



*Girl Scouts of
Eastern South Carolina*

BOARD POLICIES

Adopted February 27, 2016
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Girl Scouts of Eastern South Carolina, Inc.

BOARD POLICIES

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POLICY A: POSITION DESCRIPTIONS OF OFFICERS, BOARD MEMBERS, AND DELEGATES

SECTION 1: BOARD CHAIR

- A. The Board Chair leads the Board in exercising its legal, governance, strategic, fiduciary, and charter requirements and responsibilities. As the elected corporate officer, the Board Chair provides leadership to the Girl Scout Movement in the council's jurisdiction. The Board Chair is responsible for adhering to all stipulated duties outlined in the council bylaws. The Board Chair:
1. Presides at meetings of the Board of Directors and the Executive Committee, except such meetings for which the duty of presiding is delegated to another officer elected by the membership of the Corporation. In this capacity, the Board Chair:
 - a. Solicits, where appropriate, the input of the local Girl Scout membership and informs it of Board actions.
 - b. Develops and prepares the agenda for meetings in consultation with the CEO and other persons, as appropriate.
Determines the priority of agenda items to be considered and actions to be recommended.
 - c. Arranges for the most effective presentation of agenda items so participants have the data necessary to reach informed, responsible decisions.
 - d. Ensures clarification of issues and guides the Board to take actions that are consistent with the policies and principles of the Corporation.
 2. Reports to the Board of Directors and the corporate membership on the conduct and management of the affairs of the Corporation.
 3. Leads the Board and the corporate body in the development of a strategic direction and vision for the council.
 4. Serves as a member of the Executive Committee, and as ex officio and non-voting member of all committees established by the Board.
 5. Appoints chairs of committees established by the Board in consultation with the Board Development Committee, subject to the approval of the Board.
 - a. Reviews and appoints the committee members, in consultation with the committee chairs.
 6. Recruits, interviews, and recommends to the Board of Directors the appointment of the CEO, in consultation with the treasurer and others, as appropriate. The Board Chair:
 - a. Conducts with a Board team the annual reviews of the work performance and the salary of the CEO.
 - b. Consults with the officers or the Executive Committee on a recommendation to the Board of Directors concerning the release of the CEO.
 - c. Ensures that an appropriate compensation program exists
 7. Maintains a close working relationship with the CEO:
 - a. Plans and organizes the work of the Board.
 - b. Reviews and identifies emerging governance and management issues.
 - c. Ensures that the Board exercises its legal and fiduciary responsibilities.
 - d. Ensures a system to assess the performance of the organization.
 - e. Evaluates and recommends a system for carrying out the democratic process
 8. Represents the Corporation within the council's jurisdiction at meetings and other events by interpreting the Girl Scout purpose and Girl Scout principles.
 9. Has knowledge of the nonprofit industry and applying best practices in leading the Board of Directors.
 10. Applies Girl Scout principles in her/his leadership of the Board of Directors as it upholds and advances the Girl Scout mission.
 11. Organizes and delegates work to those officers and Board members qualified to carry it out effectively, following up on work delegated, and providing assistance and guidance as required.
 12. Maintains up-to-date knowledge of the Girl Scout organization and its current focus, as well as community and national trends (cultural, social, and economic), and their effect on youth and on the Girl Scout Movement.
 13. Sustains an organization-wide view in determining present and future needs of the organization and the means for meeting those needs.

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14. Works closely with the chair of the Board Development Committee to ensure an informative orientation, the development of Board members, and an assessment of Board functioning.
- B. Board chair accountabilities follow:
1. Develops an effective and cohesive Board of Directors with a jurisdictional point of view.
 2. Ensures efficient and effective meetings, including the annual meeting of the Board of Directors, the Executive Committee, and Board committees.
 3. Provides overall leadership and guidance to the stewardship and strategic direction of the organization to ensure that Girl Scouting remains viable.
 4. Provides overall leadership and guidance in the development of the financial resources of the organization.
 5. Provides leadership by making an appropriate personal gift in support of Girl Scouts.
 6. Leads the cultivation and solicitation of Board members.
 7. As a representative of the Corporation, provides a positive image of the council.
 8. Develops and maintains relationships with appropriate local and national organizations.
 9. Ensures an effective decision-influencing system that allows for voice and access to Board members and includes ongoing communication with the membership.
 10. Ensures the council's compliance with GSUSA charter requirements.
 11. Provides active leadership to promote diversity and to ensure that pluralism exists within the jurisdiction.
 12. Conducts a periodic review and update of the Articles of Incorporation and bylaws.
 13. Oversees the overall functioning of the Board and its committees.

