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# Improving the quality of board packs for better decision making in

# Irish Nonprofits

**A Review of International Best-Practice in Board Reporting Alongside Primary Research Regarding Board Reporting in the Irish Non-profit Sector.**

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# 1 EXECUTIVE OVERVIEW

## 1.1 ABSTRACT

In order for a board of directors to carry out their fiduciary duties for the organisation that they oversee, they need to be provided with a "board pack" for their board meetings which contains relevant, timely, up-to-date information in a digestible format. Expectations and accountability of boards have increased in recent years including those in the nonprofit sector. Hence, boards need to review the board reporting material they receive in their board packs to ensure that they receive the information that they require to make informed decisions.

Following their recent cross-sectorial research, new guidance for effective board reporting has been issued this year by ICSA: The Governance Institute (ICSA). Furthermore, the importance of identifying and reporting performance metrics has been recognised as a key area to be improved in board reporting and hence this is discussed below. Concentrating on the governance of nonprofit organisations in particular, we aim to benchmark the best-practice initiatives in; charity finances, regulatory requirements and performance reporting with reference to international guidance for nonprofit organisations.

Qualitative and quantitative research of Irish nonprofit organisation representatives was conducted wherein current strengths and weaknesses of board reporting were identified and investigated. The key findings from this survey, alongside the accompanying research, have been collated to create recommendations for an effective board pack compilation. Within these recommendations, there is a board pack table of contents, a board pack contents template and a practical checklist to help improve their board reporting process.

Increasingly charity trustees and board members of nonprofits are being challenged about the effectiveness of the oversight, control and direction they are providing to their organisations. This is not surprising considering any company's survival ultimately depends on the effectiveness of its board's decision-making processes.

Research carried out by ICSA and Board Intelligence in the UK found that nearly three-quarters of all respondents believed their board packs were currently too long and may also reflect a view that some of the information contained in the board pack is not needed.

Respondents to the UK research also consider that their board packs are too concentrated on internal rather than external developments as well as not sufficiently forward-looking.

Overlong and unbalanced board packs not only impact the board's effectiveness but also consume internal resources during the process of writing, rewriting and eventual distribution of the board papers. Almost 80% of respondents believe that this takes up a disproportionate amount of time.

An iterative process between board and management should be established to ensure there is clarity about what information the board needs, why and when. If the information the board receives is not relevant to its priorities, then it does not enable it to exercise appropriate oversight.

The priorities of the board will change from meeting to meeting and hence advance agenda planning and developing clear agreed formats for board papers should be encouraged to anticipate important issues/challenges.

Careful planning of the agenda will determine what papers the board should receive. The authors of individual papers need to understand clearly what they are being asked to advise the board on and why. Is the individual paper for information, for decision or for discussion? The authors also need adequate time to prepare the papers and have them reviewed for clarity before being sent to the board.

Clear and consistent formatting of papers can help board members considerably, as well as the style in which the paper is written. It is particularly important for the company secretary or equivalent, to support paper authors in sticking with the "house style and format" for writing papers.

A standard format or template as the basis for the board papers is beneficial as it can save time as people "know where to look" making it easier to identify key information. Templates also serve to remind authors what information to include. All papers should explain the issue the paper deals with and identify what action or input is needed from the board.

The pack must be clearly presented and signposted, just as individual papers are, so that board members don't spend time working out which paper belongs to which agenda item. Consistent presentation of board packs across different meetings helps board members find the information they require with ease.

The board should regularly discuss the quality and format of the information received and ask for things to be presented differently if it would help them in their duties.

Good performance measurement frameworks which link financial information and performance information satisfactorily can promote strategic decision making.

Regardless of the size of a charity, trustees need access to accurate and up-to-date financial information to enable them to make proper decisions. Information should be communicated in a way that enables trustees to carry out their responsibilities and take appropriate action.

Financial information provided to the board should always be understandable, accurate and timely. Information also needs to be provided regularly to ensure trustees can fulfil their monitoring role.

## 1.3 SURVEY KEY FINDINGS

73% stated that the CEO has the lead responsibility of preparing the board pack.

Current standard of board reporting is not of a high quality as 54% of respondents recognized that there was room for improvement in their board packs.

Just over 30% of respondents received their board pack more than seven days before each meeting with 52% stating they would receive it within four to six working days.

Almost 74% of board members surveyed stated that between 2 – 4 hours was a sufficient time for them to absorb the contents of a board pack.

89% chose to e-mail the board pack. However, it is important to ensure that data security is sufficient.

Navigation of the board pack would be enhanced with the inclusion of a table of contents and the results indicate that 25% of boards never include this very simple tool in their board packs.

For 51% the average size of the board pack was 20 pages or less. For smaller charities (employed 10 or less staff) the figure was 81%.

Operational and financial management made up the majority of content within board packs with 25% and 21% of total content respectively.

Only 24% of respondents indicated that their board packs fully meet their needs to carry out the responsibilities of the board.

Items that are not always included in board packs, but could easily be added include; Table of contents, fundraising information and cash flow forecasting.

Responses suggest that areas frequently not addressed in board packs include; Status against strategic KPIs, risk assessment and executive summaries.

