

GOVERNANCE AND MANAGEMENT

I N G I R L S C O U T I N G



GIRL SCOUTS®

GOVERNANCE AND MANAGEMENT IN GIRL SCOUTING

Girl Scouts of the U.S.A.
420 Fifth Avenue
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GIRL SCOUTS OF THE U.S.A.

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INTRODUCTION

Governance and Management in Girl Scouting is both a consolidation and revision of the *Corporate Board of Directors in Girl Scouting* (1977, 1984) and *The President and the Executive Director in Girl Scouting* (1979, 1984). These resources, first published in the late 1970s, were on the cutting edge of management thinking. Girl Scout councils used these monographs as a model for developing their boards and defining the president and the executive director relationship. However, during the period of time since their initial publication, both Girl Scout councils and GSUSA have gained experience in the implementation of the organization's corporate planning/management system and have developed a broad base of knowledge about the interdependent relationship of our top organizational leaders. Additionally, external forces have also brought about changes in our ways of work and management practices.

This resource reflects the individual and collective experience of the presidents and the executive directors of Girl Scout councils, the National Board of Directors, national operational volunteers, and national staff members. It was designed to help those holding the leadership positions in a Girl Scout council to carry out their individual and collective roles efficiently and effectively, so that the Girl Scout movement will continue to thrive in an ever-changing environment.

Note: The term **council self-evaluation**, which is used throughout the monograph, will be replaced by **council performance assessment** in January 1998. This change is the result of input from and the experience of council presidents, executive directors, and boards of directors.

THE RELATIONSHIP BETWEEN GOVERNANCE AND MANAGEMENT

This resource addresses specific accountabilities while delineating the sometimes complex relationship between the council's governing body, which is its board of directors, and its executive director, who is responsible for managing the council. Each is dependent on the support of the other to ensure optimal organizational functioning.

The board, under the leadership of the president and with the support of the executive director, maintains the integrity of the purpose and values of Girl Scouting, while ensuring council responsiveness to internal and external forces. The executive director enables the board to fulfill its responsibilities by providing appropriate, timely information and staff support for the work of board committees and task groups. The board supports the executive director by fulfilling its own accountabilities, valuing her or his administrative guidance, and demonstrating confidence in the chief executive's ability to manage council operations within the parameters of board-established policies and GSUSA charter requirements. Thus, governance and management, while maintaining distinct areas of responsibility, are interrelated.

A mutually respectful, consultative partnership between the president of the

board and the executive director enhances communication on substantive issues and facilitates timely discussion on interrelated matters.

Both the council's board of directors and the executive director are supported in meeting their accountabilities through full utilization of the corporate planning process, a total planning and management system. Corporate planning enables each council board to develop, implement, and review an integrated strategy to identify, develop, and allocate critical resources to meet the current and future needs of girls in its jurisdiction. Corporate planning also enables the council executive director to implement management structures and service delivery systems that support the board's vision.

Please see Exhibit 1, "Roles and Responsibilities in Governance and Management," on pages 51-53.

THE CORPORATE BOARD OF DIRECTORS

Responsibility and Authority

The corporate board of directors is a fiduciary body, responsible for governance of the council and stewardship of its assets. It is the only council body empowered to institute or change council policies, although it normally seeks membership input when doing so.

The duly elected corporate board of directors in a Girl Scout council is empowered to act on behalf of the membership within the framework of the council's bylaws. The board is legally, ethically, and morally responsible for performing its functions, and does so as a body in meeting assembled.

The board is accountable to those bodies from which it derives its authority:

- The corporation or membership.
- The National Board of Girl Scouts of the U.S.A.
- State and local government.
- The federal government.

In addition to the council bylaws, the authority of the board of directors is contained in state corporate laws, federal legislation, council articles of incorporation, and the application for a Girl Scout charter. (See Exhibit 2, "Application for a Girl Scout Charter," on pages 54-55.)

The board also has a moral accountability to the communities within the council's jurisdiction. As a tax-exempt entity, the council is incorporated to serve society as a whole. Additionally, the council is accountable to the community for any public funding it receives.

To meet charter obligations each council's board of directors must comply with legal requirements and act in accordance with what constitutes effectiveness in its jurisdiction. Effectiveness in both governance and management is clearly delineated by the criteria and standards for an effective Girl Scout council. These are adopted by the National Board of Girl Scouts of the U.S.A. and published in the *Blue Book of Basic Documents*. The criteria and standards are the basis for the council self-evaluation that is periodically conducted by each council's board of directors. The self-evaluation provides valuable information for council planning and documentation for the chartering process. Effective January 1998, this process will become a newly focused council performance assessment.

Size and Composition of the Board

The size of the board of directors, as stated in the bylaws, should be sufficient to accomplish the work of the board but not so large as to impede its efficiency. Those who serve as board members should be individuals who elicit public confidence in Girl Scouting.

Board members should have the appropriate skills and experience to serve as fiduciaries and also represent the diversity within the council jurisdiction. The council needs board members who are able to represent and reach out to the larger community: to business and industry, and to the various socioeconomic and racial/ethnic groups that reside within the council jurisdiction. This diversity supports both membership growth and fund development. **Prior to standing for election, all board members must be or must enroll as registered members of the Girl Scout movement.**

The board of directors is composed of the officers and the directors, who are called members at large. The president and officers of the board, as a group, form the leadership of the council. The council's executive director serves as an ex-officio officer of the board without vote.

Major Functions of the Board of Directors

In carrying out its responsibilities, a Girl Scout council's board of directors functions in 10 major areas of accountability:

- 1 Fulfilling charter obligations and corporate responsibilities
- 2 Policymaking
- 3 Selection, performance, and evaluation of the executive director
- 4 Strategic planning
- 5 Fund development
- 6 Fiduciary oversight
- 7 Interaction with the community
- 8 Oversight of the management function
- 9 Review of the accomplishments of the board and the president
- 10 Ensuring a system for policy influencing between the adult membership and the board of directors¹

1 Fulfilling Charter Obligations and Corporate Responsibilities

Girl Scout councils are chartered by Girl Scouts of the United States of America "... to further the development of the Girl Scout movement in the United States; to establish local responsibility for leadership, administration, and supervision of the program; and to develop, man-

¹Senior Girl Scouts, although girl members, are considered part of the adult membership in relation to the council's policy-influencing process.

age, and maintain Girl Scouting in accordance with the terms of their charters.”²

The Girl Scout council charter is a contract between the council and Girl Scouts of the U.S.A. In accepting the charter the council agrees to assume certain responsibilities and, in return, the council receives certain rights. The charter gives the corporation the right to develop, manage, and maintain Girl Scouting within a defined geographic area, to use Girl Scout program, and to call itself a Girl Scout council.

The charter is issued by the National Board of Directors for four years in accordance with requirements established by the National Council of Girl Scouts of the U.S.A.³ Achieving benchmarks in key performance areas has a significant impact on the charter application process: for example, delivering Girl Scout program to a membership that fully reflects the diversity in the council’s jurisdiction, reducing dependence on product sales to 50 percent of income, and developing a viable strategic plan.

If at any point during the charter period the welfare of Girl Scouting is threatened by a sharp decrease in a council’s level of performance as defined by the criteria and standards, or by blatant disregard for policies or other charter obligations, a charter compliance audit may be initiated

²Constitution of Girl Scouts of the United States of America, Article VII.

³The National Council includes delegates from all Girl Scouts councils and individuals who serve on the National Board of Directors and the National Nominating Committee, in meeting assembled.

by the National Board of Directors. The compliance audit is conducted on-site by a team of national volunteers and staff according to the procedures for charter compliance that appear in the *Blue Book of Basic Documents*.

Powers granted under state law are defined in the council’s articles of incorporation and are also reflected in council bylaws that specify board actions, such as:

- Replacement of officers or directors.
- Approval for the acquisition or disposition of property.
- Changes in the corporate structure.

When action by the members of the corporation is required to amend the articles of incorporation and bylaws, the board of directors is responsible for initiating the necessary action for revision.

The board must also be familiar with federal and state legislation and regulations affecting not-for-profit organizations, including the IRS code or laws concerning equal employment opportunity, and must see that the council adheres to them.

Inherent in the charter and corporate obligations of the board of directors are regular reporting to the public and to GSUSA, prudent management, and safeguarding of Girl Scout program and council assets.

2 Policymaking

It is the responsibility of the board of directors in a Girl Scout council to establish policies that are consistent with policies of GSUSA and to make the policy-level decisions that govern all of the activities of the council. Although the ultimate responsibility for policy decision-making rests with the council's board of directors, the board needs to hear diverse views before acting on a matter that will have significant impact. To accomplish this the board is responsible for providing full information to the membership on such matters, whenever appropriate, prior to soliciting input and reactions from decision-influencing groups in the council such as board committees, geographic groupings, Senior Girl Scouts, delegate assemblies, and members of the corporation at the annual meeting. There are a number of possible methods for disseminating the information and soliciting the input required. Examples, not intended to be limiting, include:

- Written communications.
- Public hearings.
- One-on-one surveys, telephone surveys, or written surveys.
- Focus groups.
- Straw votes at the annual meeting or at other times.
- Referral to the delegate group.

Using this process not only fosters a more open attitude generally but also strengthens both understanding and participation in the decision-making process. Consequently, board members and the membership are assured that a wide variety of ideas have been encouraged and heard and that all the necessary facts have been taken into account prior to the decision. Although the board alone makes the final governance decision in every case, it is crucial that all nonconfidential aspects of subsequent decisions are reported to the membership after action is taken. Providing this information is consistent with the board's responsibility to see that all policies are clearly communicated to volunteers and employed staff members.

The policymaking function of the board includes a regular review of council policies such as personnel policies for employed staff, policies that relate to safety management, employee benefits plans, and compensation schedules.

It is prudent to make use of the council attorney to review policies prior to adoption for consistency with state and local law. If there is any question, it is better to err on the side of caution. (See the chapter "The Legal Liabilities of a Board of Directors" on pages 44–50 for a discussion of risk management.)

Responsible policy review and development require that a board of directors deal thoughtfully with issues that touch the lives of girls and adults in a pluralistic, rapidly changing world. Council policies must reflect wise utilization of critical resources, both now and into the future.

3 Selection and Performance Evaluation of the Executive Director

The search process and the hiring of an executive director are arguably the most important decisions a board is called upon to make. When an executive director search is conducted, the board must determine the criteria for selection and the qualifications sought in a candidate based on the council's current need. Introduction to the community, ongoing performance evaluation, and release (when necessary) of the executive director are all additional critical accountabilities for the board of directors. When an executive director leaves a council, termination must be conducted in a respectful and responsible manner, in compliance with personnel policies and state and local law.

The annual review of the executive director's performance is usually conducted by the president and two additional members of the board, and is an objective assessment based on agreed-upon personal performance goals that support the council's corporate goals. The president presents an oral summary of the highlights of the performance review to the board.

4 Strategic Planning

Strategic planning is the development of a blueprint for the council's future. It is based on the informed analysis of internal data and external trends that impact membership, finance, property, human resources, and fund development. Because it is a primary responsibility of the board, the process should not be rushed. Time needs to be provided for significant input from the membership and for a truly thoughtful analysis.

The strategic planning process establishes corporate goals that give direction to a long-term integrated strategy for the acquisition, development, and disposition of critical resources (human, fiscal, and property), and to the development of an-

nual operating objectives and budgets that support corporate goals. Council board members demonstrate stewardship and strengthen their ability to fund the council responsibly by:

- Serving on the strategic planning task group, if appointed.
- Participating in the goal formulation process.
- Adopting and ranking the corporate goals.
- Developing policies and integrated strategies to support the corporate goals.

Safeguarding the future of Girl Scouting locally demands that the board apply its collective vision to identify and institute long-range directions responsive to the diversity in its jurisdiction and other internal and external forces. When the board commits to this process and its outcomes and fully engages the adult membership and Senior Girl Scouts in its development, the result is a long-range strategic plan that supports the purpose of Girl Scouting. This strategic plan is fully integrated to ensure that adequate and appropriate critical resources will be available as needed.

