

Family of Camps

Operational Audit

Purpose: to help the Board fulfill its fiduciary responsibility by verifying that their policies are being implemented within the context of the ministry, administrative offices, and procedures of operation.

Camp _____

Date _____

Context--These paragraphs are not complete or exhaustive in their explanations, but are an attempt to give some contextual education for each topic or requirement.

Assessment—How do we measure or evaluate implementation?

Written document required—Hard copy of the policy or procedure is requested.

Visual review—Opportunity for representatives to view the organization of, to read the policies or procedures, and to ask questions of those responsible for that area.

Interviews—While on site, questions may be asked to assess implementation.

Compliance 1.1—Bylaws

In the last year have the bylaws been reviewed by the camp CEO?	Yes	No
In the last year have the bylaws been reviewed by the president of the board?	Yes	No

Context:

An organization’s bylaws comprise a legal document describing the board and organization’s structure and practices. A charitable organization must comply with all applicable federal laws and regulations, as well as applicable laws and regulations of the states and the local jurisdictions in which it is based or operates. Keeping the bylaws in compliance with the governing laws is a first step in keeping the organization in compliance with applicable laws and regulations. IRS Form 990 inquires about existing policies and procedures relating to federal and state laws.

Assessment:

Compliance 1.2—Signing of Foundation Statements

Have all board members, officers, resident staff, and summer staff signed the Doctrinal Statement and Code of Conduct this year?	Yes	No
Where are these signed documents filed?		

Context:

All camps participating in the Family of Camps must require the signing of these documents on a yearly basis. They are the main documents which keep the camp’s beliefs and values in focus.

Assessment:

Compliance 1.3—Conflict of Interest

Does the camp have a conflict of interest policy?	Yes	No
Does the board address this issue on a yearly basis?	Yes	No
Where are these documents filed?		

Context:

How the organization handles conflicts of interest is vitally important. Not all conflicts of interest are illegal or unethical, but are unavoidable. Following a written policy and a disclosure form addresses possible conflict situations. Only independent board members should vote when a conflict of interest occurs. IRS Form 990 asks whether the organization has a written policy and whether the directors and officers and others are required to disclose interests annually that could give rise to conflicts.

Assessment:

Written document required.

Compliance 1.4—Whistleblower Policy

Does the camp have a “whistleblower” policy?	Yes	No
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Context:

A Family of Camps organization should establish and implement policies and procedures that enable individuals to report concerns without fear of retaliation if they come forward with information on illegal practices or violations of organizational policies. IRS Form 990 asks whether the organization has a written whistleblower policy.

Assessment:

Written document required.

Compliance 1.5—Retention Policy and Procedure

Does the camp have a document retention and destruction policy?	Yes	No
When did you last do a “document audit” in order to verify that all organizational documents are accessible and accounted for?		
Have deficiencies detected been located?	Yes	No
Do you have any off-site retention of documents or digital files? If so, how is this accomplished?		
Does the camp have a digital document retention and destruction policy? Describe the oversight of such a policy.	Yes	No

Context:

The camp should establish and implement policies and procedures to protect and preserve the organization’s important documents and business records—both electronic and physical documents. It can be illegal to destroy any documents if the organization expects to be investigated or is already under official investigation. IRS Form 990 inquires whether an organization has a document retention and destruction policy.

Assessment:

Written documentation required
 — Retention and destruction policy
 Retention area perusal

Compliance 1.6—Public Review Folder

Does the camp have a Public Review folder available in your office upon request?	Yes	No
Who has the responsibility of keeping the folder updated?		
Do you have a procedure to follow if a request is made to review the folder or have a copy of the documents?	Yes	No
Has donor information been removed from the IRS Form 990 available for public review?	Yes	No

Context:

IRS Form 990 from the last three years (excluding Schedule B—Contributions Records) must be made available to anyone who asks for them. IRS Form 1023, the application for tax exemption, is also a public document. IRS Form 990 inquires about the process of making governing documents available to the public.

