



TIDEWATER COUNCIL

Office Policies and Procedures





Accounting





CASH RECEIPTS

All cash receipts are to be entered into the accounting software on a daily basis.

- Gather the cash receipts from all sources, along with the tapes showing the total of the receipts and the reconciliation of the cash drawer and deposit ticket.
- In the General Ledger software, select *Cash Receipts*. Key in the description and date of these receipts.
 - Non CAM Data councils – Enter each transaction and receipt number.
 - CAM Data councils – Enter each account line of the Day End Summary. Use the deposit number as the receipt number. The 2-out provides the audit trail.
- When all receipts have been entered, print an *Edit List* and check for accuracy. Present this list to management for review.
- Make any changes as necessary. When the list is correct, post the cash receipts and place the Cash Receipts Journal in a permanent binder.

PROCESSING RECEIPTS BY MAIL

In order to comply with the guidelines required by the American Institute of Certified Public Accountants, the following procedures will be put into effect immediately:

- All mail shall be controlled as soon as received. Mail delivery will be kept intact and delivered to the office administrator.
- Two persons will be assigned to jointly open the mail. All mail shall be opened **except mail labeled personal or personal and confidential**. Persons assigned for opening mail should not have cash or bookkeeping duties.
- Remittances will be segregated. A *Cash/Checks Mail Log* (Appendix A-5) is to be prepared electronically, showing the payer, type of remittance (cash or check) and amount. Checks are to be restrictively endorsed immediately "For deposit only" to the credit of the Tidewater Council, Boy Scouts of America.
- A Scout Shop cashier shall receive remittances, other than campaign checks and ring them up; receipt will be prepared for each mail item in the regular manner (through CAM Data or by hand). Copies of these receipts are to be forwarded to the appropriate department or professional for their information and/or use. The originals are to be mailed to the payer.
- Campaign checks shall be sent to the Fund Raising Department for immediate coding and receipting the same day.
- The cashier should seek the advice of the Accounting Specialist in advance of the preparation of any remittance where there is a doubt as to which account it should be credited.
- The head of any service or department expecting a specific item by mail may request the persons opening the mail to look through the mail to expedite that piece first. It will be handled first, but in the manner outlined above.

FIELD RECEIPTS

A temporary Field Receipt (Appendix A-6) shall be issued and given to the payer by any executive staff member who receives cash or checks from units or individuals in the field.



The Accounting Specialist will issue each staff member a pre-numbered book of Field Receipts. Only these official temporary receipts are to be used. The Field Receipt should be prepared in ink in triplicate, as follows:

- The white copy, imprinted “Field Receipt – To Payer” should be given to the payer.
- The yellow copy, imprinted “Council Service Center” should accompany the cash for preparation of the official Cash Receipt form at the local council office. This copy is then stapled to the “Accounting Copy” of the Cash Receipt form. The original of the Cash Receipt form should be mailed to the person to whom the Field Receipt was issued as the official acknowledgement.
- The pink copy, imprinted “Agents’ Copy – Retained by Issuer” should be retained by the staff member who issued the Field Receipt. The number of the Cash Receipt form subsequently issued by the council office should be noted thereon. The pink copies are kept in the issuer’s book of receipts after the white and yellow copies are torn out.

Particular care must be taken to safeguard cash received in the field. Each check should be restrictively endorsed at the time of receipt “For deposit only Tidewater Council”. Cash received in the field should be turned into the council office with the related “Office Copy” of the Field Receipt daily.

Your Field Receipt book must be reconciled monthly with your staff director at the time you turn in your expense account. These books must be available for review or request by your staff director. Normally only one book will be issued at a time, except for large events for which a reasonable quantity will be made available. As one book becomes completely used, it is to be exchanged with the Accounting Specialist for a new book.

All copies must be accounted for. If an error is made, clip all copies together, mark “void” and review with your staff director. He must initial all “void” receipts upon reasonable explanation. Questionable practices will be reviewed with the Scout Executive.

CASH DISBURSEMENTS – INTERNAL ACCOUNTING CONTROL

(Taken from Accounting Manual)

The basic principle of internal accounting control over cash disbursements is that there must be evidential matter to support the disbursement of funds; and that the evidential matter must be reviewed, by those authorized to approve disbursements and sign checks, to ensure that goods or services for which payment is being made have been satisfactorily received.

There are specific internal accounting controls with respect to local council cash disbursements that must be followed. In a broad outline, a basic system of internal accounting control over cash disbursements should provide the following:

- Only those so authorized may place an order for the purchase of goods or services.
- The person receiving the goods or services must record his satisfaction therewith by preparing and signing a “receiving report” for material received, or by signing the vendor’s invoice for a service received.



- All disbursements of council funds must be adequately supported by related documents (purchase order, receiving record, vendor's invoice, Payroll Journal, etc.).
- When feasible, the duties of disbursing funds should be segregated from the bookkeeping duties of recording the disbursements.
- All disbursements are to be made by check except for those minor items which may be paid from the petty cash fund.
- No disbursements are to be made on payment of goods or services from currency or coin received, or savings accounts.
- No check is to be signed unless accompanied by all the supporting documentary evidence necessary for a signer to establish that the incurring of the obligation was properly authorized, value was received by the council, payment was approved by the employee designated to do so, and payment is being made to the proper payee.
- The signing of blank checks is strictly prohibited.
- Two signatures are required on all checks, except those for registration fees and Boys' Life subscriptions made payable to Boy Scouts of America where a single signature is acceptable if authorized by the executive board.
- The petty cash account is to be operated on the imprest basis, and each disbursement is to be supported by a properly approved petty cash voucher (Appendix A-4) and a receipt. The custodian should have no other cash functions and the account should be limited to an amount that would reasonably provide for minor disbursements.
- Bank accounts should be reconciled promptly upon receipt of the bank statement by an employee who has no other duties in the cash function.

PURCHASE REQUISITIONS

(Taken from Local Council Accounting Manual)

Councils purchase a great variety of material, supplies, and services. In the course of day-to-day operations, many individuals will request the purchase of goods or services. Sound business management requires that authorization for all purchases be in writing. The procedures to follow in placing an order for goods or services are:

- A Purchase Requisition (Appendix A-1) is to be prepared in duplicate by the employee initiating the request. The completed form should include the assigned budget designation (the account number), and should be approved by the individual responsible for that particular phase of council operation.
- The original of the requisition is forwarded to the employee authorized to arrange the purchase and issue a Purchase Order (Appendix A-2). Purchase orders are to be pre-numbered and all numbers accounted for; spoiled or voided forms are to be retained.
- In an emergency an order may be placed by phone, but the vendor should be given the number of the purchase order that will follow by mail or FAX.
- The number of copies of the purchase order form may vary but the following should be provided:



- The white original copy is sent to the vendor as the authority to ship items ordered and submit an invoice subject to conditions printed on the back.
 - A pink copy “Control Copy” is retained in the Purchase Order book numerically by the employee authorized to arrange purchases.
 - A yellow copy “Accounting Copy” is filed alphabetically by vendor and processed by the Accounting Specialist as described in the Local Council Accounting Manual captioned “Processing Vendors’ Invoices” (Vol. III, Chapter 4, page 4).
 - A xerox copy of the purchase order is routed to the receptionist as the authority to accept the items when delivered. This copy would be arranged to have space following the description of items ordered in which to record certain columns, the quantities and prices of items shown on the other copies of the purchase order may be deleted from this copy if the council believes it desirable for control purposes.
- It is not practical to issue purchase orders in certain instances; for example, payment for regular obligations such as taxes, rent, etc. Payments of these obligations should be requested via Check Requisition (Appendix A-3) which must be approved by an authorized employee.
 - Vendors serving the Tidewater Council have been notified in writing that invoices will not be honored without an appropriate purchase order.

RECEIVING GOODS PAYING BILLS

Certification of Value Received, Discharge of the Obligation, and Recording the Disbursement

(Taken from Local Council Accounting Manual)

All disbursements (except those from the petty cash fund) are to be made by check. The checks are to be pre-numbered, and every check must be accounted for; spoiled and voided checks must be retained. A two-part voucher check or laser-printed check should be used for each checking account.

1. The original is the check and the remittance advice.
2. The pink duplicate is the voucher copy. All supporting documents are attached to it, and it is then described as a voucher. After the check is written, the voucher details are posted in the Cash Disbursements Journal and the voucher is filed alphabetically by payee name. On laser checks, the top portion is the file copy and the bottom 2/3 go to the vendor.
3. The General Ledger software program provides a check register which is the control copy. After the check is signed, it is filed numerically by month for use as a reference to the supporting vouchers as the need arises.

Checks should never be prepared on the basis of oral instructions. Checks are to be prepared only after the properly authorized approved documents are received. Such documents are vendors’ invoices together with related purchase orders and receiving reports, check requisitions, Payroll Journal, petty cash reimbursement vouchers or travel expense vouchers.