5 Fund Development

Fund development is the ongoing process of generating public support and enables board members to fulfill their responsibility for securing adequate funding for Girl Scouting in their jurisdiction. Fund development is a thoughtful approach to meeting current and long-term needs as part of an integrated long-range strategy to secure and maintain fiscal health. Establishing and maintaining a diversified funding base through board support and participation in the following ways is essential for the financial health of a council:

- Annual giving campaigns.
- The solicitation of major gifts from corporations, foundations, United Ways, and selected donors.
- Deferred giving.
- Special events.

An effective fund development strategy results in balanced income sources. In most instances this strategy would involve a two-phase plan. The first phase would ensure that product sale income is reduced to no more than 50 percent. The second phase would be to reach a diversified income stream of 33 $\frac{1}{3}$ percent. Such a strategy is far different from fundraising that is characterized by irregular or occasional appeals to the public that are often related to short-term needs.

Effective fund development is supported by a council's image in the community.

When a Girl Scout council clearly demonstrates the continued fulfillment of an important role in the community and makes that known to its membership and to the general public, financial support is both broader and more generous.

Each member of the board of directors is expected to make an annual financial contribution within her or his ability as well as to identify and cultivate sources of support and to solicit contributions.

6 Fiduciary Oversight

Girl Scout council board members stand in a fiduciary relationship to the corporation and its members. Failure to take action or action taken that might be considered inadequate or irresponsible may not only place the council and its assets at risk but also place members of boards, collectively or individually, at risk for litigation.

To prevent a problem of this kind, it is a board's responsibility to maintain investment guidelines that identify financial objectives, liquidity needs, and income requirements. Guidelines are also necessary for accepting all gifts, including unsolicited non-cash contributions, particularly land, buildings, and equipment. Adequate insurance, including directors' and officers' liability insurance, dependable

outside legal counsel, and a qualified accountant are important as well.

Additionally, although board members are not involved in the day-to-day business of preparing budgets and financial statements, they must have a clear understanding of the budget prior to its adoption, including sources of public support and revenue as well as expenses. And every board member must also understand the implications of each board decision for the operating and capital budget, and also for the future financial condition of the council. (The capital and operating budget and financial reports must be presented to the board in a format that is clear and appropriate for the scope of the council's operation.)

Because every Girl Scout council board is accountable to the public as well as to the members of the corporation, it is imperative that the governance of a Girl Scout council is consistently conducted in a manner that bears scrutiny. The ability to document faithfulness to the purpose of Girl Scouting and the exercise of responsible stewardship are key. Council boards should request and participate in regular training that clarifies legal and stewardship responsibilities required by law.

For additional information regarding the legal accountabilities of a board of directors, see the section "The Legal Liabilities of a Board of Directors," on pages 44-50.

7 Interaction with the Community

With the exception of the president, individual board members do not function as spokespersons for the council. However, individuals can and should publicly identify themselves as Girl Scout council board members. Additionally, both informally and as designated presenters, board members can articulate the purpose of Girl Scouting and its commitment to diversity, speak of their own commitment to Girl Scouting, and stress the importance of an organization for girls.

The very work of the board should involve members of the corporate community and other community leaders who may not be Girl Scout members by securing their participation on task groups and on board committees. This outreach expands individual and community awareness of Girl Scouting, builds commitment, and establishes a source of potential candidates for elective office in Girl Scouting.

Sometimes public interaction is thrust on the council in unexpected ways. A trained crisis management team, appointed by the board, should be in place to provide leadership when a crisis situation occurs. Even though a board member may have detailed knowledge of a situation or a personal relationship with a media representative, she or he needs to adhere to the established structure and trust the crisis management team.

All council board members can help to create broader awareness of the relevance and quality of Girl Scout program through their own participation in community networks, and those who are well informed about other organizations with common concerns and compatible goals can help make decisions regarding the participation of the council in community coalitions and initiatives.

8 Oversight of the Management Function

The executive director manages the day-to-day work of the council, making all operational decisions including the appointment and release of operational volunteers and employed staff. One important way in which the board monitors the work of the executive director is by reviewing her or his financial reports and regular management reports. These reports, prepared by the executive director prior to board meetings, which are held at least quarterly, include a membership report and a statement of progress toward achievement of the corporate goals in measurable terms. The executive director also keeps the board informed of any unusual circumstances that might impact the council's ability to fulfill the purpose of Girl Scouting.

In order to fully utilize this opportunity, all board members should know how to read management reports, financial statements, and budgets, and be prepared to ask clarifying questions. Board members also need to read prepared board minutes carefully prior to their adoption. Minutes are a legal document and provide direction to the executive director. (See the section "Board Meeting Minutes" on pages 39–40.) Additionally, the board exercises its oversight role by selecting and contracting with a certified public accountant to conduct an annual financial audit, by determining the scope of the audit, and by requesting an accompanying management letter.

Because the criteria and standards for an effective Girl Scout council describe what constitutes effectiveness, they provide the executive director with a framework for ongoing management and give the board an informed basis for its oversight role.

9 Review of the Accomplishments of the Board and the President

It is vital that the annual organizational review process and the in-depth review conducted by the board of directors midway in the planning cycle include a review of the accomplishments of the board and the president. This process, which is described in *Corporate Planning in Girl Scout-*

ing on pages 168–172, provides an opportunity for objective analysis by allowing the board and the president to identify strengths and to address any areas that might be indicated. Exhibit 4 on pages 58–61 provides guide questions to use in reviewing the effectiveness of the board of directors in carrying out its own accountabilities. This exhibit also appears in *Corporate Planning in Girl Scouting* on pages 193–196, along with the section "A Suggested Guide for Board Member Self-Assessment" on page 197. See also "The Accomplishments of the President" on pages 26–27 in this book.

The criteria and standards for an effective Girl Scout council provide an objective point of reference for the board's review of its own performance since they also pertain to governance and stewardship accountabilities in a Girl Scout council.

10 Ensuring a System for Policy Influencing Between the Adult Membership and the Board of Directors

Policy influencing, as it applies in the council, is the process by which adult members and Senior Girl Scouts can initiate and influence change regarding policy, practices, and procedures and make their feelings known on key issues prior to action taken by the board of directors.

Policy-influencing groups are a crucial component of the democratic process in Girl Scouting and support the concept of full participation in the decision-making process. To ensure that this process occurs, the board of directors provides for regular opportunities, at least once annually, for members of the Girl Scout family to come together, share ideas or concerns, debate issues, share suggestions for improvement, and initiate and develop issues for the council leadership to address. These opportunities could be offered in separate geographical areas, if appropriate. Care should be exercised so that members of various groups, particularly Senior Girl Scouts, feel free to participate.

To ensure the fullest participation, the structures and methods used to provide a means for grass-roots involvement in planning and policy development vary from council to council. However, all structures and processes utilized by councils include some common elements that are essential to preserving the democratic process:

- Approval of the bylaws by the corporate body voting at the annual council meeting.
- A systematic way for members to discuss and react to important issues and problems affecting Girl Scouting within the jurisdiction.
- A procedure for members to initiate suggestions and proposals to the board of directors for the annual council meeting.
- A number of ways to keep adult members well informed about important

trends and potential problems that may affect the lives of girls.

- Education and training on how to initiate and influence change regarding council policies, procedures, and direction.

The corporate body is made up of either duly elected delegates or all adult Girl Scouts and Senior Girl Scouts (where permitted by state law) who are registered through the council. The primary responsibility of members of this body is to attend and participate in the annual meeting and, in meeting assembled, to give broad general direction to the board of directors.

In order to see that duly elected delegates can fulfill their obligations effectively, the council's board of directors must establish and sustain support systems that include:

- Training for delegates that includes information on the role and accountabilitys of the delegates and the members of the board of directors and the nominating committee, and that explains the corporate planning and management system in Girl Scouting.
- Organizing a cycle of meetings with meaningful agendas that allow for an easy and timely flow of communication.
- Forecasting the corporate business of the council far enough in advance to allow for preparation of the delegates.

Delegates should be trained as soon as possible after they have been elected, and all delegates should be given the same training.

An annual meeting format similar to the town meeting is employed in some councils in place of elected delegates. If this course is followed, training on the democratic process similar to that described for delegates needs to be conducted more broadly. Quorum requirements are stated in the bylaws.

It is essential that every board member understand and support the concept that the responsibility for making decisions affecting the lives of girls within the council's jurisdiction is shared with other adult members. To ensure that adult members have a voice in the governance of the council and fully understand board actions, it is essential that the board of directors carries out its responsibility for referring key issues to the policy-influencing groups it establishes and conveys information in a timely and clear manner. This process creates a membership that feels truly invested in the governance decisions that are made and simultaneously enhances the ability of the board to make more informed decisions.

Other Officers of the Board of Directors

Vice President(s)

The vice president(s) performs the duties of the president when she or he is unable to fulfill that obligation. Because state statutes under which the corporation comes into being usually require that there be a chief elected officer at all times, the vice presidents are ranked each in order of succession to the presidency. The moment a vacancy occurs in this office, the first vice president steps in to fill the position. Therefore, the first vice president should have the capability to assume the role of the legal head of the corporation, should the president be unable to complete her or his term of office. However, it should be further understood that a vice president does **not** automatically assume the role of president at the conclusion of a president's term(s). A vice president who is an effective member of one leadership team may not necessarily be the preferred candidate for president if there is a change in the direction and needs of the council.

Secretary

The work of the secretary requires the ability to ensure that systems are in place to carry out with accuracy the duties set forth in the bylaws. These duties include:

- Issuing meeting notices.
- Keeping the minutes.
- Maintaining custody of the corporate books, records, and files.

Treasurer

The treasurer is the custodian of the council funds and frequently serves as a designated signer on all corporate accounts. The treasurer is responsible for ensuring that systems are in place to:

- Receive and maintain custody of all moneys.
- Disburse funds, as authorized.
- Maintain accurate accounts.
- Prepare and issue financial statements and reports.
- Execute contracts authorized by the board.
- Ensure that an annual financial audit is conducted.

Orientation of Board Members

Orientation is designed to introduce the new board member to the specifics of the position and to prepare her or him to participate effectively in board meetings. Orientation should occur within the first two months of the term of office, but preferably before the first board meeting after the election. It may be carried out in group sessions, individual conferences, through individual reading or study (with an opportunity to discuss information with an experienced board member), or any combination of these that seems appropriate. The president is responsible for making the plan for orientation, but may involve any or all of the following in carrying it out: the executive director, other board members, management staff, or national staff, including a national op-

erational volunteer from GSUSA's Council Services.

Suggested Contents for Orientation

The Corporation:

- Bylaws.
- Strategic plan, operating objectives, and budget.
- Membership analysis.
- Council jurisdiction.
- Corporate structure.

The Functions of the Board (brief overview of board accountabilities):

- Fulfilling charter obligations and corporate responsibilities.
- Policymaking.
- Selection and performance evaluation of the executive director.
- Strategic planning.
- Fund development.
- Fiduciary oversight.
- Interaction with the community.
- Oversight of the management function.
- Review of the accomplishments of the board and the president.
- Ensuring a system for policy influencing between the adult membership and the board of directors.

The Individual Board Member:

- Attendance at meetings.
- Participation.
- Supporting board decisions.

- Active participation in fund development.
- Communication channels for board members, committee and task group members, and staff.
- Confidentiality.