Assessment:

- Public Review folder perusal
- Written document required
 - Public Review request

Corporate 1.1—Board Manual

Does the board have a Board Manual and does that manual effectively orient new board members?	Yes	No
Have board members been informed about the personal liability they have for the board’s actions and what protection is available to them?	Yes	No
Did the board approve key financial transactions made during the last year?	Yes	No
Did the board approve changes in the resident staff manual?	Yes	No
Did the board approve any changes in the fiscal and governance policies (would probably be a part of the bylaws)?	Yes	No
Did the board establish or approve compensation policies and practices?	Yes	No
How does the camp inform the board about programs and activities about which they need to make informed decisions?	Yes	No

Context:

All state laws require nonprofits incorporated in their state to have a board of directors. The board is responsible for governing and overseeing the affairs of the organization. Clear policies (compensation, fiscal, and governance) are critical to guide and protect the board and the organization. IRS Form 990 contains a series of questions concerning the board and its governance practices, including a question asking whether the IRS Form 990 was provided to the full board for review.

Assessment:

- View board manual
- Procedure for informing board of needed decisions (written or interview)

Corporate 1.2—Board Meetings

Are minutes of all board meetings and executive committee meetings available to board?	Yes	No
Were the requirements for notifying board members of meetings (established in bylaws) met for last meeting?	Yes	No
Where is the binder for minutes kept?		

Context:

The board of an organization should meet regularly enough to conduct its business and fulfill its duties. IRS Form 990 inquires whether board meetings and committee meetings acting on behalf of the governing body are documented. See the bylaws established in compliance to state laws for the annual minimum number of meetings, the minimum quorum requirements, and the policy on electronic voting.

Assessment:

Visual review

- Minutes binder

Corporate 1.3—Board Size, Structure, and Diversity

Are the guidelines set forth in the Articles of Incorporation being followed as to size and structure of the board?	Yes	No
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Context:

The size of the board should be based on the needs of the organization. There is no universal “best” size. A board should have a variety of skills, expertise, backgrounds, and perspectives in order to make informed decisions. Expertise in budgeting and financial management is helpful. IRS Form 990 asks organizations to provide the number of independent (defined in IRS Form 990) directors on the board; no particular number or percentage is mandated. Some state laws have provisions defining the minimum level of independent members on the board. Two-thirds is often the numbers used in writing on board independence. See the quote from *Independent Sector and BoardSource*:

A substantial majority of the board of a public charity, usually meaning at least two-thirds of its members, should be independent. Independent members should not: (1) be compensated by the organization as employees or independent contractors; (2) have their compensation determined by individuals who are compensated by the organization; (3) receive, directly or indirectly, material financial benefits from the organization except as a member of the charitable class served by the organization; or (4) be related to anyone described above (as a spouse, sibling, parent or child), or reside with any person so described.

Assessment:

Corporate 1.4—Director Evaluation and Compensation

Did the executive director share with the board his evaluation of the performance and compensation of the director this year?	Yes	No
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Context:

The board is the supervisor of the executive director, and the executive director is the supervisor of the director (onsite). In that capacity the executive director should evaluate the director’s performance annually. Performance evaluation should be a formal, documented process that is based on a clear job description and includes mutually agreed-upon annual goals. The payment of excessive compensation can jeopardize an organization’s IRS tax exemption. With the missionary support setup, this is probably not a problem that a Family of Camp participant would encounter. On the IRS Form 990, the organization must list the compensation of the CEO, as well as other officers, directors, and key employees earning over \$100,000.

Assessment:

Corporate 1.5—Checks and Balances

Does the organization have any individual with multiple roles that may compromise the organization’s system of checks and balances?	Yes	No
Is the performance and compensation review of the executive director a part of the minutes?	Yes	No

Context:

Every organization needs a system of checks and balances to ensure that the organization’s best interests take precedence. The positions of executive director and board treasurer must be held by separate individuals. In California the president and treasurer of a non-profit corporation cannot be the same. If the executive director and board chair are the same, the board has the responsibility to review the executive director’s performance and compensation.