SECTION 2. SECRETARY

- A. As secretary and officer of the Corporation, the incumbent:
1. Issues official notification of all meetings of the Corporation, the Board of Directors, and the Executive Committee.
 2. Ensures an accurate recording and preparation of the minutes of these meetings and submits them to the Board Chair for review.
 3. Distributes copies of the minutes to appropriate groups for approval; upon approval maintains the official corporate record of the minutes.
 4. Answers and maintains official correspondence of the Corporation, including notifying Board committee chairs and committee members of official appointments.
 5. Acts as custodian of council records and files and executes official documents as required.
 6. Provides for the safekeeping of the official seal of the council and ensures that appropriate official correspondence legal documents, and other instruments that are executed bear the council seal.
 7. Prepares and maintains a confidential record of all executive sessions of the Board, Executive Committee, and officers' meetings, and submits a copy to the Board Chair.
 8. Applies the Girl Scout philosophy and principles in her day-to-day responsibilities.
 9. Organizes and delegates work to those Board members qualified to carry it out effectively, following up on work delegated, and providing assistance and guidance as required.
 10. Maintains up-to-date knowledge of the Girl Scout council and its current focus as well as community and international trends (cultural, social, and economic) and their effect on girls and on the Girl Scout Movement.
 11. Sustains an organization-wide view in determining present and future needs of the organization and the means for meeting those needs.
 12. Makes speeches, contributes written articles to the organization's publications, and promotes Girl Scouts by interpreting its principles, purpose, and program. The secretary also represents the Council by attending the appropriate council meetings and participating in the annual meeting and in officer team and Executive Committee meetings.
 13. Exercises the powers and performs other such duties as may be required by law, by Articles of Incorporation, or by the bylaws, or that may be assigned by the Board Chair or Board of Directors.

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- B. Secretary accountabilities follow:
1. Maintains maintain accurate and complete records of official proceedings of the Corporation.
 2. Contributes to an orderly and systematic method of conducting corporate business by answering official correspondence.
 3. Ensures the safekeeping of the legal Corporation seal.
 4. Provides a positive image of the council as officer of the Corporation.

SECTION 3: TREASURER

- A. The treasurer, the elected financial officer of the Corporation, is to provide effective fiduciary stewardship and oversight of the council's finances and to ensure execution of the related Board directives. In addition to maintaining knowledge of the council, the not-for-profit industry, and financial accounting for nonprofit organizations, the specific responsibilities of the treasurer include:
1. Serves as a member of the Executive Committee and as an ex-officio member of the Audit Committee and of the Finance Committee.
 2. Ensures that Board members are knowledgeable and responsible in carrying out their fiduciary stewardship responsibilities.
 3. Ensures that the council is complying with all local, state, and federal laws, as well as all reporting and filing requirements governing a tax-exempt organization.
 4. Maintains familiarity with the not-for-profit laws and regulations in all states in the council's jurisdiction, and ensure that staff discuss with the council attorney and auditor if there are other applicable corporate or statutory responsibilities to be added.
 5. Ensures that the council is complying with all laws and regulations regarding donor-restricted gifts and solicitations.
 6. Ensures that the Finance Committee chair provides the Board with a clear and accurate picture of the council's financial status on a regular basis. Compare the actual financial position with the financial position projected in budgets, as well as any long-range financial plans with comparisons to prior periods.
 7. Reviews internal control procedures annually and provide feedback to the Audit and Finance Committees.
 8. Reviews the operating and capital budgets, provide feedback to the Finance Committee, and answer any Board members' questions.
 9. Reviews timely monthly financial statements, provide input, and ask questions as needed. Ensure that the Board members also receive timely monthly financial statements.
 10. Reviews the annual audited financial statements and management letter, and provides feedback to the Audit Committee.
 11. Reviews financial policies and procedures annually to ensure that they are current and are being complied with, and provides feedback to the Finance Committee.
 12. Ensures that all bank and investment accounts, safe deposit boxes, and authorized signers of the council are approved annually, or as needed, when officers change.
 13. Performs fiduciary signatory functions:
 - a. Co-signs disbursement checks over the dollar level of authority given to staff in a fiscal policy.
 - b. Ensures that IRS Form 990 is signed by the appropriate Board officer: treasurer, CEO, Board Chair, or chief financial officer.
 - c. Executes contracts over the dollar level of authority given to staff as authorized by the Board.
 14. Presents the financial stewardship report to the membership at the annual meeting and review the financial information provided in the annual report.
 15. Provides input to the Board Chair and the CEO on issues related to hiring, salary, performance, and release of the CFO.

SECTION 4: BOARD MEMBERS

- A. Although the Board members are elected as individuals by the corporate membership, the Board functions as one body in exercising its governance responsibilities, deliberating and making policy level decisions. Corporate governance responsibilities follow:

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1. Set Strategic Direction
 - a. Work with the Board Chair and CEO in the development of a strategic direction and vision for the council.
 - b. Sustain an organization-wide view in determining present and future needs of the organization and the means for meeting those needs.
 - c. Ensure and maintains an understanding of demographic, cultural, social and economic trends and their implications for Girl Scouting.
 - d. Apply Girl Scout values and principles in her/his work as a member of Board as it upholds and advances the Girl Scout mission.
 - e. Delegate authority for strategy implementation and management to the CEO.
2. Ensure Necessary Resources
 - a. Provide overall leadership and guidance in the development of the financial resources of the organization.
 - b. Develop policies related to the generation of financial resources.
 - c. Ensure that fiscal and human resources exist to carry out the work of the council.
 - d. Ensure that the council is positioned in the community to achieve the maximum benefit for all girls.
3. Provide Oversight
 - a. Establish policies to protect assets and ensure accountability with all legal and ethical accountabilities are met.
 - b. Monitor progress toward strategic priorities, organizational performance and evaluate outcomes.
 - c. Adopt and keep current policies and guidelines that govern the acquisition and allocation of resources to support organizational priorities including but not limited to adopt budget, monitor investments and approve banking arrangements.
 - d. Approve and support the plans for funding council's strategic priorities.
 - e. Establish fund development policies compatible with the principles of Girl Scouting.
 - f. Ensure all governance documents are updated and maintained appropriately.
 - g. Select, appoint and evaluate the performance of the CEO against strategic priorities.
 - h. Ensure that an appropriate compensation philosophy and process exists.
 - i. Ensure compliance with the Girl Scouts of the USA charter requirements.
4. Board Performance
 - a. Actively engage in the work of the Board.
 - b. Work in collaboration with the Board Chair and Board Development Chair to regularly assess and evaluate Board's own performance.
 - c. Function as one body in deliberating and making decisions.
5. Decision Influencing
 - a. Ensure an effective decision-influencing system that allows for voice and access to Board members and includes ongoing communication with the membership.
 - b. Build trust and involve a wider group of constituents in decision-influencing as appropriate.
- B. Individual support responsibilities follow:
 1. Register as a member of the Girl Scout Movement.
 2. Attend Board and committee meetings; carry out assignments and prepare for active participation.
 3. Maintain the confidentiality of Board work until such time as it is released for general information. Support and interpret Board actions as necessary.
 4. Participate in annual meetings as members of the corporate body.
 5. Support the work of the Board Development Committee by identifying talent for the Board.
 6. Commit to making an appropriate personal, family and/or foundation gift in support of Girl Scouts. Make Girl Scouts a top funding priority.
 7. Embrace a culture of philanthropy and promote philanthropic values, by the identification, cultivation, solicitation and stewardship of donors.
 8. Understand, accept and interpret the philosophy and purpose of Girl Scouting.
 9. Develop and maintain a culture of transparency.
 10. Promote accessibility to Girl Scouting for all girls in the council's jurisdiction, promote diversity and ensure pluralism.

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11. Represent the Corporation within the council's jurisdiction at meetings and other events by interpreting the Girl Scout mission, philosophy, values and brand.
12. Provide a positive image of the council as a representative of the Corporation.
13. Understand Board governance, fiduciary and legal responsibilities.

SECTION 5: DELEGATE

- A. The delegate, elected, selected or appointed, represents a Service Unit in the delegate assembly and is accountable to the girl and adult members of that Service Unit.
- B. Delegate responsibilities:
 1. Attend delegate trainings and workshops.
 2. Review issues to be discussed at the GSESC Annual meeting.
 3. Attend the GSESC Annual meeting and any other called delegate meetings.
 4. Understand the viewpoint of the Service Unit and vote, after full consideration of all points of view on the basis of what is in the best interest of Girl Scouts throughout the council.
 5. Report back to the Service Unit on discussion and action taken at the GSESC annual meeting.
 6. Inform the Service Unit Chair of any concerns expressed by membership that requires the Board of Directors' and/or the CEO's attention and relay any information received from the Service Unit Chair to the membership.

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POLICY B: STANDING COMMITTEE DESCRIPTIONS

SECTION 1: EXECUTIVE COMMITTEE

- A. The work of the Executive Committee generally is focused on the following areas:
1. Handle urgent issues, resolving any emergency or organizational crisis, such as loss of funding or the unexpected loss of the CEO, etc.
 2. Perform policy work, carrying out specific directions of the Board, and taking action on policies when they affect the work of the Executive Committee or when the full Board directs the committee to do so.
 3. Act as liaison to the CEO.
 - a. Nurture the CEO by providing counsel, feedback, and support when needed.
 - b. Facilitate annual assessment of the ED by the Board and report the results of the assessment to the CEO.
 - c. Review compensation and benefits for the CEO
 4. Help develop a Strategic Plan.
 - a. Initiate the Board's involvement in establishing a strategic framework or direction, i.e., the mission and vision.
 5. Conduct executive searches.
 - a. Assume the lead in search for a new CEO or delegate the responsibility to a task force.
 - b. Conduct the research necessary to determine an appropriate salary for the CEO.
 - c. Seek approval from the full Board before hiring a new CEO.
- B. The Executive Committee shall not:
1. Adopt the budget.
 2. Adopt a plan of merger or adopt a plan of consolidation with another Corporation, or authorize the sale, lease, exchange or mortgage of all or substantially all of the property or assets of the council.
 3. Adopt a plan for the distribution of the assets of the council, or for dissolution.
 4. Fill vacancies on the Board or any of its committees.
 5. Elect, appoint, or remove any officer or director or member of any committee or fix the compensation of any member of a committee.
 6. Approve or recommend to the Delegate assembly any act required to be approved by the Delegate assembly by applicable law (except for recommendations relating to the election of directors).
 7. Adopt, amend, or repeal the Articles of Incorporation or the Council or these Bylaws.
 8. Amend, alter, repeal, or take action inconsistent with any resolution or action of the Board when the resolution or action of the Board provides by its terms that it shall not be amended, altered, or repealed by action of a committee.
 9. Take any other action which is prohibited by applicable law.

