

# **GIRL SCOUTS OF SOUTHERN NEVADA BYLAWS**

Revised and Restated February 2023

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## **ARTICLE I - NAME**

The Corporation shall be known as Girl Scouts of Southern Nevada, Inc. and shall be referred to herein as “Corporation.”

## **ARTICLE II - PURPOSE**

The purpose of the Corporation shall be as defined in the Articles of Incorporation and to make available to girls under its jurisdiction the program, practices, and standards of Girl Scouting as offered by the Girl Scouts of the United States of America (“GSUSA”).

## **ARTICLE III - CORPORATE STRUCTURE**

### **Section A - Corporate Structure**

The Corporation is organized under the Nevada Nonprofit Corporation Act on a directorship basis and the business, property and affairs of the Corporation shall be managed by the Board of Directors (the “Board”).

### **Section B - Membership in the Girl Scout Movement**

The Corporation shall register members of the Girl Scout Movement according to the policies and directives of GSUSA.

## **ARTICLE IV - SERVICE UNITS**

There shall be within the Corporation, geographic subdivisions known as Service Units. Service Units shall consist of all adult members and all girl members, 14 years of age to 18 years of age, registered in that Service Unit. Adult members who are currently serving on the Board of Directors, Board Development Committee or a Board Committee are not members of the Service Unit in which they are registered during the term of their service.

## **ARTICLE V - MEMBERSHIP ADVISORY COMMITTEE**

The Corporation shall establish and maintain a Membership Advisory Committee (“MAC”) whose initial representatives shall be appointed by the Board from a list submitted by the Board Development Committee. Thereafter the Board Development Committee shall appoint the MAC members. The President-Elect shall chair the MAC and be responsible for coordinating input from the MAC to the Board, Executive Committee and/or Chief Executive Officer (“CEO”).

### **Section A - Purpose and Responsibilities**

The MAC shall serve as the vehicle by which members of the Girl Scout Movement provide strategic and operational input to the Corporation’s decision makers. The MAC shall:

1. Provide input with regard to operational and membership issues to the Board and CEO.

2. Seek input from Service Units, girls, adult members and volunteers in GSSNV regarding membership and operational issues.
3. Submit to the Board Development Committee the names of individuals who should be considered for appointment as a GSSNV delegate at all GSUSA national meetings.
4. Conduct other business as requested by the Board of Directors.

**Section B - Eligibility**

To be eligible to serve as a member of the MAC, an individual must be:

1. Age 14 years or over, and;
2. A member of the Girl Scout Movement currently registered through and in good standing with the Corporation.

**Section C - Composition**

The MAC shall be composed of an odd number of members totaling between nineteen (19) and twenty one (21), of which no less than two (2) and no more than four (4) members must be girls. In addition, there must be one member from each Service Unit and a mixture of rural and urban representatives. Ten (10) members shall be appointed in even years and nine (9) members shall be appointed in odd years. If the number of members is increased, the added positions should be appointed in alternating even/odd numbered years to the extent possible. The initial representatives' terms shall be divided between one and two year terms to achieve the initial even/odd ratio.

**Section D - Term**

1. Members of the MAC are appointed for a term of two years and shall serve no more than two consecutive terms, or until their successors are appointed.
2. In the event of a vacancy, the position will be filled by the MAC Chair.
3. A person who has served more than half of a specific term as a MAC member, as that specific term is set forth in these Bylaws, shall be considered to have served the full term for the purpose of determining eligibility to serve additional terms as a MAC member.

**Section E - Meetings**

All Membership Advisory Committee Meetings shall be open meetings.

**1. Required Meetings**

- a. The Membership Advisory Committee shall meet at least two times each fiscal year. One meeting shall be scheduled to coincide with the Board of Directors' annual meeting held in March or April and the remaining meeting shall be scheduled in September or October. If

permitted under the laws of the State of Nevada, a member may participate electronically through technology which allows the participants to communicate simultaneously. Participation in a meeting by such means constitutes presence in person at the meeting.

b. Notice of the date, time, and place of the MAC, accompanied by a tentative agenda shall be given personally, mailed or electronically transmitted to each member of the Advisory Council not more than 30 days nor less than 10 days prior to the meeting. Attendance at a meeting without objection shall be considered a waiver of any notice requirements.

c. In the absence of a quorum, the assembly will fix the time for an adjourned meeting.

