



Board of Directors Meeting

Tuesday, January 26, 2021

4:30-6:30 pm

Zoom Meeting



Approve Agenda - Roll Call



Girl Scout Promise

On my honor, I will try:
To serve God and my country,
To help people at all times,
And to live by the Girl Scout Law.



Girl Scout Law

I will do my best to be
honest and fair,
friendly and helpful,
considerate and caring,
courageous and strong, and
responsible for what I say and do,
and to
respect myself and others,
respect authority,
use resources wisely,
make the world a better place, and
be a sister to every Girl Scout.

Consent Agenda

- Consent Agenda Memo (Attachment A)
- November 2020 Board Meeting Minutes (Attachment B)
- 2020 Special Gifts List (Attachment C)
- Corporate resolution to authorize CEO to approve all 2021 GSUSA volunteer recognitions
- Corporate resolution to authorize CEO & CFO to approve all troop bank account relationships in 2021-2022
- Corporate resolution to authorize CEO to execute and sign all documents necessary on contracts, checks, and orders for payment, transfer, receipt, or deposit of money and access to securities of the council
- CEO Report (Attachment D)

Board Chair Report

Victoria Nilles, Chair



Report of the 2020 Audit

Jessica Haag, **BKD**, LLP

- Audit Report Memo (Attachment E)
- 2020 Management Letter (Attachment F)
- 2020 Audit (Attachment G)

BKD

CPAs & Advisors



2020 Audit Results

January 26, 2021

Presented by: BKD Not-for-Profit Specialists
Jessica Haag, CPA, Director



▶ Audit of September 30, 2020 Financial Statements

Auditor Responsibility

- Audit is designed to obtain **reasonable rather than absolute assurance** that financial statements are free of **material** misstatement
- Engagement does not include a detailed audit of every transaction
 - Scopes are established and samples are tested

Internal Control over Financial Reporting

- Gain an understanding of internal controls as a basis for designing audit procedures
- Do not opine on the effectiveness of the internal control structure

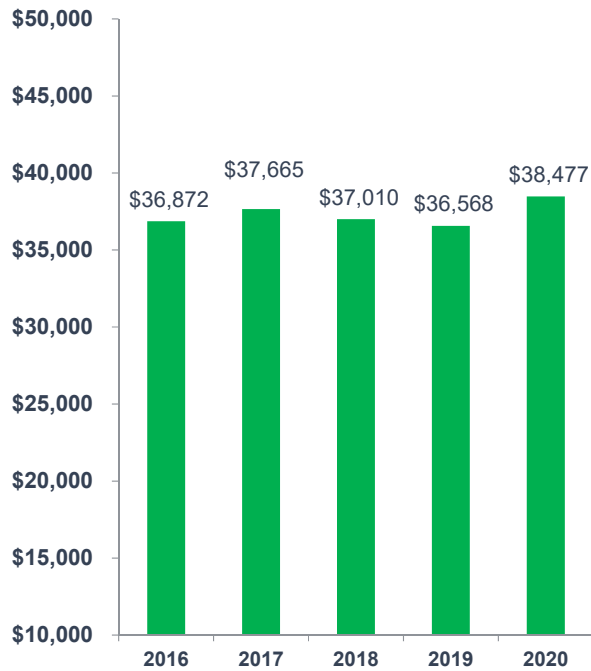
▶ Audit Results

	Results
Accomplished audit plan & timeline	✓
No audit adjustments proposed	✓
No significant deficiencies or material weaknesses in internal controls over financial reporting noted	✓
Unmodified “clean” opinion on the financial statements	✓
Management was prepared and very cooperative throughout audit process.	✓

▶ Financial Highlights



Assets
(in \$000s)



Net Cookie & Merchandise Sales
(in \$000s)



► Required Communications

Significant Issues Discussed w/ Management

- Implementation of ASU 2018-08, *Clarifying Guidance on the Accounting for Contributions Received and Contributions Made*
- Impact of COVID-19 on operations and processes
- Appropriate accounting treatment of PPP loan

▶ Other Matters

New Accounting Standards

- Implementation of revenue recognition standard in 2021

Other Matters to Consider

- Consideration of cybersecurity and vendor fraud
- Consolidated Appropriations Act

Questions?

Thank You!

