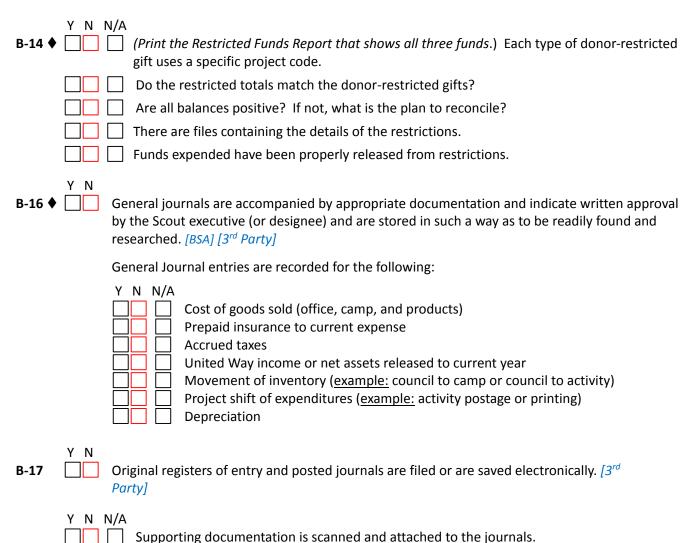
Section B: Fiscal Records (continued)



The council follows the standards of accounting in the *Local Council Accounting Manual* in maintaining and reconciling net assets. [BSA]



Section B: Fiscal Records (continued)



- **B-18** ♦ Records are maintained on all fundraising campaigns. [3rd Party]

Y	IN

All original gifts are recorded in Blackbaud fundraising software.

- Outstanding pledges, billings, and uncollectible write-off information have been entered and are maintained in the fundraising software.

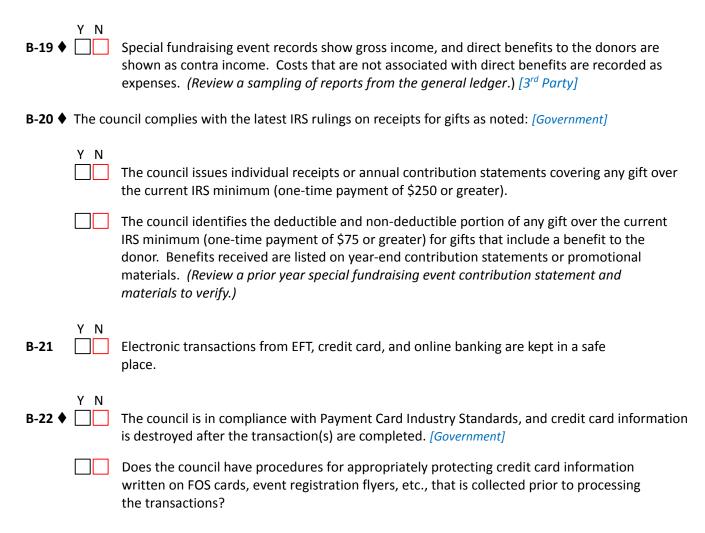
Original pledge cards are kept in a secure, locked location. [Government]



If using payroll deduction, employee pledges/payments are recorded monthly or after each payroll. [BSA]

Any gift where the form of payment is a gift-in-kind is properly recorded both as a contribution and an expense. (A journal entry is required to move the expense from "other expense" to the appropriate account when using Blackbaud.)

Section B: Fiscal Records (continued)



Section C: Cash Receipts

C-1 ♦	Y N	There is a locked cash drawer at each receipting station.
		Y N Each employee is responsible for all receipts and the balance of his/her own change fund.
		There is a periodic spot-check by management of these change funds.
C-2	Y N	(Review the receipts system.) Consecutive, numbered receipts are produced for all cash transactions, and a daily reconciliation is made with cash and checks. Each receipt lists all the items being receipted and identifies the person to receive credit for the payment, as well as the person making the payment. [BSA]
		Y N N/A
		Someone other than the accounting specialist issues receipts.
		There is an effective system for receipting fundraising cash and checks.
C-3	Y N	Immediately upon receipt, are all checks, bank drafts, and money orders stamped "For Deposit Only"?
	Y N	N/A If the council uses "banking desktop deposit" software or a check scanner, there is a process for the control of checks and the reconciliation of deposits.
		If yes, where are scanned checks stored?
C-4	Y N	Does the council's cash receipting software and credit card terminals truncate credit card numbers to display only the last four digits (and no expiration date) on receipts? (Review original and reprinted receipts.) [Government]
C-5 ♦	Y N	Cash receipted is deposited regulary into a bank.
		 Y N All receipts are deposited intact. (No payment is made, or checks cashed, from coin or currency received.)
		(Review deposit book and receipts.) Duplicate deposit slips are made.
		Someone who does not handle cash or perform cash accounting functions makes the deposits.
		Who makes the deposits?Receipts are returned the same day to:

Section C: Cash Receipts (continued)

	ΥN	
C-6		Cash receipts, including pledge payments, are entered into the cash receipts journal or trading post journal in the general ledger software and the contributions journal (fundraising software) within 24 hours of receipt.
		Review receipts not yet entered.
C-7 ♦	Y N	All council mail is opened by two persons (AICPA rule). [BSA]
		 Y N A daily log of all cash and its source is prepared. The log should contain the following: date, amount, distribution to whom, and a place for two signatures.
		Review the log.Question employees about the process.
C-8	Y N	Council staff who receive cash (or cash equivalents) in the field use pre-numbered field receipts with original to payer, copy to office with the cash, and final copy kept in the book. Each staff member who handles cash issues receipts until a final receipt is issued. [BSA]
		Y N The council has a system for tracking the distribution and use of field receipt books.
		Field receipt books are retained two years after they are completed.
		Review receipts and procedures.Question employees about the procedures.
C-9 ♦	Y N	 N/A If the council uses unit deposit accounts, a separate record is maintained for each unit. [BSA]
		Y NIs there a method for units to receive information on the balance in their accounts as transactions are completed?
		Is there a notification distributed at least annually to <u>all</u> units with active accounts?
		Are there procedures for the monthly reconciliation of unit accounts?