## **2. Special Meetings**

a. Special meetings shall be called by the Advisory Council Chair, within 14 days of receipt of written request signed by two-thirds of the members of the Advisory Council, or by written request signed by twenty-five percent of the members of the Advisory Council.

b. The purpose of the meeting shall be stated in the written call. No business shall be transacted except that for which the meeting has been called.

c. Notice of the time, place and purpose shall be given personally, mailed or electronically transmitted to each member of the Delegate Council not more than 30 days nor less than 10 days before the meeting.

d. In the absence of a quorum, the assembly will fix the time for an adjourned meeting.

## **3. Quorum**

Fifty-one percent (51%) of the members of the Advisory Council shall constitute a quorum.

# **ARTICLE VI - BOARD OF DIRECTORS**

## **Section A - Composition**

The Board of Directors shall consist of Seventeen (17) to Twenty-Five (25) adult members including the President, President-Elect, Secretary, Treasurer and Chair of Board Development Committee. The Chief Executive Officer shall be an ex officio member of the Board without vote (and, accordingly, shall not be counted toward any quorum requirements).

## **Section B - Accountabilities and Responsibilities**

1. The Board of Directors is accountable to:

a. The registered membership for managing the affairs of the Corporation.

- b. The Girl Scouts of the United States of America for compliance with the charter requirements.
  - c. The state in which it is incorporated for adhering to state corporate law.
  - d. The federal government in matters relating to legislation affecting nonprofit and non- stock corporations.
2. The affairs of the Corporation shall be managed under the direction of the Board of Directors, except as may be otherwise provided in these Bylaws or in the Articles of Incorporation. The Board shall ensure:
- a. The achievement of the Girl Scout Mission;
  - b. Establishment and monitoring of the enforcement of major policy matters;
  - c. Establishment and participation in fund development;
  - d. Preservation of the Corporation's financial integrity;
  - e. Employment, evaluation and removal of the CEO;
  - f. With the assistance of the CEO, formulate major strategic thinking, long and short-term goals and vision statement for the Corporation; and
  - g. Consider and respond to issues brought to the Board by the Membership Advisory Council.
3. The Board of Directors may adopt and amend policies related to the details of administration.

**Section C - Method of Section and Term**

1. Members of the Board of Directors shall be appointed from a slate of nominees prepared by the Board Development Committee in accordance with the process prescribed in Article IX and Article XIV of these Bylaws.
2. All Directors shall be members of the Girl Scout Movement.
3. Directors shall be appointed for a term of two years or until their successor is appointed and shall serve no more than six consecutive terms. However, an individual who has served six consecutive terms is not barred from serving additional terms in the future provided a period of two years has lapsed since they last held office. Additionally, in the event that the Board President Elect position is vacant, the current Board President shall be permitted to serve an additional term, regardless of serving six consecutive terms, to fulfill their duties until their successor is appointed.
4. Eight Directors shall be appointed in even numbered years. Nine Directors shall be appointed in odd numbered years. If the number of Directors is

increased, the added positions should be appointed in alternating even/odd numbered years to the extent possible.

5. All terms of office shall begin at the close of the Annual Board Meeting.

6. A person who has served more than half of a specific term as a director, as that specific term is set forth in these Bylaws, shall be considered to have served the full term for the purpose of determining eligibility to serve additional terms as a director.

#### **Section D - Vacancies and Removal**

1. Vacancies in the Board of Directors occurring by death, resignation, creation of new directorship or otherwise shall, subject to the laws of the state, be filled by affirmative vote of a majority of the Board of Directors then in office, though less than a quorum, at any special meeting called for that purpose, with previous notice having been given; or at any regular meeting of the Board of Directors.

#### **Section E - Meetings**

##### **1. Annual Meeting.**

- a. The Board shall conduct an Annual Meeting each year in March or April at such time and place as may be determined by the Board and in conjunction with the Annual Membership Advisory Committee meeting.
- b. Notice of time, place and purpose of the meeting shall be mailed or electronically transmitted to each Board member not less than ten days before the meeting.