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BKD
CPAs & Advisors

Motion

**That the board accepts the 2020
Audit as presented.**

Bylaws Revisions

Attachment H & Attachment I

MEMO

Attachment H



Date: January 15, 2021
To: Board of Directors
From: Roni Luckenbill, CEO
Subject: Bylaws Revisions

Attached is a copy of the revised council Bylaws (Attachment I). Based on action taken at the recent National Council Session, Proposal 5 requires that delegates now be elected in the second year of the triennium. Since we need to make this change to our bylaws, I took the opportunity to ask our attorney for a review of the entire document. The following are the revisions for your review. In addition, in the copy of the revised Bylaws, wording that is to be deleted is highlighted in orange and wording that has been added is highlighted in yellow. Once we have a final version, we will communicate the changes to the membership and include a vote on the revisions with the slate of board members in the March election. We will take a few minutes during the January board meeting to discuss the changes and answer questions. As always, feel free to reach out if you have any questions prior to the board meeting. Thank you.



Article	Current Wording	Proposed Wording	Rationale
Article V, Section 1	An annual meeting of the Members of the Council (the "Annual Meeting") shall be held between April 1 and June 1, at a time and place determined by the board.	An annual meeting of the Members of the Council (the "Annual Meeting") shall be held between April 1 and June 1, at a time and place, including by means of Authorized Communications Equipment (as such term is defined in Section 1702.01 of the Ohio Revised Code ("ORC")), determined by the board.	To include a provision for virtual meetings.
Article VI, Section 3A	Meetings of the Board shall be held no less than four times in each fiscal year, at such time and place as may be determined by the Chair of the Council. Meeting location and time determination shall be determined with sensitivity to regional representation and inclusion of all.	Meetings of the Board shall be held no less than four times in each fiscal year, at such time and place, including by Authorized Communications Equipment, as may be determined by the Chair of the Council. Meeting location and time determination shall be determined with sensitivity to regional representation and inclusion of all.	To include a provision for virtual meetings.
Article VI, Section 4	A. Except for Members-at-Large Directors elected to the initial Board of the Council, as described in Paragraph B of this Section, Members-at-Large Directors shall be elected for a	Members-at-Large Directors shall be elected for a term of two years or until their successors are elected and may serve for no more than three consecutive terms. After	To delete the original merger provisions.



BYLAWS

Attachment I

Orange highlight = Deletions
 Yellow highlight = Additions

Article I – Name

The corporation shall be known as the Girl Scouts of Western Ohio (the "Council").

Article II – Purpose

The purpose of the Council shall be:

- To further the development of the Girl Scout Movement in the United States;
- To establish local responsibility for leadership, administration, and supervision of the Girl Scout Movement in the jurisdiction of the Council; and
- To develop, manage, and maintain Girl Scouting in accordance with the terms of the Council's charter.

Article III – Council Membership

- Section 1. **Members.** The Members of the Council shall be all active adult volunteers and all active girl members 14 years of age and older, who are registered in the Girl Scout Movement through the Council. An active adult volunteer is a member of Girl Scouts of the USA who has been appointed or elected, including board members, to serve a specific volunteer position.
- Section 2. **Voting Members.**
- The Voting Members of the Council shall be:
 - The Members, determined as of the first day of the fiscal year in which a meeting is being held; and
 - Delegates to the National Council of Girl Scouts of the United States of America (the "National Council").
 - The Members shall comprise the majority of the Voting Members.
 - A Delegate to the National Council (a "National Council Delegate") shall be a Voting Member only for the term to which she or he has been elected as a National Council Delegate.
 - Each Voting Member shall be entitled to one vote at meetings of the Council, and no Voting Member may vote in more than one capacity at meetings of the Council.

CEO Report: Year-End Report on Ends

- 2020 Year-End Report Memo (Attachment J)
- 2020 Year-End Report on Ends (Attachment K)
- Monitoring Worksheet for Ends Policies (Attachment L)



2020 Year-End Report



Voices of Girls & Troop Leaders: How Did We Do in 2020?



Global End

Global End: Girls demonstrate courage, confidence, and character, and make a difference.

End A: Girls Discover – Girls understand themselves and their values and use their knowledge and skills to explore the world.

End B: Girls Connect – Girls care about, inspire, and team with others locally and globally.

End C: Girls Take Action – Girls act to make the world a better place.

These Ends will be achieved at a cost that balances time, resources, and results.



Board Assessment

1. Has the CEO made a reasonable interpretation of the Board's policy?
2. Has the CEO demonstrated achievement with the reasonable interpretation of the policy?

Global End - Compliance

- **Western Ohio Girl Scouts in troops'** Girl Scout leadership outcomes are aligned with the national outcomes results and have exceeded non-Girl Scouts in all measured outcomes.
- **Girl Scouts participating in series** have met or exceeded non-Girl Scouts in the leadership outcomes areas measured.
- **Western Ohio Girl Scouts** demonstrate that they use the Girl Scout Processes – Girl-Led, Cooperative Learning, and Learning By Doing – which are correlated with higher outcome scores.