SECTION 2: FINANCE COMMITTEE

- A. The Finance Committee assists the Board in fulfilling its fiscal responsibilities and duties delineated in Article XIV. The Finance Committee has the right to exercise any and all power and authority of the Board with respect to matters within the scope of this Charge, subject to the ultimate power and authority of the Board. The Board shall continue to have the ultimate duty and responsibility to manage or direct the management of the business and affairs of the Corporation. The work of Finance Committee is focused on the following areas:
1. Provide guidance to the Board for all policy decisions pertaining to financial plans and business investment for the Council.
 2. Bring expertise regarding appropriate financial benchmarks, trends, and changes.
- B. Composition
1. The Finance Committee shall be appointed by the Board of Directors in accordance with the bylaws.
 2. The Finance Committee shall be composed of at least five, but not more than nine, members with a mix of Board and non-Board members.
 3. The treasurer and Investment Sub-Committee chairs are ex-officio, voting members of the Finance Committee and shall not simultaneously serve as the chair of the Finance Committee.

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4. The Finance Committee should include members with educational or career experience in fund development, property, nonprofits, accounting, banking, business, management, financial management, risk management, auditing, investment management, and technology management and members who are familiar with Council programs.
 5. The Board Chair shall appoint one of the members of the Finance Committee as chairperson.
 6. Each member of the Finance Committee shall receive orientation.
- C. Meetings
1. The Finance Committee shall meet at least quarterly.
 2. The Finance Committee may ask members of management or others to attend the meetings to provide pertinent information.
 3. The committee shall prepare minutes that document discussions and recommendations for distribution in accordance with the by-laws.
 4. It is the responsibility of the chairperson to schedule all meetings of the Finance Committee and provide the committee with a written agenda in advance for all meetings.
- D. Duties
1. Oversee budget preparation process.
 - a. Review and evaluate proposed operating and capital budgets to confirm that the budget reflects council goals and objectives identified in the strategic plan, Board policies and realistic plans for revenues and expenses.
 - b. Review proposed annual staff salary increase pool for reasonableness and consistency with similar not-for-profit organizations in the area and with GSUSA guidelines.
 - c. Verify that the budget accurately reflects the needs, expenses and revenue of the council.
 - d. Approve operating and capital budgets prior to submission to Board for final approval.
 2. Review and evaluate monthly financial statements of revenue and expenses.
 - a. Advocate for timely, meaningful financial reports for both Board members and council management staff.
 - b. Monitor significant variances from budget and verify that corrective action plans are in place to meet overall budget at year-end.
 - c. Monitor bank accounts for compliance with FDIC coverage limits.
 - d. Evaluate cash flow requirements against actual and projected operating results.
 - e. Assess the financial viability of acquiring forecasted capital expenditures and recommend appropriate actions.
 - f. Monitor short-term and long-term investment account balances and council borrowing requirements for use of the most cost-effective approaches.
 - g. Accept monthly financial statements prior to submission to the Board for final approval at the next meeting of the Board of Directors.
 3. Review and recommend financial policies to the Board related to internal controls, implementation of standard accounting practices and related areas.
 4. Review and evaluate changes to the Investment Policy Statement and other recommendations submitted by the Investment Sub-Committee; upon acceptance, forward to the Board for final approval.
 5. Assist in safeguarding the council's assets through at least bi-annual reviews of the Council's:
 - a. Internal financial controls.
 - b. Risk-management provisions.
 - c. Insurance coverage to verify adequate protection against identified risks and liabilities.
 - d. Disaster recovery/business continuity plan.
 - e. Technology risks.
 6. Review and evaluate feasibility and viability of council's projected five-year financial plan.
 7. Review proposed new funding sources for ongoing financial implications, recommending approval or disapproval to the Board.
 8. Provide guidance, evaluation, and approval regarding acquisition, disposition, development, management, and maintenance of the Council's assets and properties owned or leased by the council and submit recommendations to the Board for final approval.

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9. Assist the Board in understanding the council's financial affairs.
 - a. Educate the Board, in partnership with the Board Development Committee, as a whole about the council's finances and related issues through a fiduciary stewardship orientation and continued updates.
 - b. Ensure that Board members receive monthly financial statements in a timely manner.
 - c. Educate Board members on how to examine and ask questions about the financial reports.
 - d. Raise appropriate issues concerning final results or projections for discussion and action at Board meetings.
 10. Establish effective lines of communication and coordination with other Board committees.
 11. In the event that a separate Investment Sub-Committee is not established by the Board chair, the Finance Committee shall perform duties of the Investment Sub-Committee delineated in SECTION 3.
 12. Review annually the Finance Committee's charge as defined in this section and recommend any proposed changes to the Board Development Committee.
 13. Perform duties of Investment Sub-Committee if an Investment Sub-Committee has not been appointed.
- E. Limitations
1. Notwithstanding anything contained herein to the contrary, the duties and responsibilities of the Finance Committee and each of its members is one of oversight and neither the Finance Committee nor any of its members shall have any duty or responsibility to:
 - a. Plan, conduct or provide personnel for audits.
 - b. Determine that financial statements have been properly prepared or financial disclosures are full and complete.
 - c. Guarantee or provide other assurance that there are no financial risks or uncertainties or that such risks or uncertainties have been reduced or eliminated.
 - d. Act as an expert or provide guarantees, representations, warranties, professional or other certifications or assurance with respect to, or verify, any matter within the scope of this section.
 2. The Finance Committee shall have no authority to bind the Corporation, but shall be advisory to the Board.