##### **2. Regular meetings.**

- a. Regular meetings of the Board of Directors shall be at such time and place as may be determined by resolution of the Board, except that the Board shall meet no less than 4 times in each year, including the Annual Meeting. In the event that the Annual Meeting needs to be moved and the Board votes for approval, the Board may meet 3 times in a calendar year.
- b. Notice of time, place and purpose of the meeting shall be mailed or electronically transmitted to each Board member not less than seven days before the meeting.

##### **3. Special Meetings.**

- a. Special meetings may be called by the President.
- b. Special meetings shall be called by the President upon written request of one-third of the members of the Board of Directors.
- c. The purpose of such meeting shall be stated with the request, and no business shall be transacted except that for which the meeting has been called.

- d. Notice of the time, place and purpose of the meeting shall be mailed or electronically transmitted to each Board member not less than 48 hours before the meeting.

**4. Meeting attendance.**

- a. The Board of Directors shall adhere to attending at least 50% of board meetings including the annual board retreat, attending at least 50% of the committee meetings in which they are a member, and at least one special council event to represent the board. In the event it is identified that a board member is not adhering to the attendance policy set forth in these bylaws, they may be subject to removal from the board by majority vote.

**Section F - Quorum**

A majority of the members of the Board of Directors shall constitute a quorum.

**Section G - Participation by Electronic Communication**

Directors may participate in a meeting through electronic communication or technology which allows the participants to communicate simultaneously or sequentially. Participation in a meeting by such means constitutes presence in person at the meeting.

**Section H - Unanimous Written Consent in Lieu of Meeting**

Any action required or permitted to be taken at a meeting of the Board of Directors may be taken without a meeting if consent in writing, setting forth such action, is signed by all of the Directors, and such written consent is filed with the minutes of proceedings of the Board. Such consent shall have the same force and effect as a unanimous vote.

**Section I - Removal**

A member of the Board of Directors may be removed by a two-thirds vote of the Board.

**ARTICLE VII - BOARD OFFICERS**

**Section A - Officers**

The officers of the Corporation, who must be members of the Board, shall be President, President-Elect, Secretary and Treasurer. The current President shall continue in the office until the end of the current term. Thereafter the President-Elect shall automatically advance to the office of President. The Chief Executive Officer shall serve without privilege of vote. Officers shall be elected by the Board at the Annual Board Meeting from a single slate of candidates provided by the Board Development Committee.

**Section B - Qualifications President and President-Elect**

1. To qualify for the office of President, an individual must have served at least one term on the Board of Directors or Board Development Committee.

2. To qualify for the office of President-Elect, an individual must have served at least one year on the Board of Directors or the Board Development Committee.
3. In the event if no one meeting the qualifications wishes to accept nomination, then any person currently serving on the Board of Directors or Board Development Committee may be nominated.

**Section C - Election, Terms, and Vacancies**

1. The President and President-Elect may only serve one two-year term, however in the extreme event that the position of President-Elect becomes vacant at the end of the President's term, the current President may serve a second two-year term. In no event shall any President serve more than two consecutive terms. The Secretary and Treasurer may serve up to four consecutive two-year terms. No person shall hold more than one office at a time. The initial President-Elect's term shall be for one year.
2. The President-Elect shall be elected in odd numbered years and the Secretary and the Treasurer shall be elected in the even numbered years.
3. Terms of office shall begin at the close of the Annual Meeting.
4. A vacancy in the office of President, occurring by death, resignation, permanent disability, or as otherwise determined by the Board of Directors, shall be filled by the President-Elect.
5. A vacancy among the officers, other than that of President, shall be filled by the Board of Directors. The newly appointed officer shall serve until the next Annual Meeting.
6. The Chief Executive Officer shall be appointed by the Board.
7. A person who has served more than half of a specific term in an office, as that specific term is set forth in these Bylaws, shall be considered to have served the full term for the purpose of determining eligibility to serve additional terms in that office or position.

**Section D - Responsibilities**

The officers shall perform the duties prescribed in this Article and such other duties as are prescribed by the Board of Directors or the Executive Committee.