Preceding the preparation of a check the following must be determined:



1. That the check is in payment of a purchase evidenced by a vendor's invoice; and that the related purchase order, and receiving report or other evidence that the goods or services have been received, is attached.
2. That the check is in payment of an obligation evidenced by a check requisition, Payroll Journal, petty cash vouchers, or travel expense report when a disbursement is to be made without a vendor's invoice; see the subsequent section of "Processing Documents Other Than Vendors' Invoices".

Processing Vendors' Invoices

As soon as an invoice is received, a Check Request form should be affixed. It will show the status of the processing of the invoice at any particular time. The form identifies the invoice with its purchase order and with the check eventually issued to pay for the purchase. It also monitors the procedures required to complete the certification of the invoice, including the approval of the Scout executive or other authorized employee. Immediately prior to preparing the check the bookkeeper will:

1. Check the invoice to the accounting copy of the purchase order as to items, quantities, terms, prices, discounts, etc., and initial the checklist.
2. Use a date stamp, or otherwise record the date the invoice is received on both the invoice and the accounting copy of the purchase order; this date may be necessary to determine the cash discount period.
3. Check all computations on the invoice and initial the checklist.
4. Record the account distribution on the checklist.

The invoice will then be entered into the Accounts Payable software program and filed with the accounting copy of the purchase order in the "unfilled orders file"; when the properly completed receiving report for the items billed is received, the Accounting Specialist will:

1. Check the invoice with the accounting copy of the purchase order as to items, quantities, terms, prices, discounts, etc., and initial the checklist.
2. Stamp the accounting copy of the purchase order with "completed".
3. Attach to the vendor's invoice the purchase order, receiving report, and other related documents and file in an "unpaid bills" file, when the invoice is subsequently received it will be processed as described above.

Batch all approved invoices together by Fund number with the appropriate purchase orders. From the Accounts Payable menu select *Process AP Transactions* and at the next menu select either *Add Transactions* or *Process Recurring AP Transactions*, depending upon which they are.



After you have entered the invoices, print a *Transaction Edit List* and check it for accuracy. If it is correct, select *Create Register From AP Transactions* and print the register. Place the register in a permanent binder. Next, select *Distribute To General Ledger* and print the *Edit List* checking to be sure the detail is correct. If correct, select *Distribute Transactions*. Print the *Accounts Payable Distribution To General Ledger Report* and place in the permanent binder.

Frequently, a receiving report will be received before the vendor's invoice is received. The bookkeeper will attach the receiving report to the accounting copy of the purchase order and file it in the "unpaid bills" file; when the invoice is subsequently received it will be processed as described above.

Payments should not be made on incorrectly received purchases or on erroneous invoices until satisfactorily resolved by the person so authorized. If only part of an order is received and invoiced, the quantity received and the number and date of the voucher paying for the partial shipment should be noted on the purchase order. The purchase order should then be returned to the "unfilled orders" file to wait final shipment.

A vendor's statement should not be accepted in lieu of detailed invoices as a basis for drawing a check. Vendors' monthly statements should be reconciled with unpaid invoices; if numerous invoices are involved it may be prudent to attach such statements to related vouchers. Payments should be made only on original invoices, not on duplicate invoices. However, if an original invoice appears to be lost, duplicate invoices may be used if proper approvals are obtained, receiving reports match, etc., and noted "Invoice checked for prior payment" with the Accounting Specialist's initials.

Check Requisitions are not required for salary checks because each semi-monthly Payroll Journal will list each salary check and will be approved in another manner. Check requisitions would not be required either for reimbursement of council employees' travel expense. However, the council's travel expense report forms should provide specifically for approvals by the Scout executive or his authorized alternate; the Scout executive's travel and other expenses would be approved by a volunteer officer such as the president or treasurer of the council.

Bank Reconciliations

A bank reconciliation serves as a partial audit of cash, and shall be made promptly upon receipt of the bank statement. The bank statement is to be given, unopened, to the Scout Executive who will then open it, and upon review give it to the staff accountant for reconciliation in the accounting software.

- Working directly from the bank statement, enter the cleared checks in the *Bank Reconciliation* portion of the General Ledger software through *Change Transaction Status*. Mark all checks that have cleared or been voided.
 - o Compare paid checks returned by bank with the bank statement.
 - o Compare the date, check number, name of payee and amount on checks returned with that shown on the bank reconciliation.
- When an entry on the statement does not show up in the software, make a journal entry to add the transaction to the General Ledger (bank fees, etc).



- When all entries have been made, print the Bank Reconciliation Report and compare this to your statement. The amounts in the following places should be exactly the same:
 - o Reconciled General Ledger Balance
 - o Reconciled Bank Balance
- Once the reconciliation is complete, purge the cleared transactions to prepare for the next month's reconciliation.
- Give the reconciliation to the Scout Executive for his review and approval. Both the reconciler and the Scout Executive must sign the report.

PETTY CASH

The council has a petty cash fund to pay minor items in currency that must be paid immediately. The fund is in the sole custody of someone other than cashier or bookkeeper and is limited to \$500.00.

The petty cash fund is established on the imprest basis, that is, after the amount required is determined, a check is drawn payable to the custodian of the fund for that amount. The check is cashed and the cash is placed in a separate petty cash box that is locked when unattended. This original amount is carried in the General Ledger as an asset. When the fund needs to be replenished, a check is drawn payable to the custodian for the exact amount which has been disbursed from the fund, as evidenced by properly prepared and approved petty cash vouchers presented by the custodian. After the check is cashed by the custodian, the petty cash fund amount is back to its original amount.

The Petty Cash Voucher (Appendix A-4) is prepared in ink and shows the date, item purchased, the amount in words and numbers, the account to be charged, the signature of the person receiving payment, and the approval of the supervisor, and the initials of the custodian. Each voucher is supported by a sales ticket or other satisfactory evidence of disbursement. These vouchers are the basis for balancing the petty cash fund; at all times the total of the vouchers plus cash must equal the amount of the original fund in the petty cash box. After the check has been drawn to replenish the fund, the petty cash vouchers are cancelled by being stamped "PAID".

The petty cash fund is always reimbursed at least monthly so that the total expenses for the month will be recorded in the General Ledger.

Loans to employees out of the petty cash fund are not permitted. Check cashing is not permitted.

An unannounced audit of the petty cash fund should be made several times a year by the Scout executive.

CONTRIBUTION AND SALE OF STOCK

Unrestricted gifts of stock should be converted as soon as possible to a check for deposit to the council general operating account (unless specifically designated by donor to another fund). In receipting and acknowledging contributions of stock, a specific value should not be established. This will be done by the donor's broker or accountant. Instead, acknowledge the gifts, listing the



name and type of stock, certificate number(s) and number of shares. A standard board resolution should be prepared listing officers authorized to exercise the sale of stock.

When stock is received, the following steps should be followed:

- The Scout executive is notified of receipt of stock.
- Taking the latest available stock quotations, an estimate of the value shall be recorded.
- The estimated value will be entered as a gift in kind (debit acct. # 1951) in the name of the contributor, with a notation of the fact it is stock, stock number, company and number of shares.
- The stock is delivered to the accounting staff member responsible for sale. He/she shall attach to the transmittal letter, a copy of the resolution, treasurer's approval and transmit to the bank designated by the resolution. A copy of the transmittal letter shall be sent to the finance secretary for information in anticipation of the receipt of the check.
- When the transaction has been completed by the bank and a check returned to the council, the actual proceeds of the sale shall be recorded as a debit to cash and credit account #1951 with the full amount (zero the account out). The expense of sale will be recorded in account # 8006. The difference, if any, will be recorded as a debit or credit to account # 6601 (Gain or Loss on Investment Transactions).

WRITE-OFF PROCEDURES

From time to time, items carried on our books such as pledges, accounts receivable, equipment, etc. are no longer appropriate because of changing conditions. When this occurs, a decision on disposition must be made. The following are guidelines:

Pledges

Pledges will be reviewed by the Scout executive. When the Fundraising System flags a "drop billing" on a pledge three months behind, the related fund raiser will be notified for evaluation. If pledge is no longer valid, accounting should be notified. The same process shall be followed at the end of the fiscal year, and calendar year. At the end of the fiscal year, a letter will be sent by the Scout Executive or the Auditor (preferred) to the donor to ask the disposition of a pledge.

All memos about pledges to accounting for write-off will be reviewed with the Scout executive.

Receivables

Sixty-day past due receivables will be brought to the attention of the Fundraising Manager and Accounting Specialist for review. Monthly, these will be reviewed with the Scout executive. If such item is to be written off, a memo will be prepared and endorsed by all parties.



Equipment and Inventory

If equipment or inventory is sold, obsolete, or for other reasons should no longer be carried on our books, a memo to this effect should be prepared by the related staff member and sent to the Accounting Specialist. These should be approved by the Scout executive and recorded in our books.