Assessment:

Corporate 1.6—Review of Governing Documents

When was the last time that the governing documents (Articles of Incorporation and Bylaws) were reviewed? _____		
Where are original and amended governing documents retained?		
Who has access to the digital copies of governing documents?		

Context:

The board or someone appointed by the board should review organizational and governing instruments no less frequently than every five years. The state needs to be informed if changes are made in the Articles of Incorporation; an amendment or restatement needs to be filed with the Secretary of State. Bylaws can be amended by the board and not filed with the state. All changes to the Articles of Incorporation and the Bylaws need to be recorded and filed with the secretary of the corporation.

The paragraph above pertains to California; other states may have some differing requirements.

Assessment:

- Written documentation required
 - Requirements of your particular state

Corporate 1.7—Review of Mission Achievement

When were the goals and programs of the organization last reviewed for effectiveness of mission achievement? _____		
Is there a written summary of that evaluation?	Yes	No

Context:

The board should establish and review regularly the organization’s goals aimed at the accomplishment of the mission and should evaluate, no less frequently than every five years, the organization’s programs, goals, and activities to be sure they advance its mission and make prudent use of its resources. IRS Form 990 requires a description of the organization’s board-approved mission and asks which programs are new, changed, or discontinued.

Assessment:

- Written documentation required
 - Written summary of evaluation

Corporate 1.8—Statement of Information

Is the Statement of Information up to date at this present time?	Yes	No
What is the name of the form the organization must file? When and how often is it filed?		

Context:

California law requires corporations to update the records of the California Secretary of State on an annual or biennial basis or when changes are made in the address, officers, and registered agent by filing a statement called the Statement of Information (SI-100) (as is called in California). Other states may call the filing another name: Wyoming—Statement of Change by Registered Agent; New York— Certificate of Change)

Assessment:

Written documentation required

- Research your state’s requirement and write a procedure to comply.

Corporate 1.9—Organizational Clearance Certificate

Do you have a copy of the Organizational Clearance Certificate in your office?	Yes	No
Who is responsible for this document?		

Context:

In California an Organizational Clearance Certificate from the California State Board of Equalization is necessary for filing an exemption from property taxes. Periodically the Board of Equalization will ask for supporting documents in order to maintain eligibility for the certificate.

Assessment:

Visual Review

Written documentation required

- If not located in California, research your state’s requirement and write a procedure to comply.

Corporate 1.10—Tax Exempt Determination Letter

Do you have a copy of the Tax Exempt Determination letter (federal) in your office?	Yes	No
Do you have a copy of the Tax Exemption Determination letter (state) in your office?	Yes	No
Is the corporation considered a public charity or private foundation? Please list the status (according to the appropriate code/section).		

Context:

Nonprofit is a concept of *state* law. When we say “nonprofit” we are usually thinking of an organization that is exempt from taxation. Most, but not all, nonprofit organizations are exempt from paying *federal* income tax on their earnings. The largest category, and the one most people usually think of when they think of “nonprofit” or “tax exempt” is Section 501(c)(3) “charitable” organizations. Virtually all charities are nonprofits; but not all nonprofits are charities. A 501(c)(3) organization must be organized and operated for a specific and approved purpose (such as religious), must not benefit any individual, may not participate in political campaigns or lobbying, and has dissolution clauses that do not benefit individuals. Having a tax exemption determination letter means that the organization has filed Form 1023 and that contributions are deductible under section 170 of the Code and qualified to receive tax deductible bequests, transfers, or gifts.

Assessment:

Visual Review

- Tax Exemption Determination letter (federal)
- Tax Exemption Determination letter (state)

Financial Oversight 1.1—Financial Records

Was the budget approved by the board?	Yes	No
Do you have budget rules/guidelines established?	Yes	No
Do you have a procedure for budget modification?	Yes	No
How do you handle the purchase of an item when that purchase places that account over the budget?		
How often is a Nutshell made available to the director/s and the board? _____		
What method is used to keep a record of designated funds up to date?		
How often do you reconcile your bank statement to your computer printouts of balance sheet? _____		
Is the bank statement currently reconciled?	Yes	No
If the bank statement is not reconciling, how do you handle? Who must sign off on this reconciliation entry?		