**1. President.**

- a. Serves as the principle officer of the Corporation, the presiding officer of the Executive Committee, and the Board of Directors.
- b. Leads the Board of Directors in setting strategic direction and providing oversight of the management and affairs of the Corporation;

- c. Serves, in an ex officio capacity, as a member of all committees established by the Board of Directors.
  - d. Has overall responsibility for seeing that the Board Development Committee carries out its assigned functions for the Corporation, but shall not serve as a member of the Board Development Committee.
- 2. President-Elect.**
- a. Serves on committees commensurate with the duties assigned to them by the Board;
  - b. In the temporary absence or disability of the President, presides at meetings of the Executive Committee and of the Board of Directors.
  - c. Serves as the Chair of the Membership Advisory Committee.
  - d. Perform such other duties as may be assigned by the President or the Board.
- 3. Secretary.**
- a. Sees that proper notice is given for all meetings of the Corporation, the Membership Advisory Committee, the Board of Directors, and the Executive Committee;
  - b. Sees that the Corporation maintains accurate and complete records of official proceedings of the Corporation, including, but not limited to the Membership Advisory Committee, the Board of Directors, and the Executive Committee;
  - c. Certifies and keeps at the principal office of the organization the original or a copy of the current bylaws as amended or otherwise altered;
  - d. Prepares and see that a confidential record of all executive sessions of the board and executive committee meetings are maintained, and submits a copy to such records to the President;
  - e. Ensures that parliamentary procedures are upheld; and
  - f. Has responsibility for the seal of the Corporation and ensure its safekeeping.
- 4. Treasurer.**
- a. Provides effective fiduciary stewardship and oversight of the Corporation's finances and ensure execution of the related directives of the Board of Directors;
  - b. 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;

- c. Ensures that the Corporation is complying with all laws, regulations and Corporation policies regarding donor-restricted gifts;
- d. Ensures that the Finance Committee chair provides the board with a clear and accurate picture of the Corporation's financial status on a regular basis;
- e. Reviews the operating and capital budgets and financial statements; provide feedback to the Finance Committee, and answer any board members questions;
- f. Reviews and ensures that all internal control and financial policies are current and are being complied with and provide feedback to the Finance Committee;
- g. Presents the financial report to the Delegates' Council at the Annual Delegates' meeting and review the financial information provided in the annual report; and
- h. Serves, ex officio, as a member of the Finance, Investment and Audit Committees

**Section E - Removal**

An officer of the Corporation may be removed by a vote of two-thirds of the Board.

**ARTICLE VIII - COMMITTEES**

**Section A - Establishment**

The Board of Directors may establish standing committees or task force groups as it deems necessary. Standing committees operate until disbanded by the board, task force groups are limited to the scope of work and duration defined by the Board in the resolution establishing the group.

**Section B - Composition and Appointment**

If not set by the Board or these Bylaws, the President shall determine the size and composition of the standing committees. With approval of the Board of Directors, the President shall appoint the chairs of committees and task groups.

**ARTICLE IX - BOARD DEVELOPMENT COMMITTEE**

**Section A - Purpose**

The Board Development Committee, in partnership with the board, works to ensure the Corporation has the resources and individuals necessary for an effective, high performing, board of directors. This includes ongoing reviews of board performance, board orientation, ongoing education and recommendations for board improvements.

**Section B - Composition**

The Board Development Committee shall consist of seven members, at least four (4) but not more than five (5) whom shall be members of the Board of Directors. The Chief Executive Officer (CEO) of the Corporation shall serve as an ex officio nonvoting member (and, accordingly, shall not be counted toward any quorum requirements.)

**Section C - Method of Election, Terms and Vacancies**

1. The Board of Directors shall elect a Board Development Committee each year at the Annual Board Meeting from a slate of nominees prepared by the Board Development Committee.
2. Members of the committee shall be elected by the Board for a term of two years, or until their successors are elected, and shall serve no more than two consecutive terms. However, an individual who has served two consecutive terms is not barred from serving additional terms on the Committee provided a period of two years has lapsed since they last held office.
3. Four (4) members, two (2) of whom shall be a Board member, shall be elected in even numbered years; three members, two-three (2-3) of whom shall be a Board member, shall be elected in odd numbered years.
4. Terms of office shall begin at the close of the Annual Board Meeting at which elections are held.
5. The Board of Directors shall fill vacancies in the Committee until the next Annual Meeting of the Corporation.
6. A vacancy in the Committee shall occur when any member of the Committee fails to attend three committee meetings, within one term of office, without being excused.
7. A person who has served more than half of a specific term on the Committee, as that specific term is set forth in these Bylaws, shall be considered to have served the full term for the purpose of determining eligibility to serve additional terms on the Committee.