Suggested Contents for a Board of Directors' Manual or Packet

Council Materials

- 1 Current council bylaws and articles of incorporation.
- 2 Description of the board's relationship to the national organization, including charter requirements and a copy of the charter application.
- 3 Description of the corporate planning and management system in Girl Scouting.
- 4 Council's current strategic plan (corporate goals and integrated strategy for critical resources).
- 5 Operating objectives and budget for current fiscal year.
- 6 List of current officers, board members, nominating committee members, and employed staff.
- 7 Map of council jurisdiction.
- 8 Organizational chart that includes both governance and operational structures.
- 9 Calendar of board activities.
- 10 The board minutes for the previous year.
- 11 Information on insurance carried by the council, including directors' and officers' liability insurance.
- 12 The council crisis management plan.
- 13 All projected budgets.
- 14 The most recent council annual report.
- 15 A list of all standing committees and current task groups and their members.
- 16 All council policies and the standing rules.
- 17 The most recent council self-evaluation report.
- 18 Membership figures and an analysis of these figures.

GSUSA Resources

A Guide to the Council Annual Meeting (CSP No. 40-151-020)

Current Blue Book of Basic Documents

Corporate Planning in Girl Scouting (Cat. No. 26-162-000)

Democratic Process in Girl Scouting (projected for 1997)

Environmental Scanning Report

Interdependence: Councils and the National Organization (CSP No. 40-300-050)

Girl Scouts of the U.S.A. Annual Report

Governance and Management in Girl Scouting

Nominating for Elective Office in Girl Scouting (Cat. No. 26-160-000)

THE PRESIDENT

Authority and Accountabilities

The president is elected by the membership of the corporation to provide leadership for governance. The president's authority, like that of the board, is derived from corporate law, articles of incorporation, and council bylaws.

The primary function of the president, as the chief elected corporate officer, is to provide leadership to the board of directors as it exercises its ultimate responsibility for managing the affairs of the council. Scheduling the work of the board, determining agendas, presiding at board meetings, appointing committees and task groups, and exhibiting personal leadership are all means by which the president fulfills this function. The president personifies the stewardship that the board exercises over Girl Scout program in the council's jurisdiction.

The three accountabilities of the president are as follows:

- Leads the officers and the board of directors in the conduct of all corporate affairs of the council.

- Leads the members of the corporation in its business meeting(s).
- Leads the board of directors in fulfilling its fund development accountability.

The president also carries a special responsibility to communicate the expectations and concerns of the adult membership to the board of directors and to interpret corporate goals and strategies to adult members.

The president of a Girl Scout council is simultaneously chair of the board of directors and chair of the corporation.

The president's accountabilities as chair of the board of directors are as follows:

- Provides for the development of individual board members as well as for the development of a cohesive, well-functioning board with a strong understanding of its purpose.
- Ensures that the board of directors fulfills its 10 major accountabilities. (See pages 9–18.)
- Ensures that strategic guidelines, developed with the executive director, direct the work of the board and its schedule.

- Sees that governance decisions support achievement of the corporate goals through appropriate policy decisions and the development of a long-range strategy for the use of critical resources (human, financial, property).
- Ensures that the board has the training and information it needs to carry out its governance function.

The president's accountabilities as chair of the corporation are as follows:

- Ensures that there is a functioning policy-influencing system to provide input to the board's decisions, to involve adult members and Senior Girl Scouts in determining the direction of Girl Scouting within the council, and to inform them of progress in reaching the council's corporate goals and objectives.
- Presides at the annual meeting of the corporation.
- Serves as designated volunteer leader and a role model for all Girl Scout volunteers in the Girl Scout council.
- Inspires confidence and trust that will encourage adult volunteers to strive for high standards in carrying out their various jobs within the organization and provides access for volunteers to share ideas and concerns.
- Convenes the initial meeting of the council nominating committee, ensures that training is provided for its members, and provides input as requested.

The president's accountabilities in leading fund development are as follows:

- Demonstrates personal leadership and actively encourages all board members to make their own annual contributions and participate in developing funding sources.
- Identifies and cultivates various segments of the community and creates opportunities to contribute to the funding of the council.
- Is actively involved in recruiting volunteer fund development leadership and in asking key donors for support.

The Effective President

The following list was developed by experienced Girl Scout presidents at a national meeting to delineate the behaviors and tasks that help the president to fulfill her or his accountabilities. Taken together, they address the three major accountabilities of the president. Although we have grouped them categorically, several address more than one accountability. These exceptions are noted in bold-face when they occur.

Leading the Officers and the Board of Directors in the Conduct of All Corporate Affairs of the Council

- 1 Ensures that the board has the training to carry out its governance function.

- 2 Ensures that the board understands the council's interdependence with GSUSA, including the charter application and the criteria and standards for an effective Girl Scout council.
- 3 Presents topics regarding the Girl Scout purpose and information about Girl Scout program, activities, and other related matters to board members on an ongoing basis.
- 4 Provides team-building opportunities for board members: for example, board retreats and other gatherings.
- 5 Prepares the order of business or agenda for each board meeting with the executive director.
- 6 Prepares for board meetings with the president's team (which includes the executive director).
- 7 Develops leadership on the board to ensure the continued work of the board through delegation and thoughtful appointments.
- 8 Presides at board meetings.
- 9 Conducts board meetings to facilitate constructive, broad-based, but not overly time-consuming discussion.
- 10 Ensures board consideration of management reports, the audit, financial reports, and so forth.
- 11 Ensures that the board practices the standards of due care when carrying out its legal and financial responsibilities.
- 12 Ensures that all board members sign conflict-of-interest statements.
- 13 Appoints a finance committee.
- 14 Ensures the appointment of an outside auditor for the annual audit and retains independent legal counsel.
- 15 Seeks input from the membership and the community when reviewing council policies. (Also relates to **Leading the Council Board in Fund Development.**)
- 16 Ensures that task groups are appointed to review and/or revise council policies on a regular basis.
- 17 Provides clear communication of responsibilities to each appointed task group or committee chair. Includes expected time lines and information on how recommendations will be used.
- 18 Communicates directly with committee and task group chairs, as well as with other key board members, about important issues and problems facing the board.
- 19 Appoints task groups or committees as needed to address the business of the board.
- 20 Reviews with the board the strategic planning process as it pertains to the business of the council and appoints a strategic planning task group that is comfortable with process and that can take an integrated approach.

- 21 Participates in council goal-setting sessions and presents council goals to the board for review and approval.
- 22 Ensures the development of a strategic plan that includes the management of critical resources.
- 23 Develops with the executive director strategic guidelines to direct the development of the board's calendar and the appointment of appropriate task groups.
- 24 Works with the executive director to ensure that a strategy for information dissemination to the public is developed and followed.
- 25 Maintains a partnership with the executive director to facilitate the conduct of the business of the council.
- 26 Interacts with the executive director to promote mutual self-development.
- 27 Works with the board to select, evaluate, and release (when necessary) the executive director and participates in the annual and ongoing performance evaluation of the executive director.
- 28 Ensures that there is a system in place to recognize volunteers publicly for their contributions. (Also relates to **Leading the Council Board in Fund Development.**)
- 29 Sees that there is an ongoing communication system in place that allows for Senior Girl Scouts and adult membership to provide input to the board.

- 30 Communicates to volunteers the various ways in which they may share their ideas and concerns with the president and with each other.
- 31 Ensures that volunteers receive a timely answer to their policy-related concerns and directs them to the executive director for other types of issues.

Leading the Members of the Corporation in Its Business Meetings

- 32 Reviews with the board the charter and corporate obligations as they pertain to the business of the council. (Also relates to **Leading the Officers and the Board of Directors in the Conduct of All Corporate Affairs of the Council.**)
- 33 Ensures that all members of the corporation, in addition to board members and nominating committee members, have annual training that addresses their corporate roles and responsibilities, the accountabilities of board members, the role of the nominating committee, and the role of corporate planning as a councilwide decision-influencing system.
- 34 Provides a two-way communication system between the board and other members of the corporation.
- 35 Provides for the planning of the annual meeting of the corporation, including input from those members of the corporation who are not board members or nominating committee members, and ensures

that the call or notice of the annual meeting (required by state law) is delivered to each member of the corporation in accordance with council bylaws.

- 36 Presides at the annual meeting of the corporation.
- 37 Ensures that council bylaws are adhered to in the conduct of business. (Also relates to **Leading the Officers and the Board of Directors in the Conduct of All Corporate Affairs of the Council.**)
- 38 Attends meetings of policy-influencing groups.
- 39 Is the liaison between the council and the National Board.
- 40 Ensures that National Council delegates understand their corporate role.
- 41 Convenes the initial meeting of the council's nominating committee and provides input as requested. (Also relates to **Leading the Officers and the Board of Directors in the Conduct of All Corporate Affairs of the Council.**)

Leading the Council Board in Fund Development

- 42 Ensures that the board understands its responsibility for funding the purpose of Girl Scouting as it pertains to the business of the council.
- 43 Appoints a fund development committee or task group.

- 44 Ensures the development and implementation of a plan of action for fund development, including case development, training, timetable, materials, etc.
- 45 Takes the lead in fund development by giving a gift to the council.
- 46 Ensures that each board member and key donors are solicited for contributions.
- 47 Actively recruits volunteer fund development leadership.
- 48 Identifies persons, corporations, or businesses who could give monetary gifts to the council.
- 49 Cultivates individuals, corporations, service organizations, foundations, etc., for present and future funding needs.
- 50 Participates in presentations to federated funding groups such as the United Ways and to other potential funding groups such as foundations or individuals.
- 51 Speaks to community and business groups about Girl Scouting and how monetary gifts will help Girl Scout program.
- 52 Provides for council representation in key community organizations and at community events. (Also relates to **Leading the Officers and the Board of Directors in the Conduct of All Corporate Affairs of the Council.**)
- 53 Serves as a leader or participant in key community organizations. (Also relates to **Leading the Officers and**

the Board of Directors in the Conduct of All Corporate Affairs of the Council.)

- 54 Involves the community in key council activities. (Also relates to **Leading the Officers and the Board of Directors in the Conduct of All Corporate Affairs of the Council.**)

For information on the orientation of the newly elected president, please see pages 27–28.

The Accomplishments of the President

Given the three separate but interrelated roles of the president discussed in the previous section, she or he relies on support from the executive director and other board officers to set governance direction and to establish and meet priorities. For this reason, it is important that the president works with these individuals in the development of her or his own objectives prior to each fiscal year and in the review process prior to the close of the fiscal year.

The president prepares for the review session by going over the goals that she or he developed, reflecting on factors that contributed to successes and factors that may have contributed to a lack of success in a given area, such as the need for additional resources, information, or support. The president then considers priorities for the coming fiscal year and prepares a draft of her or his projected

goals for accomplishment. Finally, the president meets with the executive director and appropriate board members at a prearranged time to share and further discuss:

- The president's assessment of the previous year.
- The president's draft of what she or he wishes to accomplish in the coming year.
- The support needed to ensure successful completion.

Because the executive director's work schedule and performance goals for the coming year will be directly affected, and because of her or his knowledge of council resources and overall scheduling needs, it is vital that the executive director is involved in this process of supporting the president in formulating specific goals for accomplishment. Possible examples of goals for accomplishment by the president might include:

- Developing future leadership by delegating the coordination of committee and task group work to a vice-president.
- Creating committee charges and a board schedule of work that results in the development and approval of financial projections and policies that support increases in membership among Blacks, Hispanics, Asians/Pacific Islanders, and American Indians/Alaskan Natives.
- Identifying and cultivating a specific number of potentially large donors.

- Achieving greater visibility by becoming a member of a community organization.

The President's Team

The president's team is a support group and sounding board for the president. The team is an advisory body that should not be confused with an executive committee. It may not act for the board in emergency situations or even put proposals before the board. Appointments to the president's team are not approved by the board of directors. They are made by the president, and its members continue to serve at the pleasure of the president. Although team membership may change during the president's term or terms in office, some continuity is helpful.

How the Team Functions

The president's team functions primarily as an initial sounding board for new ideas and to assist the president in thinking through problems. This body can also be helpful to the president in conducting her or his annual review of accomplishments and can contribute productively to the formulation of the president's achievement goals for the coming year.