Context:

A charitable organization must keep complete, current, and accurate financial records. Financial statements must be available in a timely manner in order for leadership to make informed decisions to be made.

IRS Form 990 inquires whether the organization’s financial statements are compiled, reviewed, and /or audited and, if audited, must be by an independent accountant. An independent accountant is a person who is not providing other financial services to the organization.

California—Audit Required: Yes

Statute and Description: Cal. Gov. Code §12586(e)(1) | A charitable corporation with gross annual revenue of \$2 million or more AND that is already required to file report(s) with the General Attorney must file an audited financial statement prepared by an independent CPA. *(Ironwood and Wolf Mountain are not required to file reports with the General Attorney. Wolf Mountain was at one time required to file reports but it is no longer required—not a mutual benefit corporation, but a religious.)*

New York—Audit Required: Yes, according to revenue

Statute and Description: N.Y. U.C.C. Law 7A § 172-b | A charitable organization with gross annual revenue over \$250,000 must file an audited financial statement prepared by an independent CPA. A charitable organization with gross annual revenue less than \$250,000 and at least \$100,000 must file a financial statement reviewed by an independent CPA. But, every charitable organization that uses a professional solicitor in its fundraising functions must file an audited financial statement prepared by an independent CPA.

Wyoming—Audit Required: No state law requirement.

Statute and Description: Wyo. Stat. § 17-19-1630

Assessment:

Visual Review:

- Financial Record Files (Payables, Receivables, Payroll, etc.)
- Definition of Accounts
- Retention Practices
- Binders of Monthly Financial Records

Financial Oversight 1.2—Financial Management

When did your director last read the Financial Principles of Operation in the Bylaws? _____		
How long after the end of the month does it take for your financial office to send out a Nutshell and Department Budget Reports? _____		
Do you have a reserve/contingency fund? Amount in fund? _____	Yes	No
Have any loans been made?	Yes	No
What amount was spent on fundraising last year? _____		
Who is responsible for keeping your Definition of Accounts updated? _____		

Context:

Accurate and timely reports are a key to good financial management. Maintaining the Definition of Accounts makes for more accurate reporting and numbers to base the next year’s budgeting numbers .

Loans should not usually be made to board members. IRS Form 990 requires disclosure of loans made to directors, officers, or key employees. If loans are made, they should be at market rates and approved by the board. Some state laws prohibit loans to boards members and officers.

Assessment:

- Written documentation required
- Nutshells—last 3 months
 - Balance Sheets—last 3 months

Visual Review

- Invoice and Receipt files

Financial Oversight 1.3—Annual Budget

Are budget numbers kept up to date and made available to those responsible for particular budgets?	Yes	No
What is your current Ministry Improvement Margin (MIM)?		
Have you taught the “Budget Notes” booklet to your staff or department heads?	Yes	No

Context:

Budgets help us to be wise stewards of God’s resources while balancing both effectiveness and efficiency in the ministry. The best budgets are based on good research and accurate history.

Purpose of the Budget

- To estimate (predict) future levels of expenses, income, and cash flow.
- To control spending and balance our cash flow.
- To give us freedom to act and spend within specific guidelines knowing we will not overspend by the end of the year.
- To insure we expend our scarce resources to accomplish our purpose.

Assessment:

Visual Review:

- Department Budget Report
- Income and Expense Statements (including budget numbers)—last 3 months

Financial Oversight 1.4—Designated Funds

What is the key to keeping the camp’s general fund and designated funds separate?		
Has the camp been successful in the last year in keeping the general fund and designated funds separate?	Yes	No
What is your retention policy for the keeping of designated fund worksheets?		