SECTION 3: INVESTMENT SUB-COMMITTEE

- A. The Investment Sub-Committee has the right to exercise any and all power and authority of the Board with respect to matters within the scope of this charge, subject to the ultimate power and authority of the Board.
- The work of the Investment Sub-Committee is focused on the following areas:
1. Set direction and guidelines for investment-related actions of the council.
 2. Supervise external hired investment managers/advisors in carrying out the council's investment policies.
- B. Composition
1. The Investment Sub-Committee shall be appointed by the Board of Directors in accordance with the bylaws.
 2. The sub-committee shall be composed of at least three, but not more than seven, members with a mix of Board and non-Board members.
 3. The treasurer and Finance Committee Chairs are ex-officio, voting members of the Investment Sub-Committee and shall not simultaneously serve as the chair.
 4. The Investment Sub-Committee should include members with specialized knowledge, training and experience who understand the general investment framework and how the overall economic climate impacts the fiscal needs of the council.
 5. The Board Chair, in consultation with the Finance Committee Chair, shall appoint one of the members of the Investment Sub-Committee as chairperson. As a sub-committee of the Finance Committee, the sub-committee chairperson may be a non-Board member.

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C. Meetings

1. The Investment Sub-Committee shall meet at least quarterly.
2. The Investment Sub-Committee may ask members of management or others to attend the meetings to provide pertinent information.
3. The Investment Sub-Committee shall prepare minutes that document discussions and recommendations for distribution in accordance with the by-laws.
4. It is the responsibility of the chairperson to schedule all meetings of the Investment Sub-Committee and provide sub-committee members with a written agenda in advance.

D. Duties

1. Develop and recommend the Investment Policy Statement and objectives for each investment account/portfolio that the council identifies as either a short-term or long-term investment.
 - a. Research applicable state laws and regulations, including the Uniform Prudent Management of Institutional Funds Act, that impact the council's investment policy to ensure compliance.
 - b. Review the Investment Policy Statement annually and submit the Investment Policy Statement and any other guidelines that are developed or revised to the Finance Committee for approval prior to submission to Board for final approval.
 - c. Ensure that investment manager guidelines are in place, up-to-date, and appropriate to each portfolio it monitors.
2. Develop an asset allocation strategy for each portfolio (short-term operational funds, long-term endowment funds) that reflects the appropriate risk tolerance, anticipated cash flow requirements, any social considerations and donor restricted assets limitations.
 - a. Adjust the asset allocation and liquidity of each portfolio as needed in consultation with the hired investment manager/advisor.
 - b. Advise the external investment manager on security selection when a company's publicly announced corporate management positions on social issues are directly related to Girl Scout mission and policies, as necessary.
3. Recommend an external investment manager/advisor.
 - a. Review investment relationships at least once every three years to determine the appropriate time to go out to bid.
 - b. Prepare the request for proposal, evaluate responses, and select investment manager and submit to Finance Committee for approval prior to submission to the Board for final approval.
4. Review external investment manager performance at least quarterly.
 - a. Ensure that investment manager provides at least quarterly reports on investment accounts.
 - b. Monitor investment performance for compliance with the Investment Policy Statement and objectives.
 - c. Direct periodic asset rebalancing within the adopted investment policy statement and objectives.
 - d. Recommend termination of the investment manager, as needed, to the Finance Committee for approval and submission to the Board for final approval.
5. Communicate with the Finance Committee and the Board of Directors.
 - a. Report Investment Sub-Committee activities, including investment performance of each plan, to the Finance Committee at the next Finance Committee meeting that follows an Investment Sub-Committee meeting.
 - b. Prepare annual report, more frequently if market conditions warrant, on the activities of the Investment Sub-Committee and the investment performance to the Board.
6. Work closely with council staff responsible for implementing Board approved investment policies and decisions.
7. Review annually the Investment Sub-Committee's charge as defined in this section and recommend any proposed changes to the Finance Committee for approval and submission to the Board Development Committee.

E. Limitations

1. Notwithstanding anything contained herein to the contrary, the duties and responsibilities of the Investment Sub-Committee is one of oversight and neither the Investment Sub-Committee nor any of its members has any duty or responsibility to and may not actively perform the Council's investing activities.

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2. The Investment Sub-Committee shall have no authority to bind the Corporation but shall be advisory to the Finance Committee and Board.

SECTION 4. AUDIT COMMITTEE

- A. The Audit Committee reports directly to the Board and has the right to exercise any and all power and authority of the Board with respect to matters within the scope of this Charter, subject to the ultimate power and authority of the Board. The Audit Committee assists the Board in fulfilling its fiduciary responsibilities and duties delineated in Article XIV.

The work of the Audit Committee is focused on two areas:

1. Ensure the proper external review of the Council's audited financial statements
2. Oversee the organization's risk management including monitoring the internal control environment.

B. Composition and Terms

1. The Audit Committee shall be appointed by the Board of Directors in accordance with the bylaws.
2. The Audit Committee shall be composed of at least three, but not more than five, members with a mix of Board and non-Board members. The majority of the committee members shall be Board members. Some but not all of the committee members may serve simultaneously on the Finance Committee.
3. The treasurer and Finance Committee Chair may serve as members of the Audit Committee, but shall not simultaneously serve as the chair of the Committee.
4. All members shall be independent and free of any relationship that, in the opinion of the Board, would interfere with her or his exercise of independent judgment.
5. No council staff, including the CEO and CFO, shall serve on the Audit Committee.
6. The Audit Committee chair may serve no more than two consecutive one-year terms as committee chair.
7. All members of the Audit Committee must have expertise in either business management, financial management, or public accounting. At least one member shall be a certified public accountant.