Girl Scout Leadership Experience Model

Focus of Girl Scout Activities

- Discover
- Connect
- Take Action

Girl Scout Processes

- Girl Led
- Learning by Doing
- Cooperative Learning

5 Short Term Outcomes

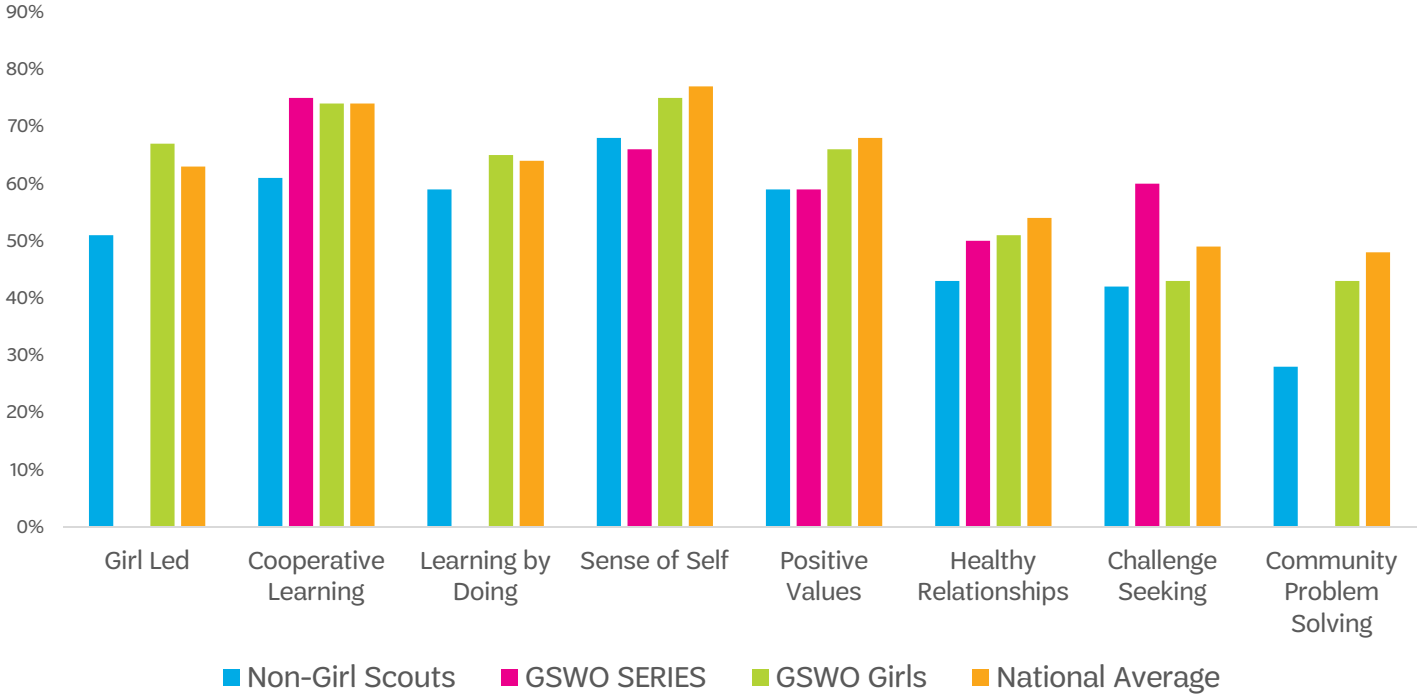
- Strong Sense of Self
 - Challenge Seeking
- Healthy Relationships
- Community Problem Solving