Context:

The accurate recording of designated funds is a key to nonprofit bookkeeping—accurate recording of income designated for particular funds and projects, as well as accurate recording of expenditures from funds and on projects. The Financial Principles of Operation in the Bylaws are very definite in the use of designated funds and should be reviewed often. The integrity of the organization is often at stake.

IRS Form 990 asks organizations to provide information about the value and use of endowment funds and board-designated funds that function like an endowment (also referred to as quasi-endowments). IRS Form 990 examines fundraising expenses and revenue in detail.

Assessment:

Visual Review:

- Designated Funds Records
- Endowment and Investment Records

Financial Oversight 1.5—Expense Policies and Reimbursement

Do you have an expense reimbursement policy?	Yes	No
Do you require receipts (at least something in writing, a signature, etc.)	Yes	No

Context:

The organization should have a policy that establishes guidelines for expense reimbursement, and receipts should be required. A reimbursement policy should define what expenses are appropriate and what expenses are considered excessive and not appropriate.

Travel expenses should especially be considered. IRS Form 990 asks whether organizations pay or reimburse first-class or charter travel expenses for board members, officers, or key employees. Reimbursement for unsubstantiated or excessive travel expenses is considered compensation and should be reported as such on the recipient’s W-2 and in IRS Form 990. IRS Form 990 asks whether organizations pay or reimburse spousal or companion travel expenses for board members, officers, and key employees. If the spouse is accompanying and not conducting business for the organization, the spousal reimbursement is generally considered compensation and should be reported as such.

Assessment:

Visual Review

- Expense reimbursement policy
- Example of a file containing reimbursement transactions

Financial Oversight 1.6—Donors and Donor Communication

Do you have guidelines established for your communication with donors?	Yes	No
Do you have an editing process?	Yes	No
Who is part of that review/editing process?		
Do you have a procedure for the handling of donations and acknowledgments of those donations?	Yes	No
Do you have a procedure for handling the donation of non-cash items?	Yes	No
Do you have a gift acceptance policy?	Yes	No

Context:

Solicitation materials and other communications addressed to donors and the public must clearly identify the organization and be accurate and truthful. All fundraising materials should be subject to a review process.

Donor intent defines the present and future use of contributed funds. Organizations must respect the rights and intent of the donor. If the charitable organization does not agree with the conditions, it should not accept the donation. Contributions must be used for the purposes consistent with the donor’s intent, whether as described in the relevant solicitation materials or as specifically directed by the donor. Donor intent should be clearly documented.

A charitable organization must provide donors with specific acknowledgments of charitable contributions, in accordance with IRS requirements (written acknowledgment of gifts of \$250 or more), as well as information to facilitate the donors’ compliance with tax law requirements

- The charitable organization does not assess the value of a gift; that is the responsibility of the donor in his or her personal tax filing.
- The charity must provide a fair market value for anything it gives in return for a gift or state that no service or item of value was received.

Donations of non-cash items have IRS paperwork and requirements with some limitations as when an item can be sold without further paperwork.

Having a clear gift acceptance policy, based on the camp’s specific exempt purpose, serves as a guide to accept or refuse contributions that would compromise its ethics, financial circumstances, program focus, or other interests. The IRS Form 990 asks whether organizations have a gift acceptance policy requiring the review of nonstandard gifts, such as property that is not readily marketable.

A charitable organization must respect the privacy of donors. Donor lists must never be shared with other organizations. Donor information must be filed with IRS Form 990; however, the names and addresses of donors are, according to the IRS, treated as confidential by them. They are not to be included in the Public Review file.

