

Principles for Good Council Governance

Our council maintains high ethical standards –

- We strive to follow all applicable laws from governing authorities.
- We are guided by the Scout Oath and Law. We have adopted a *Code of Ethics* policy.
- We have conflict of interest policies issued to and signed by the members of our executive board and staff.
- We have adopted a whistleblower policy to prevent retaliation and protect the confidentiality of good-faith reports related to any illegal practices or policy violations.

Our council delivers its services as authorized by charter through the Boy Scouts of America –

- We operate under articles of incorporation (merger) that have been approved by the BSA and our state of legal presence.
- We operate in accordance with the bylaws, rules and regulations, and policies of the BSA.
- We operate according to the requirements of a current charter issued by the BSA.
- We have adopted and follow a current set of council bylaws that have been approved by the BSA.
- We have a mission statement and have set a strategic direction.
- Our council conducts an annual meeting in accordance with our bylaws to receive annual reports and elect council members-at-large, executive board members, and others.

Our executive board practices effective governance –

- Our executive board is representative of the territory being served and includes persons of diverse backgrounds (including, but not limited to ethnicity and gender.)
- Council officers are elected by the executive board in accordance with our bylaws.
- The executive board meets throughout the year, having sufficient meetings with a quorum present to meet the requirements of the bylaws.
- Minutes and copies of approved resolutions are kept for all meetings of the council (annual meeting and any special meetings) and executive board. Minutes list all actions involving a vote and are signed by the Scout executive and the council president (or presiding officer.) Minutes of any executive committee meeting must be approved at the next meeting of the full board.
- Financial reports are reviewed and accepted at all meetings of the executive board and at the annual meeting of the council.
- An orientation is provided for new board members. We issue to all board members appropriate documents to assist in their governance responsibilities, including, council bylaws, board member responsibilities and expectations, strategic plans, and annual plans and budgets.
- The council president, with approval of the executive board, annually appoints the standing committees of the board. Special committees, such as the audit and nominating committees are appointed in compliance with the bylaws.
- Our executive board annually reviews, approves, and files Form 990 in accordance with IRS regulations. We disclose any family relationships between board members and staff, as well as business relationships with the council.

- Our executive board hires a Scout executive to serve as the chief executive officer and manage the day-to-day operations of the council and staff. The board grants, by resolution, the necessary authority to the Scout executive. The council president, with the assistance of the BSA, reviews the annual performance of the Scout executive.
- Our executive board regularly reviews and evaluates council operations and services, paying attention to our long-term strategies, annual objectives, and BSA measurement standards.
- Our executive board completes a self-assessment at least every three years.

Our council practices good stewardship –

- We maintain complete, accurate, and current financial records of assets, liabilities, net assets, income, and expense – supported by appropriate documentation.
- Our executive board approves an annual budget prior to the beginning of the year for each fund where expenditures will be required.
- We have adopted stewardship policies in order to implement effective internal controls.
- We protect our assets, including physical property, documents, electronic data, and the BSA brand.
- We have adopted policies to ensure that we manage and invest funds properly in accordance with legal requirements.
- We have clear written policies related to reimbursing expenses incurred by staff and volunteers.
- The majority of our expenses are for program services rather than management and fundraising. Many funders expect that this will be at least 75% of the total.
- We manage risk and follow BSA policies in the delivery of our program. We review and maintain recommended insurance coverage.
- We have adopted and follow a documents retention and destruction policy.
- We protect the personally identifiable information of our members and supporters. We do not share public listings of our members and donors, except as required by law.
- Our council receives and approves an annual audit from a certified public accountant. We also approve the letter of engagement and auditor’s management letter, while we pursue implementation of any recommendations.

Our council practices responsible fundraising –

- We have adopted and implemented a gift acceptance policy.
- Solicitation materials and communications are truthful in how the funds will be used to support the council.
- When gifts are received with donor restrictions for time or purpose, we maintain a record of these gifts and the appropriate expenditures to be sure such restrictions are met.
- We maintain the value of original endowment gifts (permanently restricted) and do not invade this corpus in accordance with law.
- Our staff members receive appropriate training to cultivate donors without intimidating or harassing them. Staff or contractors involved in fundraising are not paid on the basis of a percentage of the contributions received.
- We provide donors with acknowledgements in accordance with IRS regulations and indicate the amount of any benefit received by the donor.

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