Presidents often utilize this team to develop the board's calendar and review the order of business or the agenda for board meetings. Many presidents find that as new or complex situations arise, the team's participation in initial deliberations is helpful. Others prefer more time for personal reflection prior to consulting with the team. Each president develops and uses whatever mode works best for her or him personally. Because successful use of the president's team requires an open exchange of ideas, mutual trust is essential. Clearly, confidentiality is important.

Who Serves on the President's Team?

Members are usually selected from among the board's membership but may include anyone the president chooses. They are usually individuals who either supplement or complement the president's particular capabilities and perspective. Membership commonly includes the other elected officers. It is critical that the executive director serve as a member of the president's team. This selection supports the very important relationship between the president and the executive director. Additionally, many executive directors also find the team to be a useful informal sounding board.

Orientation for the Newly Elected President

The executive director plays an active role in the orientation of the newly elected

president. The following guide is for use by the executive director in reviewing current corporate, board, and management matters with the new president.

An on-site orientation provided by GSUSA staff will occur during the first two months that the president is in office. This orientation is the beginning of an integrated, ongoing developmental process designed to support the chief volunteer officer and the chief executive officer in a Girl Scout council.

Corporate

- Map of the council jurisdiction with membership statistics and potential.
- List of current council delegates.
- Current council bylaws and articles of incorporation.
- Council fact sheet, including properties owned or leased.
- Council's annual report.
- Current council goals, operating objectives, and the integrated strategic plan.
- Current budget, finance reports, United Way agreements, and most recent audit and management letter.

- Most recent council self-evaluation report and diversity analysis, and charter letter.
- Council's affirmative action plan (volunteer and employed staff).
- Council's emergency procedures.

Board of Directors

- Roster of board/committee members, including dates of election/appointment and duration of term.
- Board minutes, attachments, and executive director's management reports for the previous year (including year-end management report).
- Most recent annual organizational review.
- Status of current board committees.
- Current and pending council affairs, issues, and business.
- Listing of major contributors.

Management

- Council's master calendar for the coming year.
- Review of executive director's performance goals.

THE EXECUTIVE DIRECTOR

Authority and Accountabilities

The executive director is employed by and is accountable to the board of directors as a whole and provides leadership to the management of all operational work within the framework of the council's goals. The executive director also advises and provides reports to the officers and the members at large of the board of directors, bringing a management philosophy, history, and continuity to all governance functions.

The executive director has the following accountabilities for management of the council:

- Ensures that all operational work of the council is supportive of the purpose and values of the Girl Scout movement.
- Directs the design, implementation, and evaluation of the annual tactical plan.
- Develops and monitors the annual operating and capital budget.
- Institutes systems for the selection, supervision, performance, management, evaluation, placement, and release of operational volunteers and employed staff.
- Manages all fiscal and physical resources.
- Develops and directs the management of all systems needed to ensure the

effective delivery of Girl Scout program to **all** girls within the council's jurisdiction who make the Girl Scout Promise. These systems include:

- Administrative planning
 - Membership development
 - Program development
 - Staff development
 - Communications
- Ensures operational support for the board's fund development plan.
 - Ensures the dissemination and application of all policies and standards of the corporation.

The executive director has the following accountabilities for providing support and guidance to the board of directors and the corporation:

- Provides direction and leadership to the council's corporate planning process.
- Is an active member of the president's team and an officer of the board.
- Keeps the board informed about progress toward the accomplishment of corporate goals and integrated operating objectives and about other significant management issues by providing timely, accurate management reports focusing on results.
- Keeps the board informed of internal and external trends as well as legislative activity and other issues that affect the current or long-term work of the council, especially those trends or

pieces of legislation that may influence a change or adjustment in council goals or strategies for critical resources.

- Advises the board of corporate and legal responsibilities as well as charter obligations.
- Provides the board, officers, task groups, and committees with data, information, and staff support needed for the completion of their work.
- Provides staff support to the council's nominating committee.

The Effective Executive Director

Planning

- Constructing the strategic and tactical plan.
- Planning to ensure that the path to goals is clear.
- Assessing how well goals are being met.
- Financial planning.

Providing Advice and Support to the Board of Directors

- Creating and sustaining a partnership with the president.
- Providing staff service to the board and knowledgeable input at meetings.

- Working with the nominating committee as staff adviser to clarify the nature of elective positions and to identify appropriate nominees.

Managing People and Providing Supervision

- Managing people to use time productively and to meet goals.
- Managing people to ensure high productivity.
- Solving general problems.
- Responding to membership concerns or complaints.
- Solving problems to reduce administrative duties.
- Handling operational volunteer and employee problems.
- Handling personal crises.
- Managing crises.

Managing Diversity in Girl Scouting

- Ensuring a membership that reflects the jurisdiction.
- Hiring and maintaining staff that reflect the jurisdiction.
- Ensuring that operational volunteers reflect the jurisdiction.
- Ensuring harmony among the staff and the membership.
- Establishing a positive image of the council.
- Designing and monitoring strategies to support and enhance diversity.

Community Relations and Marketing

- Establishing awareness of the council in the community.
- Recruiting volunteers and staff.
- Providing leadership to meet membership goals.
- Increasing collaborative efforts.
- Getting positive media coverage.
- Participating in organizations beyond the council.

Fund Development

- Planning and organizing for fund development.
- Performing fund development activities.
- Preparing the board for success.

Administrative Duties

- Ensuring compliance with regulations.
- Ensuring that the operation runs efficiently.
- Following close-out guidelines prior to leaving a council to ensure a smooth transition.

Management Reports

Management reports are prepared for the board of directors by the executive director of the council. The executive director also provides a year-end report, which is

part of the documentation for the council's annual organizational review.

Management reports explain any situation that may result in a deviation from the integrated operating objectives and corporate goals, such as unanticipated changes in council personnel or service delivery systems. They also identify changes within the council's jurisdiction and their potential impact on financial, human, and other resources. Regular management reports presented at board meetings, as well as the year-end report, contribute significantly toward the board's ability to make timely decisions and anticipate strategic impact. Additionally, the provision of regular information on membership, collaboration with other agencies, program data, personnel (when appropriate), and finance makes these reports a primary tool for monitoring all the operations within the council.

Management reports are an expression of managerial competence. They simultaneously support the board in meeting its responsibility for review and appraisal and provide insights that support strategic planning.

Orientation for the Newly Appointed Executive Director

The president plays an active role in the orientation of the executive director. The following guide is for use by the president in discussing current corporate, board, and management matters with the new executive director.

An on-site orientation provided by GSUSA staff will occur during the first two months that the executive director is in the council. This orientation is the beginning of an integrated, ongoing developmental process designed to support the chief volunteer officer and the chief executive officer in a Girl Scout council.

Corporate

- Map of the council jurisdiction with membership statistics and potential.
- Current council bylaws and articles of incorporation.
- Council fact sheet, including properties owned or leased.
- Council's annual report.
- Current council goals, operating objectives, and the integrated strategic plan.

- Current budget, finance reports, United Way agreements, and the most recent audit and management letter.
- Most recent council self-evaluation report and diversity analysis, and charter letter.
- Council's affirmative action plan (volunteer and employed staff).
- Council's emergency procedures.

Board of Directors

- Roster of board/committee members, including dates of election/appointment and duration of term.
- Board minutes, attachments, and executive director's management reports for the previous year (including year-end management report).
- Most recent annual organizational review.
- Status of current board committees.
- Current and pending council affairs, issues, and business.
- Listing of major contributors.

Management

- Specific reports, letters, tasks, and recommendations left by the previous executive director. (See Exhibit 5, "Executive Director Close-Out Guidelines," on page 62.)
- Council's master calendar for the coming year.
- Discussion about the executive director's performance goals.

THE PRESIDENT/EXECUTIVE DIRECTOR PARTNERSHIP

Both the president and the executive director have roles that engender authority and accountability, with each giving leadership to her or his respective areas of responsibility. Through working together in a consultative, mutually supportive partnership, they ensure that their own accountabilities and the work of the board are carried out in a manner that exemplifies responsible governance and management.

Although each has a distinct area of responsibility, there is also the potential for overlap. Each president, as she or he assumes office, needs to participate in a clarifying, ongoing dialogue with the executive director to establish clear boundaries, agree on individual responsibilities, determine the most effective means of maintaining communication, and identify what each needs from the other.

The executive director works closely with the president and the board. She or he provides appropriate input and managerial support to the board while simultaneously benefiting from the collective guidance and support of it and the president. Thus, the partnership between the president and the executive director is a pivotal relationship for the council. Unless mutual respect, trust, and support characterize their work together, the resulting difficulties can impair the effectiveness of the council at many levels. The abiding motto of effective president/executive director partnerships is "No surprises." Any differences that emerge must be settled in private. Each must publicly support the other for the good of the organization. As in many collegial relationships, each has a responsibility to help the other to grow and develop in her or his respective role. Constructive, supportive feedback about each other's work performance should occur regularly.

Role Models in the Council and in the Community

Both the president and the executive director act at different times, and sometimes together, as visible spokespersons for the council. Within the council their relationship is a model for volunteer and staff partnerships. They also represent the council within the corporate community

and serve as leaders in the council's relations with the key community groups that have needs and interests similar to those of Girl Scouting. This representation clarifies and enhances perceptions of the council and its contribution as a member of the human services community. In their roles as council spokespersons, the president and the executive director can also attract financial support and enhance membership recruitment at all levels of the council by involving community leadership in Girl Scouting.

Both in the council and in the community the president and the executive director personify the council. They must use every opportunity to communicate the purpose, values, and goals of the Girl Scout movement.

Providing Leadership to Strategic Planning and Fund Development

A fund development strategy is part of an effective strategic plan. A strong partnership between the president and the executive director strengthens the board's ability to develop and implement the strategic planning process and its outcomes. By working together they ensure that the process remains focused on the purpose of Girl Scouting and that the collective vision of the board, with direct input from the adult membership, is expressed. Once

the corporate goals are adopted by the board of directors, the president and the executive director are jointly responsible for drafting strategic guidelines for the board's adoption to ensure that the work of the board and its committees, particularly finance and fund development, support the corporate goals in a timely manner. Additionally, the visible leadership of the president in fund development and strong administrative support from the executive director ensure that fund development is recognized throughout the council as everybody's work.

Roles with GSUSA

Both the president and the executive director work collaboratively with the national organization to carry out the purpose of the Girl Scout movement as set forth in the Preamble to the Constitution of Girl Scouts of the U.S.A. and to give leadership for administering and supervising the delivery of Girl Scout program within the council's jurisdiction. The president has a responsibility to interact with GSUSA on behalf of the board on issues pertaining to the governance of the council, charter obligations, and corporate responsibilities. The executive director has a responsibility to interact with GSUSA on issues pertaining to charter obligations and the management of the operational work of the council, and for obtaining information and resources in her or his advisory role to the board of directors.

GSUSA Council Services

Ongoing support for the president and the executive director and specific services to the council are available through the GSUSA Council Services Team for the service area in which the council's jurisdiction lies. GSUSA provides consultants with highly developed expertise in the delivery of:

- Fund development.
- Membership and program.
- Planning and management.
- Volunteer management and employed personnel.
- Pluralism and adult development.

Additionally, one or more national volunteers and a loaned executive are assigned to each Service Area Team. And when councils require it, expertise beyond the core services is added to the team: for example, technology, property management, research, finance management, communications.

PLANNING AND CARRYING OUT THE WORK OF THE BOARD

Board Activity

The board's ability to anticipate and schedule its work is a key factor in its efficiency and effectiveness. It is necessary to look ahead to the number of required board meetings during the year, their timing in relation to other major events in the council, specific problems that exist, and any other factors that will affect the board's efforts to carry out its work in an orderly and timely fashion. Some tasks will be repeated annually while others follow a biennial or triennial cycle.

Developing the Multiyear Board Calendar

The organization of the board's work is best accomplished using a calendar of more than one year. A multiyear calendar facilitates the timely flow of interdependent segments of work and enables board members and staff members to anticipate the need for major blocks of time, where required. A multiyear calendar is also helpful to the nominating committee since it can anticipate the need for board members with particular skills and experience. Developing the calendar can be assigned to a board task group, the president's team, or an executive committee.