C. Meetings

1. The Audit Committee shall meet three times per fiscal year, one of which shall address follow-up on the management letter.
2. The Audit Committee may ask council staff or others, when necessary, to attend the meetings and provide pertinent information.
3. The Audit Committee shall prepare minutes that document decisions and recommendations for distribution in accordance with the by-laws.
4. It is the responsibility of the chairperson to schedule all meetings of the Audit Committee and provide the committee with a written agenda in advance for all meetings.
5. The Audit Committee may consult with an independent financial expert on special topics.

D. Duties

1. Review annually the conflict of interest and code of conduct/ethics policies for applicability and checks that there are systems in place for committee member compliance.
2. Monitor internal control process.
 - a. Review the internal control process and risk management and mitigation process with management and the external auditor.
 - b. Review steps management has taken to monitor, control and report significant financial risk exposures.
3. Develop whistle blowing policy and procedures.
 - a. Act as the external point of contact for whistle-blowing issues.
 - b. Review the adequacy of the whistle-blowing policy and procedures annually and submit proposed changes to the Board for approval.
 - c. Report status of whistle blowing actions to Board members.
 - d. Initiate special investigations of whistle-blowing policies, procedures, and practices, as needed.

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4. Develop External Audit Services Policy for approval by the Board; review policy annually and submit changes for approval by the Board.
 - a. Process for evaluating the performance of the external auditor to determine whether the council is receiving quality audit services for a fair price based on established policies and regulations, ensuring continued independence.
 - b. Frequency that audit is bid out, number of proposals required, and evaluation criteria.
 - c. Procedures for Board member review of full copy of the IRS Form 990 prior to filing.
 - d. Procedures for receipt and presentation of the audit report to Board for approval.
5. Recommend an independent public accounting firm to engage for the external audit for the ensuing year.
 - a. Prepare the request for proposal if the audit will be bid out and evaluate responses in accordance with the External Audit Services Policy.
 - b. Submit external auditor recommendation to the Board for approval.
 - c. Establish the audit fee for the ensuing year.
6. Oversee the annual audit process.
 - a. Meet with the external auditors prior to the commencement of the annual audit examination to review the audit plans, scope and engagement letter for the coming year to ensure completion within four months and the IRS Form 990 filed within four and a half months of the council's fiscal year-end.
 - b. Pre-approve any non-audit services provided by the public accounting firm before the services are rendered, including preparation of the IRS Form 990 and other tax/informational filings.
 - c. Meet with the external auditors upon completion of the audit to review the audited financial statements and footnote disclosures, IRS Form 990, material written communications, audit adjustments, and discuss any special investigations related to fraud, financial irregularities, and internal control failures.
 - d. Recommend the results of audit findings, including audited financial statements and management letter, to the Board for approval.
 - e. Review management's response to issues identified in the required governance communications and management letter and follow up on an ongoing basis on whether the agreed upon recommendations have been implemented.
 - f. Solicit from the audit firm observations on staff skills, qualifications, and performance related to those audited functions.
7. Exercise its authority to:
 - a. Provide for the conducting of any and all investigations it deems necessary or appropriate.
 - b. Contact directly the independent auditors and other council employees and advisors and require them to provide any and all information, advice and assistance it deems necessary or appropriate.
 - c. Retain legal, accounting or other advisors it deems necessary or appropriate.
8. Review annually the Audit Committee's charge as defined in this section and recommend any proposed changes to the Board Development Committee.

E. Limitations

1. Notwithstanding anything contained herein to the contrary, the duties and responsibilities of the Audit Committee and each of its members is one of oversight and neither the Audit Committee nor any of its members shall have any duty or responsibility to:
 - a. Plan, conduct or provide personnel for audits.
 - b. Determine that financial statements have been properly prepared or financial disclosures are full and complete.
 - c. Guarantee or provide other assurance that there are no financial risks or uncertainties or that such risks or uncertainties have been reduced or eliminated.
 - d. Act as an expert or provide guarantees, representations, warranties, professional or other certifications or assurance with respect to, or verify, any matter within the scope of this section.
2. The Audit Committee shall have no authority to bind the Corporation, but shall be advisory to the Board.

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3. Although the independent auditors work directly with the Audit Committee, they are accountable to the full Board for their reviews and audits of financial statements and all other services performed.