All write-offs must have the final approval of the treasurer and Scout executive. Copies of all write-off memos shall be put in an "Auditors File" showing reason for write-off, dates, journal reference, and approvals. These can then be readily reviewed for appropriateness by the auditors.

GIFTS IN KIND

Gifts received on behalf of Scouting places upon each staff member an obligation of stewardship. This is as important with "Gifts in Kind" as with cash. Gifts of supplies or equipment places on all a very special obligation, not only to thank the donor, but to be sure the gift is properly credited and recorded in our books. Subsequently, we are required to use the material to promote the program of Scouting, as determined by the donor.

Staff members receiving "Gifts in Kind" should fill out the Gift-In-Kind Report (Appendix A-7). The report should be initialed by your supervisor and sent to Accounting. A copy should be retained by your department. The Accounting Department will maintain a file of "Gift in Kind" reports for auditing purposes.

RECORDING LAND PURCHASES & SALES

All land sales and purchases, as recommended by the Properties Committee, will be referred to the Finance Committee for review. Providing cash flow is available, land may be purchased upon approval of the Executive Committee or Executive Board.

When additions to land, building or equipment used in carrying out the organization's program and supporting services are acquired with unrestricted fund resources, the amount expended for such assets should be transferred from the unrestricted fund to the capital fund and should be accounted for as a direct addition to the capital fund balance. Gains or losses on the sale of fixed assets should be reflected as income items in the capital fund accounts. The proceeds from the sale of fixed assets that are not legally required to be reinvested in fixed assets should be transferred to the unrestricted fund; such transfers should be reflected as direct reductions and additions to the respective fund balance.

INSURANCE REPORTING

The council has substantial investments in properties and equipment. It is important that such equipment be properly recorded and insured.

It is the responsibility of the person related to such equipment to see that the accounting department is notified immediately of any new vehicles, boats, etc., acquired. It is also important to remove the same from our records when such equipment is disposed of.



RESOLUTIONS LOG

Part of an auditor's responsibility is the appraisal of management control and authority to make certain financial transactions. Therefore, a set of all Executive Committee of Executive Board minutes containing financial resolutions should be filed for the auditor. A log of all resolutions should be kept with the file (Appendix A-8). This log can simply note the date of the meeting and subject of resolution. The auditors can then quickly verify any financial transactions recorded in minutes.

Example

10/21/xx Resolution to accept the bequest of Anna Jones.
 11/19/xx Resolution to sell excess camp equipment.
 11/19/xx Resolution to purchase camp truck.
 12/14/xx Resolution to lease office equipment.

A sample resolution format can be found on Appendix A-9.

TIMELY TESTING

There are various checks and balances which must be routinely performed to confirm or test operating procedures for honesty and accuracy. Persons who perform these tests should not be directly related to the procedure being tested; i.e., persons having cash responsibilities should not be designated to test the receipts and deposits. When discrepancies are found, the Scout executive should be notified immediately.

The following are guidelines for testing:

	<u>PROCEDURE</u>	<u>FREQUENCY</u>	<u>PERSON RESPONSIBLE</u>
1.	Balance Petty Cash	Monthly	Custodian
2.	Check Writing		
	a. appropriateness	Each Time	Accounting Specialist Scout Executive
	b. payroll	Each Time	Scout Executive
3.	Mail Log	Daily	Accounting Specialist
4.	Deposits/Receipts	Routinely	Accounting Specialist
5.	Bank Reconciliation	Within Ten Days	Accounting Specialist
6.	Field Receipts	Monthly	Field Director



Tests vary as to procedure. Persons responsible for testing should be other than those responsible for the function. Items to check include:

- Documentation: i.e., receipts, approvals by signature and title, notations as to source documents, etc.
- Up-to-date Records: i.e., are receipts issued immediately? Are deposits made daily, etc.?
- Balance: i.e., do receipts match deposits? Does "mail log" match receipts? Are names correctly recorded, etc.?
- Authority: Has the transaction the approval of proper officers or staff?
- Sequential Numbers: Receipts, vouchers, etc., are numbered, no unaccounted for numbers, or "voids" without all copies.

CHECK REQUESTS

Any checks that need to be written must be turned in **two weeks** in advance. Checks are written every week and a check request must be in by TUESDAY of that week to be considered for payment. Checks will be ready by Friday of each week, except when the 15th and end of month fall in another day. This two-week notice will allow the accounting department an adequate amount of time to plan for cash flow.

TIME STUDY

Time studies are important to the proper allocation of expenses that are not of a single type (usage code 99). A time study will be done once each quarter every three years. Study sheets (Appendix A-10) are to be turned in upon completion to the Accounting Specialist.



Fundraising





CASH AND PLEDGES

Cash

All cash/checks with transmittal cards are turned in to the Fund Raising Secretary for receipting and processing. Copies of receipts are then sent to district executives. All cash/checks are included in daily bank deposit.

Pledges

All pledges of \$25.00 and over will be accepted and processed (with the Audit Report) (Appendix A-11) using the same procedures as cash.

Several important steps to remember for pledges are:

- Complete and correct address with Zip code.
- Billing information entered (what month? Date? Frequency?)
- Contributor's identification on first line.
- Signed by contributor or authorized agent.
- Place enroller's name on transmittal card.

Pledge Billing

- ✎ Pledges of \$25 - \$50 will be billed once for the full amount.
- ✎ Pledges above \$50 will be billed in accordance with the donor's wishes.
- ✎ Statements will be prepared by the Fund Raising Secretary.
- ✎ Statements will be mailed by the Fund Raising Secretary.
- ✎ First billing date as requested by contributor, follow-up (if necessary) monthly for two months. If not paid by the end of the third month and no information received about a late payment, pledge will be cancelled and staff advisor informed.

Pledge Payments by Mail

All pledge payments received are delivered to the Fund Raising Secretary for receipting and posting and then transmitted to Accounting. Staff advisor related to pledge will be informed of payments received.

Walk In

All pledge payments you receive are to be receipted and turned in to the Fund Raising Secretary for processing.



Human Resources





Whistle Blower Policy

This policy is to provide the opportunity to employees to report to management unethical and improper practices or any other wrongful conduct in the council and to prohibit management personnel from taking any adverse personnel action against those employees.

Definitions

Improper practice is any activity by an employee that is undertaken in the performance of the employee's official duties, whether or not that action is within the scope of his or her employment, and that

1. Is in violation of any law or regulation under the laws the employee is governed, including but not limited to, corruption, malfeasance, bribery, theft of property, fraudulent claims, fraud, coercion, conversion, malicious prosecution, misuse of property, or willful omission to perform duty, or
2. Is in violation of Code of Conduct of the council
3. Is economically wasteful, or
4. Involves gross misconduct, incompetence, or inefficiency
5. Involves any directive to violate or assist in violating an applicable law, rule, or regulation or any order to work or cause others to work in conditions outside of their line of duty that will unreasonably threaten the health or safety of employees or the public

Whistle blower is an employee making a disclosure under this policy. The whistle blower's role is as a reporting party. The whistle blower is not an investigator or finder of fact, nor does a whistle blower determine the appropriate corrective or remedial action that may be warranted.

Reporting Allegations of Suspected Improper Practices

Any employee may report allegations of suspected improper practices, knowledge, or suspicion of improper practices.

- Reports of allegations of suspected improper practices are to be made in writing giving factual and specific information.
- Such report should be made to the Scout Executive or in designate.
- The Scout Executive will examine the report and, if considered proper, will investigate or appoint an Investigation Team.
- The Investigation Team will investigate the matter and report the findings to the Scout Executive.
- After examining the findings submitted by the Investigation Team, the Scout Executive may take disciplinary actions considered appropriate against the wrongdoer or to take preventive measures etc.

Roles, Rights, and Responsibilities of Whistleblowers, Investigation Participants, Subjects and Investigators

Whistle Blower

1. Whistleblowers should make their reports in confidence to the extent possible within the limitations of law and policy and the need to conduct a competent investigation.
2. Confidentiality of whistleblowers will be maintained. However, whistleblowers are cautioned that their identity may be known for reasons outside of the control of the Scout Executive.
3. All employees of the council have a duty to cooperate with investigations initiated under this policy.
4. The motivation of a whistle blower is irrelevant for the consideration of validity of the allegations. However, the intentional filing of a false report is itself considered an improper practice and the council has a right to act upon it.
5. A whistle blower will have the right of protection from retaliation. This does not, however, extend immunity for any complicity in the matters that are the subject of the allegations or an ensuing investigation.

**Investigation Participants**

1. Employees who are interviewed, asked to provide information or otherwise participate in an investigation have a duty to fully cooperate with the authorized investigators.
2. Participants in an investigation are entitled to protection from retaliation for having participated in an investigation.