A cash flow forecast or fundraising information was only always included in 52% and 48% of board packs respectively.

Board pack content, relating to risk or the wider environment pertains to only 14% and 9% of the board pack respectively.

Almost 15% of organisations rarely or never use KPIs to judge whether the organisation is achieving its strategic objectives.

The quality of strategic information contained within the board pack could be

| improved in the case of 72% of respondents. |
| --- |
| Up to 48% of respondents indicated there was room for improvement in the quality of financial information in their board packs. Related to this, 24% of respondents stated that their organisation does not receive monthly financial accounts. |
| With regards to reliability, 42% indicated that the information in their board packs could be unreliable. |
| Half of the respondents indicated that training is not provided for board members. |
| Over 75% selected that they would be very likely or likely to look at utilizing board pack dashboards. |

## 1.4  CHECKLIST FOR NONPROFIT BOARDS

- Board packs should be circulated, in a secure manner, no longer than 7 days before the board meeting date. To ensure this, all papers in the board pack should have a defined date by which they must be submitted to the chair/secretary and authors should be communicated with before this date to ensure they are on track.

- A "house style and format" for both papers and board pack should be established, resulting in a clearly signposted and presented pack (see Figure 4, below).

- A bespoke board pack template should be produced, to cater for individual board's needs and requirements and should be utilized by the chair/secretary when producing the board pack.

- All papers should address their purpose i.e. for decision/approval or information – a section for this should be standardised in the board paper template.

- Board training should be provided or sought after on a regular basis.

- All board members must have read the contents of the board pack prior to the meeting and the chair should not allow detailed reviewing of the pack's contents during a meeting.

- The "board meeting reporting cycle" should be followed.

- Performance indicators used in the board pack should be evaluated in order to improve strategic and future-oriented discussions within the board room (see Table A).

- Regardless of the size of a charity, trustees need access to accurate and up-to-date financial information to enable them to make proper decisions.

## 2  INTRODUCTION

Increasingly charity trustees and board members of nonprofits are being challenged about the effectiveness of the oversight, control and direction they are providing to their organisations. This is not surprising considering any company's survival ultimately depends on the effectiveness of its board's decision-making processes (Starovic, 2003). However, in order for boards to make good decisions and provide effective leadership they must receive good quality, timely information in the right format on how the organisation is performing in advance of board meetings. This group of documentation is commonly referred to by the term "board pack".

Board members have a wide range of responsibilities which are reflected in the extensive board papers produced for each meeting alongside the range of topics on a single meeting agenda. In the same meeting, for example, they might be asked to debate the impact of economic developments, give the go ahead for major items of expenditure, review the performance of management and approve detailed regulatory returns.

The quality, adequacy and relevance of the information supplied to boards in the "board packs" in advance of board meetings is a cross-sectoral and trans-national issue that is receiving increasing attention both here in Ireland and abroad. Boards are struggling with growing compliance requirements and governance standards. Major governance failings by nonprofit boards are being put in the public domain, both here in Ireland and internationally. Scandals which have resulted in the disbanding of organisations such as GLEN in Ireland, the gay right's charity, who were investigated regarding use of charity resources to support political campaigns (Moran & Mouton, 2018) and Carillion in the UK. These are just two recent examples of exposures which are putting the spotlight on boards.

There is very little information publicly available about the nature and standard of the "board pack" in the Irish nonprofit sector.  The following research aims to identify strengths and weaknesses in board reporting in Irish nonprofit organisations and use the results, alongside international best-practice, to build practical recommendations for how boards can improve their board pack reporting.

# 3 LITERATURE REVIEW

Gaining a cross-sectorial overview regarding current research and guidance on board pack reporting is the first objective of the literature review. Both guidance documentation and recent research conducted by professional bodies such as the Institute of Chartered Secretaries and Administrators (ICSA), the Chartered Institute of Management Accountants (CIMA), the Good Governance Institute and the Financial Reporting Council (FRC) were analysed for relevant content regarding board pack documentation. In addition, research documentation sponsored by leading corporate entities was found to be a rich source of both board performance evaluation and information governance material and is discussed below. The main areas addressed in the literature include best practice for effective board reporting and performance reporting to boards. Both of these topics are discussed at length with additional material from relevant websites and industry experts included for comparison.

Concentrating on the nonprofit sector in Ireland, the second part of the review focuses on the regulation and guidance available for this sector with regards to board reporting. A range of guidance regarding good-practice in financial controlling, communication of information, performance reporting and responsibilities of the board members is examined. Furthermore, in order to provide an international overview of the nonprofit sector, codes of practice set by regulators of charities in England & Wales, Scotland and Australia were explored.

## 3.1 ESTABLISHED GOVERNANCE PARAMETERS REGARDING BOARD PACKS IN INDUSTRY

Boards are found in many organisations large and small, be it educational institutions, large corporate giants, law firms, pharmaceutical companies, small charities and banks to name but a few. Regardless of the institution or its size, the board has three major roles to perform; (Gupte & Paranjape, 2014);

i.    it provides direction (i.e. sets the strategic direction of the company)
ii.   it controls (i.e. monitors the management)
iii.  it provides support and advice (advisory role)

Monitoring their institution's situations and making informed decisions is an essential function of boards. The effectiveness of boards is evaluated regularly due to the level of responsibility that the boards carry. Board evaluation is usually either annually by choice or by regulatory prescription, in order to identify and implement improvement areas (Gupte & Paranjape, 2014).