**Section D - Chair**

1. The Chair of the Board Development Committee shall be appointed by the Board of Directors and be a member of the Board of Directors.
2. The chair shall serve for a term of one year and may not serve more than two consecutive terms as chair.
3. A vacancy in the office of the chair shall be filled by appointment by the President, from among the members of the committee, for the remainder of the unexpired term.

**Section E - Quorum**

Four members of the committee shall constitute a quorum.

**Section F - Responsibilities**

The responsibilities of the Board Development Committee shall be:

- 1. Board of Directors Composition**
  - a. Lead in assessment of the current and anticipated needs for board composition.
  - b. Recruit diverse nominees for appointed and elected positions, with the skills, background, influences and experience the board needs to carry out the Corporations' strategic priorities.
  - c. In cooperation with the president, contact each board member to assess his or her interest in continuing board membership.
- 2. Board of Directors Education**
  - a. Design and oversee a process of orientation, including information prior to election and during first year of service.
  - b. Design and implement ongoing process of board information and education.
- 3. Board Effectiveness**
  - a. Design tools and a process for the periodic assessment of the board's performance and ensure such assessments occur.
  - b. Recommend to the board, as appropriate, changes in the board structure, roles and responsibilities.
  - c. Regularly review the board's practices regarding member participation, conflict of interest, confidentiality, and other board members' responsibilities and recommend improvements as needed.
- 4. Board Leadership**

Take the lead in succession planning - anticipating future leadership changes and recruiting nominees who have the skills necessary to assume future board leadership roles.
- 5. Member Advisory Committee Responsibilities**
  - a. Provide the Board of Directors with an initial single slate for representatives to the Member Advisory Committee.
  - b. Solicit from the Membership Advisory Committee, a list of names of members being recommended as a delegate or alternate delegate to the National Council Session of the Girl Scouts of the United States in a time and manner that will allow the Board to meet the time frames for delegates established by the Girl Scouts of the United States of America

- c. Provide the Board, in accordance with the time frame established by Girl Scouts of the United States of America, with a single slate of delegates and alternates to the National Council Session of Girl Scouts of the United States of America.

## **ARTICLE X - EXECUTIVE COMMITTEE**

### **Section A - Purpose**

The Executive Committee exists to make decisions normally reserved for the Board of Directors in the interim between board meetings whenever such decisions need to be made before the next regularly scheduled Board meeting and to give board input to the Chief Executive Officer, the Chief Financial Officer (or Comptroller) and the Board Development Committee.

### **Section B - Composition, Term, and Vacancies**

1. The Executive Committee shall be composed of:
  - a. The officers of the Corporation.
  - b. One to Three other Board Members, as determined by the Executive Committee, who shall be elected by the Board of Directors at the next regular meeting of the Board following the Annual Board Meeting.
  - c. The immediate past president may be a non-voting ex officio member of the Executive Committee.
2. The term for the elected members shall be one year.
3. A vacancy in the elected member position shall be filled, with previous notice having been given, at any regular meeting of the Board of Directors.

### **Section C - Responsibilities**

1. The Executive Committee shall have and may exercise the general powers of the Board of Directors in the interim between Board meetings, except that the Executive Committee shall not have the power to:
  - a. Take any action which specifically requires the vote of the Board of Directors under the Articles of Incorporation or these Bylaws.
  - b. Amend these Bylaws.
  - c. Remove the Chief Executive Officer.
  - d. Amend the budget.
  - e. Amend, alter or repeal directives, resolutions, policies or procedures adopted by the Board.
  - f. Take any action contrary to local, state or federal law, the Articles of Incorporation or these Bylaws.

- g. Take any action which is contrary to the directives, policies or procedures adopted by the Board.
    - h. Take any action which represents a major change in the affairs, business or policy of the Corporation, including by way of example but not limited to, adding or removing substantial, long-standing programs or services.
  2. In the event a vacancy occurs in an officer position, more than thirty (30) days before a regularly scheduled board meeting, the Executive Committee may fill such a vacancy. The Executive Committee shall consult with the Chair of the Board Development Committee regarding prospective nominees to fill a vacancy.
  3. The Executive Committee shall promptly submit reports on actions taken to the Board of Directors.