Investigation Subject

1. An Investigation subject is a person who is the focus of investigative fact-finding either by virtue of allegation made or evidence gathered during the course of an investigation. The decision to conduct an investigation is not an accusation; it is to be treated as a neutral fact-finding process. The outcome of the investigation may or may not support a conclusion that an improper act was committed and if so, by whom.
2. The identity of a subject will be maintained in confidence to the extent possible given the legitimate needs of laws and the investigation.
3. Subjects should normally be informed of the allegations at the outset of a formal investigation and have opportunities for input during the investigation.
4. Subjects have a duty to cooperate with investigators.
5. Subjects have a right to be informed of the outcome of the investigation.

Investigators

1. Investigators are those persons authorized by the council to conduct fact-finding and analysis related to cases of alleged Improper Practices.
2. All investigators shall be independent and unbiased both in fact and appearance. Investigators have a duty of fairness, objectivity, thoroughness, ethical behavior, and observance of legal and professional standards.

SALARY ADVANCES

Salary advances are available upon request by any professional staff member or local council employee, subject to the following policy procedures:

- ☐ The Scout executive may approve salary advances for any employee of the council.
- ☐ The purpose of a salary advance is to assist an employee in meeting an immediate and unforeseen need for a small amount of cash for a short period of time. Personnel with the authority to grant salary advances should carefully guard against their consistent use by a council employee, as it is an indication of poor personal finance planning.
- ☐ In no case shall the amount of a salary advance be in excess of total monthly salary less deductions, and in no case shall the repayment period extend beyond a thirty-day period.
- ☐ Salary advances are not available to personnel having any current indebtedness to the council.
- ☐ Interest will not be charged on salary advances.
- ☐ At the time an employee receives a salary advance, the employee will, in writing and using the form provided (Appendix A-13), authorize the necessary salary deductions required to repay the advance within the time allowed.
- ☐ Salary advances are not available to new employees of this council, other than those with a previous professional Boy Scout experience, until the completion of the employee's thirty-day trial period.

**PROFESSIONAL EMPLOYEE EXPENSE ADVANCES**

1. Cash advance for the purpose of paying anticipated business expenses may be granted to professional employees by the Scout executive, or delegated staff member.
2. The anticipated business expense for which the advance is being provided shall be clearly stated on the check requisition, indicating date and location, plus any other pertinent information. Each check requisition requesting an expense advance shall also indicate a deadline date by which time the advance will be repaid in full. In no case will this deadline be more than thirty days from the terminal date of the anticipated business expense.
3. Immediately following the event or activity for which the advance was granted, a staff member shall file with the appropriate supervisory personnel, and on the standard expense report form, a complete accounting of all expenses caused by that event or activity. Substantiating receipts shall be attached to the report. Upon approval, the supervisory personnel will assign the appropriate account numbers, and the employee will be reimbursed for his out-of-pocket expenses, if any, over and above the amount of the advance.

(See Appendix A-14, Cash Advance Reconciliation Envelope)

CONFLICT OF INTEREST (Appendix A-27)

It is imperative that employees of the Tidewater Council, Boy Scouts of America conduct themselves with a degree of honesty and integrity, which is beyond reproach or even suspicion. Accordingly, the Human Resources Secretary will prepare and distribute to all employees, annually during the month of October, the *Employee Conflict of Interest Policy* of the Tidewater Council, Boy Scouts of America. The signed and dated acknowledgement that the employee has received, read and understands this policy will become a part of the employee's permanent file, and is to be returned to the Human Resources Secretary no later than the last business day in October. New employees will be given a copy of the policy at the time of their employment, and the signed and dated acknowledgement will become a part of their permanent file at that time.

EMPLOYEE LOANS

Experience has shown that extending loans to employees is poor business. In most cases, it does not solve a basic problem and in some instances it actually compounds a problem. In addition, councils with large employee receivables are subject to criticisms by most auditors as to judicial use of assets.

Policy: It is the policy of the Tidewater Council that no loans will be made by the council to employees. The council will not endorse or guarantee loans made by banks to employees.

If deemed proper, the council may recommend employees in good standing and assist them in securing loans.



TRAVEL EXPENSE REPORTS FOR ALL PROFESSIONAL STAFF

Travel reports are due to your immediate supervisor no later than 5 days after the close of the reporting period. Turn in the signed, fully completed original report with attached receipts. The supervisor will then need to have the reports to the accounting department no later than 8 days after the close of the reporting period. This will ensure that checks are issued on time. Reimbursement will be made within two weeks of the completion of the reporting period.

LUNCHTIME SCHEDULE

All office support staff need to go to lunch at their appointed time. No department that has two or more people in it can go to lunch at the same time, unless their department is being staffed by someone else. If your lunchtime needs to change or you are not leaving on time, please coordinate through the Office Administrator. Many times the normal 12 - 1 time-block is our busiest because of volunteers coming in.

You also are to check out and in with the receptionist so she can answer any calls or visitors questions if the need arises. They are not approving your lunchtime, but trying to serve the customer.

STAFF MEETING SCHEDULE

The Staff meeting is held the first Friday of each month, unless notified to the contrary, from 9:00 a.m. until 12:00 noon in the Conference Room. Those in attendance include: all Professional Staff, key Office Management personnel, and a Scout Shop representative. Occasionally, others may attend for special purposes.

Key Office Management personnel will meet the first Monday after the first Friday Staff Meeting to discuss the upcoming month and support items needing the attention of all departments. This meeting includes the following positions: Office Manager/Administrative Assistant will Chair, Support Staff Supervisor, Accounting Specialist, Field Operations Secretary, Finance Secretary, and Director of Support Services as Advisor.

EMPLOYEE ORIENTATION

To help a new employee become better acquainted with the Boy Scouts of America and how we do business in the Tidewater Council, an orientation guide will be followed. This guide will consist of first day, first week and first month staff contacts with a list of items to be covered by each contact. The employee's immediate supervisor will highlight the most essential staff to visit during the first day and week. When the orientation has been completed, the guide is to be placed in the employee's personnel file.

POSITION DESCRIPTION

Position descriptions offer a verbal picture of the duties inherent to the job an employee has been hired to do as well as the minimum qualifications for that position. Upon employment, each employee, whether Professional or Office Staff, will receive a Position Description for their



particular function. Should the duties of that function change measurably, a new Position Description will be prepared by the staff leader to whom that position reports. Position Descriptions will become a part of the employee's file. A master set will be maintained by the Office Manager for Office Support Staff, and by the Scout Executive, Assistant Scout Executive or Director of Field Service (choose one for your council) for Professional Staff.

INTERIM AND ANNUAL REVIEWS

Each year, during the month of January, each member of the office support staff will sit down with his or her supervisor and establish a set of critical achievements for the next 12 months. Subsequently, at three-month intervals, employee and supervisor will schedule a time to review progress toward those objectives and make course corrections as needed. The next January, employee and supervisor will review the achievements of the past year and develop a new set of critical achievements for the coming year.

OFFICE BREAKS

All Office Support Staff are entitled to a 10 minute break in the morning and one in the afternoon. If your position or department is one that interfaces directly with volunteers or the general public in the office, arrangements must be made with someone else on the Support Staff to cover your desk while you are gone.

INCLEMENT WEATHER

The office manager in consultation with the Scout Executive shall determine based on the prevailing weather conditions office closures and alternate hours. It is incumbent upon each employee to understand their own safe surroundings and weather. Employees shall hold themselves safe and notify the office manager or Scout Executive as their status.



Program Administration





CONSIGNMENT OF SUPPLIES / EQUIPMENT

Supplies or equipment needed for roundtables, training courses, activities, etc. must be ordered in advance, giving adequate time to secure the material if not in stock.

An inventory of items being taken from the Scout Shop must be signed by the consignee and countersigned by the person issuing, with copies to both parties. All prices of resale items will be listed at retail. The consignee will be responsible for the full value of items taken.

The consignment will be accounted for within three working days of the event and either cash or material will be returned, with copies of field receipts issued. Items not in saleable condition will not be accepted for return and shall then become an expense of the event or the property of the consignee.

No resale items will be given away at training sessions unless (1) included as a budgeted item or (2) previously approved by a staff leader and a credit memo issued on the resale account.

ACCIDENTS

Any accident shall be immediately reported to the Director of Support Services, no matter how minor. Forms will be provided for recording all facts; and, where insurance claims are necessary, the Director of Support Services will provide the information to Accounting for processing.