Many governance codes state that board evaluations should be externally facilitated every three years. An internal review may be undertaken annually. Generally the adoption of governance codes tends be voluntary on a "comply or explain" basis monitored via the organisation's annual report. However, in the UK, the Sport UK/Sport England governance code is mandatory in that if you do not comply you will not get funded. In Ireland, Sport Ireland have announced that by 2020, organisations it funds must be signed up to the Governance Code for Community, Voluntary and Charitable organisations.

### 3.1.1 CURRENT RESEARCH INTO BOARD REPORTING

Many directors complain that too much time is spent at board meetings on compliance and operational matters rather than strategic ones, and the length of the board papers can make it difficult for them to be prepared for such meetings. This is supported by recent research carried out by ICSA and Board Intelligence who surveyed governance professionals within boards of organisations from all sectors and sizes in the UK (ICSA: The Governance Institue, 2017). The results showed that nearly three-quarters of all respondents believed their board packs were currently too long and may also reflect a view that some of the information contained in the board pack is not needed (Hodge, 2018) .

Regarding the content of the board packs, respondents think that it is too focused on operational rather than strategic issues. Similarly, research by McKinsey found that two thirds of board members would like to spend additional time on strategic affairs (Bhagat, Hirt, &

Kehoe, 2013). Respondents to the UK research also consider that their board packs are too concentrated on internal rather than external developments as well as not sufficiently forward-looking. These concerns are shared by the majority of board members and seem to be felt more acutely by smaller organisations and by the private sector.

Overlong and unbalanced board packs not only impact the board's effectiveness but also consume internal resources during the process of writing, rewriting and eventual distribution of the board papers. Almost 80% of respondents believe that this takes up a disproportionate amount of time (Hodge, 2018). Furthermore, Hodge states that in preparing reports there may be a tendency to emphasize things that are "measurable" – and by definition, therefore, too backward-looking which is an issue that board members have identified in the UK research by ICSA.

### 3.1.2  BEST PRACTICE – EFFECTIVE BOARD REPORTING

As a result of the aforementioned research conducted by ICSA: the Governance Institute and Board Intelligence, a report called "Effective Board Reporting" was released in July 2018 (Board Intelligence, 2018). The guidance has segregated the process into four sections for developing board packs;

A. Identifying information the board needs

B. Commissioning board papers

C. Writing board papers

D. Collating and distributing the board pack.

This guidance process, or "the board meeting reporting cycle" needs to be repeated for every meeting, see illustration in figure 1 below.

*Figure 1: Board Meeting Reporting Cycle* (ICSA and Board Intelligence, 2018)*.*
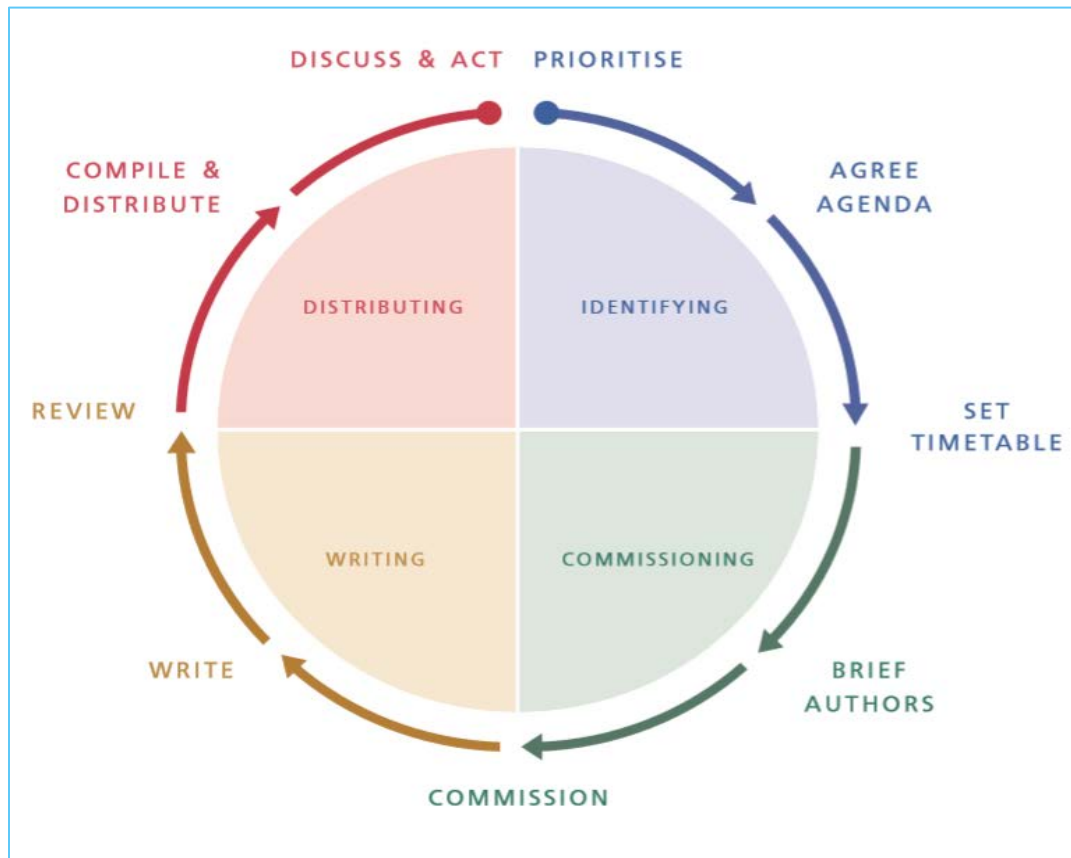


