



Schedule of Authority

Definition: A table or chart that identifies the authority, protocols and involvement for decision-making by volunteers and staff.

Purposes: To provide a tool to help volunteers and staff understand processes and associated authority (i.e. policy, bylaws, local, state and federal laws, precedents, contracts, etc.) for taking action in an orderly manner. The schedule is likely to be reviewed and updated annually --- and provided at board orientation.

Precautions: The organization's culture, bylaws, articles, leadership transitions, external environment and laws will influence the schedule of authority. It is not intended to be a restraint but rather a tool for expediting processes.

Samples: The attached samples are generously provided by individuals and organizations to offer templates and samples. Every organization's schedule of authority will be unique. These illustrate format, topics, headings, notes, etc.

Note: Be sure to consult with legal, accounting and insurance professionals as needed in developing and implementing a schedule of authority.

STRATEGIC PLANNING • LEADERSHIP DEVELOPMENT • ASSOCIATION EFFICIENCY

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Schedule of Authority - Board and Management Issues (Sample)

GOVERNANCE AND MANAGEMENT ACTIONS	DESCRIPTION AUTHORITY Limitations	MEMBERSHIP	SENIOR STAFF	EXECUTIVE DIRECTOR	ASSIGNED COMMITTEES	TREASURER FINANCE COMMITTEE	EXECUTIVE COMMITTEE (OFFICERS)	CHAIRMAN OF THE BOARD	BOARD OF DIRECTORS
Strategic Direction									
Strategic Planning	Conducted every 3 to 5 years, with interim annual reviews. Responsibility of an appointed Strategic Planning Task Force			B	D			B	A
Mission, Vision, Values Statements Adoption or Amendment	Reviewed from time to time.			E					A
Taking Officials Positions	Positions on issues permitted; taking positions on candidates does not occur – per policy.			E	D				A
Meetings of the Board									
Call for Board Meetings and Notice	Required by bylaws			E			(A)	A	
Agenda Development	Distributed 30 days in advance of meeting.			B				A	
Executive Committee Meetings	Authorized by the bylaws.			C			(A)	A	
Executive Sessions	Closed door sessions; discouraged with exception of specific agenda items.						(A)	A	(A)
Finances – Fiscal Controls									
Hiring Independent Auditor - Accountant	Requirement of the Bylaws, Recommendation under Sarbanes Oxley for outside annual review of some sort.		D	D		B			A
Development of the Budget	Team approach of the Treasurer, executive officers and senior staff.		D	E		A			
Adoption of the Budget	Required by the board, 45 days in advance of the FY.					B			A
Dues Changes and Special Assessments	Authority granted in bylaws and policy to the board of directors.			E		B			A
Purchases of Equipment	In accordance with budget and policies on bidding and purchase orders.			B		C			A
Disbursements/Checks over \$5,000	According to adopted policy, authority of the exec. director.					A	D	D	

Code: A – Authority to Make the Final Decision

B – Makes Recommendation to Decision Maker

C – Must be Advised

D – May be Consulted

E – Must be Consulted

GOVERNANCE AND MANAGEMENT ACTIONS	DESCRIPTION AUTHORITY Limitations	MEMBERSHIP	SENIOR STAFF	EXECUTIVE DIRECTOR	ASSIGNED COMMITTEES	TREASURER FINANCE COMMITTEE	EXECUTIVE COMMITTEE (OFFICERS)	CHAIRMAN OF THE BOARD	BOARD OF DIRECTORS
Disbursements/Checks under \$5,000	Policy based, requires two signatures.			A					
Investments	In accordance with Investment Policy adopted by the board.			D		B			A
Loans & Credit Lines	Board decision with Treasurer and/or budget committee.			C		B			A
Programs and Services									
Developing new member services.	Board and committees based on member needs – satisfaction.		D	D	B	C			A
Eliminating programs and services.	Board and committees based on member needs – satisfaction.		D	A	B				A
Governing Documents									
Amendments to the Bylaws	Board or committee recommendation to the membership.	A	D		D				B
Policy Adoption	Board responsible for ongoing adoption of policies to benefit the organization.			E				E	A
Procedures and Office Administration	Responsibility of the staff.		D	A					
Personnel - Workforce									
Professional Services Contracts	i.e. Lawyer, CPA, outsourcing to consultants, etc.					C		C	A
Employment & Terminations of Executive Director	Executive Committee per bylaws and executive director's contract.					C	C	C	A
Executive Director Compensation	Board of Directors								
Performance Review of Executive Director	Chairman of the board or an appointed task force composed of members of the board.								A
Employment & Terminations - All Other Staff Positions	Bylaws indicate responsibility of the executive director.			A					C
Performance Reviews of Staff	Responsibility of executive director and direct supervisors.			A					C