CHECKING EQUIPMENT IN AND OUT

If you need to use any equipment in or out of the office, please make reservations with the person assigned to equipment management in advance. **DO NOT TAKE ANY EQUIPMENT OUT OF ITS STORAGE OR LOCATION WITHOUT NOTIFYING US FIRST.** The items may already be reserved. Items included in this area, but not limited to those listed below are:

- TV/VCR
- Overhead Projector
- Screen
- Video Machine
- Slide Projectors
- PA System
- Portable Podium
- Council Banners
- American and Council Flags
- Videos
- Hand Trucks
- Tripods and easels
- Flipcharts

**COUNCIL SERVICES SUPPLIES**

All items in Council Services must be checked out on the proper form from the Accounting Procedures manual before leaving that area. If the items are being used on a permanent basis, such as for awards for your Banquet, then you must see the person responsible for a Purchase Order prior to checking out the items. These items include but are not limited to the following:

- Training Awards and Certificates
- Veterans Pins
- Summertime Pack Certificates and Ribbons
- National Camping Award Certificates and Ribbons
- Trained Strips
- Training Pocket Certificates
- Current and Past Event Patches, T-shirts, Hats, Mugs, etc.
- Videos for rental or purchase

Forms can be picked up from Council Services, but should be done through the Council Services Clerk. This allows them to know how many going out and when to reorder are. This includes:

- Advancement Reports
- Training Attendance Reports
- Unit Money-Earning Applications
- Youth and Adult Medical Forms
- Eagle Applications and Project Packets
- Award Nomination Forms
- Registration forms for Activities

REGISTRAR SUPPLIES / NOTEBOOKS

Reports, unit listings, notebooks belonging to the registration area should not be taken out of that area without the permission of the Registrar. If loaned to anyone for copying or reviewing, the report should be taken only with their permission and should be returned that day or in the specified time.

Forms needed from the registrar should be picked up with the Registrar's knowledge. This allows for an adequate supply to be on hand at all times. Remember that there are seven Districts that also need supplies. Only take what you need. Those items available are:

- Cub Scout, Boy Scout, Varsity Scout, Explorer, and Adult Applications
- New Unit Applications
- Recharter Kits
- Quality Unit Forms
- Unregistered Unit Reports
- Veteran Applications

Files are maintained on all units in the Council for registration and advancement. These files are not to leave the Registrar's office area without permission.



INVENTORY AND NEED FOR ADDITIONAL ITEMS

If you take the next to the last of any items from the shelf or the cabinet, notify the person in charge of that area so they can make sure that additional stock is ordered. All items from the SUPPLY CABINET in the print room should be checked out through the Receptionist. This helps to maintain an accurate inventory. If an item is needed, it can be added to the list for the next time supplies are purchased. ALLOW THREE DAYS FOR ITEMS NEEDED. When an item is added to the list, the person's name needing the item should be placed beside it in case there is any questions. If it is not a standard stock item, briefly write what it is needed for and give a description. Always state the quantity needed.

SCOUT SHOP CHARGES

Before any items can be purchased from the Scout Shop to which the Council is to pay for, you must receive a purchase order. You can get a "hold" ticket from the Scout Shop prior to receiving the P.O. which will give you an estimate of the costs of the items needed.

SCOUT SHOP CONSIGNMENTS

Checking out items from the Scout Shop on consignment means that you will be bringing the money in to pay for, or returning in saleable condition, those items within 7 days. No prior approval is needed and is done on your own. If at the end of the 7 days, you have not cleared the items, the (Field Director, DFS, DSS or Scout Executive) will be notified and further action will have to be taken.

RESERVATION OF SERVICE CENTER FOR MEETINGS

All meetings to use a specific area of the building should be reserved through the appropriate staff leader in charge of the event (mainly for the purpose of building security). They in turn will coordinate the following specific information for the meeting/s to the Office Administrator: date of meeting, time to start and end, who is in charge of securing the building and what the meeting is for. This will help in answering questions by those calling. If your meeting schedule changes, please let her know immediately. If you need the room for pre-setup, this needs to be included in your request.

The meeting room must be left in a clean orderly fashion as it was found. This includes moving tables and chairs back to their original positions and ensuring that garbage is disposed of properly and all table tops are clear of materials from the meeting and wall charts, etc. are removed from the walls.

CLIMATE CONTROL IN BUILDING

The conference room is controlled by a thermostat that must be adjusted for use:

For use of Conference Room: Always leave the thermostat in the AUTO position. (Turning it to the ON position does not help it cool or heat any faster.) Prior to your meeting turn the thermostat to your desired temperature. After the meeting is over, turn the thermostat to the NON-USE position, which is: Air conditioning = 78 and Heat = 65.



INTERNAL CALENDAR

An internal calendar should be maintained by each staff member. This calendar will be given to you at the beginning and mid-year. During the interim, changes will be given to you at the monthly All Staff meeting or through special memos. Please keep this up-to-date as it will help you in deadlines and priorities.

ACTIVITY PACKETS

These packets are available through Support Services Supervisor and should be used for each activity that is carried out in the Council, including District and Council events. A check-off system is in place to ensure that all items are completed. Follow the procedures as outlined to solve any questions and problems that may arise. Backdating of items to be done should start at least 4 months in advance to complete all items in a timely manner. Some events will take more time.

CHANGING UNIT LEADER OTHER THAN RECHARTER

If a new unit leader is completing an application, then proper signatures must be acquired. The old unit leader in that same position must be changed to some other position. They will be on the roster until recharter time. To change positions of one or more leaders, submit a copy of the unit adult roster with the old positions lined through. Put the new leader code beside the lined out position. Sign and date this request with note stating that these positions need to be changed. The signature must be by the unit representative. The proper person for those positions must sign the roster for changes to occur.

NEW AND RECHARTERING UNIT POLICY

No recharterers will be processed without having a current, signed charter agreement and quality unit form attached or on file. Units attempting to recharter without the proper attached forms will be marked “defective” and returned to the District Executive.

Units will also be marked “defective” and returned to the District Executive for:

- Insufficient Funds remitted with the charter.
- Units with fewer than 5 youth members unless an exception letter has been secured from the Scout Executive.
- Units missing the proper adult leadership.

To be counted in this month’s business, new or rechartering units must be submitted by 5:00 p.m. on the business day prior to the last business day of the month.

ADDITIONAL ENROLLMENT POLICY

The same policy applies as for new and rechartering units.



USE OF CAMP FOR DISTRICT EVENT

All use of camp must be reserved and approved through the Short-Term Camping Request (Appendix A-15) available from Council Services. The District Executive is the person responsible for those events. Upon arrival at camp, the District Executive or volunteer activity chairman must check in with the Camp Ranger to accept responsibility for the camp on behalf of the activity or event. Upon completion of the activity or event, the District Executive or volunteer activity chairman will again check with the Camp Ranger to inspect the camp facilities used and issue a certificate of completion.

USING ITEMS FROM CAMP ON OR OFF PROPERTY

Any item(s) used on or off property at camp must be approved first by the camp director and then the Scout Executive prior to its use. A special form must be completed and approved prior to these items being picked up. This authorization will be faxed to the Ranger. If any damage occurs to these items, they must be repaired and paid for by whoever did the damage.

ORDERS PENDING

All items ordered through our office must be registered at the receptionist desk. All items that arrive through the mail, hand delivery, or special services must be checked in through the receptionist. She has an ordered file of all items that are pending to be received. When ordering an item or items, give her a copy of the purchase order and the items ordered so she will know whom they go to when they arrive.

ORDERING OF CUSTOM ITEMS

Allow a minimum of 8 - 10 weeks when requesting specially designed custom items for activities. Examples include: mugs, patches, t-shirts, hats, etc. This time allotment begins when order is placed. If artwork has to be done, allow an additional two weeks. All custom items go through the office manager.

NEWSLETTER DEADLINES

The newsletter of the Council is emailed throughout the year to all registered adult leaders with email addresses and wish to be included in the emails. The issues include calendars, details of upcoming events and policy changes in the works, as well as recognition of those who have gone beyond the call of duty. Submission of information and pictures is coordinated through the staff member responsible for the newsletter and is provided by the executive staff and units from each District. The issues include: The issues are generally sent out on the 17th and two days after the last day of the month. The deadline for information are always on staff payroll days.



NEWSLETTER OUTLINE TO BE FOLLOWED BY DISTRICTS

This is the format to use in developing the columns for all District and Council articles:

- ✎ District name with geographic description.
- ✎ List of District Officers/Committee Chairpersons with telephone numbers. List Key 3 first, then other members.
- ✎ Calendar of events for months of Newsletter only. Do not list any Council information. That will be listed in Council side.
- ✎ Pictures should be limited to 2-3 of best shots. Rotate which units are covered each issue. If you have more than 3 pictures, prioritize them in case we need additional pictures. Make sure caption for picture is attached to the correct picture. Mark issue and district on reverse of picture with a felt tip marker.
- ✎ Promote in brief form any upcoming events.
- ✎ Recognize volunteers who have helped in your area.
- ✎ If space permits, place other pertinent details or articles. **BE BRIEF!**

DISTRICT CALENDAR FORMAT

District Calendars are printed once a year for the August Program Preview Conference and are done through project sales on the district level. The calendar includes dates for August through the following December (17 months). Included in the format of the calendar:

- District Fact Sheet.
- District Officers and Committee Chairpersons with addresses and telephones.
- Map of district, with current units shown on location.
- Brief memos from Key 3 on the goals for the year.
- All District and Council dates for the next 15 months, August through December.
- Themes of program suggested to be added, with space for notes.

The format must be approved with immediate supervisor prior to finalization.