## A. IDENTIFYING INFORMATION THE BOARD REQUIRES

An iterative process between board and management should be established to ensure there is clarity about what information the board needs, why and when. If the information the board receives is not relevant to its priorities, then it does not enable it to exercise appropriate oversight. The priorities of the board will change from meeting to meeting and hence advance agenda planning and developing clear agreed formats for board papers should be encouraged to anticipate important issues/challenges.

In order to help clarify the board's priorities the "six conversations" tool developed by Board Intelligence can be drawn upon. The model is depicted in Figure 2 below;

*Figure 2: The Six Conversations Model* (Board Intelligence, 2018)*;*

|  | *Steering* | *Supervising* |
|---|---|---|
| **Strategy** | Do we have the right strategy? | Is our strategy on track? |
| **Performance** | How can we work smarter? | Will we hit this year's targets? |
| **Governance** | What culture & policies do we need? | Are we working in the "right" way? |

Good practice, as defined in these guidelines, suggests planning well ahead will ensure board members availability and also give those that need to prepare papers as much advance notice as possible. It may not be possible to finalize agendas, but items linked to the organisation's business/reporting cycle can be scheduled.

There are times when issues are brought to the board where it is not necessary for the board to have been involved. To prevent this, it is advised that the management and the board agree on a set list of decisions that must be taken by the board. Additionally, they should discuss what decisions do not need to be brought to the board, both in terms of subject matter and significance. However, certain circumstances may result in management believing the board's involvement would be necessary, in which case the chair and company secretary would be in agreement before adding it to the agenda.

## B. COMMISSIONING BOARD PAPERS

Careful planning of the agenda will determine what papers the board should receive. The authors of individual papers need to understand clearly what they are being asked to advise the board on and why. Is the individual paper for information, for decision or for discussion? They also need adequate time to prepare the papers and for them to be reviewed for clarity before being sent to the board.

The positioning of an item on the agenda and the reason it is there i.e. for decision, discussion or information – should have a bearing on the length and level of detail of the paper and whether there is a need for a paper at all.

Setting the agenda is usually a task for the combined effort of the company secretary and the chair. The division of responsibilities for producing the board pack will depend on the size, structure and resources available to the organisation. However, in an ideal scenario the following roles should be assigned (see Figure 3);

*Figure 3: Roles in Commissioning Board Papers* (ICSA and Board Intelligence, 2018)

**The coordinator** – the person with overall responsibility for commissioning the papers, setting deadlines, monitoring progress and collating the pack. Typically the company secretary or equivalent.

**The gatekeeper** – the person or body responsible for ensuring that all board papers have met their brief, follow formats and are quality checked. This could be the secretary or another board member or the CEO.

**The sponsor** – responsible for producing the paper on time and for any formal review/approval necessary. They may or may not be the author.

**The author** – writes the paper and co-ordinates contributions where needed

o

Regardless of the journey of the paper, two dates must be set: the date by which it needs to be sent to the gatekeeper for quality assurance and the date on which it is to be sent out to the board. Well timed reminders can reduce the frequency of late papers, which is a common complaint from boards.

## C.  WRITING BOARD PAPERS

Clear and consistent formatting of papers can help board members considerably, as well as the style in which the paper is written. It is particularly important for the company secretary or equivalent to support authors in sticking with the "house style and format" for writing papers.

A standard format or template as the basis for the board papers is beneficial as it can save time as people "know where to look" making it easier to identify key information. Templates also serve to remind authors what information to include. All papers should explain the issue the paper deals with and identify what action or input is needed from the board.

If the board is being asked to make a decision, a draft resolution and other options considered should be included; the main benefits and risks associated with the recommended course of action as well as cost estimations. Sometimes it is beneficial to impose limits on length of board papers to force authors to think about what information is important for the board.

A well written paper should interpret and report historical data but also should draw the board's attention to relevant external developments, explaining implications of both to the future success of the organisation. The use of graphics and charts can be useful once they're clearly presented and explained.

A specific board pack template has been suggested by a PWC sponsored report which is depicted in Figure 4 below. Although board preferences will vary, this template contains the key elements of what is considered best practice. Even if such a formal approach is not adopted fully, it will still provide benefits in refining the thought process that goes into board papers writing.