Long Term Outcome

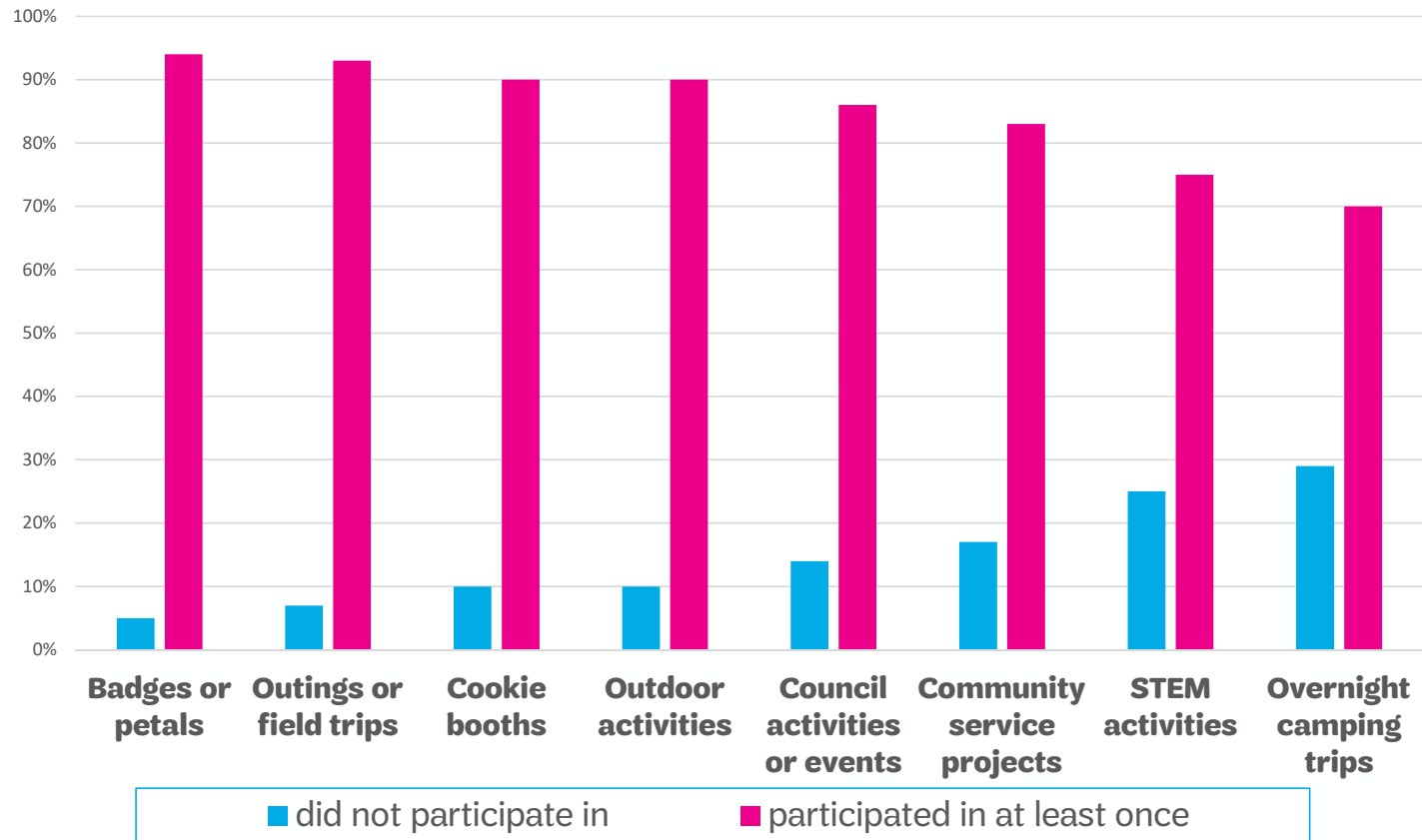
Girls lead with courage, confidence, and character to make the world a better place.

The Majority of Girls are Benefiting from their Girl Scout Experience

% Girls with "High" GSLE Outcome Scores



What activities do GSWO troops do?