SECTION 5: FUND DEVELOPMENT COMMITTEE

- A. The Fund Development Committee has been established by the Board of Directors and assumes primary responsibility for generating contributions to fund general operating and capital expenditures as defined by annual budgets and projected by the Finance Committee. The Board of Directors, in consultation with the Fund Development Committee, Finance Committee, CEO, and fund development staff will determine the fundraising goal for the Fund Development Committee. The Fund Development Committee in partnership with the CEO and fund development staff shall:
 1. Provide leadership to all fund development activities.
 2. Review, update, and monitor the fund development plan.
 3. Identify research, cultivate, solicit, and steward donors.
- B. Composition
 1. The Fund Development Committee shall be appointed by the Board of Directors in accordance with the bylaws.
 2. The Fund Development Committee shall be composed of a minimum of five persons of which at least two are Board members and at least three are non-Board members.
 3. The Board Chair shall appoint one member of the Board as chairperson of the Fund Development Committee. This chairperson should have the contacts, knowledge, enthusiasm, and skills to lead the Board's fundraising effort, as well as the ability to involve other Board members in the process.
 4. The Board Chair and CEO are ex officio non-voting members of the Fund Development Committee.
 5. The Fund Development Committee should include members with experience in volunteer fund development and have outside connections to the community to increase the Committee's potential for success. The following list highlights specific skills to look for in Committee members:
 - a. Individuals who have engaging personalities, who are articulate, and who are not afraid to
 - b. seek out prospects.
 - c. Individuals who are comfortable discussing finance with others.
 - d. Individuals with access to individual, corporate, or foundation resources.
 - e. Individuals who radiate confidence and trust as the representatives of GSESC.
- C. Meetings
 1. The Fund Development Committee shall meet monthly.
 2. The Fund Development Committee may ask members of management or others to attend the meetings to provide pertinent information, including a current record of fundraising results for that specific time period and for the year total at that time.
 3. The Fund Development Committee shall prepare minutes that document discussions and recommendations for distribution in accordance with the by-laws.
 4. It is the responsibility of the chairperson to schedule all meetings of the Fund Development Committee and provide the committee with a written agenda in advance for all meetings.
- D. Duties
 1. Approves appropriate GSESC fundraising policies and procedures in accordance with an articulated code of professional fundraising ethics.
 2. Provides guidance for donor solicitation and gift acceptance.
 3. Participates actively in and oversees all campaigns and fundraising activities of the council.
 4. Ensures full Board participation in all campaigns and fundraising activities.
 5. In partnership with the Board Chair, leads solicitation of Board and ensures 100% participation in annual giving to GSESC in accordance with the GSESC's Board Member Fundraising Policy.
 6. In partnership with the GSESC staff, identifies prospects and makes appropriate cultivation and development calls
 7. In partnership with the GSESC staff, develops strategies for donor cultivation, solicitation, development, and acknowledgement.
 8. Ensures there is a strong and current case for giving/support that distinguishes GSESC from other organizations in its field.

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9. Approves and monitors the GSESC Fund Development/Fund Raising Plan to ensure that it supports the council mission and the council's strategic direction and needs.
10. In partnership with the GSESC staff, educates the full Board on the theory and techniques of fund development programs and fundraising itself.
11. In partnership with the GSESC staff, identifies and recruits leadership and volunteers for fund development.
12. Monitors GSESC's standards for ethical fundraising and philanthropy and in accordance with legal and accounting requirements and any donor restrictions.
13. In partnership with the GSESC staff, reports to the full Board at every meeting council progress in fund development.
14. Develops GSESC's Board Member Fundraising Policy.
15. Performs an annual self-assessment of the committee's work.
16. Participates actively in special events and provides leadership in capital campaigns and annual giving.
17. Develops and signs solicitation and acknowledgement letters.

E. Limitations

- A. The Fund Development Committee shall have no authority to bind the Corporation but shall be advisory to the Board.

SECTION 6: BOARD DEVELOPMENT COMMITTEE

- A. The Board Development Committee (BDC) reports directly to the board and is delegated power and authority with respect to matters within the scope of this charge, subject to the ultimate power and authority of the Board. The BDC works collaboratively with the Board to produce a highly engaged Board that functions as an effective team.

The work of the Board Development Committee is focused on the Board Development and Succession Planning Cycle. As such, it:

1. Coordinates with assists the board in securing the brightest and best Board talent to govern and lead.
2. Partners with the Board to ensure Board orientation and training.
3. Assists the Board to assess and evaluate its performance.
4. Identifies and recommends to the Board a slate for the succeeding BDC and for delegates to the National Council.

B. Composition

1. The Board Development Committee shall be appointed by the Board of Directors in accordance with the Bylaws.
2. The Board Development Committee shall be composed of up to nine members, with a mix of board and non-board members with a minimum of two and a maximum of five of whom are board members-at-large.
3. Officers may not serve on the Board Development Committee.
4. The Board Chair shall appoint one of the members of the Board Development Committee as Chairperson.
5. The Board Development Committee chair may serve no more than two consecutive one-year terms.
6. The CEO is an ex-officio non-voting member of the committee.
7. Each member of the Board Development Committee shall receive orientation.

C. Meetings

1. The Board Development Committee shall meet at least quarterly.
2. The committee shall prepare minutes that document discussions and recommendations for distribution in accordance with the Bylaws.

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3. It is the responsibility of the Committee Chairperson to schedule all meetings of the Board Development Committee and provide the Committee with a written agenda in advance for all meetings.