Section D: Cash Disbursements

	ΥN	
D-1		There is a system of controlling purchases with purchase orders or through pre-approvals for staff and volunteers. [BSA]
		Review check requisition procedures.
D-2	Y N	Approved invoices and check requisitions are entered into accounts payable upon receipt. Review vendor files. Review unpaid invoice file.
D-3 ♦	Y N	All payments are supported by vendor invoices, receiving vouchers, payroll records, and check requisitions. [BSA] [3 rd Party]
		Is there a procedure for handling voided checks?
		Is there a procedure for approving electronic funds transfers?
D-4 ♦	Y N	Two approvals are required for all payments unless there is an executive board resolution allowing two or one-signature checks signed by staff that includes an authorized maximum for such checks. (Verify resolution in Chart L1.) [BSA] [3 rd Party]
		 T F (True/False) The council does not use a check signing machine. Two signatures are required on ALL checks issued from any of its properties.
		If single signature checks are permitted, electronic signatures may be used, or both signatures may come from staff, then list the maximum amount or other limitations and safeguards:
		At the time of signing, all checks have proper documentation attached, including invoices, check requests, and payroll registers.
		 Review documentation attached to checks. Review authorized signature list.

Section D: Cash Disbursements (continued)

	ΥN	
D-5 🔶		All bank statements are provided to the Scout executive still sealed (or through direct electronic access) for review. [BSA] [3 rd Party]
		They are each reconciled monthly by someone other than the cashier or accounting specialist.
		Each reconciliation report is reviewed and signed by the Scout executive or designee.
		Review the last several reconciliations.
		Y N Bank reconciliation software in the general ledger is used.
D-6	The co	uncil maintains safeguards for all petty cash accounts.
	Y N I	N/A Each petty cash account and cash advance is in the sole custody of one authorized person to whom the check was written.
		Petty cash vouchers show the account to be charged, the amount, the signatures of both the receiver and the custodian, and are attached to receipts covering the amount.
D-7 ♦	Y N	Staff expense accounts are verified and approved by the Scout executive or designee. [BSA]
		The Scout executive's expense account, including use of council credit cards (the BSA strongly discourages possession of council credit cards) is approved by the council president or other authorized board member. (Verify approval of any council credit card invoices and payments.)
		Review Scout executive's recent expense reports.
	Y N	N/A There is approved documentation for any large payments to the Scout executive or staff. (Review Vendor History Summary query from PeopleSoft.)
		Travel and conference reimbursement or advances are paid through accounts payable checks separate from the payroll.

Section D: Cash Disbursements (continued)

D-8 🔶	 T F (True/False) Council credit cards are not in the possession of employees. (The BSA strongly discourages the possession of council credit cards.) (Verify resolution in Chart L1.) [BSA] 				
			If "F", list employees and t Employee	he type of card: <u>Card</u>	Notes
		Y N	Credit card statements	are reconciled with ch	arge slips.
		🗌 lf c	redit cards are in the posses	ssion of employees, the	en list the controls:
D-9	-		<i>reports, accounts payable,</i> payments on the following:	-	The council is current (within vendor
	Y N N/A				
		Fin		ances reflect credits eq	ial Balance or Detailed Statement of Jual to the amount withheld, but not
			e council's share and emplor ys of receipt of statement.	yee withholding for em	ployee benefits are paid within five
		Loc	cal tax withholding		
		Sta	te tax withholding		
		Feo	deral tax withholding		
		Soc	cial Security/Medicare		
		Sal	es tax		
			A National Supply and BSA s tional Service Center.)	ervice fees. <i>(Review ai</i>	ny BSA delinquent reports on file at the
		Otł	ner vendors		
	Referer	icing the	e Vendor Liability Aging Rep	ort, list total amounts	past due:

Amount aged more than 30 days \$ Amount aged more than 60 days \$ Amount aged more than 90 days \$

State and federal law requires prompt payment of voluntary employee payroll deductions as soon as they can properly be segregated from council assets, which should be no later than five (5) business days following the pay period.

Section E: Properties & Fixed Assets

E-1	Y N	The council executive board has established a minimum threshold for an item to be considered a fixed asset. (Verify resolution in Chart L1.) [BSA]
		Single item fixed asset floor: \$ Aggregate fixed asset floor for multiple items: \$
E-2 ♦	Y N	The council executive board approves property development plans and fixed asset purchases prior to starting any construction or making any contractual commitments. (Verify resolution in Chart L1.) [BSA]
E-3	Y N	A register of fixed assets is maintained for review. (Verify resolution in Chart L1.) [BSA] [3 rd Party]
		 Review fixed assets register. Date of last update to the register:
		Y N Is the register maintained in the general ledger software?
E-4	Y N	The council has established a policy defining the useful life of the various categories of fixed assets to determine the rate of depreciation.
		Y N Is depreciation calculated and recorded monthly?
E-5	Y N	Council has clear ownership and its legal name on property deeds. [Government]

Section F: Budgeting

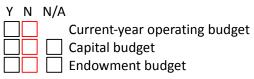
F-1 ♦ Planned Budgeting methodology is used in developing the council's annual budget.

Ν	

- The budget is aligned to the council's strategic plan with defined annual goals and objectives.
 - The council holds a staff planning conference where council programs are reviewed in order to meet the goals and objectives. A proposed council calendar and service plan is developed. Any major changes to the council program or structure are approved by the executive board.
 - Volunteer committees are assigned portions of the council budget where they review past performance and future programs in order to make recommendations to the council budget/finance committee. Council staff members support these committees with performance reports and planning materials.
 - The council budget/finance committee reviews the budget proposals and develops the final complete budget with guidance from the Scout executive. Budgets are developed for the operating fund, the capital fund (if there are expenditures other than depreciation), and endowment fund (if there are expenditures other than trustee management fees.)

Most recent budget committee meeting date:

F-2 ♦ The council executive board has adopted the following budgets (including camps, activities and special events) prior to the start of the current year: (Verify resolution in Chart L1.) [BSA]



Date approved: Date approved: Date approved:

Y N F-3 ♦

Funds for items/initiatives not covered by the budget or in excess of the total budget are expended only after authorized by the executive board or executive committee. (Compare the budget with the actual on the Statement of Operations.) (Verify resolution in Chart L1.) [BSA]

Y N

F-4

Preliminary budgets for future years are developed.



Are these future budgets in line with the council's strategic plan?

Section F: Budgeting (continued)

F-5 ♦ All approved budgets have been entered into the general ledger software for each individual account. [BSA] [3rd Party]

Budget values are entered in the accounting software for the following:

Y N N/A	
	Individual projects (cost centers)
	Provision for uncollectible pledges
	Direct benefits for special events
	Supply sales cost of goods sold
	Product sales cost of goods sold
	Product sales commissions to units
	Net assets released from restrictions (reclassified)
	Transfers between funds

YN

F-6

Volunteer and professional staff are held accountable for self-sustaining events.