*Figure 4: Sample Board Paper Template* (PriceWaterhouseCoopers, 2012)

| Agenda Item No. | Agenda Item | Paper Reference |
|---|---|---|
| [#] | [Title] | [unique reference] |

| | |
|---|---|
| **Sponsor** | [Name and Title] |
| **Draft Resolution** | [Exact wording and proposed board resolution] |
| **Executive Summary** | [Terse description (4-6 lines) summarizing the intention of the paper and the requested action by the board (for noting, discussion or approval/decision] |
| **Background** | [Link to any previous board consideration of issue.<br><br>Provide key information to enable directors to understand key issues.<br><br>Identify any subject matter expert reports and other supplementary information available] |
| **Issues and Options** | [Describe relevant issues that directors are asked to consider.<br><br>Provide details on the risk assessment undertaken in relation to strategy, financial, operational, compliance and reputation issues, including impact on budget, cash flow etc. Comment on emerging risks and on risk "velocity" (how quickly a given risk has changed/ is likely to change)<br><br>List the options open to directors.<br><br>Explain the rationale for the option selected by management] |
| **Recommendation** | [State recommended option.<br><br>Indicate who will take responsibility for the chosen option, including risk remediation measures (including the executive and the operational manager).<br><br>Identify KPIs and proposed reporting, including timing] |
| **Signatures** | CEO_____ Date_____<br><br>Sponsor_____ Date_____ |

*Strictly confidential to [Organisation] board*

## D. COLLATING AND DISTRIBUTING THE BOARD PACK

The pack must be clearly presented and signposted, just as individual papers are, so that board members don't spend time working out which paper belongs to which agenda item. Consistent presentation of board packs across different meetings helps board members find the information they require with ease. A clear and simple "navigation system", such as an annotated agenda and visual aids should be utilized with the end-user experience in mind throughout.

Furthermore, the security of commercial and personal data is an important consideration and is discussed in more detail below (see Board Paper Security).

### 3.1.3  BEST PRACTICE – TABLE OF CONTENTS

There are certain papers that should be included in every board pack produced for a board of directors (Duffy & McCarthy, 2004). However, it is the board's responsibility under the leadership of the chair, to set expectations as to the content and format of the board papers, timeliness of receipt and the amount of information provided within (Beck & Howell, 2014) . Some suggested papers that should be included in board packs are listed in figures 5 and 6.

However, while these are common approaches

*Figure 5: Suggested Board Pack Papers* (PriceWaterhouseCoopers, 2012)

- Agenda
- Minutes of previous meeting (with a separate list of follow-up actions)
- CEO's Report
- Financial Report
- Other operational reports
- Board Papers that require board input (for noting, discussion or decision)

*Figure 6: Suggested Board Pack Papers* (Beck & Howell, 2014)

a) Agenda
b) Minutes of previous meeting
c) Documentation supporting submissions
d) CEO report
e) Financial correspondence
f) Major correspondence
g) Other material for information

to  compiling  the  board  papers,  others  find

them rigid and unhelpful and have adopted other approaches to assembling board papers and agendas.  Some boards use a consent agenda approach. A consent agenda is a board meeting practice that groups routine business and reports into one agenda item. The consent agenda can be approved in one action, rather than filing motions on each item separately

The types of items that appear on a consent agenda are non-controversial items or routine items that are discussed at every meeting. They can also be items that have been previously discussed at length where there is group consensus. The following items are typically found on a consent agenda:

- The meeting minutes
- The financials
- CEO report
- Programme or committee reports
- Staff appointments
- Volunteer appointments
- Committee appointments
- Correspondence that requires no action
- Perfunctory items –the formal approval of items that had much past discussion.

At the beginning of the meeting, the board chair asks members if any of the consent agenda items should be moved to the regular discussion items.

Other boards will place significant proposals at the top of the meeting for discussion while others will place significant proposals at the bottom of agenda to allow board members to consider them with all the information presented at the meeting earlier. It is important that the board papers and meeting agenda do not fall into formulaic reports from the CEO, Finance, HR, etc. The Board should regularly review the approach they use and devise an approach that works best for them

### 3.1.4  BEST PRACTICE – SAVING TIME ASSEMBLING BOARD PAPERS

In order to produce the highest quality board reports containing consistent and accurate data, in an efficient process that is transparent, the following five best practice tips (see Figure 6) have been collated by Strategic Initiatives consultant (Howell, 2017). However, these may only be viable for larger organisations due to the investment and resources required to implement.

*Figure 7: Best Practice Tips for Time Saving Assembling Board Papers* (Howell, 2017)

**Measure only what matters** - determine KPIs as discussed below and work alongside management to select suitable metrics to report, rather than excessive operational data.

**Automate data collection** - results in data only being entered once into a centralized information management system where it can serve as a single source for future reference. This allows more time for staff to conduct high-value business analysis, consistent across reports that is easily traceable through audit history.

**Use a centralized information management system** - often the creation of reports involves duplication of effort between finance and business units. A centralized information unit aggregates the correct information, in the correct format which can provide detailed analysis of key information as well as the raw data. This information is easily tracked to the source and can be accessed by multiple users.

**Use an automated reporting software solution** - using software solutions like this will free up the financial and business teams so they have more time to collaborate on analysis and insight.