Note: The culture, governing documents and state laws will influence the Schedule of Authority. Provided for sample-discussion purposes; credit F. Johnson CUES; R Harris 12-06
Schedule of Authority Sample 12-06.doc

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**Financial Responsibility and Authority Limits
for Staff and Volunteers**

			Board of Directors	Executive Committee	Finance Committee/ Treasurer	Executive Officer (EVP)	Administrative Manager (AMP)
1	Subject	Description					
	Strategic Business Planning	Prepared and recommended by the Strategic Planning Committee	Approval	Recommends	Recommends	Recommends	
2	Annual Operating & Capital Budget or changes to budget		Approval	Recommends	Recommends	Prepares & Recommends	
3	Annual Dues, Fees & Assessments	subject to By-Laws Article X.	Approval	Recommends	Recommends	Recommends	
4	Merger or Dissolution		Approval	Recommends	Recommends	Recommends	
5	All Related Party Transactions	Any transaction with a staff member or volunteer, or his/her family	Approval	Recommends	Recommends	Recommends	
6	Sale of Assets	not budgeted	Approval	Recommends	Recommends	Recommends	
7	Asset Purchases	not budgeted with purchase order	Approval	Recommends	Recommends	Recommends	
8	Professional Services Contracts	not budgeted with RFP	Approval	Recommends	Recommends	Recommends	
9	All Commitments/ Purchases of Merchandise	not budgeted with purchase order	Approval	Recommends	Recommends	Recommends	
10	Sale of Assets	budgeted*				Approval	Recommends
11	Asset Purchases	budgeted* with purchase order				Approval	Recommends
12	Professional Services Contracts	budgeted* with RFP				Approval	Recommends
13	All Commitments/ Purchases of Merchandise	budgeted* with purchase order				Approval	Recommends
14	Cash Disbursements/Checks over \$5,000.				Treasurer Approval & Co-Signs	Approve & Sign	Recommends
15	Cash Disbursements/Checks under \$5,000.					Approve & Sign	Recommends
16	Short Term Investments	In accordance with Investment Policy.			Approval	Recommends	Recommends
17	Long Term Investments	In accordance with Investment Policy & Professional Advisors.	Approval	Recommends	Recommends	Recommends	
18	Loans & Credit Lines		Approval	Recommends	Recommends	Recommends	
19	Employment & Terminations - EVP	recommended by EVP Evaluation Committee.	Approval	Recommends			
20	Employment & Terminations - All Other Positions					Approval	Recommends