The council's strategic plan will provide useful guidance for task group activity in relation to the review and development of policies and critical resources. Strategic guidelines are developed by the president

and the executive director and adopted by the board of directors as part of the corporate planning process immediately following the adoption of the corporate goals by the board of directors. They identify the actions and activities in which the board will be engaged to support the corporate goals during a three- to five-year period.

It is also important to ensure that the annual cycle of meetings is utilized to ensure timely input to the council's corporate planning process and that consideration is given to the schedule of national meetings.

Additional factors to be considered when developing the multiyear board calendar include:

- The timing of the council self-evaluation, and/or the diversity analysis, which is conducted once during each charter period as an integral part of the evaluation.
- The need for board training.
- The council's schedule for the mid-point review of corporate goals.
- The council's fiscal year.
- The annual schedule for adoption of integrated operating objectives and the operating and capital budgets.
- The timing for accepting the annual financial audit.
- Receiving highlights of the executive director's performance appraisal.

- The schedule for the annual organizational performance appraisal.

As the development of the calendar moves ahead, the task group will also find it helpful to study council materials such as:

- Council bylaws.
- The report of the most recent council self-evaluation and diversity analysis.
- All policy actions by the board within the last triennium.
- Board procedures and standing rules.
- Actions taken by the National Council that will impact councils.

Steps in Developing the Multiyear Calendar

- 1 Identify and list all of the tasks that must be accomplished by the board of directors during the next three years.
- 2 Identify those tasks that are carried out by the board of directors annually or on an ongoing basis, and those that are addressed on a biennial or triennial basis.
- 3 Develop a calendar for each year showing when the board needs to take action on various items, what items should be referred to decision-influencing bodies, the dates when reports or recommendations are due from committees and task groups, and so on.

Plans for the first year can be developed in detail and only broad plans noted for the second and following years. It is helpful to prepare at the same time a draft order of business or agenda for each board meeting that will be held during "Year 1." This agenda can later be refined prior to each meeting by the president and the executive director.

The sample multiyear calendar that is provided as Exhibit 6 on pages 63–66 includes some major activities of a council's board of directors, its committees, and its task groups over a three-year period.

Order of Business or Agenda

The order of business or the agenda⁴ is prepared by the president and the executive director with input from the president's team, committees and task group chairs. Inclusion of the order of business or agenda with a mailing to the board prior to each meeting must be in accord with the bylaws. It is a key ingredient in well-run, productive board meetings. Content, time allotted for questions or discussion, and the sequence of items all need consideration, and a careful eye needs to be kept on the board's calendar.

⁴"Order of business" is the preferred phraseology when no vote is taken to approve the agenda.

The various purposes of board meetings are helpful to keep in mind as an organizing principle:

- Maintaining oversight control through reviewing regular financial reports and asking appropriate questions.
- Giving guidance to committees and task groups addressing tasks and issues (including policy reviews, strategic planning, organizational review, and fund development).
- Hearing committee and task group reports, receiving input from the membership, and taking appropriate action.
- Following up on direction that comes out of the annual meeting.
- Making policy decisions and establishing guidelines.
- Hearing progress reports on the achievement of corporate goals and being kept up-to-date on other items of interest.
- Meeting legal requirements for board meetings.
- Demonstrating accountability and fulfilling charter requirements by adhering to the bylaws and policies of the council and the Constitution, bylaws, and policies of Girl Scouts of the United States of America.

Identifying and Preparing Items for Inclusion

Committee and task group chairs should identify issues or items that they believe need inclusion on the board's agenda, in addition to those items on the board's calendar.

After items for inclusion are listed at the agenda planning meeting, time should be given to consideration of whether each item is really appropriate for the board to address. Is it truly a governance issue? Is it already addressed by an existing policy, guideline, or procedure? Thereafter, make sure all necessary research has been done and supporting documentation, including committee findings and recommendations, has been received and can be prepared for mailing to the board. The timing of this mailing is spelled out in council bylaws.

The Consent Calendar

Items for board action that are not expected to generate discussion at meetings of the board of directors may be assigned to a consent calendar to be approved in one action by general consent. Any item or items may be removed from the consent calendar and taken up separately at the request of a single member of the board.

Business items suitable for a consent calendar have the following characteristics:

- They require action.
- They are routine or nonpriority.
- They are not expected to generate discussion.

Examples of items for a consent calendar are:

- Approval of minutes.
- Appointments.
- Committee or task group recommendations not expected to require further discussion.

Prior to the meeting:

- Notice is given of items to appear on the consent calendar.
- Background information and supporting materials are supplied.
- Comments and questions may be submitted to the presiding officer.

At the meeting:

- The presiding officer announces the consent calendar and refers to each item, stating whether comments or questions were received.
- The presiding officer asks, "Is there any objection to the approval of any of these items?"

- After a pause, the presiding officer states, "Since there is no objection, items _____ through _____ on the consent calendar are approved by general consent."

Separate consideration of an item removed from the consent calendar may be taken up following the vote on the consent calendar or moved to the regular order of business.

Board Meeting Minutes

Board minutes are a record of what has been **done** at board meetings, not what was said by the members of the board. They provide legal documentation on actions taken by the board and validate subsequent financial and program-related actions taken by the executive director. The minutes are used by auditors as a primary reference. They are also important evidence of due care. They document timely response, informed decisions, and the avoidance of conflicts of interest by individual board members. Thus, the minutes are an important resource for the board in conducting both its own year-end review and its periodic council self-evaluation process.

Because they are the legal record of the organization, the minutes must be approved by the board of directors and maintained over the life of the council and kept bound by fiscal year with the organization's basic documents.

The minutes indicate the date and hour of the meeting and those present. The final paragraph notes the time of adjournment. The minutes should also summarize major problems stated. All main motions (except those withdrawn) appear in the minutes as stated or amended, and whether they were adopted or defeated. The name of the mover may be included but not the name of the second, nor remarks of speakers. If particular individuals perceive themselves to be in a conflict of interest and abstain from discussion and voting on any matter, this should be declared and noted in the minutes. Programmatic notes are not included. The minutes are signed by the secretary or the secretary pro tem, with full name and title.

The minutes should be mailed to board members prior to the next meeting. They

can be amended, if necessary, by the president or the chair, who directs the correction to be made; however, if an objection is made, a formal vote is taken. (The minutes may be corrected after they have been approved by a two-thirds vote if no advance notice is provided. If advance notice is given, only a majority vote is needed.)

Organizational Review and Appraisal

Review and appraisal are part of the corporate planning process in Girl Scouting and speak directly to total organizational accountability. The board of directors maintains an ongoing way of work by:

- Receiving and taking action on regular management reports.
- Receiving a summary statement of the annual performance appraisal of the executive director.
- Annually reviewing its own accomplishments and those of the president.⁵
- Taking appropriate action on the council self-evaluation and diversity analysis.
- Reviewing the corporate goals at the midpoint in the six-year planning cycle.
- Conducting a jurisdictional review during each planning cycle.

This process allows the board to continually review total organizational effectiveness as it accomplishes its work and to as-

⁵Including development of or progress toward integrated strategies for critical resources.

sess who is being served, how resources are utilized, and the appropriateness of jurisdictional borders. This information then becomes part of the database for strategic planning.

Board Committees and Task Groups

The board of directors establishes committees and task groups to assist it in carrying out its many accountabilities. These are composed of board members and nonboard members who are appointed by the president and approved by the board of directors to fulfill specific responsibilities. The function of each committee and task group is determined by the board and each is responsible to the board. They perform a vital function in assisting the board but act only in an advisory and supportive capacity, bringing to the board the data and recommendations on which it can make decisions. Staff members with relevant expertise serve as consultants to committees and task groups. These appointments are made by the executive director in consultation with the president.

There are two basic types of committees: standing committees and task groups. **(The nominating committee is excluded from this discussion since it is not a board committee. Members are elected by the corporation at its annual meeting.)** It is recommended that boards establish few standing committees. They are useful for long-term functions. For example, a standing finance committee makes good sense, as does a fund development committee. But for most purposes, a shorter-term focus is sufficient and most efficient in terms of volunteer and staff time, while effectively meeting council needs.

Task groups are set up at a particular point in time for a specific and limited purpose. Task groups pass out of existence when they complete their charge. The council self-evaluation task group and the strategic planning task group are two examples. The self-evaluation task group completes its charge when the review is completed. The strategic planning task group completes its charge after the corporate goals are approved by the board of directors.⁶ Other task groups may be formed for special events or a capital campaign. Personnel committees are usually formed as task groups for the biennial or triennial review of personnel policies. There is no need for an ongoing personnel committee because managing the staff is an operational responsibility.

⁶Once the corporate goals are approved, the initial strategic planning task group is usually reformulated, sometimes under new leadership, to incorporate individuals with the specific expertise required to build integrated strategies for critical resource development.

The rules for successful committee use are simple:

- Appoint a committee or task group only when there is a clear purpose.
- Identify the qualities that are needed for both the chair and the members, and appoint people who meet those specifications and who reflect the diversity in the council's jurisdiction.
- Make sure that the board, committee, or task group members share a clear understanding of the group's charge, time lines, and the relationship their work has to the total scope of the board's accountabilities.
- Whenever possible, invite nonboard members with appropriate expertise to serve on committees and task groups. It is a wonderful opportunity to harness additional resources, identify future board nominees, and involve potential donors.

All committees and task groups should be provided with written charges that include their accountability and responsibility, their term of assignment, a definition of major tasks, and a schedule for completion.

Sample Charge to a Board Committee or Task Group

The following is a sample charge to the task group on membership involvement in policy decision influencing.

Responsibility: To study the current method of involving the membership in the decision-influencing process and to make recommendations for change.

Accountability: The chair and members of the task group, who are appointed by the president and approved by the board of directors, are accountable to the board through the chair.

Term: The task group will convene within one month after its appointment at the May board meeting. Its recommendations will be presented to the board of directors in January.

Scope of Work:

- 1 Determine the time schedule for the total project.
- 2 Identify available data, additional information required, and resources needed to support data collection.
- 3 Determine methods, implement data collection, and analyze results.
- 4 Based on input from the membership and review of possible structures and methods, prepare recommendations for enhancing the opportunities and the quality of the decision-influencing process for the board of directors.

The Effective Committee or Task Group Chair

An effective chair must have competencies in both social relations and the task to be addressed. The chair must be able and willing to:

- Prepare the order of business or agenda with input from the staff

member who works with the committee prior to each meeting.

- Maintain the established time schedule.
- Ensure that all members understand their charge and see that issues are thoroughly studied and understood prior to the development of any recommendations.
- Elicit and utilize the opinions of other committee members, ensuring that each is heard.
- Ensure that any recommendations are in compliance with council and GSUSA policies and standards.
- Be aware of and meet any appropriate legal requirements.
- Keep the president or her or his designee informed of progress or any difficulties that may arise.
- Ensure that an executive summary of the work of the committee and its written recommendations are available for mailing to board members prior to the meeting at which they will be reviewed for adoption.

Training for committees and task groups can either be arranged with the assistance of the GSUSA service area director assigned to each council or directly with the appropriate technical consultant who is a member of the Service Area Team serving the council's geographic area.

The Council's Annual Meeting

It is a major responsibility of the board of directors to see that the annual meeting

of the corporation is held each year in accordance with state corporate laws and articles of incorporation and the bylaws, and that the legal business of the corporation is accomplished. The board is also responsible for developing an agenda with substantive issues so that the council delegates truly feel that the contribution they make influences the direction of the council and impacts the lives of girls.

Some agenda items are prescribed by council bylaws. These include:

- The election of officers and members of the board of directors, the council nominating committee, and delegates to the National Council Session.
- Amending the council bylaws.
- Financial reporting.