Y N

Project codes (cost centers) are assigned to staff members?

Section G: Audits

Comparing Financial Statements Generated by Council Software to Most Recent Audit [3rd Party] Year compared:

Chart G1: Surplus (Loss) Reported on Council Statement Compared to Auditor's Statement

Operating	Council	Audit	Notes	
Unrestricted Surplus (Loss)				
Donor Restricted Surplus (Loss)				
Capital				
Unrestricted Surplus (Loss)				
Donor Restricted Surplus (Loss)				
Endowment				
Unrestricted Surplus (Loss)				
Donor Restricted Surplus (Loss)				

Chart G2: Net Assets Reported on Council Statement Compared to Auditor's Statement

Financial	Fund 1	Fund 1	Fund 2	Fund 2	Fund 3	Fund 3
Statement	Unrest	Rest	Unrest	Rest	Unrest	Rest
Council						
Audit						

ΥN

G-1 ♦ ☐ The council has an audit committee that meets the qualifications outlined in the <u>current</u> Audit Committee Matrix. The committee members should have in-depth business knowledge and familiarity with not-for-profit accounting practices and concepts. (Verify resolution in Chart L1.) [BSA]



The audit committee does <u>not</u> include any council officers or council staff members.

Minutes from the audit committee meetings are recorded and retained. Most recent audit committee meeting date:

G-2 • Did the audit committee take action and approve the following? [BSA]

ΥN		
	Place the audit out for bid.	Year of last request for bids:
	Define the scope of the audit.	
	Review the letter of engagement a resolution in Chart L1.)	nd present it to the executive board for approval. (Verify
	Review draft audit statements.	
	Review final audit statements.	
	Did the chairman or designee preserved the chairman or designee preserved the preserve	ent the audit to the executive board for approval? (Verify

Section G: Audits (continued)

G-3	Y N The accounts and records of the council are audited annually by an independent certified public accountant. [BSA]
	 T F The audit has <u>not</u> been performed by the same audit partner more than three years in row.
	The auditor is not affiliated with an officer or board member of the council.
G-4 ♦	Review most recent audits. Years reviewed:
	Y N The auditor gave an unmodified opinion regarding the financial statements.
G-5 ♦	Do the following on the most recent audited financial statements match the comparable BSA system- generated financial statements? (See Chart G)
	 Y N Statement of Changes in Net Assets Statement of Financial Position
G-6 ♦	Review the most recent auditor's management letters and council management's response to the letters. (Verify resolution in Chart L1.) [BSA]
	Y N N/A The council has taken steps to correct deficiencies and adhere to the recommendations included in the auditor's management letter.
G-7	None of the following accounting functions are performed by the auditor:
	T F Reconciliations

- Receivables
- Endowment
- Fixed assets
- Insurance
 - Excess reimbursement
- Depreciation
- Write downs
 - Allowance for uncollectibles
- **G-8** For the most recent audit, the council provided a copy of the following items to the National Service Center: [*BSA*]

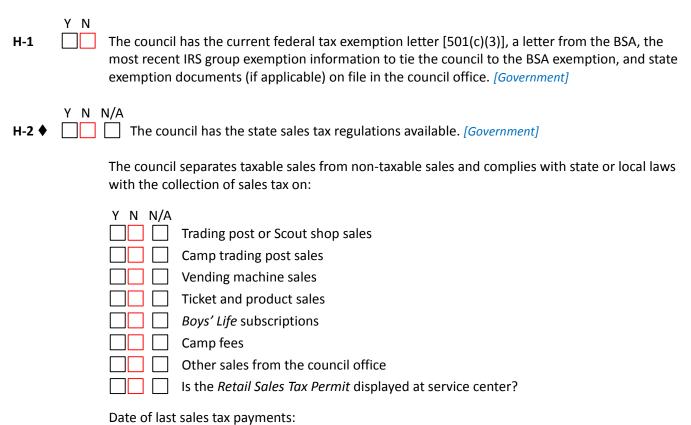
Y N

Audited financial statements SAS 115 (AU-C § 265) auditor's management letter

Management letter response addressing all advisory comments

Required documents were submitted to the National Service Center by July 31st.

Section H: Taxes & Government Reporting



ΥN

H-3

H-4

H-5 ♦

The council promptly files the Employer's Quarterly Return of Taxes Withheld, Form 941 (and the state equivalent if required). [Government]

Date last filed:

Y N

A copy of the form is on file in the council office.

ΥN

W-2 forms are mailed or handed to all employees by January 31. [Government]

Y N N/A

The council issues 1099 forms to any vendor who meets the IRS criteria for 1099s. *[Government]*

Y N N/A



Does the council maintain a file of W-9s from these vendors?

Does the council backup withhold for vendors with missing or incorrect taxpayer identification numbers?

Section H: Taxes & Government Reporting (continued)

H-6	The council completes necessary IRS forms relative to noncash gifts: [Government]
	 Y N N/A The council or its representative has filed IRS Form 1098-C, listing the gross proceeds from the sale of donated cars, boats and airplanes valued over \$500, and has provided the donor with Copy B, C & D of Form 1098-C within 30 days of the sale of the vehicle. Y N If the council or its representative prepared any Form 1098-C(s) during the year, it has also filed IRS Form 1096 by February 28 of the following year.
	If requested by the donor, the council has signed Part IV of Section B, IRS Form 8283 for all noncash donations (except publicly traded securities) valued at over \$5,000.
	Within 125 days of disposition, the council has filed IRS Form 8282 for any donated property (except publicly traded securities), valued at more than \$500 that it has sold, exchanged, or disposed of within 3 years of the contribution, and has provided the donor with a copy of Form 8282. In addition, cars, boats and airplanes are reported on Form 1098-C.
H-7 ♦	Review IRS Forms 990 that were prepared for the council and trust fund. (Verify resolution in Chart L1.) [Government]
	Council years reviewed: Trust fund years reviewed: Who signed the forms?
	Y N N/A
	The signed form for most recent year was filed by May 15.
	Y N If not, was it filed with an approved extension using IRS Form 8868?
	A copy was submitted to the National Service Center by June 1 or the approved extension.
	Forms from the last three years are available for public inspection (required by law).
	Was the council's tax preparer provided with the most recent version of the <i>Local Council Guide</i> to IRS Forms 990 and 990-EZ?
H-8	Y N N/A The council pays the required taxes on unrelated business enterprises. [Government]
	List any unrelated business enterprises (e.g. advertising):
	Y N If yes, did the council file IRS Form 990T?