Assessment:

Visual Preview or Written Documentation Required:

- Donor Communication Guidelines
- Donor Acknowledgment Procedures
- Donor Letters—Examples
- Donor Records—previous year
- Donation of Non-cash Items (real estate, vehicles, art, stock) Procedure
- Gift Acceptance Policy

Financial Oversight 1.7—Fundraising

Do you have guidelines established for your fundraising materials and methods?	Yes	No
Do you have an editing process?	Yes	No
Who is part of that review/editing process?		
Do you ever use an outside firm for fundraising?	Yes	No

Context:

A charitable organization should provide appropriate training and supervision of those soliciting funds on its behalf to ensure that they understand their responsibilities and applicable federal, state and local laws, and do not employ techniques that are coercive, intimidating, or intended to harass potential donors. FCC laws cover telemarketer activities. Rules cover when call can be made, transparency about the purpose of the call, and accuracy of information. Those raising funds on behalf of the organization need to uphold the organization’s values and reputation and the donor’s trust in the organization.

Assessment:

Written documentation required

- Fundraising Guidelines

Visual review

- Binder or folder containing fundraising appeals

Financial Oversight 1.8—Property Taxes

Do you file Welfare Tax Exemptions on property taxes?	Yes	No
Are these filings up to date?	Yes	No
Who is responsible for these filings?		

Context:

Claims for the welfare tax exemption of property taxes are due on or before February 15 of each year. A separate claim must be filed for each property location. The Assessor reviews claims to determine that the organization continues to use its property for qualifying purposes and activities.

Assessment:

Visual Review:

- Property and property tax files

Financial Oversight 1.9—Petty Cash Fund and Handling of Cash

In what areas is petty cash used in the ministry?		
Do you have a procedure for the handling of petty cash?	Yes	No
If income is received in cash, do you use that cash for the purchase of supplies, etc.?	Yes	No
In what areas would cash be received, stored, etc.,?		

Context:

The petty cash fund is a fixed fund that is only replenished after the money is spent. In your petty cash fund (fixed amount), the office should have either the cash or the receipts which add up to that amount. Requiring and training staff and volunteers to turn in receipts is the key. Using cash income for purchasing without running that cash through the income is frowned upon because of the lack of accountability. Keeping good accountability practices in place, especially in the area of cash, protects the ministry and the staff.

Assessment:

Written documentation required
 — Petty Cash Fund procedure

Visual review
 — Cash security throughout ministry (program, stores, registration, bookkeeping, offerings, etc.)

Financial Oversight 1.10—Payroll

Who has access to payroll files?		
Do you have a vehicle to update the director monthly on the support status of staff?	Yes	No
What is your state unemployment tax percent that you are paying this year?		
For every \$100 that you pay to one of the staff members, how much is due the government, both federal and state combined?		
Do you use the Status and Benefits Form for updating and recording payroll decisions?	Yes	No
How do you keep updated on employment laws? Whose responsibility?		
Do you have a procedure for tracking the DMG of a resident staff member who is consistently falling below the minimum requirement (helps to improve? adjustments made as necessary?)	Yes	No

Context:

The following areas are critical in the area of payroll: confidentiality of records, updating of decisions makers (director, board, etc.) concerning support of staff, and accurate and timely filing of payroll records to the state and federal agencies.

Assessment:

Visual review of files

Staff Services 1.1—Personnel Files

What is included in your personnel files?		
Are personnel files secure (locked file, limited access, etc.)	Yes	No
Who has access to personnel files?		
On which staff are background checks made?		
How do you handle sensitive discussions or disciplinary action recording?		

Context:

The following areas are important in the area of orientation of new staff and the maintaining of personnel files: following hiring procedures, confidentiality of files, signing of documents as established in the Resident Staff Manual, updating of files in a timely fashion, and handling termination procedures correctly.

Assessment:

Visual review

- Personnel files

Staff Services 1.2—Job Descriptions

Do you have job descriptions for resident staff?	Yes	No
When are resident staff job descriptions reviewed?		
Do you have job descriptions for summer staff?	Yes	No

Context:

Termination suits are the most common legal suits brought against non-profits. A clear definition of expectations is helpful in evaluating performance. Job descriptions are also considered the first defense against a discriminating claim and must be written before a charge of discrimination has been made to carry any weight. “Essential functions” are the key words in the *American with Disabilities Act.*” Qualifications and attitudes should be a part of such job descriptions, as well as job duties. Workers compensation auditors may ask to see job descriptions. According to particular camp, the job description should support the resident staff agreement concerning housing being a condition of employment in order for each staff member to do his/her job relating to supervision and emergency situations.