**Move packs to the cloud** - printing and shipping of board books is inefficient, expensive and is not very secure. Cloud service providers ensure enhanced corporate security for storage and distribution of their board books. Moreover, directors then have flexibility

## 3.1.5 RELATIONSHIP AND COMMUNICATION BETWEEN BOARD AND MANAGEMENT

Non-executive directors must remember that management has in-depth operational information about the company available to them (Beck & Howell, 2014). According to Starovic of CIMA, board directors must consider that it is often hard for authors to know what level of detail they should go into when writing board reports (Starovic, 2003). The right balance needs to be struck between too much and too little detail. However, as the board members may not know the ins and outs of the operational side of the business, the author of the paper may be unclear as to the amount of information they need to share in the papers. Hence the board must clearly specify this, as described above in "C - writing board papers" (Starovic, 2003).

Moreover, management's time is not limitless, and if possible the board should try to consolidate responses from existing information or reports, and assess the urgency of the issue, before requesting extra papers from senior management. However, it is also important to bear in mind that the board require information to enable them fulfil their legal duties and responsibilities and as such a right balance has to be struck. The board should regularly discuss the quality and format of the information received and ask for things to be presented differently if it would help them in their duties. Due consideration should be given to the mix of text, graphics/diagrams, colour, etc.

## 3.1.6 PERFORMANCE REPORTING

Performance reporting is central to how organisations demonstrate the value they create on an ongoing basis. A view of organisational performance is critical for several reasons, but from a board's point of view, it is necessary to understand how a company has performed in order to assess its future prospects (Financial Reporting Lab, 2018). These metrics act as a signal, and the performance is judged in the context of the targets set, the wider environment, and where the organisation aims to go next.

Performance metrics are utilized by a board for several reasons, which will elicit the scenario for the organisation in relation to its performance, position and prospects including those listed in Figure 7.

*Figure 8: Uses of Performance Metrics* (Financial Reporting Lab, 2018)

h) Analysis and valuation (benchmarking, comparing across a sector and screening);

i) Assessing management's credibility;

j) Assessing long-term value;

k) Stewardship;

l) Forecasting or assessing trends;

m) Assessing whether management is appropriately incentivised.

### 3.1.6.1  SELECTING PERFORMANCE INDICATORS

The first step of selecting performance indicators is invariably the most critical. Indicators should be (Association of Governing Boards of Universities and Colleges, 2018);

- Easy to understand
- Relevant to the user and the institution's overall goals
- Strategic
- Quantitative
- Up-to-date with current information
- Not used in isolation
- Reliable data

Very few indicators are common to all, supporting the idea that institutions develop their indicators based on their specific strategic plans and institutional characteristics.

### 3.1.6.2 ASSESSMENT OF KEY PERFORMANCE INDICATORS

In order for a board to be able to properly undertake its functions, it should assess the performance indicators that are reported by management under a few outlining principles. These principles include transparency, consistency, reliability, in context and alignment with strategy. In order to assess an organisation's reporting under these principles, there are a few questions which boards should ask of their reporting systems under each heading as listed in Table A below (Financial Reporting Lab, 2018).

*Table A: Assessing Key Performance Indicators* (Financial Reporting Lab, 2018)

| Principle | Question for Board/Management to ask |
|---|---|
| **Aligned to Strategy** | Do our metrics clearly link to our company's strategy and value drivers? |
| | Have we addressed all relevant financial and wider metrics? |
| | Are we reporting the metrics that are being monitored and managed internally? |
| | Is there a clear link between the metrics that drive our business model and strategy, and our remuneration policy? |
| **Transparent** | Is it clear to investors why we use these metrics and what performance they are trying to represent? |
| | Are we transparent about the way in which our metrics are calculated and defined? |
| | Where we report non-GAAP metrics, do we explain why and how they more appropriately represent our business model and strategy? Where we make adjustments to exclude cost items do we also exclude the related gains? Do we explain why we have made specific adjustments, at least at a material level? |
| | That shows how a company has performed, with explanations where this is different from what it was trying to achieve, either good or bad |
| | That explains the company's position, for example, its balance sheet strength, liquidity and market position |
| | That gives an indication of the company's prospects within the context of the |

| Principle | Question for Board/Management to ask |
|---|---|
|  | market and market changes. Longer-term objectives are often preferable. |
| In context | Do we explain what performance we were expecting to achieve, what we actually achieved, and why?<br><br>Do we explain what performance our metrics are trying to achieve in the future, and provide an understanding of our overall long-term objectives? |
| Reliable | Do we provide an overview of how our metrics have been developed and monitored to allow investors to assess their reliability?<br><br>Do we explain the level of scrutiny to which metrics are subject to allow an assessment of whether they are fair, balanced and understandable? Do we outline the Audit Committee's (or other Executive or non-Executive Committee) oversight and whether they consider the appropriateness of specific metrics or adjustments in addition to the way in which the metrics are reported? Do we explain what additional scrutiny may be given to adjusted metrics used in remuneration?<br><br>Is the boundary of each metric clear (for example, the timeframe, parts of business covered etc.)? |
| Consistent | Are our metrics consistent year-on-year? If our metrics have changed, do we provide a clear explanation as to why the change has been made and why the new metric is better? Do we provide comparatives for a number of years?<br><br>Are our metrics calculated consistently every year? If they are not, do we provide an explanation for any change, and an outline of the impact of the change?<br><br>Are the same metrics reported consistently across the investor presentation, preliminary announcement, annual report, press releases and other documents?<br><br>Is a track record of our performance provided, preferably over five years?<br><br>Are our metrics consistent with an industry standard or our close competitors? If not, do we explain why our metrics are more appropriate? |

The above table describes assessing financial metrics. However, in determining what to report within nonfinancial parameters, a recent report by the National Association of Corporate Directors provides guidance questions for boards (see Figure 9).