**Section D - Meetings**

1. Meetings of the Executive Committee shall be called by the President.
2. The Executive Committee shall meet a minimum of four times a year between regularly scheduled Board meetings.
3. Notice of time, place, and purpose of the meeting shall be given to each member of the Executive Committee not less than 48 hours before the meeting.
4. Committee Members may participate in a meeting through electronic communication or technology which allows the participants to communicate simultaneously or sequentially. Participation in a meeting by such means constitutes presence in person at the meeting.
5. Any action required or permitted to be taken at a meeting of the Executive Committee may be taken without a meeting if consent in writing, setting forth such action, is signed by all of the Committee Members, and such written consent is filed with the minutes of proceedings of the Committee. Such consent shall have the same force and effect as a unanimous vote.

**Section E - Quorum**

A majority of the Executive Committee shall constitute a quorum.

**ARTICLE XI – FINANCE COMMITTEE**

**Section A - Purpose**

The role of the finance committee is to provide financial oversight for the organization including, without limitation, budgeting and financial planning,

financial reporting, and the creation and monitoring of internal controls and accountability policies.

**Section B - Composition**

The Finance Committee shall consist of five to seven members, at least three of whom but not more than four, shall be members of the Board of Directors. The chair is appointed by the President subject to approval by the Board of Directors. The Treasurer may serve as Finance Chair. The Chief Executive Officer (CEO) and Chief Financial Officer (CFO) or Comptroller of the Corporation shall serve as an ex officio non-voting members (and, accordingly, shall not be counted toward any quorum requirements.)

**Section C - Responsibilities**

1. Ensure that accurate and complete financial records are maintained
2. Present accurate financial statements to the board that compare actual financial position with the financial position projected in budgets, as well as any long-range financial plans, with comparisons to prior periods.
3. Oversee budget preparation and financial planning; propose for board approval a budget that reflects the organization's goals and board policies
4. Safeguard the organization's assets
5. Review new funding proposals for ongoing financial implications, accuracy of projections and feasibility of meeting any funding requirements; recommend approval or disapproval of such proposals to the board or Executive Committee.
6. Ensure that the organization has the proper risk-management provisions in place
7. Ensure the Board as a whole is well informed about the organization's finances.
8. Educate the Board about financial matters.
9. Ensure compliance with federal, state, local and other requirements related to the organization's finances as well as all reporting and filing requirements governing a tax-exempt organization.
10. Develop and maintain organizational financial policies
11. Develop and ensure compliance with internal control procedures.
12. Review the annual audited financial statements and management letter and provide feedback to the audit committee.

13. Provide input to the President and Chief Executive Officer on issues relating to the hiring, salary, performance and release of the Chief Financial Officer.
14. The Finance Committee, established by the Board of Directors, shall create an Investment Sub-Committee that sets direction and guidelines for investment-related actions of Girl Scouts of Southern Nevada (the “Corporation” or the “Council”).

**Section D- Meetings**

1. Meetings of the Finance Committee shall be called by the Chair.
2. Notice of time, place, and purpose of the meeting shall be given to each member of the Finance Committee not less than 48 hours before the meeting.
3. Committee Members may participate in a meeting through electronic communication or technology which allows the participants to communicate simultaneously or sequentially. Participation in a meeting by such means constitutes presence in person at the meeting.
4. Any action required or permitted to be taken at a meeting of the Finance Committee may be taken without a meeting if consent in writing, setting forth such action, is signed by all of the Committee Members, and such written consent is filed with the minutes of proceedings of the Committee. Such consent shall have the same force and effect as a unanimous vote.

**Section E - Quorum**

A majority of the Finance Committee shall constitute a quorum.

**Article XII - AUDIT COMMITTEE**

**Section A - Purpose**

The Audit Committee’s role is to oversee proper external review of the Corporation’s not-for-profit financial statements and monitor that the Corporation’s internal fiscal controls and policies are maintained. The Audit Committee has no authority to bind the Corporation but is independent of the Finance Committee and reports directly to the Board.

**Section B - Composition**

The Audit Committee shall consist of three to five members appointed by the Board of Directors, at least two of whom, but no more than three, must be members of the Board. At least one, but not more than two members shall be independent of the Board of Directors and the Corporation. The Committee must include members

with basic expertise in financial management. The chair is appointed by the President and must be a member of the Board of Directors. Members are appointed on an annual basis.