Section H: Taxes & Government Reporting (continued)

H-9	Y N N/A The council has filed state financial returns by May 15 or approved extension. [Government]
H-10	Y N N/A If the council receives any government funding, there is a board-authorized contract for such funding. (Verify resolution in Chart L1.) [Government]
	Review the contract(s).
	 Y N If audits of the funding are required, they were filed on time. Any compliance reports were filed on time.

Section I: Funding and Donor Development

Chart I: Fundraising Performance - Council-Generated Contributions

Year-to-Date Total Dollars	Prior Year-End:	Last Month:	Notes
Most recent year-end/period			
Prior year – same period			
Two years prior			
Three years prior			
Percent growth over three-year average			
	Fundraising – Volu	nteer Manpower	
Volunteers Engaged	Current Year:	nr: Notes	
Number on council FOS committee			
Number on major gifts/endowment cte.			
Number of districts			
Number with community FOS chairs			
Number with family FOS chairs			
Fu	ndraising – Executiv	e Board Engagement	
Board Members Engaged	Current Year:		Notes
Percent making an annual gift			
Percent securing gifts from others			
Percent participating in special events			

Y N I-1♦

The council shows improvement in its fundraising results. *(See Chart I)* For the last closed month, council-generated contributions in the operating fund increased over the prior three-year average at this same time. Council-generated contributions include FOS, project sales, net special events, foundations and trusts, and other direct support. These include reclassified gifts that were temporarily restricted. *[BSA]*

Y N I-2 ♦ □

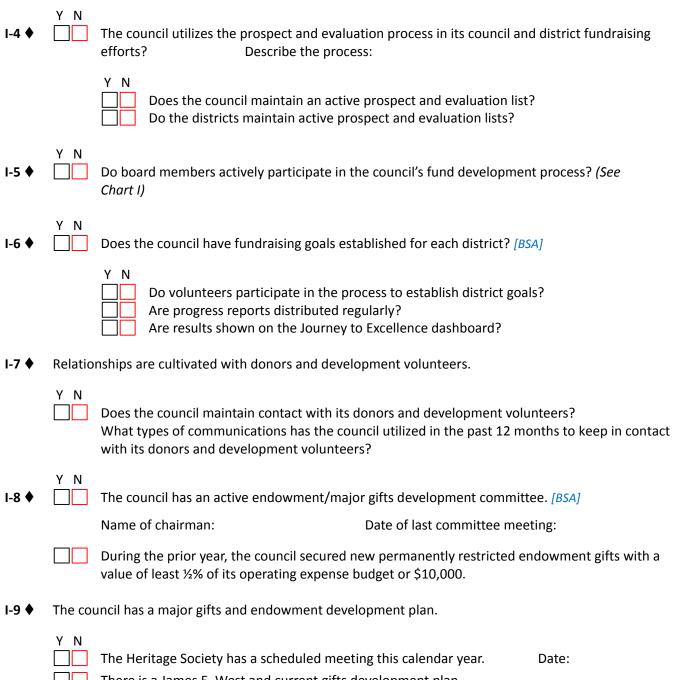
The council has an active Friends of Scouting campaign committee. (See Chart I)

Name of Council FOS Chairman:

Y N I-3 ♦ □

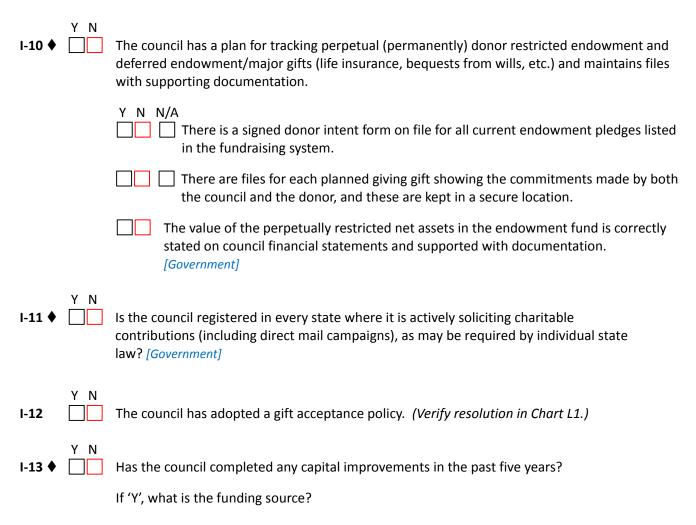
The council utilizes the steering committee process in its council and district fundraising efforts? Describe the process:

Section I: Funding & Donor Development (continued)



- There is a James E. West and current gifts development plan.
- There is a deferred gifts development plan.

Section I: Funding & Donor Development (continued)



Section J: Membership Administration

Chart J: Membership Growth

Youth Served	Prior Year-End:	Recent Year-End:	Notes
Cub Scouts			
Scouts BSA			
Venturing: Venturers and Sea Scouts			
Explorers and STEM Scouts			
Total Members			
Learning for Life: Curriculum Participants			
Community Impact: Total Market Share			
Units			
Total Units			

J-1 ♦ The council keeps three separate files on each unit: [BSA]

YN	 Copies of charter renewals, youth and adult applications, receipts, and the new rosters for current and past three years. History file with unit expiration roster for each charter year (may be kept electronically.) Advancement file with advancement reports (may be kept electronically.)
	Criminal background check authorization forms are retained in a separate file and filed alphabetically.
	The council safeguards all personal information with procedures designed to ensure privacy of all personal information for leaders, members, and organizations, including locked files and limited employee access on a "need to know" basis. [Government]
The co	uncil has adopted and agrees to follow the membership registration procedures in the Registration

J-2 ♦ Guidebook. [BSA]

Y	Ν

Membership Ethics Training is completed annually by the council and district Key 3s, other council professional staff, support staff, and program aides.