*Figure 9; Determining and monitoring nonfinancial metrics* (National Association of Corporate Directors, 2017)

- How does this metric reflect and support our strategy?

- Does this metric reflect a key performance driver for our company?

- What aspects of performance does this metric drive?

- Do we as a board understand how this metric why it is used?

- Is this metric commonly used in our industry? Do our competitors use this metric, and if so, how do we compare to them?

- What other metrics does our industry use?

- Do we have information about this metric for past performance periods, and if so, what is the pattern?

- Will a low score on this metric bring us negative media or shareholder attention?

- Is there good news that the company should promote through its website and media channels?

### 3.1.6.3 DASHBOARD REPORTING

Once key business metrics have been assigned, tracking and monitoring these KPIs in a timely reporting tool is the next step. KPI tracking can be done using dashboard software, giving the whole organisation instant insights into its current performance.

Providing clear and concise information of the key drivers of the performance of a business is the main objective of dashboard reporting (CPA Australia, 2011). It should be a synopsis of the operations and provide a visual format that is easy to read, remembered and understood by the decision makers i.e. the trustees involved, which should in turn improve decision-making.

Formatting and presentation of dashboards is critical to the success of dashboard reporting. It should be visual and engaging with visual reports containing charts, colour and symbols (up and down arrows, traffic lights) and any other method deemed easy to read and understand. A consultant in the field states that these graphs and visuals "encourage storytelling, a sign of active interaction with the numbers" (Pal, 2015).

### 3.1.6.4 PERFORMANCE MEASUREMENT LINKING TO STRATEGIC DECISION-MAKING

Good performance measurement frameworks which link financial information and performance information satisfactorily can promote strategic decision making (National Audit Office, 2009). A review of the performance measurement practices by the National Audit Office advises the use of "Causal Models" to break down what an organisation must do to achieve its objectives. A simplified Causal Model is depicted in Figure 10.

*Figure 10: Causal Model* (National Audit Office, 2009)
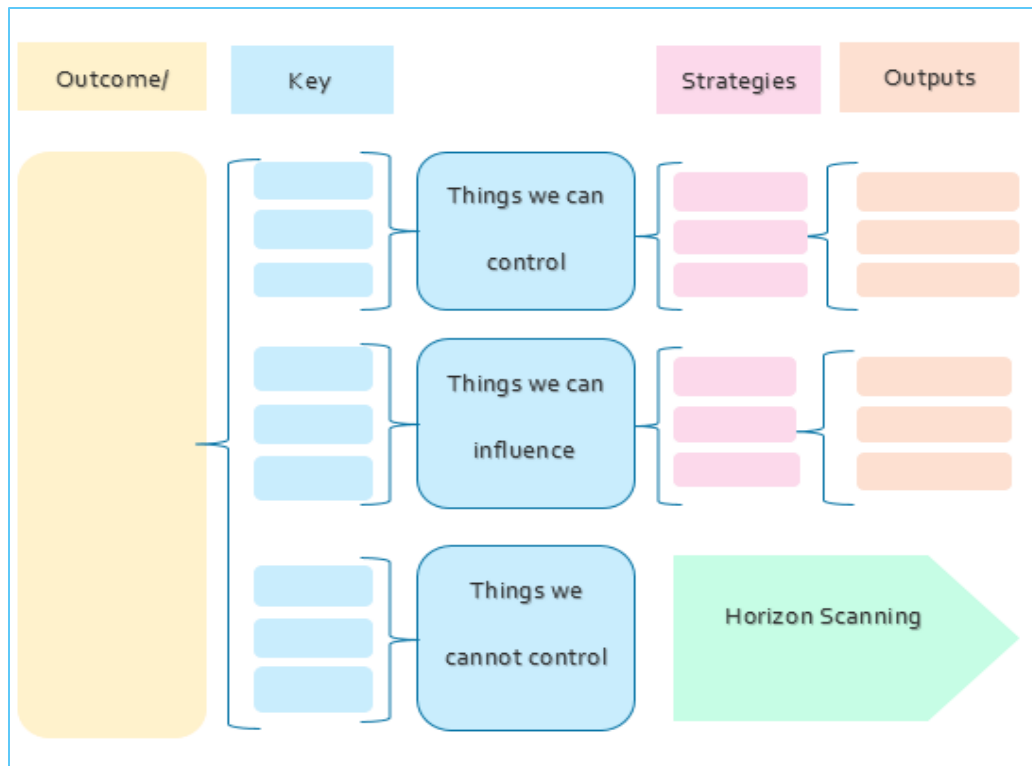
The model can be used to help those in management understand the significance of their activities to overall performance as well as facilitating performance management overall. The model forces the reader/author to think strategically and with the environment/risk in mind (horizon scanning). Simply contemplating the three sets of drivers above and understanding the contribution of the drivers to the outcome being monitored can help boards to choose appropriate responses to emerging circumstances and get an accurate view of organisational performance (National Audit Office, 2009).