SUMMER CAMP REGISTRATION

When a camp registration form comes in to the Council Service Center:

- Check to see if they are on the master sign-up sheet
- Check for a deposit
- Ring it into CAM Data
- Give or mail the customer's copy to them
- Staple a copy of the receipt to the registration forms and file
- Check the BSA registration of the boys being registered for camp
- Enter registrations into camp in Events software



ACTIVITY PREPARATION

Activity Preparation and Follow-Up for all District and Council Events (Used by volunteers and professionals jointly)

Please use the attached items as a part of preparation for any events in which you are in charge. Each item must be completed in a timely manner to ensure the successful completion of the event and delivery of a quality program experience. You should also follow the timeline as outlined for each item listed:

- 1. Initial Budget Process:** (Use of both the “Activity Budget”, Appendix A-18, and the “Activity Budget Worksheet”, Appendix A-17, are necessary to conduct an event.) The initial budget is developed by February 26th of the prior year of all events using the Activity Budget Worksheet). (Example: for an event happening May 1, 2002, your budget would be due by February 26, 2001.) This allows the Council’s leadership to total all budget needs and develop a working budget well in advance of its implementation.
- 2. Final Budget Process:** Completion of a final budget with minor adjustments should be made 3 months in advance of each event using the initial budget submitted as a guide. Factors of attendance, costs, and program plans can adjust the budgeted income and expenses as the event draws near. This budget will be approved as is or altered based upon the current factors. An account number will be issued upon approval. These must be in prior to any purchases, flyers being distributed or commitments being made. The proper signatures are required prior to final approval.
- 3. Purchase Requisitions/Council Charges from Scout Shop & Council Services:** All requests should be made at least 2 weeks prior to the need for those items. Some items will need further lead time than 2 weeks. All items need a purchase order approved prior to ordering or picking up if in stock.
- 4. Petty Cash/Specific Checks for Items:** Requests should be made 2 weeks prior to the event or date of need. Checks before the event can only be issued based on the amount taken in to date and prior obligation for expenses.
- 5. Emblems/Patches or other customized items:** Allow 8-10 weeks for orders to be processed once the quote has been received and accepted. All items must go through Director of Support Services.
- 6. Accident Insurance Request for Event:** Pick up supply of insurance packets for event in case of accidents. These will be used for sending someone to the hospital. Within 3 days after the date of the completion of the event, complete the final report with actuals who needed coverage and file with Support Services Supervisor.
- 7. Activity Closeout Report:** (Appendix A-19, 20, 21) Complete the closeout reports and attach receipts within 7 days of completion of the event. Turn all District events into Field Director/Director of Field Service/Scout Executive. All Council events should be turned in to the Director of Support Services/Scout Executive.



Program Administration



**POSTAGE**

All business mail will be processed by the support staff and properly recorded daily.

Mail of a personal nature may not use any form of council stationary or envelopes with identifying marks.

PRODUCTION CONTROL & COST ACCOUNTING PROCEDURES

In order to have control over the expense of producing materials and securing supplies for the many activities which happen throughout the council, the following procedure has been established:

1. Professional Staff who are responsible for budgeted council and district activities must have their budget submitted to their staff leader for 60-day advance approval. One copy is returned to the activity advisor; one copy is returned to the supervisor; one copy is returned to the Accounting Specialist; and one copy to the Director of Support Services.
2. The Accounting Specialist, upon receiving a copy of the approved budget, places the approved budget sheet in the special "budget" file. Staff accountability for budget control will be added to the cost center in the General Ledger.
3. Work orders must be attached to all duplicating requests and must be approved by a staff leader.
4. It is the responsibility of the staff leader who approves the work order to determine if there is enough money available for production before the material is produced (Check approved budget).
5. After the job has been completed, the support Staff Supervisor will figure charges for typing, addressing, paper, folding, collating, envelopes, stuffing, postage, etc., and determine the cost of each job. This figure is then given to the Accounting Specialist.
6. Material and supplies may be ordered only with the use of the Purchase Requisition Form (triplicate) (Appendix A-1), completed and signed by staff advisor. This form must be used for all purchases except minor items covered by field expense.
7. Items ordered and received through the office will be noted on the invoice when received so that the Accounting Specialist can charge the proper accounts. The Accounting Specialist only pays invoices that have been approved by the staff leader responsible for any particular account.
8. To close out a budgeted activity the person directing the activity posts the actual expenses and income by checking the following sources:
 - The Production Work Order.
 - Accounting for purchase orders and invoices outstanding.



- Accounting Specialist for actual income and expenses paid.
- Staff Leader – check for any outstanding bills.

Money due for office production supplies is transferred from the activity account to the operating fund. Excess income is held until the end of activity and then “washed out” and transferred to the operating fund.

Three forms are necessary for the Production Control procedure:

1. Activity Budget Worksheet (Appendix A-17)
2. Production Work Order (Appendix A-24)
3. Purchase Order (Appendix A-2)

WORK ORDERS

The special “Work Order” form (Appendix A-24) must be completed by all staff members to have work completed in a timely manner. **THREE DAYS (3)** should be allowed for any items needing to be typed. Large projects will need more time allowed. If everyone allowed enough time, short notice projects could fit into the schedule much easier.

Work requests for mailings, large booklets, and multiple letters to go out should have approval of one of three people: the Scout Executive, Office Manager, or one of the Field Directors. Agendas, letters, flyers and weekly reports can be turned in to the appropriate person in that department for preparation. All work must be proofed therefore submit items that can be edited easily.

COPY MACHINE

Each time you make copies on the machine, you should record on the copying log how many copies were made and for what purpose. This allows us to charge the specific project for those copies. If the copying is not for a specific project, then you can denote “General Office”. **ONLY MAKE THE NUMBER OF COPIES YOU NEED.** Each copy costs us \$.05 to make including paper, toner, and maintenance on the machine.

If the copy machine should break down after normal hours and it needs repair, please leave a note on the machine of the problem and a note on Field Operations Secretary’s desk to let them know so the repair service can be called. If it breaks down during normal hours, let them know immediately. If the message states that it needs dry ink toner, let someone know so it can be refilled.

After completing a copying job, throw any unneeded or bad copies in the recycling box. Clean the area of staples, paper clips, and paper cut clippings.



CLEANLINESS OF WORK AREAS – IN GENERAL AND YOUR OFFICE AREA

It is the responsibility of each employee to keep their area clean, including the desk, around the desk and in your office or the immediate area. If you are using a general office area (copy room, central office at fax machine, etc.), pick up after yourself.

FAXING ITEMS

Stay with the item you are faxing until it is complete. Sometimes the phone is busy and long distance calls will not redial. After completing your fax, take your copy along with the receiving copy page and discard or file.

When you come to the fax machine and there have been faxes received, please place them in the boxes for those for which they have been sent or give them to the receptionist for distribution.

DO NOT LEAVE THEM LYING ON THE TABLE TO BE LOST.

ACCOUNTING PROCEDURES

Refer to the Accounting Operations section of this manual for any areas related to the use of which form to be used for which item. This includes but is not limited to: check requests, purchase orders, petty cash availability, field receipt use, etc.

PURCHASE ORDERS

Prior to the commitment or purchase of any items that the Council will be held responsible for paying, a purchase order must be obtained from the Accounting Specialist. To receive a P.O. you must have: how many to purchase, what the item(s) are, how much each will cost, where they will be purchased and area of the budget responsible for the expense. Plan your work since the Accounting Specialist may not always be available.

LONG DISTANCE CALLS

It is important that all long distance calls are identified for proper accounting and billing procedures. Calls outside the continental United States should all be given to the office manager so that these calls if charged, are charged to the right person.

OFFICE LOCKDOWN AFTER HOURS

After normal closing hours, if you are the last person to leave, you should make sure that all areas are locked. If someone else is here, check with them before you lock the doors in case they are expecting someone. Check the following: turn off all lights, turn off the coffeepot and lock the outside doors.

**MAILINGS**

Any multi-piece mailings that are to go first class (over 20 pieces) or bulk, must be approved by your Supervisor prior to being submitted for reproduction. This allows the office support staff to have adequate postage on hand.

Bulk mailings need at least a week notice to allow us time to fit the job in our schedule, as well as have postage on hand at the post office.

EMPLOYEE MAILBOX / MESSAGE BOX

All staff have a mailbox for letters, memos, etc. All Professional Staff have a message box at receptionist's desk. Both of these areas should be checked during the day several times, especially if you have been out of the office or in meetings.

MAIL TAKE OUT AND DELIVERY

The mail arrives at two times during the day. Someone picks up the mail from the Post Office Box address first thing every morning and it is opened and distributed by 9:30 a.m. each day. The office location mail is delivered by the postman and is received and distributed normally by 11:00 a.m., unless the postman is late.

