

# **BSA Council Filing Guidelines**

Updated: 1/26/2017

*Note: These guidelines reference access to current documents and do not replace records retention policies, which require certain documents be maintained for longer periods or permanently in either written or electronic form.*

## **I. Governance**

- A. Corporate Documents & Resolutions - *binder*
  - 1. Articles of Incorporation - *copy, original in safe deposit box or safe*
    - a. Approval by state
    - b. Last filing of corporation's registered agent
  - 2. Bylaws - *latest version, signed and dated, not necessarily original*
  - 3. Resolutions log – *Chronology of resolutions passed, does not need to include motions to accept regular reports, consent agendas, and approval of minutes*
  - 4. Active Resolutions – *Copies of all current resolutions in effect*
- B. Policy Manual – *binder(s) of all board-approved policies in effect*
  - 1. Finance
    - a. Fiscal stewardship
    - b. Investment policy
    - c. Spending policy
  - 2. Membership
    - a. Online registration
    - b. Rechartering
    - c. Youth protection training
  - 3. Program
    - a. Event registration
    - b. Camp and properties use
  - 4. Administration
    - a. Internet and wireless networks
- C. Minutes – *signed copies in binders, do not include complete board meeting packets*
  - 1. Annual meeting – *last three years, complete with notice to voting members and nominating committee report*
  - 2. Executive board - *last three years*
  - 3. Executive committee - *last three years*
  - 4. Annual reports - *last three years, including year-end financial reports*
- D. Board Meeting Packets – *Most recent year in binder or folders*
- E. Conflict of Interest Forms – *Most recent year signed by all executive board members in binder or folder*
- F. Trusts and Council-Operated Foundations – *files kept containing current trust agreements and bylaws for council-operated foundations or subsidiary corporations*
- F. Insurance – *binder of all current policies and broker information*

## **II. Fiscal Management**

- A. Audits – *binder or folders*
  - 1. Financial audit – *last two years*
  - 2. Auditor management letter – *last two years*
  - 3. Council response to management letter – *last two years*
  - 4. Audit committee minutes – *last two years*
  - 5. Auditor letter of engagement and council representation letter - *current*
  
- B. Government Reporting Documents – *binder(s) or folders*
  - 1. IRS tax exemption determination letter
  - 2. IRS 990 – *last three years*
  - 3. IRS 990 for trust – *last three years, if applicable*
  - 4. IRS 990T – *last three years, if applicable*
  - 5. State financial returns – *last three years, if applicable*
  - 6. State charities registration – *current for all states as required where the council actively solicits contributions*
  
- C. Accounts Payable – *current and prior year in folders filed alphabetically*
  - 1. Vendor files – *copies of invoices and proof of payment*
  - 2. Employees – *copies of expense reports signed by the employee and supervisor (or president for Scout executive). Reports document business/personal mileage on vehicles.*

## **III. Funding**

- A. Current Campaigns (FOS, Special Events, etc.) – *pledge cards kept in a secure location with no visible credit card numbers present*
  
- B. Future Campaigns – *pledge cards kept until the campaign is completed and final payment received*
  
- C. Endowment
  - 1. Permanently restricted – *listing maintained in files or digital of all gifts, including James E. West Fellowships*
  - 2. Deferred gifts – *files kept of all wills, life insurance, remainder trusts, etc.*

## **IV. Membership**

- A. Unit Current Files – *current and prior three years in folders organized by district and/or chartered organization and unit number. Applications should be grouped by date with routing sheet and copy of payment receipt attached. Files are secure and locked.*
  - 1. Charter agreement – *signed by organization and council*
  - 2. Charter renewal roster – *if reregistering unit, signed by the organization, council and unit leader*
  - 3. New unit application – *if new, signed by the organization and council*
  - 4. New unit welcoming call documentation – *if new, signed by the council*
  - 5. Applications for youth – *signed by unit official and parent*
  - 6. LDS Church listings – *transferring LDS youth may be registered from church listings, but these must be signed by an ecclesiastical official*
  - 7. Applications for adults – *signed by the individual, chartered organization and committee chairman. All background information must be complete, unless it is simply a change of position.*

8. Approvals from Scout executive – *if applicable, less than 5 paid or greater than 100 youth, reregistering unit with more than 50% drop or no changes, all adults are multiples, council funding registration fees, employee registered in a unit without a child in the program*
  9. Unregistered unit report – *if unit has dropped*
- B. Unit History Files – *unit expire rosters in folders or digital organized by district and/or chartered organization and unit number.*
  - C. Unit Advancement Reports – *seven years in folders or digital organized by district and/or chartered organization and unit number.*
  - D. Non-Unit Registrants – *current and prior three years in folders organized by district. Applications should have copy of payment receipt attached. Files are secure and locked.*
    1. Renewal roster – *signed by the Scout executive or designee*
    2. Applications for adults – *signed by the individual and Scout executive or designee. All background information must be complete, unless it simply a change of position.*
  - E. Background Check Disclosure Forms – *filed alphabetically*
  - F. Unit Health Reviews – *listing of all units and the most recent health review kept in file or digital*
  - G. Membership Validation – *file of most recent signed forms from staff and key 3s*
  - H. Registration Denials or Actions
    1. Ineligible Volunteer Files – *not kept in council office, sent to National*
    2. Background check issues – *reports from CBC vendor of individuals with criminal records who were not placed on the Ineligible Volunteer File. These are kept confidential and locked.*

## **V. Personnel**

- A. Standard Personnel Files – *folders for each individual kept confidential and locked*
  1. Required documents
    - a. Current letter of employment – *updated within last three years*
    - b. Job profile
    - c. Salary change letter - *if different from letter of employment. Scout executive salary change approved by the council president.*
    - d. New hire form
    - e. W-4
    - f. Voluntary salary reductions – *if applicable for 403(b), etc.*
    - g. Signed receipt of employee handbook
    - h. Signed conflict of interest statement
    - i. Copy of personal automobile insurance – *current, if applicable*
  2. Other documents – *may be present, as needed*
    - a. Résumé
    - b. Attendance records
    - c. Education records
    - d. Training records
    - e. Vacation requests/carryover
    - f. Memos and awards
    - g. Performance reviews
- B. I-9 Forms – *separate folder containing forms for all employees hired after 1986*
- C. Illness or Family Leave Documentation – *kept in separate, confidential file*