12/7/2006

DHRMA. Inc.
Corporate Duties and Responsibilities Matrix

1

<u>Task</u>	<u>Item</u>	<u>Staff (STF)</u>	<u>Executive Director (ED)</u>	<u>Div. Board (DHR)</u>	<u>HRSW Div. Board (HRSW)</u>	<u>Executive Committee (EC)</u>	<u>Board of Trustees (BOT)</u>		
I. Budgeting	DHR Budget	Develop →	Review/Revise Recommend →	Review/Revise Recommend →	→	→	Review/Revise Recommend →	Final Review & Approval	
	HRSW Budget	Develop →	Review/Revise Recommend →	→	→	Review/Revise Recommend →	Review/Revise Recommend →	Final Review & Approval	
	Corp. Overhead Budget	Develop →	Review/Revise Recommend →	→	→	→	Review/Revise Recommend →	Final Review & Approval	
	Exceed Overall Exp. Budget >5%		Propose →	→	→	→	Review/Revise Recommend →	Final Review & Approval	
II. Contracts	Corp. O/H & Office Related <1 year	Develop →	Approve & Sign						
	Corp. O/H & Office Related >1 year	Develop →	Recommend & Sign	↔	↔	↔	↔	↔	Final Review & Approval
	DHR Division Related <1 year	Develop →	Sign	↔	Develop, Final Review & Approve				
	DHR Division Related >1 year	Develop →	Sign	↔	Develop & Recommend	↔	↔	Review/Revise Recommend ↔	Final Review & Approval
	HRSW Division Related <1 year	Develop →	Sign	↔	↔	↔	Develop, Final Review & Approve		
	HRSW Division Related >1 year	Develop →	Sign	↔	↔	↔	Develop & Recommend	↔	Review/Revise Recommend ↔
III. Employee Benefit Programs		Provide Input →	Develop & Recommend →	→	→	→	→	Review/Revise Recommend →	Final Review & Approval

DHRMA. Inc.
Corporate Duties and Responsibilities Matrix

2

	<u>Task</u>	<u>Item</u>	<u>Staff (STF)</u>	<u>Executive Director (ED)</u>	<u>Div. Board (DHR)</u>	<u>Div. Board (HRSW)</u>	<u>Executive Committee (EC)</u>	<u>Board of Trustees (BOT)</u>			
IV.	Staffing	Hire Staff	Provide Input →	Final Decision	←	←	←	←	Provide Input & Review		
		Terminate Staff		Final Decision	←	←	←	←	←	Legal Approval	
		Hire ED							Provide Input →	Final Decision	
		Terminate ED							Provide Input →	Final Decision	
		Increase Staff		Propose →	→	→	→	→	Review/Revise Recommend →	Final Review & Approval	
V.	Performance Appraisals	Staff		Final Decision	↔	Provide Input	↔	Provide Input	↔	Provide Input & Review	
		ED							Provide Input ↔	Final Decision	
VI.	Merit Increases	Staff		Final Decision	↔	↔	↔	↔	↔	Inform Only	
		ED							Provide Input ↔	Final Decision	
VII.	ICP Plan Design & Approval	Staff		Final Decision	↔	↔	↔	↔	↔	Provide Input & Review	
		ICP Payout Approval	Staff		Calculate & Recommend →	→	→	→	→	→	Final Review & Approval
		ED								Provide Input ↔	Final Decision

DHRMA. Inc.
Corporate Duties and Responsibilities Matrix

3

<u>Task</u>	<u>Item</u>	<u>Staff (STF)</u>	<u>Executive Director (ED)</u>	<u>Div. Board (DHR)</u>	<u>HRSW Div. Board (HRSW)</u>	<u>Executive Committee (EC)</u>	<u>Board of Trustees (BOT)</u>				
VIII. Job Descriptions	Current Staff		Develop & Approve	→	→	→	→	Provide Input & Review	→	Inform	
				↔	↔	↔	↔	↔	↔	Legal Review	
	New Staff or Position		Develop & Approve	→	→	→	→	Provide Input & Review	→	Legal Review	
				↔	↔	↔	↔	↔	↔	& Final Approval	
	DHR Volunteers (appointed)	Provide Input	→	Provide Input	→	Develop & Approve					
	HRSW Volunteers (appointed)	Provide Input	→	Provide Input	→	→	Develop & Approve				
	Elected Volunteers	Provide Input	→	Provide Input	→	→	→	Review/Revise Recommend	→	Final Review & Approval	
IX. Process & Procedures	Corporate Operational (Non-Financial)	Provide Input	→	Final Decision	↔	↔	↔	↔	↔	Inform Only	Inform Only
	DHR Operational	Provide Input	→	Review/Revise Recommend	↔	Final Review & Approval	↔	↔	↔	Inform Only	
	HRSW Operational	Provide Input	→	Review/Revise Recommend	↔	↔	↔	Final Review & Approval	↔	Inform Only	
	Financial (All)	Provide Input	→	Develop Review/Revise Recommend	↔	↔	↔	↔	↔	Review ↕ Approve	↔ Final Review & Approval
X. Employee Handbook	Corporate (No Financial Impact)	Provide Input	→	Final Decision	↔	↔	↔	↔	↔	Inform Only	↔ Inform & Legal Review
	Corporate (Financial Impact)	Provide Input	→	Develop Review/Revise Recommend	↔	↔	↔	↔	↔	FD Approve ↕ Review/Approve	↔ Legal Review Final Review & Approval
XI Other	Matters that fall outside of empowered responsibilities and processes historically in place and not covered within existing DHRMA, Inc. Bylaws or approved job descriptions					→	→	→	→		Final Arbitrator