Girl Satisfaction

Satisfaction



How satisfied customers are with their overall experience in Girl Scouts

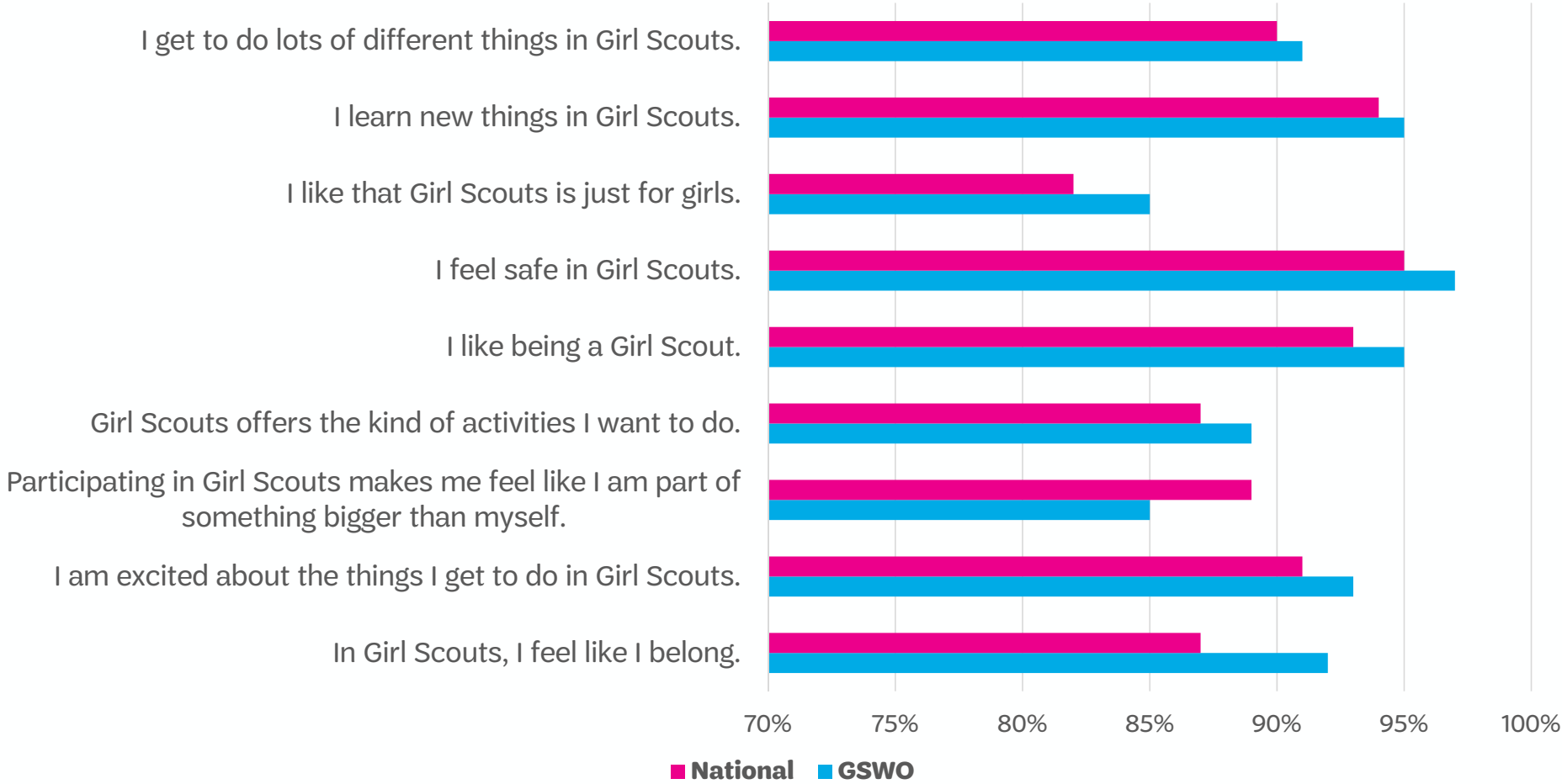
Intent to Stay



Whether customers intend to stay in Girl Scouts another year

Inform Retention

Key Drivers for Girls




Troop Leader & Parent Satisfaction

Troop Leaders

- **76%** of troop leaders said that they were satisfied or extremely satisfied with their 2020 Girl Scout Experience
- **84%** of troop leaders planned to return to Girl Scouts for another year.

Parents

- **73%** of parents said that Girl Scouts offered the types of activities their girls wanted to do
 - **85%** of parents said their girl felt like she belonged in Girl Scouts
 - **72%** of parents said that their girls got opportunities in Girl Scouts that they would not otherwise have had
- 

Increasing Outcomes Achievement



- Daisy Grow Boxes
- New Troop Start Up
- Leader Phone Calls
- Program Event: Leader/Parent Follow-up Emails
- Increased Girl Scout Journey Workshops

Increasing Troop Leader Satisfaction

- Utilizing the virtual monthly T.E.A.M. Service Unit meetings
- Adopting the new all-in-one collaboration tool, Rallyhood
- Promoting the GSWO Adventure Base Facebook page
- Supporting volunteer learning and education through:
 - The Successful Leader Learning training series
 - The GSWO blog
 - Training materials in the gsLearn platform
- Implementing a new activity kit program for girls to do activities at home or in their school environment