Additional staff members hired during the year complete *Membership Ethics Training*. (NOTE: New executives will take the training as part of online training prior to DOB)

Section J: Membership Administration (continued)

J-3 ♦	The council meets BSA membership registration procedures regarding units. [BSA]					
	Y N N/#	A There is an Annual Charter Agreement form present in files for all traditional units, signed by the chartered organization and commissioned professional or key council/district volunteer.				
		Files for Learning for Life groups contain a <i>Memorandum of Understanding</i> and counts of participants certified by a school official. (Verify resolution in Chart L1.)				
		There is a new unit application or charter renewal roster present for all units, signed or approved electronically by the chartered or participating organization.				
		New unit welcoming calls are completed and documented by a staff member not involved in organizing the new units.				
		An annual unit health review is completed for all units.				
		Y N Detailed assessments are recorded to document the unit health reviews.				
J-4 ♦	The council meets membership registration procedures regarding youth and adult registrants. [BSA]					
	Y N Applications (paper or from approved online systems) are present for all new youth members and are signed (or approved electronically) by unit leaders and parents. The council follows procedures as outlined in the <i>Registration Guidebook</i> with properly signed documentation for council paid or third party paid membership.					
	Applications (paper or from approved online system reports) are present for all new adult leaders, complete with background information and the applicant's signature. The chartered or participating organization has approved all unit adult leader applications.					
		ne Scout executive or designee has approved all applications for council/district volunteers r staff.				
J-5 ♦	The Scout executive provides signature of approval in compliance with BSA membership registration procedures in the following situations: [BSA]					
	Y N N/#	A] Units with less than five paid or more than 100 members?] Units with more than a 50% drop or no changes at rechartering?				

- All adults in a unit are multiples?
 - Registration of staff members in units where they do <u>not</u> have a child in the program?
- When council (or third-party) is paying all or part of the membership fee, after all other necessary approvals have been obtained?

Section	J:	Membership	Administration	(continued)
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J-6 ♦	The cou	e council meets BSA membership registration procedures regarding Scoutreach programs. [BSA]				
	Y N I	 N/A Does the council have an active "Scoutreach" committee with a chairman or vice president reporting to the executive board? Chairman or VP name: 				
		At one executive board meeting each year (but NOT at the council annual meeting), a summary sheet of specific assistance funds spent on registration detailing the units, the number of youth registered, and the dollar amount spent must be in the agenda for approval or in the minutes as reported during the membership report. It must also be documented at this board meeting that the board has reviewed the curriculum established for all the Scoutreach units, ensured that it meets the BSA minimum program requirements, and approved these units and curriculum for the year.				
		Year reviewed: Authorized amount for registration: \$ Actual spent: \$				
		Records are maintained of meetings, activities, advancements, etc. for all units where the council is providing leadership.				
J-7 ♦	Y N	Is there an Unreregistered Unit Report (#28-403Q or #524-403) in the unit file for each dropped unit, signed by the chartered organization representative, a council representative, and approved by management? [BSA]				
J-8	Y N	Is the council registrar fully trained for the duties of his/her position?				
		Y N Has the registrar completed a BSA Registrar Certification course? Date certified:				
J-9	Y N	A yearly check is made to be sure only current registration forms are kept in stock. (See stock of forms.)				
J-10	Y N	All merit badge counselors are registered with the BSA (fee payment is optional). [BSA]				
		Spot-check merit badge counselor rosters with registration rosters.				
J-13 ♦	Y N	The council has an established plan to transmit new registrants to the criminal background check vendor and reviews results weekly. (Look for the submitted file.) [BSA]				

Section J: Membership Administration (continued)

king Report.) None of the background
edded immediately after use. [BSA]
ne reports from the CBC vendor of a the Ineligible Volunteer File. These files . [<i>BSA</i>]
ip denial or revocation actions to the , including criminal background checks
ce Center (no completed files should be

Section K: Program and Unit Services

Chart K: Council Camping Report – September 1 – August 31

Num	ber of Yo	uth Camping	Prior Year:	Recent Report:	Notes				
Cub S	Scouts								
Scout	ts BSA								
Vent	uring: Vent	urers and Sea Scouts							
-1 🔶	Proced	Procedures for good fiscal stewardship are applied to council programs. [BSA]							
	Y N	All events, activities, a use of field receipts a	•		elated to cash advances, the				
				, advancement, camping management reports fro	g, and training, review budgets om the general ledger.				
				enses have an approved sitive net revenue over	budget that is shared with the expenses.				
Income and expense documentation is normally submitted within two week event's closing.				n two weeks of an					
				vith positive net revenue enses and professional s	e over expenses, including staff with camp				
		Summer camp budget	s provide funds for	r routine capital improve	ements.				
-2	Succes	Successful summer programs are provided for all age groups. (See Chart K) [BSA]							
	Y N	During the most recer day camp, family cam	•		ne 30) Cub Scouts attended a				
		-	•	6 of registered (as of Jur erience, jamboree, or se	ne 30) Scouts BSA attended a lon erved on camp staff.				
		During the most recer camping or high adve		crews/Sea Scout ships pa	articipated in a long-term				
-4	Y N	Documentation of att	endance is maintai	ned for district and cour	ncil outdoor programs. [BSA]				
-5	Y N	The Order of the Arro OA Key 3.	w custodial accoun	ts and financial activitie	s are reviewed quarterly by the				

Section K: Program and Unit Services (continued)

K-7	Y N	An active commissioner staff is involved with supporting units in providing a quality program. There is at least one unit commissioner registered for every six units. [BSA]
		The council uses <i>Commissioner Tools</i> to record contacts to units by commissioners and sufficient contacts have been recorded for at least 10% of units.

Section L: Corporate Administration

Item	Financial Resolutions	Meeting Date	Notes
A-12	Access to safe deposit box		
A-13	Members of investment or trust advisory committee		
A-15	Investment policy		
A-16	Spending policy		
B-12	Authorization to borrow funds		
B-13	Transfers between funds		
D-4	Check signers and controls		
D-8	Credit card controls		
E-1	Capitalization policy		
E-2	Capital development plans & fixed asset purchases		
E-3	Approval to sell a fixed asset		
F-2	Approval of operating budget		
F-2	Approval of capital budget		
F-2	Approval of endowment budget		
F-3	Funds beyond budget		
G-1	Members of audit committee		
G-2	Auditor letter of engagement		
G-2	Acceptance of audit		
G-6	Acceptance of management letter		
H-7	Approval of IRS Form 990		
H-10	Approval of government contracts		
I-12	Gift acceptance policy		
J-3	Learning for Life license fee		
J-5	Council-assisted registration budget and procedures		
	United Way partnership agreement		

Chart L1: Items Recorded in Minutes of Annual Meeting, Executive Board, or Executive Committee

Item	Records	Meeting Date	Notes
N-2	Records retention policy		
N-2	Public inspection policy		
0-14	Internet, voicemail, email policies		
0-16	Personal information security policy		

Resolutions Recorded in Minutes (continued)