Determining the other items is a matter requiring the board's judgment. Most councils have developed a system for members to submit discussion items.

It is wise for the board to get direction from various council constituencies on any major policy decision that:

- Affects the majority of the membership.
- Represents a major change in direction.
- Requires the active support of the members, once adopted.
- Needs clarifying interpretation.
- Requires the expenditure of a large sum of money.

THE LEGAL LIABILITIES OF A BOARD OF DIRECTORS

Girl Scout councils, along with other not-for-profit organizations, have become more vulnerable to legal actions. The trend has been toward increasing litigiousness in the society at large. In addition, laws and regulations at the federal, state, and local levels of government have become more restrictive. Council boards of directors and executive directors must be cognizant of the unintended results of their actions and of the importance of ongoing legal consultation with an attorney hired by the council.

Risk Management

The board has a moral and a legal duty to protect the assets of the council. The more obvious assets are money, property, and human resources, but safety management, adequate insurance, and appropriate legal counsel are only part of risk management. The integrity of the council and the respect of the community for the council are equally at risk through imprudent action or inaction. The board must conduct its business with due care, which is discussed in the following section. Other aspects of risk management are also presented in this chapter.

The fulfillment of the board's accountabilities as delineated in this resource is simultaneously a way of work and a risk management strategy.

Exercising Due Care

Exercising due care is demonstrating reasonable, prudent behavior. Violations fall into two broad categories:

- **Mismanagement or nonmanagement.** Mismanagement occurs by commission and nonmanagement by purpose, but they are virtually indistinguishable legally. Mismanagement can occur when the board either lacks the capability to act on information provided or is provided with insufficient information to act prudently. Examples include drawing improper conclusions

from obvious factual data or acting on emotional judgments rather than facts when making decisions. Failure to exercise the fundamental principles of management, such as failure to develop a strategic plan or failure to set up financial controls, is described as nonmanagement.

- **Self-dealing.** Board members who vote on decisions in which they or their associates will realize personal or financial gain are involved in self-dealing: for example, authorizing a contract for a service owned by a board member.

A conflict of interest is determined to exist when the interests or concerns of any member of the board of directors, or any member of her or his family, or any party, group, or organization in which the individual is actively involved, may be seen as competing with the interest of or violating the ethical integrity of the Girl Scout council.

Great care must be exercised to prevent either the fact or appearance of a conflict of interest. It is not unusual for a board to take an action that would affect one of its members or the family or associates of a board member. When this occurs, the affected member must abstain from participating in discussion and voting and the abstention must be noted in the minutes of the board meeting. If a board member is unsure of the implications in a particular instance and wants to avoid

even the appearance of a conflict of interest, full disclosure is the most sensible course of action.

Boards should adopt a conflict-of-interest statement that is a standard of integrity and that also provides guidelines for disclosure.

***Model Conflict-of-Interest Guidelines
for Use by a Girl Scout Council's
Board of Directors***

- 1 A board member or any member of her or his immediate family shall in no way realize any personal gain from her or his Girl Scout position. As a result, the following actions may result in a conflict of interest **unless disclosed to the president of the council following the procedure outlined in this document.**
 - Acceptance of any gifts, entertainment, services, loans, or promises

of future benefits from any person who might benefit from said individual's relationship to the council.

- Performing for personal gain any service to a supplier of goods to the Girl Scout council as an employee or consultant, or in any other capacity that promises compensation of any kind.

- 2 A board member or any member of her or his immediate family shall not use for personal advantage or for the advantage of any other group, organization, or business to which she or he has allegiance any confidential information or material acquired in the discharge of the individual's responsibilities (such as rosters, mailing lists, and telephone directories).
- 3 A board member shall not, while serving as a member of the council's board of directors, serve as an operational volunteer for the council or as a national operational volunteer for Girl Scouts of the U.S.A.
- 4 A board member who wishes to become a candidate for an employed position with the council shall resign prior to submitting an application for the position.

Guidelines for a Disclosure Statement

- 1 Any potential conflict of interest shall be disclosed in writing to the president of the council's board of directors by the individual concerned prior to engaging in a conflict-of-interest action.

- 2 When any such conflict of interest is relevant to a matter requiring action by the board, the interested person shall call it to the attention of the president, and such person shall not vote on the matter. Moreover, the person having the conflict shall leave the room in which the meeting is held and not participate in the final deliberations or decision regarding the matter under consideration.
- 3 The minutes of the meeting shall reflect that a conflict of interest was disclosed and that the interested person was not present during the final discussion or vote and did not vote. When there is a doubt as to whether a conflict of interest exists, the matter shall be resolved by a vote of the body, excluding that individual.
- 4 In the event that a potential conflict of interest is not disclosed, the matter shall be referred to the board for determination of continued membership of the individual concerned.

I, _____, understand the concept of a conflict of interest and represent that I have not knowingly been party to a conflict-of-interest action that has not been previously disclosed to the president of the council. I also agree to report any potential future conflicts of interest to the council president prior to engaging in the action or activity.

Date: _____

Adequate Insurance

The insurance purchased by the Girl Scout council must provide appropriate coverage through an insurer knowledgeable about not-for-profit organizations. Liability insurance must not contain exclusions that are likely to match claims. Councils require a comprehensive insurance package to cover activities in which girl members, adult volunteers, and employed staff may be involved, and to recover losses. However, some insurance policies may contain volunteer exclusion and certain activity exclusions.

Because each council undergoes changes, council board decisions must be based on what is best for the council at the time. It is imperative that the board of directors reviews insurance policies annually to ensure that the scope and amount of coverage are adequate.

Monitoring Finances

The board's accountability for the financial affairs of the council is based on its role as steward and fiduciary. In this role

the board requires assurances that financial management is responsible and supports the corporate plan. It accomplishes this by paying close attention to three basic areas:

- 1 Approving the operating and capital budgets and reviewing financial reports.
- 2 Arranging for and approving the annual audit and arranging for and reviewing the accompanying management letter.
- 3 Overseeing investment of capital or reserve funds.

By asking the following questions, the board can provide itself with a clear financial picture:

- Is the corporate plan adequately supported?
 - Have revenues and expenses matched?
 - How have deficits and surpluses been handled?
 - How diverse are our sources of support and revenue?
 - How dependent are we on product sales for our income?
 - Do our spending priorities match our program priorities?
 - How much of our total funding is allocated to each segment of our operation?
 - How much is spent on operating and maintaining buildings and grounds?
- Are we making adequate provision for deferred and future maintenance needs?

- What is our overall financial condition?
 - Have deficiencies noted in annual audits been acted upon?
 - Have assets and endowment been increasing?
 - How much short- and long-term debt do we have?
 - How much interest do we have to pay each month?
 - What is the level of our operating reserves?

The financial management of a not-for-profit organization differs from that of a commercial enterprise most significantly in its quest to break even rather than show a profit. If a Girl Scout council consistently generates large surpluses, it may be an indication that the quality of its services is lacking. On the other hand, prudent financial management requires reserve funds that are equal to at least six months of operating costs.

The Role of the Finance Committee

The charge to the finance committee may include the following responsibilities:

- In collaboration with the executive director, develop long-range financial projections that incorporate sound assumptions for changes in both income and expenses. Review all sources of income to ensure a solid, diverse, and growing funding base for the council.
- Review and recommend the projected budgets for operating and capital expenditures and ensure that the budget reflects the board's priorities as reflected in the council's goals.
- Review, revise, or develop policy statements for the approval of contracts, the purchase of major equipment, and the incurring of indebtedness.
- Recommend an auditor, determine the scope of the audit, and ensure that all recommendations related to the findings of the audit are acted upon.
- Review and recommend internal financial controls.
- Recommend a policy to guide the council's investments.
- Recommend the selection of an outside investment manager and monitor the manager's performance.
- Ensure that management of land and buildings is consistent with the council's long-range or master site plans, including the acquisition or disposition of fixed assets.

Because of the nature of its responsibilities, the finance committee will likely be required to interface with a number of other committees and task groups, such as strategic planning, long-range property development, or fund development. Many of its functions may also be carried out by task groups or permanent subcommittees that are part of the finance committee: for example, working with the auditor, developing an investment policy, reviewing the annual budgets, and reviewing proposals for the purchase of a specific asset, such as a computer system.

Maintaining Records

The *Girl Scout Council Reference Guide* contains an extensive list of records that should be maintained by a council. Each council should develop a policy and procedures for maintenance of retained records. For example, backups of electronic files and databases should be kept in a safe place off-site. Consult your state for statutes of limitations in developing a retention and disposal schedule and also request advice from the council's legal adviser and auditor.

Selecting and Contracting with the Council Attorney

Counsel should be retained to:

- Ensure compliance with federal and state requirements, including labor laws.
- Review and advise on all legal documents the council executes, including bylaws, leases, property purchases and sales, and all other contracts.

- Review and advise on any official statement developed for the media.

An attorney who is a member of a Girl Scout council's board of directors should not serve as the council attorney because of the potential for a conflict of interest.

During the selection process for legal counsel, consideration should be given to:

- The depth of the potential attorney's experience with not-for-profit organizations.
- Costs and the terms for the payment of fees.
- Provisions for transferring work if a conflict of interest arises.
- Provision for a backup in the firm who is kept briefed on pertinent matters regarding the council.

Once the selection is made and agreement is reached, a letter of agreement is developed by the executive director and reviewed by the council's board. It should include the following basic elements:

- Fees and method of billing.
- Outline of the scope of services.
- Availability of the attorney to the council.

- The council representative who will be the attorney's contact.
- Any special arrangements that have been discussed and mutually accepted.

Your council attorney should be provided with the following:

- Council bylaws and articles of incorporation.
- Employed personnel policies and volunteer policies.
- Current *Blue Book of Basic Documents* and *Leader's Digest*.
- Copies of *Safety-Wise, Program Management at Girl Scout Sites and Facilities*, and *Safety and Risk Management in Girl Scouting*.
- Council crisis communication plan.
- Summary of insurance coverage and all relevant documentation.
- Summary of any past claims and lawsuits.
- Council's GSUSA charter application.
- Board minutes of the current and past year.

Roles and Responsibilities in Governance and Management

Decisions Required by Law or Council Charter	Corporation	Board of Directors	President	Executive Director	Policy-Influencing Groups	GSUSA
Issue charter		Submits application for charter Ensures compliance with charter requirements	Leadership	Administrative support		Final decision
Adopt council bylaws and articles of incorporation	Final decision	Appoints review task group	Leadership	Administrative support	Input	Resource
Elect officers, directors, nominating committee, and National Council delegates	Final decision			Administrative support		Resource
Elect the delegate members of the corporation		Determines number of delegates		Administrative support	Final decision as designated in bylaws	
Determine vice-presidents' accountabilities			Final decision	Administrative support		
Make change in council jurisdiction	Preliminary action*	Preliminary action*	Leadership	Administrative support	May have input	Final decision
Establish geographic subdivisions		Final decision	Leadership	Administrative support	May have input	

* Most state corporate laws require the board to act; however, some states require action by the corporation. State laws must be adhered to with regard to changes in council jurisdiction.

Decisions Related to Governance	Corporation	Board of Directors	President	Executive Director	Policy-Influencing Groups	GSUSA
Select and appoint executive director		Final decision	Recommends		Input	Resource
Formulate corporate goals		Participates	Leadership	Directs the process	Input	
Adopt and rank corporate goals	Receives report	Final decision	Leadership	Administrative support	Input	
Develop and adopt an integrated strategy for critical resources	Receives report	Final decision	Leadership	Administrative support	Input	Resource
Evaluate organizational performance	Receives report	Final decision	Leadership	Administrative support	Input	Resource
Determine fund development plan	Receives report	Final decision	Leadership	Administrative support	Input	Resource
Adopt policies that govern all council activities	May give input or direction	Final decision	Leadership	Administrative support	Input	
Adopt annual integrated objectives		Final decision	Leadership	Develops and presents to board		
Adopt operating and capital budget		Final decision	Leadership	Develops and presents to board	Input from board committees	
Acquire or dispose of real property		Final decision*	Leadership	Administrative support	Input	
Contract with auditor and council attorney		Final decision	Leadership	Administrative support		
Accept the annual financial audit and review accompanying management letter		Final decision	Leadership	Administrative support		

* State corporate laws must be adhered to with regard to acquisition or disposition of real property.