Evidence of Achievement

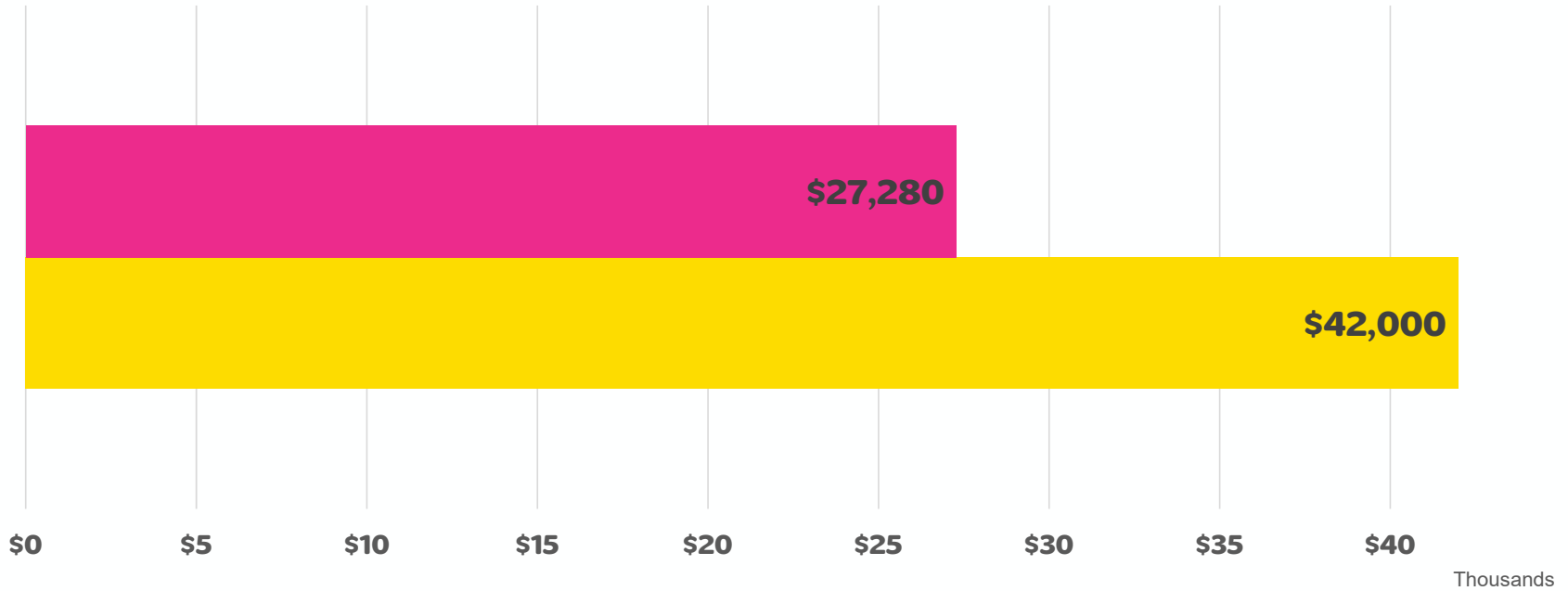
Based on the evidence provided, Western Ohio Girl Scouts have met or exceeded all leadership outcomes compared to national Girl Scout outcomes results.



Motion

That the board accepts the monitoring report for Policy 1.0 Global Ends as reasonable interpretation and in compliance.