OUTLINE OF ORGANIZATIONAL RESPONSIBILITIES

	Roles of				
	Board of Directors	Exec. Committee	Chairman	Treasurer	President/ CEO
Organizational Issues:					
Bylaw Changes	A	B	E		B
Board Agenda		A	B	D	B
Employment of Auditing Firm	A	B	E	B	C
Employment of Consultants	C	A	E		A
Serious Unresolved Member/Donor Concerns	C	A	E		B
Programs, Products & Services:					
New programs, products or services	C	C	D	D	A
Change in Strategic Alliances	A	C	E		B
Budget & Fiscal Control:					
Annual Budget	A	C	E	C	B
Overspend Budget Line Items	A	C	E	C	B
Overspend Overall Budget	A	C	E	C	B
President's travel & expense account	D	A	E	B	
Personnel Issues:					
Salary ranges of staff		D			A
Changes in staff benefits	C	D			A
Changes in personnel manual	C	D			A
Staff Incentives & bonus programs		E		E	A
Establishing new employee positions	C	C			A
Management changes	C	C			A
President/Exec Dir. Compensation & Responsibilities:					
Hiring President/Executive Director	A	B			
Evaluation of performance	A	B			C
Establishing President/Exec. Dir. compensation		A		B	C
Approval of President/Exec Dir. travel schedule		A			B

ASSOCIATION AUTHORITY MATRIX

Permission granted by Fred Johnson, Credit Union Executives Society

DEFINITION OF DECISION-MAKING ROLES

- A. Decision-maker:** The person or group in the organization who has the authority and responsibility to make the decision. This person or group may seek advice or receive recommendations from others and should advise others once the decision is made.
- B. Make recommendations to decision-maker:** The person or group within the organization responsible for making a recommendation to the decision maker. This person or group may use other sources within the organization to study and develop the recommendation and may seek advice from other segments of the organization.
- C. Must be advised:** Any person or organization segment that must be advised about a decision that has been made. If the decision is to be disseminated publicly or to the organization, such person or segment of the organization is to be advised in advance.
- D. May be consulted:** Such person or group may be called in to confer, provide information, render advice or make a recommendation.
- E. Must be consulted:** Such person or group must be consulted prior to any decision being made or approval granted, to confer, render advice or provide information as appropriate. The person or group being consulted does *not* make the decision or grant approval, but does have veto power.