Decisions Related to Personnel	Corporation	Board of Directors	President	Executive Director	Operational Volunteers and Staff	GSUSA
Adopt or review employed personnel policies		Final decision	Leadership	Administrative support	Input from board task group	
Hire and release all staff				Final decision		
Determine benefits plans		Final decision	Leadership	Administrative support	Input from board task group	
Establish salary ranges		Final decision	Leadership	Recommends	Input from board task group	Resource
Establish specific increments and salary for executive director		Approves initial salary	Final decision			
Establish specific increments and salaries for all other staff		Approves total amount presented in budget		Final decision		

Decisions Related to Management	Corporation	Board of Directors	President	Executive Director	Operational Volunteers and Staff	GSUSA
Establish operating units and cost centers				Final decision	Input	Resource
Make all operational volunteer and staff assignments				Final decision	Input	
Develop action steps and propose operating budget		Finance committee input on budget		Final decision	Input	
Establish and implement performance appraisal process for operational volunteers and staff				Final decision	Input	Resource



APPLICATION FOR A GIRL SCOUT COUNCIL CHARTER

Girl Scouts of the U.S.A.
420 Fifth Avenue
New York, N.Y. 10018-2798

This charter will not be issued until application is approved pursuant to the authority of the Board of Directors of Girl Scouts of the United States of America.	For Use of Girl Scouts of the U.S.A.		
	Board Action	Issued	Term
To: National Board of Directors, Girl Scouts of the United States of America 420 Fifth Avenue, New York, New York 10018-2798	Council Code		

The _____, State of _____
(Official Name of Council)

hereinafter referred to as the Council, now having jurisdiction over the area described in the official record of the Council's jurisdiction on file with Girl Scouts of the United States of America and holding a charter for this jurisdiction which expires December 31, _____, hereby applies for a charter for the same jurisdiction subject to change at the discretion of GSUSA for the term January 1, _____, through December 31, _____.

IN APPLYING FOR THIS CHARTER, THE COUNCIL AGREES:

1. To subscribe to the purpose, adhere to the policies, and be guided by the standards of Girl Scouts of the United States of America.
2. To develop, manage, and maintain Girl Scouting throughout the area of its jurisdiction, in such manner and subject to such limitations as prescribed in the Constitution, Bylaws, and policies of Girl Scouts of the United States of America.
3. To participate in the activities and business of Girl Scouts of the United States of America.
4. To make reports of its work to Girl Scouts of the United States of America, pay its charter fee, have at all times a registered board of directors, and make sure that all persons affiliating with the Council meet individual membership requirements.

SUBJECT TO THE LIMITATIONS HEREIN CONTAINED, THE CHARTER APPLIED FOR, WHEN ISSUED, WILL CONFER FOR THE DURATION OF ITS TERM THE FOLLOWING RIGHTS:

1. The right to be identified with the Girl Scout Movement in the United States of America, which is directed and coordinated by Girl Scouts of the United States of America, a member of the World Association of Girl Guides and Girl Scouts.
2. The right to use the word "Girl Scouts" as part of the designation of the Council (whether or not incorporated).
3. The right to use the Girl Scout program and the right to use Girl Scout insignia in connection with the program.
4. The right to use the trademark "Girl Scouts" and the service mark, as defined in Girl Scouts of the United States of America's graphic guidelines, on products or merchandise obtained and used for the day-to-day operations of the Council, including stationery, office supplies, items with Council and camp names and symbols, brochures, newsletter, and such items as Girl Scouts of the United States of America may hereinafter designate. Any other use of marks or insignia owned by Girl Scouts of the United States of America on products or merchandise must be approved by Girl Scouts of the United States of America. This includes but is not limited to merchandise to be sold by the Council. This right is nonexclusive and nontransferable.
5. The right to develop, manage, and maintain Girl Scouting throughout the jurisdiction of the Council.
6. The right to receive services from Girl Scouts of the United States of America.
7. The right, through delegates elected to the National Council of Girl Scouts of the United States of America, to participate in the business of Girl Scouts of the United States of America.

We understand and agree that in carrying out the terms and other obligations of the charter applied for we will act in accordance with the Constitution and Bylaws of Girl Scouts of the United States of America and that the rights and responsibilities granted in the charter are limited to the aforesaid Constitution and Bylaws.

We also understand and agree that the rights and responsibilities granted by the charter cannot be delegated nor can the jurisdiction for which the charter is sought be changed without the written authorization of Girl Scouts of the United States of America.

By agreeing to adhere to the policies of Girl Scouts of the United States of America, we understand and agree to operate as a council in accordance with and to be limited by policies so identified, published, and distributed to councils by Girl Scouts of the United States of America, accepting them as binding on the Council, on all its members, officers, employees, and those affiliating with it.

By agreeing to be guided by the standards of Girl Scouts of the United States of America, we understand that as a council we have committed ourselves and those affiliating with us to follow and be guided by the standards published from time to time by Girl Scouts of the United States of America.

We understand and agree that it is the Council's responsibility to see that each person affiliating with it meets at all times the individual membership requirements established by Girl Scouts of the United States of America, and to register with Girl Scouts of the United States of America all girls and adults participating in Girl Scouting within its jurisdiction, whether in troops or in any other capacity, except those adults working in a temporary advisory or consultative capacity.

We understand and agree that the charter applied for may be revoked or terminated by Girl Scouts of the United States of America under the provisions of its Constitution, that the rights conferred by the charter cease to exist upon termination or revocation of the charter, and that upon revocation or termination of the charter, the Council can no longer and, therefore, will not exercise any of the rights granted to it therein.

We understand and agree that the Council's articles of incorporation and bylaws, which are attached, are a part of this application.

We understand and agree to pay the Council's charter fee, for which a check is attached, computed at:

\$60.00 for a total population within the Council's jurisdiction of 100,000 or over.

\$30.00 for a total population within the Council's jurisdiction of less than 100,000.

Name of Council

Signature of President

Date of Signature

Scheduled Date of Council Performance Assessment

Fiduciary Accountabilities of the Board of Directors

SYSTEM COMPONENTS	BOARD'S ACCOUNTABILITY	DOCUMENTATION FOR BOARD	GSUSA RESOURCES AVAILABLE
<p>The system component is the operating and capital budget.</p>	<p>Ensures that budget is built on sound income/expenditure projections and that expenditures reflect council's stated priorities.</p> <p>Ensures that year-end surpluses are allocated according to the council's long-range financial strategy.</p> <p>Monitors the council's performance according to the budget.</p>	<p>Budget document and narrative.</p> <p>Regular financial statements.</p>	<p>Monograph <i>Corporate Planning in Girl Scouting</i>.</p> <p>Training in budget development.</p> <p>Recommended chart of accounts and formats for financial statements.</p>
<p>Long-range strategy for the financial stability of the council.</p>	<p>Ensures that council does not undertake unrelated business activity.</p> <p>Develops investment policies and any other financial policies needed.</p> <p>Exercises fiduciary responsibility for all Girl Scout funds and properties.</p> <p>Reviews costs of borrowing and plans for repayment prior to considering a loan.</p> <p>Sees that actions taken by the board of directors are clearly stated in the minutes.</p> <p>Approves integrated long-range property and fund development strategies.</p> <p>Reviews and approves transfers between funds.</p>	<p>Five-year financial projections for operating and capital expenses.</p> <p>Current policies.</p> <p>Monthly financial statements reflecting activity in all funds.</p> <p>Long-range property strategies for development and maintenance.</p> <p>Long-range fund development strategies.</p>	<p>Five-year history of council financial data provided annually.</p> <p>Review of composite financial trends at GSUSA national meetings and training events.</p> <p>Guidelines for developing endowment funds and model trust agreement.</p> <p>Consistent recommendations that all funds contributed in the name of Girl Scouting remain the responsibility of the board of directors and not any other entity (such as a separate foundation).</p> <p>Guidelines for developing investment policies.</p>

SYSTEM COMPONENTS	BOARD'S ACCOUNTABILITY	DOCUMENTATION FOR BOARD	GSUSA RESOURCES AVAILABLE
Annual independent audit	<p>Contracts for audit. Receives and approves audit.</p> <p>Receives management letter and ensures that all management responses to recommendations are appropriate.</p>	Annual independent audit and management letter.	Guidelines for selection of financial auditor.
Insurance	Ensures that all assets and activities of the council are adequately protected by insurance.	<p>Description of current insurance coverage.</p> <p>Insurance claims report.</p>	<p>Group insurance purchase available.</p> <p>Insurance review and analysis.</p>
<p>Internal financial controls:</p> <ul style="list-style-type: none"> ▪ Authority and documentation required for expense approval. ▪ Procedures requiring separation of duties and documentation of all transactions. ▪ Safeguarding of all assets received. 	<p>Ensures that adequate internal financial controls are in place and regularly reviewed:</p> <ul style="list-style-type: none"> ▪ Approval process and documentation required for volunteer or staff reimbursement. ▪ Officer approval required to reimburse executive director's expenses. ▪ Defines authority limits for executive director for approval of expenses and contracts. ▪ Ensures that contracts are reviewed for comprehensiveness, that there is sufficient documentation of the product or service being contracted for, and that an appropriate distinction is made between independent contractors and council employees. ▪ Establishes policies for acceptance of gifts. ▪ Approves conflict-of-interest policy. ▪ Members sign and adhere to conflict-of-interest policy. 	<p>Internal controls policies and procedures.</p> <ul style="list-style-type: none"> ▪ Annual independent audit and accompanying management letter. ▪ Contracts presented to the board for approval in accordance with established process and limits. ▪ Monthly financial statements. ▪ Results of council self-evaluation. ▪ Signed conflict-of-interest statements for all board members and employed staff. 	<p>Guidelines for developing internal financial controls.</p> <ul style="list-style-type: none"> ▪ Review and recommendations regarding financial policies and procedures. ▪ Guidelines for council personnel policies, including recommendations regarding travel reimbursement procedures. ▪ Assistance in developing contracts with various professionals (architects, fund development consultants, auditors, etc.). ▪ Sample conflict-of-interest policy.

Guide Questions to Use in Reviewing the Effectiveness of the Board of Directors in Carrying Out Its Own Accountabilities



FULFILLING CHARTER OBLIGATIONS AND CORPORATE RESPONSIBILITIES

- 1 Are recommendations made as a result of the council self-evaluation acted upon?
- 2 Are officers and directors replaced as soon as vacancies occur?
- 3 If property was acquired or disposed of, was the board's action in accordance with state corporate laws?
- 4 Were the council bylaws updated and the articles of incorporation amended as needed?
- 5 Does the board see that laws concerning equal employment opportunity are adhered to?
- 6 Does the board see that the council is in compliance with the IRS code and its latest amendments with respect to not-for-profit organizations?

POLICYMAKING

- 1 Does the board regularly review and update policies?
- 2 Does the board solicit input and reactions from policy-influencing groups before it makes a policy decision that will have an impact on the entire council?
- 3 Do the policy actions of the board reflect sound development and utilization of resources and ensure the health and well-being of the membership, both now and in the future?

SELECTION, PERFORMANCE, AND EVALUATION OF THE EXECUTIVE DIRECTOR

- 1 Is there an annual performance review of the executive director based on progress toward corporate goals and agreed-upon performance goals?

2 If the termination of an executive director occurred during the review period, was the process conducted in a respectful and responsible manner, in compliance with personnel policies and state and local law?

3 If a new executive director was hired during the review period, was there an objective selection process that focused on clearly identified current and projected needs, and were mutually agreed-upon performance goals developed for the first year?