Item	Council Governance	Meeting Date	Notes
L-2	Approval of council bylaws		
L-2	Appointment of board committees		
L-2	Authority of Scout executive		
L-4	Members of nominating committee		
L-4	Election of members-at-large		
L-4	Election of associate and honorary members		
L-4	Election of executive board		
L-4	Election of advisory council		
L-4	Election of national representatives		
L-4	Election of officers		
L-4	Election of district chairmen to the executive board		
L-4	Approval of commissioners		
L-10	Council Strategic Plan		
L-12	Whistleblower policy		
L-15	Crisis communications plan		
L-17	Conflict of interest - board		
M-4	Members of risk management committee		
	Renewal of council charter		
	Approval of annual report		
	Code of Ethics policy		

Item	Personnel	Meeting Date	Notes
L-11	Approval of staff organization chart		
L-17	Conflict of interest - employees		
	Scout executive compensation and expense reimbursement		

Chart L2: Committees of the Board (Executive Board Standing Committees)

Committee	Chairman	Volunteers	Notes

L-1 ♦

ΥN

The council articles of incorporation are on file in the council office and match the date of the document on file in the National Service Center. [Government]

Date of document in council office: Date of document in National Service Center:

Y N

The council has a receipt from the state showing that the current articles of incorporation have been accepted.

Date of state acceptance:

If Articles have been amended, a copy of the council meeting minutes (such as the annual meeting) showing such action has been sent to the National Service Center.

ΥN

L-2 ♦

The council bylaws are on file in the council office and match the date of the document on file in the National Service Center. [BSA]

Date of document in council office: Date of document in National Service Center:



The bylaws currently on file used the 2016 or later template.

- A copy of the executive board minutes showing approval of the bylaws has been sent to the National Service Center. (Verify resolution in Chart L1.) Date approved by BSA:
- The executive board committees have been appointed in compliance with the bylaws Resolution 1. (*Verify resolution in Chart L1 and Chart L2.*)
- The authority of the Scout executive and any other agent has been established in compliance with the bylaws Resolution 2. (Verify resolution in Chart L1.)

L-3 ♦ The council is organized as prescribed in its bylaws. [BSA]

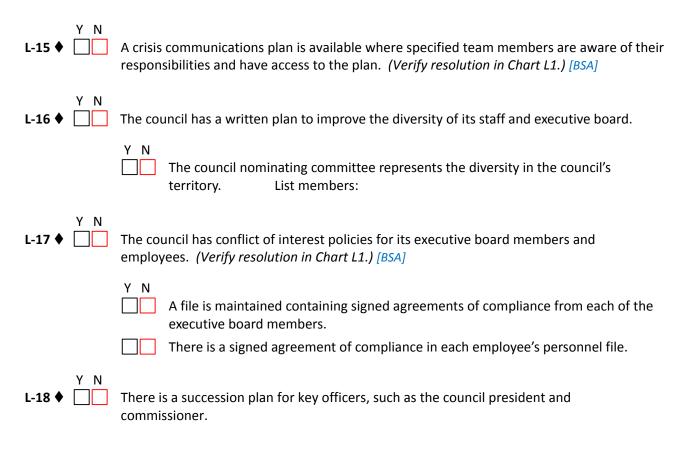
L-5 🔶

ΥN	Bylaws Item	Bylaws Specification	Actual
	Regular board members	Board size:	Actual count:
	Council officers	Vice presidents:	Actual count:
	Committees of the board	No. specified:	No. with chairs:
	Meetings of the board	Minimum:	Actual last year:

L-4 The council follows its bylaws regarding the nominating committee and annual election. [BSA]

Y N	Prior to the last annual meeting, the appointment of the nominating committee was done within the prescribed time period and is recorded in executive board or executive committee minutes. (Verify resolution in Chart L1.)			
	Legal notification was made through methods approved in the bylaws to members-at-large and chartered organization representatives within the required time frame.			
	There was a legal quorum at the last annual meeting based on the council bylaws. The percent required is: The number required for a quorum is:			
	Date of meeting: Total number of chartered organization representatives: Total number of members-at-large:	No. in attendance: No. in attendance:		
	Were proper election procedures followed? (Verify resolution in Chart L1.)			
Y N	Minutes of the annual meeting, executive committee meetings, and executive board meetings are kept in a secure location in an appropriate binder. Signed copies of the minutes and resolutions should be kept in a binder separate from meeting packets. [BSA]			
	Minutes contain the following key elements:			
	 Y N Date, location, start and end times Attendance and a statement of quorum A listing of all actions taken Council president or presiding officer's signature Scout executive's signature Executive committee minutes are approved by the executive board. Annual meeting minutes are approved at the next annual meeting. 			
	A resolutions log is maintained.			

L-6 ♦	Membe	nbers of the executive board and advisory council are registered with the BSA. [BSA]		
	Y N	When comparing BSA records with a "board list," are all executive board members registered? Number of executive board members: Number of executive board members registered:		
		Are all advisory council members registered? Number of advisory council members: Number of advisory council members registered:		
L-7	Y N	The council has an executive board members' guidebook.		
L-8	Y N	The council conducts an orientation for all new executive board members, council officers, and district chairmen. (<i>Review the materials/plans.</i>)		
		Date of the most recent orientation: Number of new executive board members within the past year: Number of new executive board members receiving orientation:		
L-9	Y N	The executive board has completed a board self-assessment within the past three years. Date completed:		
L-10 ♦	Y N	The council has a current strategic plan (focus.) (Verify resolution in Chart L1.) Date of current plan:		
		Y N Has the council completed a properties-needs assessment?		
L-11	Y N	The council has on file a current council professional/staff organization chart. (Verify resolution in Chart L1.) [BSA]		
		 All commissioned professional staff members and staff having direct contact with youth, such as camp rangers are registered. While not required, office staff are offered the opportunity to register. 		
L-12 🔶	Y N	The council has a whistleblower policy. (Verify resolution in Chart L1.) [BSA]		
L-13 ♦	Y N	The current Scout executive has been registered with the secretary of state or other state agency as the corporation's registered agent. [Government]		
L-14 ♦	Y N	N/A Files are kept on each matter of pending legal litigation. [BSA]		



Section M: Insurance & Risk Management

M-1♦ The council has insurance coverage in its <u>legal name</u> for the following:

M-1♥	The co	uncil has insurance coverage in its legal name for the following:		
	Y N	N/A General liability Excess liability Property/buildings and contents Business interruption Blanket crime policy covering employees, council treasurer and any assistants. Vehicles: \$1,000,000 liability owned/non-owned, hired and leased, including coverage for volunteers [BSA] Directors and officers (ask about coverage beyond that purchased by the BSA) Workers compensation Council accident and sickness Event cancellation Flood Earthquake Other: specify		
M-2	Y N	Has a new or updated insurance property appraisal been completed within the last five years on all buildings and equipment?		
		Review the latest appraisal. Date of the appraisal:		
		Y N Are all buildings and contents insured at replacement value?		
M-3	Y N	Insurance coverage has been reviewed within the past five years for appropriate coverage and pricing. Date of most recent review:		
M-4 ♦	Y N	The council has an active enterprise risk management committee, including a chairman. (Verify resolution in Chart L1.) [BSA]		
		Name of chairman: Date of last committee meeting:		
M-5	Y N	The council maintains, and the insurance or enterprise risk management committee reviews, a ledger of all insurance policies indicating the coverage, broker, where to reach the broker, and the insurance companies' names.		
		 Y N An insurance schedule is maintained to allocate and track insurance expenses on a monthly basis. 		

Section M: Insurance & Risk Management (continued)

M-6	Y N		the last three years, the insurance or enterprise risk management committee has ed the services and arrangements with the council's insurance agents.
M-7 ♦	Y N	All injuries, illnesses, and incidents requiring the intervention of a medical provider beyond basic Scout-rendered first aid are reported to BSA Riskonnect using MyBSA-Resources- Incident Reporting within 72 hours. Serious youth protection violations, membership standards infractions and near misses are also reported. Serious incidents will need to be reported to the regional and area director and to pr@scouting.org as soon as reasonably possible, and incident reports will need to be submitted online within 24 hours. [BSA]	
		Y N	Key staff members have access to the Incident Reporting tool. The following individuals are assigned a license to access the tool: , , , , (Each council is given four licenses. Verify with council administrator.) Incident Reporting kits (#680-147) are assigned to all field staff and selected office staff.
			A system is in place for reporting incidents at council activities (including camps), as well as collecting reports from unit leaders.
M-8	Y N	Medica [Governi	l log books (bound) for each camp are kept in a secure file in the council office. ment]
			Review log books.
M-9 ♦			ures a certificate of insurance or has purchased additional liability coverage when leasing operties/facilities to non-Scouting groups. [BSA]
	YN	N/A	

The council obtains a "qualifying" certificate of insurance from the lessee or secures event insurance for all non-Scout use of council facilities, equipment or properties.

Please contact Risk Management at the National Service Center for resources and assistance in addressing any of these questions.

Section N: Office Administration

N-1 ♦	Y N	The council has a service center p Date Updated:	oolicies and procedures m	anual.
			ship policies and procedu	ocument, the council has created and ures to all regular employees, using
N-2	Y N	The council maintains an effective administrative records are retaine in Chart L1.)		t fiscal, membership, and public inspection. (Verify resolution
N-3 🔶	Critical	office functions are assigned to a t	trained employee who ha	as a trained back-up.
	ΥN	Office Function	Assigned Person	Back-up Person
		Accounting		
		Accounts Payable		
		Payroll		
		Fundraising		
		Membership		
		Trading Post/Cash Receipts		
		Phone/Reception		
		System Administrator		
N-8	Y N	The council has a policy regarding purposes. [Government]	reimbursement and use	of cell phones for business
N-9	Y N	The office internal appearance pr pleasant, safe working conditions	-	professional environment as well as
N-10	Y N	The office grounds, parking lot, la maintained and aesthetically plea		the building's exterior are well
N-11	Y N		ical disabilities. (E.g. offic	ble attempt to make the service center e is wheelchair accessible, there are ays are 36" wide.) <i>[Government]</i>
N-12	Y N	The council has a business recove The council has an effective techr		ate Updated: blan.

Section O: Technology Administration

0-1	Y N N	 I/A The council has a maintenance contract with a local service provider on critical council equipment including computer systems, printers, security system, and phone system.
		Review the contracts for cost, expiration date, and contractor information.
0-2	Y N	The council has a dedicated telephone line and modem connected to the National Council- supported Net Screen firewall. (The council may know what this phone number is or it may be listed on the modem itself. If not, call National Member Care and ask for the "out of band" modem phone number. Dial that number and listen for a fax tone. If tone, mark yes, if not, mark no and notify security@netbsa.org.)
0-3	Y N N	I/A The council file server is located in an area that is locked with access only to authorized personnel. [BSA]
0-5	The cou	incil has a system for backing-up computer data.
	Y N	There is a daily back-up local network computer data directories and server systems. There is a daily back-up of point-of-sale data. Back-up files are stored off-site.
0-8	Y N	All workstations and laptops have the latest version of anti-virus software (Trend Micro 10.0) updated to the current pattern.
		All servers have the latest version of anti-virus software (Trend Micro 10.0) updated to the current pattern.
0-9	Y N	The council has implemented Internet Content Filtering, a service offered by the National Council, to block inappropriate and offensive Web sites. (Using a council computer, try to log into <u>www.777.com</u> . If blocked, answer is yes; otherwise, no.)

Section O: Technology Administration (continued)

0-11 The council has procedures for managing local passwords?

Y	Ν

Are local passwords changed on a regular basis?

Are complex passwords required?

Passwords are not openly displayed at or near the workstation.

ΥN

0-12

The Scout executive reviews and certifies user roles in PeopleSoft on a semi-annual schedule. [BSA]

Y N N/A

If the council is using SharePoint, a review has been completed of current users and their roles. [BSA]

Y N 0-14

The council has a policy regarding internet usage at any of its facilities with internet access. (Verify resolution in Chart L1.) [BSA]

Y N N/A 0-15

The council's wireless solutions meet the National Wireless Policy. [BSA]

Y	Ν	N/A

If there is an internal wireless network, access is limited to employees.
 If there is an external wireless network available to volunteers and others, it is located outside the council's internal network. (The BSA can assist in setting-up a visitor's network on the council's firewall.)

YN

O-16 Is the council web site protected by a firewall? [BSA]

Y N N/A

If the council collects personal information through its web site or through a third-party web site, do the web pages display a security policy protecting this information and provide the rules governing data collection from minors? (*Verify resolution in Chart L1.*) [Government]

Section P: Human Resources Administration

Y N

P-3 ♦

P-4

P-1 ♦ ☐ The official personnel files of the council employees are securely maintained in the council office. The information in the files is released on a "need to know" basis, and only to the current supervisor of the employee or to an interviewing supervisor with the approval of the office manager.