**Section C - Responsibilities**

1. To annually review the Committee's responsibilities and make recommendations for proposed changes to the Board for approval.
2. To insure, on an annual basis, that Committee members are complying with the Corporations' conflict of interest and ethical policies and procedures.
3. Annually recommend an independent public accounting firm to perform the audit for the ensuing year and establish the audit fee for approval by the Board.
4. In consultation with the CEO and budget, pre-approve non-audit services provided by the public accounting firm before services are rendered, including tax or other informational filings.
5. Leads the request for proposal for audit services process. Such process shall occur at least once every five years.
6. Meet with the external auditors prior to the commencement of the annual audit examination to review their audit plans, scope and engagement letter for the coming year. The audit is to be completed within four months and the IRS Form 990 filed within four and a half months of the council's fiscal year-end.
7. Develops with Corporation staff and periodically reviews audit-related policies.
8. Reviews the Corporation's internal financial control policies with CEO, CFO, Finance Committee and the external auditors to insure the policies are properly monitored and implemented.
9. Upon completion of the audit, meets with the external auditors to review the audited financial statements and footnote disclosures, IRS Form 990 prior to submission, material written communications, audit adjustments, and if applicable, any special investigations related to fraud, financial irregularities, and internal control failures. The Committee shall:
  - a. Review and recommend the results of audit findings, including the audited financial statements and management letter, to the full board for approval. The Finance Committee shall receive a copy of the IRS Form 990 to review prior to its submission. The Board of Directors shall review and approve the IRS Form 990 annual tax filing prior to its submission.

- b. Address any issues identified in the required governance communications and management letter by reviewing management's responses and follows up on an ongoing basis on whether the agreed upon recommendations have been implemented.
  - c. Conducts private executive sessions at least annually with the external auditors.
  - d. Solicit from the audit firm observations on staff skills, qualifications, and performance related to those audited functions.
10. Any other responsibilities as set forth in the Committee Charge approved by the Board of Directors.

**Section D - Meetings**

1. Meetings of the Audit Committee shall be called by the Chair.
2. Committee shall meet as necessary to fulfill its responsibilities, but at least three times annually: a) prior to the start of the annual audit; 2) to review the results of the audit, and 3) to follow up on the management letter recommendations.
3. Notice of time, place, and purpose of the meeting shall be given to each member of the Audit Committee not less than 48 hours before the meeting.
4. Committee members may participate in a meeting through electronic communication or technology which allows the participants to communicate simultaneously or sequentially. Participation in meeting such means constitutes presence in person at the meeting.
5. Any action required or permitted to be taken at a meeting of the Audit Committee may be taken without a meeting if consent in writing, setting forth such action, is signed by all of the Committee Members and such written consent is filed with the minutes of proceedings of the Committee. Such consent shall have the same force and effect as a unanimous vote.

**Section E - Quorum**

A majority of the Audit Committee shall constitute a quorum.

**ARTICLE XIII - CHIEF EXECUTIVE OFFICER**

**Section A - Position**

There shall be a Chief Executive Officer. The Chief Executive Officer shall be appointed by, and serve at the pleasure of, the Board of Directors.

**Section B - Accountabilities and Responsibilities**

1. The Chief Executive Officer shall be the chief administrator of the Corporation; shall be responsible for providing advice and assistance to the Member Advisory Council, the Board of Directors, the President and other officers, and the committees; and shall be responsible for administering the total operation of the Corporation. The Chief Executive Officer shall have such other powers and perform such other duties as may be assigned by the Board of Directors.
2. The Chief Executive Officer shall have the authority to employ and release all employed staff in accordance with policies adopted by the Board of Directors.

**ARTICLE XIV - NATIONAL COUNCIL DELEGATES**

**Section A - Election**

The Corporation is entitled to elect delegates to the National Council of the Girl Scouts of the United States of America. The delegates and alternates shall be elected by Board in accordance with the time frame established by the Girl Scouts of the United State of America and shall serve a term of three (3) years or until their successors are elected and assume office.

**Section B - Nomination Process**

The Membership Advisory Committee shall provide a list of proposed delegates and alternate delegates to the Board Development Committee. The Board Development Committee shall then provide a single slate of delegates and alternate delegates to the Board.

**Section C - Vacancies**

The Executive Committee, or the President in the absence of a meeting of the Executive Committee, shall fill vacancies from among the elected alternate delegates in the numerical order in which they were elected by total votes cast for each.

