



EFFECTIVE BOARD / EXECUTIVE DIRECTOR PARTNERSHIP

Responsibility Area	Joint/Overlapping Roles Board/Executive Director	Role of the Board	Role of Executive Director (ED) / /Staff
Finance	<p>Develop financial policies and internal controls.</p> <p>Establish overall income and expense parameters for the budget.</p> <p>Modify the budget as needed in response to actual results.</p>	<p>Approve the budget.</p> <p>Understand the budget to actual report and ensure that appropriate strategies are implemented in response to changes.</p> <p>Understand the cash flow budget and ensure that cash flow is managed responsibly.</p> <p>Hire the auditor.</p> <p>Understand the audit and the management letter and ensure that management responds to auditor comments.</p> <p>Review financial indicators and ensure that needed adjustments are made.</p> <p>Approve internal controls policies.</p> <p>Approve investment policies and ensure they are followed</p> <p>Ensure compliance with reporting requirements.</p>	<p>Develop an annual budget.</p> <p>Determine specific expenditures within approved budget lines.</p> <p>Develop and distribute cash flow, budget to actual and other reports for managing the organizations finances.</p> <p>Respond to auditor findings.</p> <p>Comply with financial policies approved by board and reporting requirements.</p>
Programming	<p>Establish program objectives.</p> <p>Determine when to initiate or eliminate programs.</p>	<p>Ensure that programs are achieving established objectives.</p> <p>Approve new program areas</p>	<p>Develop and implement programs.</p> <p>Provide evidence of program effectiveness & accomplishments.</p>



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Personnel & Membership	Establish a whistle blower policy. Establish a grievance policy. Identify and recruit new Board Members	Hire/ Evaluate / Establish Compensation for the executive director. Approve personnel policies Review other salary information Approve whistleblower policy Ensure that an appropriate grievance policy is in effect	Hire all staff other than the executive director. Staff supervision. Set compensation and benefits for individual employees within organizational policies.