If you have mail that needs to go out that same day, you must have it in the mail tray on the counter by 10:00 a.m., otherwise, it will go to the mailbox the next day. If you are in need of something to go out that same day, you can make arrangements to have it stamped and you can deliver it to the mailbox at the Post Office by 4:15 p.m. to ensure that it goes out that day.

TIME CLOCK FOR NON-EXEMPT EMPLOYEES

All non-exempt support staff and part-time personnel must use the time clock located in the office area. Time cards are in the Time Card Box mounted next to the time clock. You must clock in and out each time you leave work, which includes time for lunch. A new time card will be used each Monday to begin the week. There will be a 5-minute margin of error. This does not mean that you can always check-in 5 minutes late every day. Abuse of this window can become a problem.

Any time worked over the allotted time **MUST BE APPROVED** by your immediate supervisor prior to the time being taken. Compensation time off must be worked out with your supervisor in a timely manner after or prior to the time worked.

SMOKE-FREE OFFICE

All buildings, facilities, and camps under control of the Tidewater Council are designated as non-smoking facilities. Smoking outside entrance/exit doors is not permitted at any of the locations. In addition, all Scouting functions, meetings or activities should follow the same procedures on a smoke-free basis. A designated area for smoking must be designated for those who cannot refrain from smoking.



“It is the responsibility of the Boy Scouts of America to protect the health and safety of the young people in our program. It is the policy of the Boy Scouts of America that leaders should not use tobacco products in any form in the presence of youth members. In addition, extreme care should be exercised to provide smoke-free environments for all Scouting participants.”

BIN SERVICE ORDERS

We are allowed to order from National Bin Services once a month. All orders from this area must be coordinated through the Scout Shop. Most of the items in this area are free. A catalog of items available is located in Council Services and is available to be reviewed in that area.

TELEPHONE PROCEDURES

When a call comes in, the receptionist will transfer it to your number. If there is no answer, she will either take a message or ask the person if they want to go to your voice mail. If you have been in a meeting, check with the receptionist to see if any calls have come in for you. If you do not want to be disturbed, put the block on your phone. Remember to take it off.

If you have a voice mailbox, check it frequently for messages while you are in the office, and at least twice a day while you are out of the office.

KITCHEN DUTIES

Cleanup is everyone's duty. Please wash and dry your own dishes. Toss trash in the wastebasket and wipe up any spills or crumbs. We use the camping philosophy of leaving your campsite cleaner than you found it.

FIRST AID ON THE JOB

If you are injured on the job, follow the prescribed procedures:

1. All injuries, no matter how small or large, must be written in the Council Employee's First Aid log. This log is located at the receptionist's desk. Do not complete the log yourself. Make sure someone else completes it and that the Director of Support Services and the Accounting Manager are notified as soon as possible.
2. If the injury takes you to the emergency room or to a doctor, there are approved physicians and facilities for you to go to. This information is available in the file with the first aid log.

These procedures must be followed for workers compensation insurance to apply.

OFFICE SECURITY SYSTEM

The office outside doors are unlocked at 8:30 a.m. in the morning Monday through Friday and locked at 6:30 p.m. on those same days. Saturdays and Sundays the doors are locked at all times. Everyone has a code for the security system. The last person to leave the building sets the alarm. Once you set the alarm, you will have 60 seconds to exit the building and lock the door behind you.



If you are coming in after hours or on weekends, you will have 60 seconds to enter your code before the alarm sounds. If you accidentally set off the alarm, enter your code to silence the alarm and then call the alarm company, giving them your personal identification code.

OFFICE AREA SUPERVISION

The areas listed below should be coordinated by the assigned individual and maintained by all of the staff:

AREA OF OPERATION	COORDINATED BY	OTHER STAFF SUPPORT
Individual work areas	Immediate supervisor	All Staff
Field Services Area	Field Director, DFS	Field Staff members
Mail/Copy Room		All Staff
Conference Room		Field Directors
Storage Room		Field Service Secretary
Video Closet		Scout Shop
Reception Area		Scout Shop
Supply Cabinet		Support Supervisor
Kitchen	Support Supervisor	Assigned Staff by week
File Room		Accounting Clerk
Central Fax Area		All Staff
Finance Office/Storage		Director Support Services
Council Service Area		Registrar
Registration		Council Service Clerk

ACCIDENTS

Any accident shall be immediately reported to the Office Manager, no matter how minor. Forms will be provided for recording all facts; and, where insurance claims are necessary, the information will be provided to Accounting for processing.

COUNCIL RECORD RETENTION POLICY

A detailed listing of the records to be maintained are including in the forms section of this manual. The purpose of the policy is to adequately protect and maintain records that are vital to the legal existence of the Tidewater Council.

EMAIL RETENTION POLICY

See the council record retention policy on saving electronic correspondence.



Volunteer Services





DVD AND VIDEO CHECK-OUT POLICY

Videos for use by units and staff are available in Council Services to check out and purchase. Anyone checking out a video must leave a \$10.00 deposit for all copied videos and the full cost of any originals. They must return within 7 days or lose their deposits. To check out a video, a name, address, unit number, telephone number for home and office, and a driver license number must be left.

ALL DVD AND VIDEOS CHECKED-OUT MUST BE SIGNED FOR THROUGH COUNCIL SERVICES!

(Appendix A-22)

- Have the person fill out a checkout form
- Make sure the name and inventory number of each item is on the form
- Collect a deposit of \$10.00 per item checked out
- Put the signed and dated checkout form in the front of the book
- Put the deposit money in an envelope, not in the cash register, in the front of the book
- Video's may be checked out for a maximum of 7 days
- When the item(s) is returned enter the date returned on the checkout form and refund their deposit

TOUR PLAN POLICY

See the forms section for the most up to date section of this policy.

MONEY EARNING APPLICATIONS

- Enter the date when the application came into the office & stamp with council stamp
- Take the application to the office manager, who will approve them or forward them to the Scout Executive for handling.
- Approved or not approved copies will be returned to the unit.
- File the council copy for future reference

ORDERING

The following are ordering guidelines for the indicated items:

- Eagle workbooks and applications -
- Wood Badge Neckerchief, Woggle and Beads - When told to by the course advisor. (Ask about certificates as well.)
- Videos - When told to by the Scout Executive
- OA items - When asked by the OA Lodge or Staff Advisor
- Resource items (Money Earning Applications, Training Cards, etc) - As needed. Keep a minimum of 25 on hand.
- Veteran's pins and certificates - Keep a minimum of 10 each on hand for 5-20 year veterans. Keep 5 twenty-five year veteran pins on hand. Above 25 years - Order as needed.
- Training knots - Keep a minimum of 25 on hand for the most commonly ordered knots. Less commonly ordered - 12. Rarely ordered - As needed.



RECOGNITIONS / TRAINING AWARDS

- When a completed recognition form is turned in, take it to the registrar to have a certificate made up.
- Clip the appropriate knot to the certificate and record the name on the roster in the certificate file.
- Notify the DE that the certificate is ready. Have the person picking it up sign for it.

TRAINING COURSES

- Set up the event in the software using guidelines supplied by the advisor.
- Enter all applications and fees paid into the Events software as they come in.
- Send out notices, materials, etc as provided by the work order.
- Print out reports and rosters as needed.
- Mark attendance and close the event after it has been held and you are provided a final attendance roster.

WOOD BADGE CERTIFICATES, BEADS, ETC.

- When the paperwork for the completed ticket is turned in, look up the name in the Wood badge file and write the course number and certificate number on the form.
- Give the form to the Program Secretary to have a certificate made up.
- When the paperwork and certificate comes back from the Program Secretary, enter the name on the roster in the front of the Wood badge book and put the form in the book.
- Put the certificate in a large envelope along with the neckerchief, beads and woggle, and label the envelope with the person's name.
- Store them in the file cabinet until the district representative picks them up and signs for them.

ORDER OF THE ARROW (O.A.)

If someone wants to pay their dues, have them fill out an O.A. Dues form (Appendix A-23). Give the remitter a receipt for (current dues) and attach a copy of the receipt to the form. Route the form to the O.A. for them to issue a membership card. (**Note:** If the council is using the Events software to track the O.A., enter the payment into the software.)

For O.A. events, set up the event in the software using guidelines supplied by the council O.A. advisor or his designee. As reservations come in, issue a receipt to the participant and enter the reservation into the computer. Provide reports and rosters as needed.

EAGLE APPLICATION CHECK

(See Appendix A-25)

All Eagle applications must be checked prior to the board of review. When an Eagle application comes in to the office, check for the following:



- Verify that the Scout is registered. Do NOT fill in the council and Troop Number at this time.
- Check merit badges and ranks against the dates in our file.
- Verify that four (4) required merit badges were earned before the date of Star Rank.
- Verify that seven (7) required merit badges were earned before the date of Life Rank.
- Make sure there are a total of eleven (11) merit badges earned before the date of Life Rank.
- Check for a total of 21 merit badges (12 required plus 9 additional).
- Check the positions of responsibility on the back. Verify a total of at least six months service while a Life Scout. Positions must conform to those listed under Requirement #4 for Boy Scout Troop, Varsity Team or Venturing Crew.
- Check for signatures of applicant, Unit Leader and Unit Committee Chairman. All three must have signed the application before we can sign and date it.