If there be no such persons, the Executive Committee, or the President in the absence of a meeting of the Executive Committee, shall have the power to fill vacancies among the delegates until the next meeting of the Corporation.

**Section D - Eligibility and Term**

Delegates and alternates to the National Council of the Girl Scouts of the United States of American shall be United States Citizens age 14 years and older. They shall be members of the Girl Scout Movement registered through the Corporation at the time of election and throughout the term of service.

## **ARTICLE XV – NOMINATIONS AND ELECTION PROCEDURES**

### **Section A - Nominations by Committee**

The Board Development Committee shall present to the Board, with the call to the Annual Board Meeting, the following single slates:

3. A slate of nominees for positions on the Board of Directors.
4. A slate of nominees for officers.
5. A slate of nominees for members of the Board Development Committee.
6. A slate of nominees for National Council Delegates in accordance with these bylaws and within the time frame established by the Girl Scouts of the United States of America
7. A slate of nominees to fill vacancies among elected National Council Delegates, should vacancies occur.

### **Section B - Elections**

Elections shall be held at the Annual Meeting of the Board.

## **ARTICLE XVI - FISCAL POLICIES**

### **Section A - Fiscal Year**

The fiscal year of the Corporation shall be October 1 to September 30.

### **Section B - Contributions**

1. Any contributions, bequests, and gifts made to the Corporation shall be accepted or collected as authorized by resolution of the Board of Directors.
2. Guidelines for accepting contributions shall be established by the Board of Directors.

### **Section C - Approval Signatures**

1. Approvals for signatory authority in the name of the Corporation or access to funds and securities of the Corporation shall be authorized by the Board of Directors.
2. The Corporation President, Treasurer, Chief Executive Officer, Chief Financial Officer and Chair of the Finance Committee shall be the only persons authorized to execute contracts, checks and orders for the payment, receipt or deposit of money as well as access to securities of the Corporation. The number of signatures required for what level of monetary transaction or contract shall be determined by the Board of Directors.

**Section D - Budget**

The annual budget of estimated income and expenditures shall be approved by the Board of Directors. No expenses shall be incurred in excess of the total budgetary appropriations without prior approval of the Board of Directors.

**Section E - Audits**

An independent certified public accountant shall be retained by the Board of Directors to perform an annual audit of the financial statements of the Corporation. A report of the audit shall be submitted to the Board of Directors and to the Girl Scouts of the United States of America.

**Section F - Financial Reports**

A Board summary report of the financial operation of the Corporation shall be made at least annually to the membership and to the public, in such form as the Board of Directors shall provide.

**Section G - Investments**

The Corporation shall have the right to retain all, or any part, of any securities or property acquired by it in whatever manner, and to invest and reinvest any funds held by it, according to the judgment of the Board of Directors, without being restricted to any class of investments by law, provided, however, that no action is a prohibited transaction or would result in the denial of the tax exemption under Section 501 (C)-(3) or Section 509 of the Internal Revenue Code and its regulations, as they now exist or as they may hereafter be amended.

**ARTICLE XVII - CONFLICT OF INTEREST**

The Board shall maintain a policy regarding conflicts of interest, which shall require all directors and officers to complete and sign an annual disclosure statement indicating any conflict or potential conflict with her/his service on the Board.

**ARTICLE XVIII - INDEMNIFICATION**

The Corporation shall indemnify directors and officers against losses actually and reasonably incurred in connection with the defense of any action, suit, or proceeding relating to the performance of their duties to the extent permitted by law.

**ARTICLE XIX - DISSOLUTION**

Upon termination or dissolution of the Corporation, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed of by a Court of Competent Jurisdiction of the county in which the principal office of the Corporation is then located, exclusively for such purposes or to such organization or

organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

#### **ARTICLE XX - PARLIAMENTARY AUTHORITY**

Robert's Rules of Order, in its most recent revision shall be the parliamentary authority governing the meetings of the Corporation, Board of Directors, and all committees, subject to state law, the articles of incorporation, these bylaws, and other rules of order that the Corporation may adopt.

#### **ARTICLE XXI - AMENDMENTS**

These Bylaws may be amended at any meeting of the Board by two-thirds vote, provided the amendment has been included in the notice of the meeting.