ORGANIZATIONAL ISSUES

	<i>ROLES OF:</i>			
	Board	Chairman	Treasurer	CEO
1.				
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A = Decision maker

B = Makes recommendation to the decision maker

C = Must be advised

D = May be consulted

E = Must be consulted

PROGRAMS, PRODUCTS AND SERVICES

	<i>ROLES OF:</i>			
	Board	Chairman	Treasurer	CEO
1.				
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A = Decision maker

B = Makes recommendation to the decision maker

C = Must be advised

D = May be consulted

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BUDGET/FISCAL CONTROL

	<i>ROLES OF:</i>			
	Board	Chairman	Treasurer	CEO
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A = Decision maker

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PERSONNEL ISSUES

	<i>ROLES OF:</i>			
	Board	Chairman	Treasurer	CEO
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A = Decision maker

B = Makes recommendation to the decision maker

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D = May be consulted

E = Must be consulted

CEO COMPENSATION AND RESPONSIBILITIES

	<i>ROLES OF:</i>			
	Board	Chairman	Treasurer	CEO
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A = Decision maker

B = Makes recommendation to the decision maker

C = Must be advised

D = May be consulted

E = Must be consulted

LEGISLATIVE AND REGULATORY ISSUES

	<i>ROLES OF:</i>			
	Board	Chairman	Treasurer	CEO
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10.				

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ASSOCIATION AUTHORITY MATRIX

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ORGANIZATIONAL ISSUES

AREA	ROLES OF:			
	Board	Chairman	Treasurer	CEO
1. Employment of strategic planning facilitator	B			A
2. Business plan and changes to the plan	C			A
3. Marketing plan and changes to the plan	C			A
4. Bylaws changes	A			B
5. Board agenda		A		B
6. Facilities changes	A			B
7. Changes in association and division names and logos	A			B
8. Employment of auditing firm	A			B
9. Employment of consultants, attorneys, research, etc.	D			A

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B = Makes recommendation to the decision maker

C = Must be advised

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E = Must be consulted

PROGRAMS, PRODUCTS AND SERVICES

AREA	ROLES OF:			
	Board	Chairman	Treasurer	CEO
1. New programs not named but approved in the budget	C/D			A
2. Major changes to conference and seminar structure	A			B
3. Conference and meeting programs	C			A
4. Conference and meeting sites	C			A
5. Selection/change in strategic alliances	A			B
6.				
7.				
8.				
9.				

A = Decision maker

B = Makes recommendation to the decision maker

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BUDGET/FISCAL CONTROL

AREA	ROLES OF:			
	Board	Chairman	Treasurer	CEO
1. Annual budget	A			B
2. Overspend budget line items	A			B
3. Overspend overall budget	A			B
4. Capital expenditures over \$10,000	A			B
5. Capital expenditures \$5,000-\$10,000	C			A
6. President's travel and expenses			A	
7.				
8.				
9.				

A = Decision maker

B = Makes recommendation to the decision maker

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PERSONNEL ISSUES

AREA	ROLES OF:			
	Board	Chairman	Treasurer	CEO
1. Staff salary ranges	A			B
2. Changes in staff benefits	A			B
3. Changes in personnel manual	C			A
4. Employment/appointment of President's direct reports	C			A
5. Establishing staff incentives or bonus programs	E			A
6. Establishing staff positions, grade levels, job descriptions	C			A
7. Management changes, terminations/hires/reassignments	C			A
8.				
9.				

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CEO COMPENSATION AND RESPONSIBILITIES

AREA	ROLES OF:			
	Board	Chairman	Treasurer	CEO
1. Hiring president	A			
2. Evaluation of president's performance	A			C
3. Establishing president's compensation	A			C
4. Approval of president's vacation/travel schedule		A		B
5. Approval of president's nonapproved international travel	A			B
6. Approval of president's participation in other orgs.	A			B
7. Acceptance by president of vendor gifts (golf, tickets)	C			A
8.				
9.				

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LEGISLATIVE AND REGULATORY ISSUES

AREA	<i>ROLES OF:</i>			
	Board	Chairman	Treasurer	CEO
1. Review of proposed legislation	A	D		B
2. Collection of PAC monies			E	B
3. Testify at public hearings				A
4. Consult with legislators	C	D		E
5. Draft association legislative agenda	A	C		B
6. Attends legislative events	D	D		A
7. Commits association to lawsuit on an issue	A	E		B
8. Adopt legislative agenda	A	D		B
9. Resolve policy conflicts among members	A	B/D		B

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