Assessment:

Visual review

- Examples of resident staff job descriptions

Staff Services 1.3—Resident Staff Manual

Do you have a Resident Staff Manual (personnel policies)?	Yes	No
What is your retention policy for the Resident Staff Manual?		
Who is responsible to keep the manual updated?		
How is the manual distributed to staff members?		
Do resident staff sign off that they have read the manual?	Yes	No
How are staff informed of changes in the manual?		

Context:

Some policies are mandatory by the government (equal employment opportunity policies, ADA Compliance) and some policies are administrative decisions covering the details of work hours and scheduling, dress guidelines, benefits, etc. Manuals should be retained in case of legal action to demonstrate that policies were in place and had been communicated.

Assessment:

Visual Review

Staff Services 1.4—Safety Manual

	Yes	No
Do you have a Safety Manual?		
What is your retention policy for the Safety Manual?		
Who is responsible to keep the manual updated?		
How is the manual (or policies and procedures) distributed to staff members?		
How is the logging of the training established?		
What is your retention policy for the logging of training?		

Context:

After safety policies and procedures have been established, staff and volunteers must be trained in their proper use. The logging of such training is especially important in legal issues and with the insurance companies. Manuals should be retained in case of legal action to demonstrate that policies were in place and had been communicated.

Assessment:

Visual Review

- Safety log records
- Compliance records
- Safety manual

Business Office Records 1.1—Files

How are camper day records kept?		
How long do you retain camper registration records?		
Do you post your Workers Comp Log 300 annually?	Yes	No
Who maintains your Depreciation Schedule (Asset and Inventory files)?		
Do you have correspondence files in a central area or are they in different departments?	Yes	No
Do you have an organization plan for correspondence files?	Yes	No
Do you have a retention plan for correspondence files?	Yes	No
Do you keep volunteer records?	Yes	No
Do you have Custom Camp notebooks containing contracts and communication logs?	Yes	No
How long do you retain Custom Camp notebooks?		
What is your procedure in filing business contracts?		
How are governmental permits filed? Posted?		
Do you have a camper and property incident file?	Yes	No

Context:

If there is a communicated plan of organization of business files, there is a better possibility that records will be handled in an organized and effective way. Otherwise, stacks, multiple copies floating in different desks, and an inability to retrieve become the usual. Following a planned retention plan for business office files also reduces the keeping of unneeded papers as well as reducing the destroying of important papers.

Assessment:

Written documentation required

- Camper day records

Visual review and interviews

- Camper day records
- Correspondence files
- Contract files
- Governmental permits
- Camper incident file/binder

Business Office Records 1.2—Insurance

Have you completed insurance coverage chart?	Yes	No
Is the property coverage (building list) up to date?	Yes	No
Do you have a procedure for processing insurance claims?	Yes	No
Who is responsible for overseeing insurance matters? Policy, changes, claims, etc.		

Context:

What steps have been taken by the organization to protect its assets—property, human resources, program content and material, integrity, reputation, etc.? The board and camp leadership are stewards of the organization assets. Adequate risk management is essential; it can be assumed, eliminated, protected, or delegated. It is possible to have too much insurance or too little. All organizations face risks, but the level of risk is based on the nature and complexity of the organization.

Assessment:

Hard copy required

- Declaration pages of insurance policies:
- Multi-peril: general liability and property
 - Director and officer liability
 - Umbrella
 - Workers compensation
 - Vehicle insurance
 - Camper accident insurance

Insurance Coverage Chart—If your coverage is a part of your multi-peril policy, include the policy endorsement numbers and option (i.e. camper coverage).

Visual Review

- Insurance Claims Files
- Accident and Incident Reports