STRATEGIC PLANNING

1 Have board members participated as appointed to the strategic planning task group and have they participated in goal formulation?

2 Has the board approved and ranked the corporate goals and reviewed them at the midpoint of the six-year planning cycle?

3 Has the board approved the strategic guidelines and followed them in addressing areas needing special resource management?

4 Has the board developed an integrated strategy for the management of critical resources?

FUND DEVELOPMENT

1 Has the board developed a fund development strategy that is integrated with its comprehensive strategy for critical resource development?

2 Does the board provide adequate funding for council operations?

3 Do all board members make a financial contribution?

4 Do all board members participate actively in donor identification, cultivation, and asking for gifts?

5 Does the board identify the cookie sale as program-related, not fund development, and does public support (contributions and United Way) make up a growing percentage of the operating budget?

6 Does the board evaluate the sources of income on an ongoing basis?

FIDUCIARY OVERSIGHT

1 Does the board regularly review the budget and financial reports?

2 Does the board ask appropriate questions about projected and actual income and expenditures?

- 3 Does the board approve an annual operating budget based on operating objectives?
- 4 Does the board contract for appropriate legal counsel?
- 5 Does the board review insurance coverage periodically?
- 6 Does the board review the annual audit and management letter prepared by an outside auditor?
- 7 Does the board ensure that there are investment guidelines?

INTERACTION WITH THE COMMUNITY

- 1 Do board members bring community needs and issues to the board?
- 2 Are board members well informed about other community organizations with common goals and concerns?
- 3 Do board members participate on community task groups and network with appropriate agencies and organizations?
- 4 Do board members utilize opportunities to talk about the importance of the all-girl environment for healthy development?
- 5 Do board members express their commitment to diversity and act on it?

OVERSIGHT OF THE MANAGEMENT FUNCTION

- 1 Does the board distinguish between its own responsibilities for governance and the management accountability of the executive director?
- 2 Does the board receive and review regular management reports from the executive director, including membership reports?
- 3 Does the board ensure that the year-end management accountability report from the executive director provides appropriate information for an organizational review?

REVIEW OF THE ACCOMPLISHMENTS OF THE BOARD AND PRESIDENT

- 1 Does the board include a review of the accomplishments of the board and the president in the annual organizational review process?
- 2 Is the review based on clear objectives?

**ENSURING A SYSTEM FOR POLICY INFLUENCING BETWEEN
THE ADULT MEMBERSHIP AND THE BOARD OF DIRECTORS**

- 1 Is there an active process for seeking information and reactions from the adult membership?
 - 2 Does the board consider the information and reactions, particularly from people who will be affected, before making policy decisions, when appropriate?
 - 3 Is feedback being provided about both the final decision and the process used in making that decision?
-

Reprinted from *Corporate Planning in Girl Scouting*, GSUSA, 1994.

Executive Director Close-Out Guidelines



This checklist is designed to help the incumbent executive director close out her or his work and to ensure a smooth transition. It would be helpful to leave the following items in folders for ready access or arrange for access of locked files when appropriate along with any additional information the incumbent executive director feels would be helpful to the new executive director.

CORPORATE PLANNING MATERIALS

- Strategic plan.
- Tactical plan—integrated strategies and action steps.
- Council budget and most recent financial report with explanation of significant variances.
- Planning cycle now being used, including dates for approval of operating objectives and budgets.
- Board calendar.

STAFF-RELATED MATERIALS

- Office procedures.
- Staff structure, job descriptions, assignments.

- Current performance appraisals for all staff.
- Personnel records for all staff (which should be kept in a locked file).

RECORDS

- Records of all inventories and basic documents.
- Board minutes, rosters of personnel, budgets, finance statements, policies.
- Listing of all properties, leases, deeds, etc.
- Bank lists and assets.
- List of major suppliers and vendors.
- Insurance portfolio.
- Crisis communication plan.
- Retention schedule for all documents.

Sample Three-Year Calendar for Board Activities



This model calendar is based on the assumption that:

-
- New or revised corporate goals will be adopted by the board prior to the end of the three years.
-
- During the three years, a council self-evaluation will be conducted.
-
- The council will participate in two national meetings.
-
- Tactical planning (integrated objectives and budget process) for any given year begins 18 to 20 months prior to anticipated implementation.
-
- The board of directors meets at least six times a year.
-
- The fiscal year for the council is January 1–December 31.
-
- **Please note:** Items in the “Year 1” column that are marked with an asterisk take place annually.

January—Year 1	January—Year 2	January—Year 3
<ul style="list-style-type: none"> ▪ Review year-end management report presented by the executive director.* ▪ Conduct organizational performance appraisal.* ▪ Review strategic plan and make adjustments if needed.* ▪ Approve integrated operating objectives for Year 2.* ▪ Consider proposals and reactions from the membership as possible agenda items for annual meeting of the corporation.* ▪ Approve agenda for annual meeting of the corporation.* ▪ Approve content for annual report to the public and the membership.* ▪ Review financial report.* ▪ Adopt revised current operating budget, if necessary.* ▪ Review current agreements with United Way(s) and other funding sources and take appropriate action. 	<ul style="list-style-type: none"> ▪ Announce plans for formulation or review of council corporate goals to become effective in January of Year 3 + 1. ▪ Strategic planning task group appointed by the president and approved by the board. ▪ Review investment policy. 	<ul style="list-style-type: none"> ▪ Review board policies related to achievement of corporate goals. ▪ Receive report and recommendations from task group reviewing council bylaws.
March—Year 1	March—Year 2	March—Year 3
<ul style="list-style-type: none"> ▪ Approve operating budget for next fiscal year.* ▪ Approve capital budget for Years 2 and 3.* ▪ Review and approve financial audit and review accompanying management letter.* ▪ Review executive director's management report.* ▪ Review financial report.* ▪ Hear summary report of executive director's performance appraisal.* 	<ul style="list-style-type: none"> ▪ Findings of council self-evaluation task group presented to board, with national team participating in presentation. Determination by board on manner in which results will be communicated to membership. ▪ Date and plans for goal-formulation conference and development of integrated strategies presented to the board by the president. ▪ Review capital budget. 	<ul style="list-style-type: none"> ▪ Review council's insurance plan.

April—Year 1	April—Year 2	April—Year 3
<ul style="list-style-type: none"> ▪ Annual meeting of the corporation.* ▪ Immediately following annual meeting, a short orientation of new board members.* 	<ul style="list-style-type: none"> ▪ At annual meeting, present report of council self-evaluation findings and update on strategic plan and funding needs. 	<ul style="list-style-type: none"> ▪ At annual meeting, present strategic plan to members of the corporation (task group appointed in January of Year 2). Present bylaw changes to the members of the corporation for action.
May—Year 1	May—Year 2	May—Year 3
<ul style="list-style-type: none"> ▪ Take action related to business transacted at annual meeting.* ▪ Appoint chairs and members of standing committees of the board.* ▪ Establish task group to review procedures for decision-influencing process. ▪ Review executive director's management report.* ▪ Review financial report.* 	<ul style="list-style-type: none"> ▪ Appoint task group to review personnel policies for employed staff. ▪ Appoint task group to review council's affirmative action plans for volunteers. ▪ Board members attend and participate in goal-formulation conference. A draft of the goals is sent to other members of the corporation for their reactions. 	<ul style="list-style-type: none"> ▪ Report of National Meeting of Presidents and Executive Directors.
June—Year 1	June—Year 2	June—Year 3
<ul style="list-style-type: none"> ▪ Training of board members conducted by national volunteer. 		
July—Year 1	July—Year 2	July—Year 3
<ul style="list-style-type: none"> ▪ Approve appointment of task group to conduct council self-evaluation. ▪ Review executive director's management report.* ▪ Review financial report.* 	<ul style="list-style-type: none"> ▪ Appoint task group to review council bylaws and recommend changes if needed. 	

October – Year 1	October – Year 2	October – Year 3
<ul style="list-style-type: none"> ▪ Review participation in GSUSA state legislative monitoring program.* ▪ Review fund development plan and make adjustments if needed.* ▪ Outline of schedule for council self-evaluation and interpretation to board of its involvement in the process and relationship of self-evaluation to both strategic planning and the chartering process. ▪ Review executive director’s management report.* ▪ Review financial report.* ▪ Appoint agenda committee for annual meeting.* 	<ul style="list-style-type: none"> ▪ Report and recommendations from task group on affirmative action plans for volunteers. 	
November – Year 1	November – Year 2	November – Year 3
<ul style="list-style-type: none"> ▪ Approve calendar for board work for Year + 1.* ▪ Review executive director’s management report.* ▪ Review financial report.* ▪ Approve fund development plan.* ▪ Determine issues to be referred to the membership for reaction in preparation for the annual meeting. Appoint task group to report at January meeting.* ▪ Report on National Council Session decisions by president and executive director. 	<ul style="list-style-type: none"> ▪ Adopt corporate goals for next three- to six-year period. ▪ Review report and recommendations from task group addressing personnel policies for employed staff. 	

GLOSSARY

adopt. To accept, approve, or agree upon. An adopted text becomes the act or statement of the assembly. To formally accept and put into effect, as with a bylaws amendment.

approve. To ratify, confirm, or make valid an action already taken that cannot become legally valid until authorized by the assembly.

chief elected corporate officer. The council president is the chief corporate officer by virtue of being elected by the members of the corporation.

chief executive officer (CEO). The executive director is the chief executive officer by virtue of being employed by the board of directors as the staff administrator and being appointed to the board of directors as an officer (without vote).

corporation. A body formed and authorized by law to act as a single person, although constituted of one or more persons, and legally endowed with various rights and duties, including the power of succession.

council self-evaluation (council performance assessment, effective January 1, 1998). A full review of council systems conducted by the council's board of directors and a national team every four years. The process determines the degree of council effectiveness in meeting charter obligations by documenting actual performance against the criteria and standards for an effective Girl Scout council, which are adopted by GSUSA's National Board of Directors.

fiduciary. A person entrusted by appointment or election with the responsibility for making significant, appropriate financial decisions on behalf of a constituent or constituency.

integrated operating objectives. Specific, measurable statements of attainable outcomes that support one or more corporate goals. Initially, operating objectives are developed by operating units and then integrated by the executive director with input from operating unit managers. They are then presented to the board of directors for review and adoption. The time span for achieving integrated objectives is usually one to three years. They provide an objective measure for organizational appraisal.

operating unit. A grouping of operational volunteers and employed staff members who are assigned activities in a common area of work according to experience and skills. Operating units are established by the executive director.

operations. Activities required to carry out the operating objectives of a council and performed by operational volunteers and/or employed staff, who are ultimately accountable to the executive director.

policy. An established, binding course of action to be followed.

policy-influencing body. A group of registered Girl Scout volunteers, 14 years of age and over, residing within an area as designated by the board of directors. Each policy-influencing body is entitled to

representation at the council's annual meeting.

procedure. A sequence of steps to be followed in an action.

risk management. The process of assessing exposure to risk and taking action to minimize its impact. Managing risk protects and safeguards the entire council operation, including its fiscal assets.

staff. Paid employees. They are ultimately accountable to the executive director.

standard. A statement of the established level of quality or achievement. Standards differ from policies in that they are models rather than strict rules for action.

standing committee. A group constituted to perform a continuing function and remain in existence permanently or for the life of the assembly that establishes it. Standing committees must be constituted

by name by a specific provision of the by-laws or by a resolution of the board. Ordinarily, the members of such committees serve for a term corresponding to that of officers, and continue their duties until their successors have been chosen. A new body of committee members is normally appointed at the beginning of each new administration.

standing rules. Those rules that relate to the details of administration rather than to parliamentary procedure, such as the hour that meetings will begin. They can be adopted or changed in the same manner as any other ordinary act.

task group. A special committee appointed by the president and approved by the board at any time to carry out a particular task within a specified time period. Upon presentation of its final report to the board, the group automatically ceases to exist.

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