D. Duties

1. Develop, for Board approval, a slate for all positions for election including officers and directors as well as potential members of the Board Development Committee who are not Board members.
 - a. Develop methods and materials for identifying needed profile, skills, and talents for the Board, Board Development Committee, and standing committees.
 - b. Assess Board characteristics—skills, talents, diversity, age range, geographic representation, and financial support to the Council.
 - c. Develop a succession plan for officer positions and standing committee chairs and ensure that the plan considers the challenges and opportunities to be faced within the next three to six years.
 - d. Identify, solicit, and recruit candidates for elected positions as members-at-large for the Board and officers of the Board and as Board Development Committee members, who will be able to help to achieve the Council strategic and business goals, as reflected in the Bylaws and Council Strategic and Business Plans.
 - e. Provide candidates with information needed prior to election to the Board or assignment to Board Development Committee, e.g., *GSESC Board Policies*, Bylaws, etc.
 - f. Develop and evaluate training and/or materials that include an orientation to GSUSA; GSESC; and the cultural, demographic, and economic profile of the counties served by GSESC
 - g. In cooperation with the Board Chair, contact each Board member eligible for reelection to assess his/her interest in continuing Board membership, and work with each Board member to identify what he/she might be able to contribute to the Council.
 - h. Solicit input from the Board Chair and CEO on specific needs of the Board based on current Board characteristics.
 - i. Develop a formal process and materials for vetting and interviewing prospective candidates.
 - j. Present proposed slate to the Board for approval.
2. Develop, for Board approval, a single slate of delegates and alternates to the national Council Session of the Girl Scouts of the United States of America (GSUSA) in accordance with the time frame established by the GSUSA.
3. Develop and evaluate—in conjunction with the Board-- the annual formal orientation process for new Board members and Board Development Committee members that takes place during the early stages of service and provide the accompanying materials for this process.
4. Develop and evaluate training materials for council delegates and for delegates and alternates to national Council Session of GSUSA.
5. Design, implement, and evaluate—in conjunction with the Board-- an ongoing annual program/plan of Board information, education, and teambuilding for Board members and Board Development Committee members. (Board education should be based on Board assessment results or recommendations from Board and/or Board Development Committee members.)
 - a. Direct Board members and BDC members to seminars and workshops and conduct an annual retreat.
 - b. Refer individuals for standing committees for which they have expertise and/or interest in developing the necessary knowledge and skills as related to service on a particular committee.
 - c. Develop and implement the Board meeting assessment method and materials.
 - d. Design and evaluate a process for the development of promising Board leaders so that they fill the pipeline for succeeding into officer positions.

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6. Design, conduct, and evaluate—in conjunction with the Board—an annual Board assessment process that includes corresponding methods and materials.
 - a. Develop, for Board approval, conduct, and evaluate an exit interview process that is used with Board Development Committee members, Board members and officers, regardless whether the exit is because of resignation, personal reasons, or being asked to resign.
 - b. Present and discuss the results of exit interviews and Board assessment with the Board so that Board improvement plans can be made to strengthen Board performance.

E. Limitations

1. Notwithstanding anything contained herein to the contrary, the duties and responsibilities of the Board Development Committee and each of its members are to recruit and train Board members and neither the Board Development Committee nor any of its members shall have any duty or responsibility to:
 - a. Remove board members, officers, or committee members from their positions.
 - b. Appoint individuals to the Board or to any committee.
2. The Board Development Committee shall have no authority to bind the Corporation but shall be advisory to the Board.

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POLICYC: PERMANENT POLICIES

SECTION 1: CONFLICT OF INTEREST POLICY

The conflict-of-interest policy of the GSESC requires any Board member/officer or standing committee member of GSESC to disclose any direct or indirect financial or other material interest or co-investment interest that she or he has or reasonably expects to have in any proposed or existing contract, transaction, or arrangement with GSESC or in any other matter under consideration or to be considered by the Board of Directors, the Executive Committee, or any other Board committee.

SECTION 2: CODE OF CONDUCT POLICY

**Code of Conduct for the Council Board Member/Officer
or Standing Committee Member**

The council Board of Directors is a policy-making and governance body responsible for establishing the vision for the council, developing strategic priorities, and providing governance and fiscal oversight for the implementation of these priorities by the CEO and council staff. To fulfill the charge and responsibilities of the Board, individual Board members, and non-Board member committee members are asked to adhere to a code of conduct as described below:

- A. Be a member of the Girl Scout Movement and live by the Girl Scout Promise and Law.
- B. Respect and adhere to the conflict-of-interest and confidentiality policies.
- C. Be informed about the organization's mission, services, policies, and program.
- D. Promote Girl Scouts as the leading organization for leadership development of girls in the United States.
- E. Show commitment by making a personal financial contribution to the organization and make Girl Scouts a top funding priority.
- F. Attend all Board/committee meetings or provide written correspondence to the Board/committee chair prior to missing consecutive meetings.
- G. Participate in meetings and events and contribute to their success.
- H. Be prepared for meetings by reviewing the agenda and reading supporting materials prior to Board/committee meetings.
- I. Be an active participant in committee meetings and offer to take on special assignments, including representing the Board/council.
- J. Work in partnership with Board colleagues and staff partners to carry out the work of the Board. Before making special requests of staff, consult the CEO to ensure that requests are within the scope of the agreed upon plan of work of the Board and its committees.
- K. Support Board/committee decisions, council policies, and position statements.

Adapted from *Six Keys to Recruiting, Orienting, and Involving Nonprofit Board Members*, by Judith G. Nelson. Washington, D.C. National Center for Nonprofit Boards, 1995.