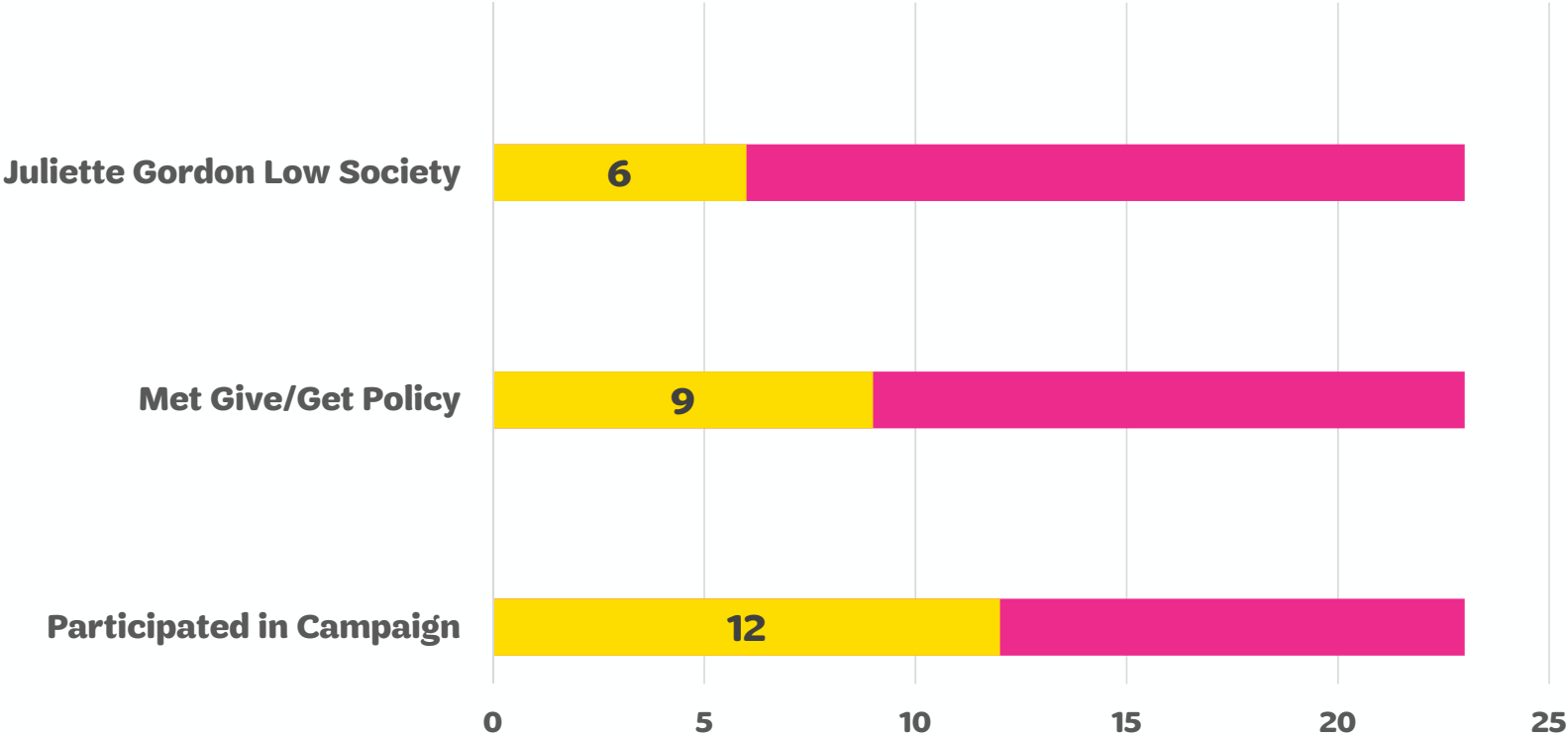
Money Raised as of 1/22/21



■ Amount Pledged to Date ■ Goal



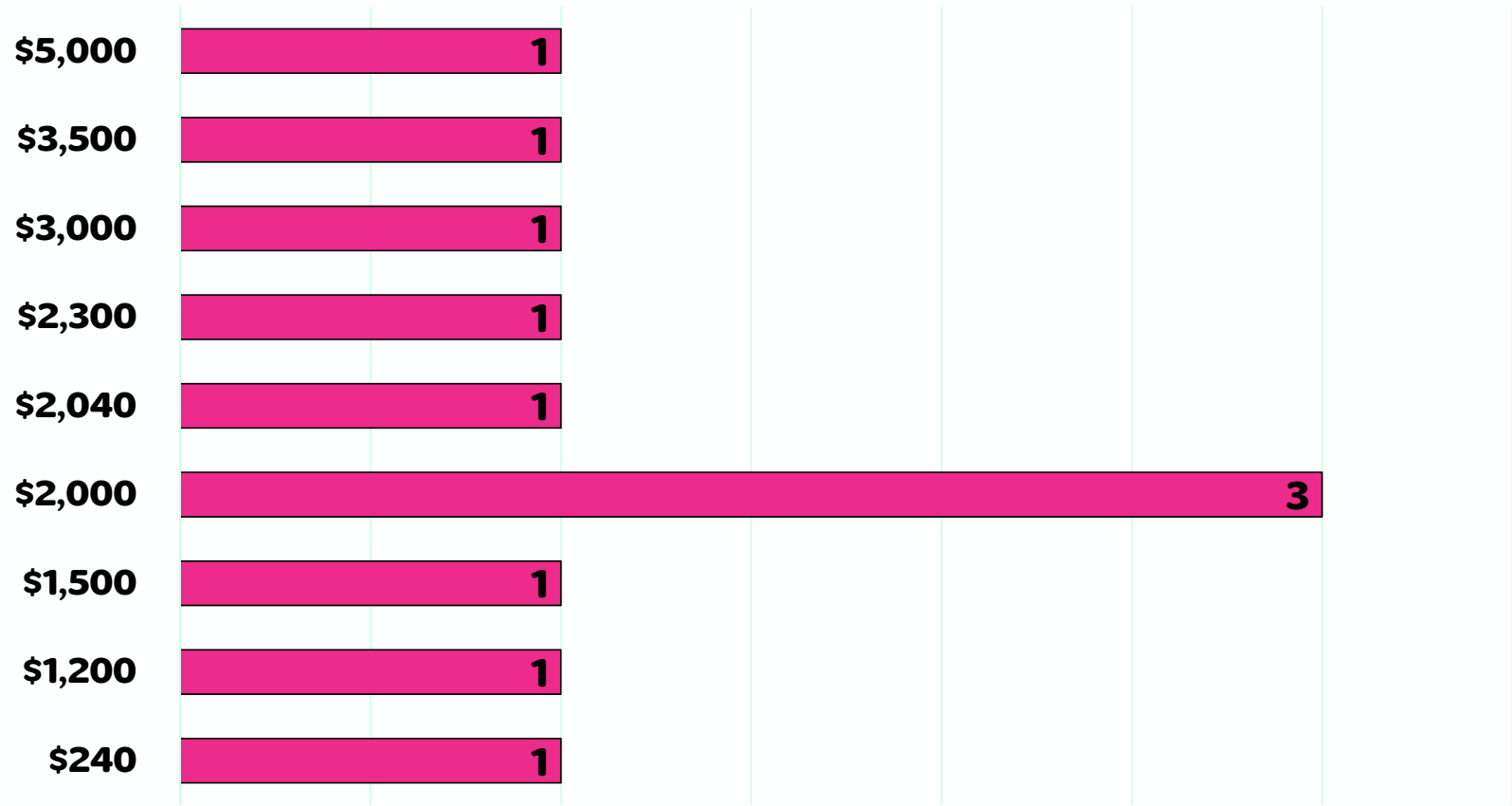
**Participation
as of 1/22/21**



■ Total Board Members = 23 ■ Board Members Participating



**Range of Gifts
as of 1/22/21**





GSWO Culture of Philanthropy

- **More to fundraising than just the ask**
- **Importance of thanking and informing donors**
- **Opportunities to build the GSWO culture of philanthropy in 2021**

Donor Thank You Calls

“One study showed close to a 40% increase in giving from donors who received a thank you call from a board member.”



Focus on donors that have made their first gift to GSWO!



CAMPAIGN UPDATE

1/26/21

Total Raised \$2,952,664

PRIVATE: \$2,552,664 so far from individuals, corporations & foundations

- 53 new donors this year
- \$625,000 in pending asks

GOVERNMENT: \$400,000 confirmed in 2020 Ohio State Capital Bill

VIRTUAL FUNDRAISERS: hosted 5 in Cincinnati, Dayton & Toledo – raised \$20,000 so far

DONOR COMMUNICATIONS: Introduced new bi-monthly EMPOWER HER e-Update

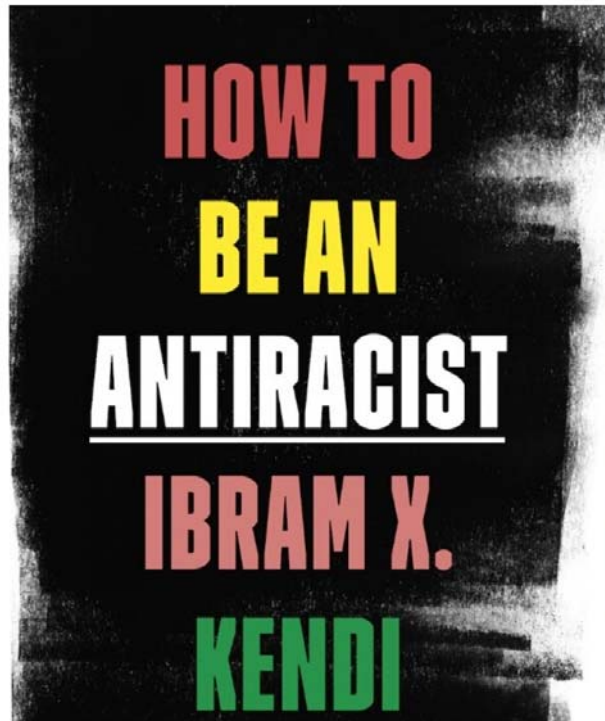


EMPOWER HER

The campaign to transform our camps and our girls

Board Meeting Discussion:
January 26, 2021

Book Club Meeting:
February 9, 2021
4:00-6:00 pm



Agreements



- Keep the conversation confidential
- Be fully present – actively listen
- Be curious – avoid judgment
- Co-create a teaching & learning environment
- Maintain safety – practice self-care

How Did We Work?



Board Monitoring Report – Form A
Policy 3.1: Governing Style
Policy 3.3: Board Code of Conduct

Board Monitor: _____ Date: _____

Policy	Examples of Compliance	Examples of Non-Compliance	Comments
3.1a: The board will govern with an emphasis on outward vision rather than an internal preoccupation			
3.1b: The board will govern with an emphasis on encouragement of diversity in viewpoints			
3.1c: The board will govern with an emphasis on strategic leadership more than administrative detail			
3.1d: The board will govern with an emphasis on clear distinction of board and chief executive roles			
3.3.7: Members will be properly prepared for board deliberations.			

Overall rating for board at this meeting: In compliance Not in compliance

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Items for Next Agenda

Tuesday, March 23, 2021
Zoom Video Conference

- Executive Session – CEO Performance Review

Adjournment