If everything checks out, sign and date the application and return it to the District Executive or the District Advancement Chairman for the Eagle board of review.

EAGLE PROCESSING AFTER THE BOARD

When the Eagle candidate has successfully passed his board of review and the Eagle application and supporting documentation are turned in to the council office, the following procedure applies:

- Check to be certain the signature of the District Representative is among the approved list for that district.
- Make sure they have a project approval form and check for a signature.
- Check to be sure an ambitions statement (requirement #6) is attached.
- Look the Scout up in the computer. Enter the Council #, Region, Unit Type and National # in the space provided in the upper right-hand corner.
- Send application for Scout Executive's signature.
- When the application is signed by the Scout Executive and returned to you, make a copy, front and back, of the Eagle Application and place it in the Eagle Book (the latest application in the front).
- Enter the Name, District #, Age and Unit # on the roster in the front of the Eagle Book.
- Send the approved Eagle Application to the National Office for processing.
- From the Service Project write-up, enter the pertinent facts into an Excel or Access document.
- When the Eagle certificate is received from the National Office, send a post card to both the parents and the Unit Leader letting them know it is back. Enter the date the card was sent on the roster.
- When someone comes to pick up the Eagle packet, have them sign for it on the roster in the front of the Eagle Book. Date when the packet was picked up.



System Administration





DATA BACKUPS

Data backups of local applications such as Word, Access, Excel, PowerPoint and other locally used applications are the responsibility of (the individual operator; the System Administrator;). Backups are to be completed once a quarter by all staff.

The Scout Shop Backups are to be made monthly using an electronic device for storage and then taken home. All backups are to be stored off-site. Data storage devices should be replaced at least every three years..

SOFTWARE LICENSING

Software piracy is a crime, therefore unlicensed software is prohibited on all council-owned computers. If discovered, unlicensed software will be uninstalled immediately. If it is software beneficial to the operation of the council, a legal copy of the software will be obtained. Original software documentation and CDs are to be kept in Linda's office.

A lot of software come stored now on brand new computers and any software licenses are now stored electronically online. The Scout executive and others can secure this information from our vendor, CDW

ADDING A USER

Adding a new user is the responsibility of the System Administrator. Only BSA employees may be granted a user ID and may be authorized by:

- *Field Staff* - Authorized by the Scout Executive
- *Office Support Staff* - Authorized by the Scout Executive or Office Manager

When it becomes necessary to add a new user, the System Administrator will first create a new user ID and password for the local area network. If the individual will be accessing the PAS system (ScoutNET), the System Administrator will send an e-mail to the National Office requesting a login for the employee. The national office will e-mail a PAS login and password back to the System Administrator at which time the System Administrator will assign PAS security roles to the user and train the user on how to access the PAS system.

User logins are to be protected and not shared unless necessary. They should be memorized and not kept or displayed anywhere where they might be compromised. If an employee forgets their login, they may see the System Administrator who keeps a copy of all logins in the council safe.

TRAINING A USER

Instruction on how to log in to the council's local area network and the PAS system is a part of the new employee orientation. New users to the PAS system are to complete the Computer-Based Training for their area of responsibility before they are allowed to enter live data. This training is found on the *Support* web-site (click the *Support* button and go to *University* then click on *Web-based Training* and follow the instructions).



CHANGE OR REMOVE A USER

If the employee's role changes within the council, the System Administrator is to immediately change the security role for that user within the PAS system to match their new duties.

Should an employee resign, the System Administrator is to immediately remove the roles assigned to that user. If an employee is to be dismissed, the security roles for that user are to be removed *before* they are dismissed.

Within two weeks of the last date of employment of a PAS user, the System Administrator will send an e-mail to Pam Boren instructing her to remove that user ID from the system.

NATIONAL UPDATES

From time to time, the National Council will update various software elements related to ScoutNET. These updates will either be in a downloadable format with a link on the Flash Page, or will be sent to the council on CD.

The System Administrator will monitor the Flash Page on ScoutNET for all updates and apply them to each workstation in the council office; and its satellite office(s), within five (5) business days. Updates that arrive on a CD will likewise be applied to each workstation within five (5) business days of receipt.

ANTI-VIRUS SOFTWARE

The council will load and maintain a frontline anti-virus software program (currently either Norton or McAfee) on the server and each workstation. If this software is not set to automatically update, then it is the responsibility of the System Manager to download updates to the definitions from the software's website on a weekly basis and make certain that they are applied to the server and all workstations.

HELP-DESK SUPPORT

When opportunities arise in PAS, the Help-Desk at the National Office can be a tremendous resource. However, only one person should call about a specific issue. To keep from logging multiple calls about the same issue, all calls are to be funneled through the System Administrator unless he/she gives permission for the individual user to place the call. In all instances, the System administrator is to be made aware that a call has been placed.



A

ACCIDENTS.....	20
ACCOUNTING PROCEDURES	30
ACTIVITY PACKETS.....	23
ACTIVITY PREPARATION.....	26
ADDING A USER	41
ADDITIONAL ENROLLMENT	23

B

BEEPER MESSAGES	31
BIN SERVICE ORDERS	32

C

CASH AND PLEDGES	14
CASH DISBURSEMENTS.....	3
CHANGE OR REMOVE A USER	42
CHANGING UNIT LEADER OTHER THAN RECHARTER	23
CHECK REQUESTS	12
CHECKING EQUIPMENT IN AND OUT.....	20
CLEANLINESS OF WORK AREAS	30
CLIMATE CONTROL IN BUILDING	22
CONSIGNMENT OF SUPPLIES / EQUIPMENT	20
CONTRIBUTION AND SALE OF STOCK.....	8
COPY MACHINE.....	29
COUNCIL SERVICES SUPPLIES.....	21
CUSTOM ITEMS.....	24

D

DATA BACKUPS.....	41
DISTRICT CALENDAR	25

E

EAGLE APPLICATION CHECK.....	38
EAGLE PROCESSING.....	38
EMPLOYEE CHECK-IN AND CHECK-OUT	31
EMPLOYEE LOANS.....	17
EMPLOYEE MAILBOX	31
EMPLOYEE ORIENTATION	18
EXPENSE ADVANCES	16

F

FAXING ITEMS	30
FIELD RECEIPTS	3
FIRST AID ON THE JOB.....	33

G

GIFTS IN KIND.....	10
--------------------	----

H

HELP-DESK SUPPORT	42
-------------------------	----

I

INSURANCE REPORTING	10
INTERIM AND ANNUAL REVIEWS	18
INTERNAL CALENDAR.....	23
INVENTORY	22

K

KITCHEN DUTIES	33
----------------------	----

L

LAND PURCHASES & SALES.....	10
LONG DISTANCE CALLS.....	30
LUNCHTIME SCHEDULE	17

M

MAIL TAKE OUT AND DELIVERY	31
MAILINGS.....	31
MONEY EARNING APPLICATIONS	36

N

NEW AND RECHARTERING UNIT	23
NEWSLETTER DEADLINES.....	24
NEWSLETTER OUTLINE.....	25

O

OFFICE BREAKS.....	18
OFFICE LOCKDOWN	31
OFFICE SECURITY SYSTEM	33
ORDER OF THE ARROW (O.A.).....	38
ORDERING	37
ORDERS PENDING.....	24

P

PAYING BILLS	5
PETTY CASH	8
POSITION DESCRIPTION	18



POSTAGE METER.....	28
PROCESSING RECEIPTS BY MAIL.....	2
PRODUCTION CONTROL.....	28
PURCHASE ORDERS.....	30
PURCHASE REQUISITIONS.....	4

R

RECEIVING GOODS	5
RECOGNITIONS.....	37
REGISTRAR SUPPLIES / NOTEBOOKS.....	21
RESERVATION OF SERVICE CENTER	22
RESOLUTIONS LOG.....	11

S

SALARY ADVANCES	16
SCOUT SHOP CHARGES	22
SCOUT SHOP CONSIGNMENTS.....	22
SMOKE-FREE OFFICE	32
SOFTWARE LICENSING.....	41
STAFF MEETING SCHEDULE	18
SUMMER CAMP REGISTRATION.....	25
SUPERVISION	33

T

TELEPHONE PROCEDURES	32
TIME CLOCK.....	32
TIME STUDY	12
TIMELY TESTING	11
TOUR PERMITS	36
TRAINING A USER.....	42
TRAINING AWARDS.....	37
TRAINING COURSES	37
TRAVEL EXPENSE REPORTS	17

U

USE OF CAMP	24
USING ITEMS FROM CAMP	24

V

VIDEO CHECK-OUT POLICY	36
------------------------------	----

W

WOODBADGE	37
WORK ORDERS	29
WRITE-OFF PROCEDURES	9