The following are <u>examples</u> of routine information maintained in each employee's file. (Some may be maintained electronically.):

Job profile	Proof of auto insurance
Performance reviews	Memos of commendations
Résumé	Employment referral awards
Attendance records	Training records/certificates
Changes of name/address	Updated educational records
Letter of employment	Approved vacation carryover/payments
Verbal and/or written reprimands	New hire form
Handbook signature receipts	Change of position/salary notices
Conflict of interest signature receipt	Salary change notices

P-2 ♦ The following types of documentation are maintained in separate file folders in a secure location:

 Y N N/A I-9 Employment Eligibility Verification forms for individuals employed after 11/06/1986. For employees completing forms after May 7, 2013, Form I-9 (Rev. 07/17/17) must be used. These forms are signed by the council. [Government]
Illness reports and/or family medical leave documentation. [Government]
Notes, reports, and other products related to an investigation involving an employee.
 Y N The council has a current, locally adopted employee handbook that outlines all human resources policies and practices. Handbook is in accordance with the suggested National Council guidelines for exempt and non-exempt employees and has been reviewed by a local labor attorney. [BSA]
Y N There is a signed acknowledgement of receipt in each employee's personnel file.
Each council employee has a letter of employment and a current job profile that has been mutually agreed upon. [BSA]

YN

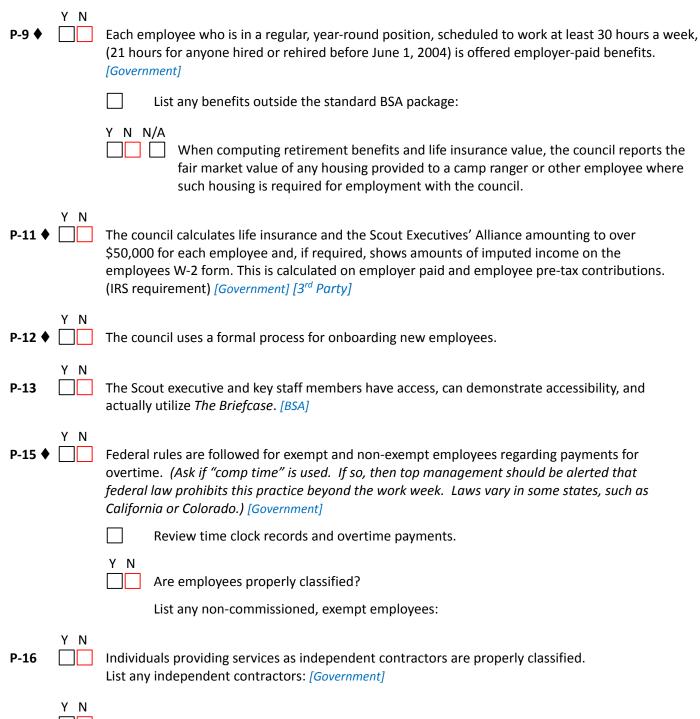
Each employee has a letter of employment on file for his/her initial hire with the council.

Each has a job profile in line with his/her current position's responsibilities.

Section P: Human Resources Administration (continued)

	ΥN	
P-5		Annual SMART goals for each staff member are developed with input from the employee. These are maintained through the PDS software. [BSA]
		Review the PDS records.
		Y N Interim reviews are documented in the system, and there is an annual performance review which is developed, approved, and documented electronically.
P-6	Y N	The council annually offers each staff member an opportunity to participate in a training experience offered by the BSA or an outside provider.
		Review council expenses and training records.
P-7 ♦	Y N	Compensation for commissioned professionals and certified LFL executives meets the guidelines for their grade and location. [BSA]
		Y N Any salary changes are supported by formal authorizations signed by the Scout executive (for employees) or the council president (for the Scout executive).
P-8 ♦	Y N	Does the council have an Accountable Plan under IRS rules for expense reimbursements and advances to employees and volunteers? [Government]
		Y N If yes, are nondeductible amounts paid to or on behalf of employees repaid timely to the council or reported as income on the employee's W-2 form?
		The council has a signed agreement on file related to automobile reimbursement for each staff member who is required to use an automobile for business purposes, regardless of who provides the vehicle.
		Review the file. No. autos owned: No. autos leased: No. autos personal:
		 Y N For personal vehicles used for business, copies of current (within six months) auto insurance certificates, which meet the council liability limits, are in the employee's personnel file.
		The council calculates the excess reimbursement from automobile use for both employee-provided and employer-owned vehicles, and reports any amounts required as income on the employee's W-2 form. (See the calculations.) [3 rd Party]

Section P: Human Resources Administration (continued)



P-17 The council has an adequate first aid kit in its office that includes protective gloves.

Section P: Human Resources Administration (continued)

- P-18 All charts and notices required by federal and state law are posted. (Resources for updated and consolidated posters: www.allinoneposters.com or www.postercompliancecenter.com.) [Government]
 - ΥN **Federal Posters**
 - **Employee Polygraph Protection Act**
 - Equal Employment Opportunity Act Includes Genetic Information Nondiscrimination
 - Fair Labor Standards Act 2009 Minimum Wage
 - Family and Medical Leave Act
 - **OSHA Job Safety Health Protection**
 - Uniformed Services Employment and Reemployment Rights Act

ΥN	State Posters
	Wage and Hour Laws, Overtime Laws
	Workers' Compensation
	Unemployment Compensation
	Other state-required item: Specify:
	Other state-required item: Specify:
	Other state-required item: Specify:

- tem: Specify:
- Other state-required item: Specify:
- Other state-required item: Specify:
- Other state-required item: Specify:
- P-19 The council has established written safety policies, rules, procedures, and training which meet minimum federal and state OSHA requirements for the following: (Reference: A Guide to OSHA Plans 19-431A and OSHA laws that affect camps and conferences 19-450A. Numbers in brackets reference OSHA's Occupational Safety and Health Standards.) [Government]

ΥN	
	mergency Action Plan [29CFR 1910.38]
	 Y N Fire evacuation plans are posted with a designated assembly area. There is a log or documentation of fire drills.
	ire Prevention Plan [29CFR 1910.39]
	Fire extinguishers are certified annually and inspected monthly.
	lazard Communications Plan [29CFR 1910.1200]
	Safety Data Sheets (SDS) are on hand and up-to-date for each hazardous substance used by the council.
	ockout/Tag-Out Program [29CFR 1910.147]
	lood-borne Pathogens [29CFR 1910.120]
	Review the knowledge and understanding of blood-borne pathogen procedures with employees located in reception area.