### 4.1.1 NONPROFIT ORGANISATIONS IN IRELAND

A recent analysis of Irish nonprofits describes a sector that consists of several very small organisations and very few larger ones (Benefacts, 2017). Of those nonprofits for which financial income data is available for 2015, 35% report total income of €50,000 or less. Another 44% had a turnover of between €50,000 and €500,000. Further facts and statistics, published by The Wheel, which profile employment numbers of Irish Charities suggests that this is a sector of Small Medium Enterprises where (The Wheel, 2018):

- 1,458 nonprofit companies employ 5 people or fewer.
- 1,606 employ between 6 and 50 people.
- 90 employ between 51 and 99 people.
- Just over 100 nonprofits employ more than 100 people.

Therefore, when discussing board reporting in nonprofits, one must consider that resources available for the vast majority of organisations will not be as plentiful due to the low number of employed staff and a reliance on volunteers to act as trustees and directors.

### 4.1.2 RESPONSIBILITIES OF A NONPROFIT BOARD OF DIRECTORS

A nonprofit's board is responsible for defining the organisation's mission and for providing overall leadership and strategic direction to the organisation (Minnesota Non-Profits Organisation, 2018). Each nonprofit board should:

1. Actively set policy and ensure that the organisation has adequate resources to carry out its mission;

2. Provide direct oversight and direction for the executive director and be responsible for evaluating his/her performance; and

3. Evaluate its own effectiveness as a governing body, as a group of volunteers, and as representatives of the community in upholding the public interest served by the organisation

Although board members individually have many specific duties, below gives an example of those duties specifically relating to board papers (Minnesota Non-Profits Organisation, 2018);

- Attend all board and committee meetings and functions, such as special events
- Stay informed about the organisation's mission, services, policies and programs
- Review agenda and supporting materials prior to board and committee meetings

- Keep up-to-date on developments in the organisation's field
- Assist the board in carrying out its fiduciary responsibilities, such as reviewing the organisation's annual financial statements

### 4.1.3 REGULATION OF NONPROFIT AND CHARITY ORGANISATIONS IN IRELAND

In Ireland, the Charities Regulatory Authority was established in October 2014, under the terms of the Charities Act of 2009 (Charities Regulator, 2018). The Charities Act was brought into law with the purpose of regulating the charities sector in Ireland, which previously had much less in the way of proper guidelines for operations and accountability (Fitzgerald, 2017). The Act ensures greater accountability and serves to protect against abuse of charitable status and fraud and to enhance public trust and confidence in charities and increase transparency in the sector (The Wheel, 2018).

The main function of the Charities Regulator is to establish and maintain the public register of charitable organisations operating in Ireland, provide guidance, and oversee compliance with the Charities Act. The regulator supports best practice in the governance, management and administration and it has the power to appoint investigators to look into the affairs of any charitable organisation (Charities Regulator, 2018). Registered Irish Charities are required to submit annual reports to the Charity Regulator, describing their activities and financial affairs in the preceding twelve months.

International charity regulators examined such as the Office of the Scottish Regulator (OSCR), the Charity Commission for England and Wales and the Australian Charities and Not-for-profits Commission (ACNC) also provide information for nonprofit sector governance. Guidance provided covers a variety of areas including conflicts of interest, risk management, remuneration and assigning board roles etc. Discussing all of these elements is beyond the scope of this research, however, monitoring arrangements is of particular interest when discussing board papers.

## 4.1.4 CHARITY FINANCES

Guidelines for "Internal Financial Controls" have been issued by the Charities Regulator under section 14(1) (i) of the Charities Act 2009, to aid better administration and management of charitable organisations (Charities Regulator, 2017). These guidelines are intended for use by trustees of small and medium sized charities, who are based nationally, and hence are very appropriate for discussion here.

According to the Charities Regulator guidelines, trustees are responsible for the overall system of internal control, hence trustees must decide which controls are appropriate to the size, scale and complexity of their charity. Delegation of tasks to specific trustees or members of staff may also be applicable. Ultimately, trustees should design and implement financial controls so that they are proportionate to the charity's activities, including any requirements detailed within specific grant funding agreements as necessary. Practical examples of internal financial controls are listed in Figure 10.

The guidance is split into five sections: Income; Expenditure; Banking; Assets and investments and Monitoring arrangements. Discussing all of these elements is beyond the scope of this research, however, monitoring arrangements is of particular interest.

Financial monitoring is important as it is a requirement for all registered Irish Charities to submit annual reports to the Charity Regulator, describing their activities and financial affairs in the preceding twelve months. Hence, sufficient and detailed monitoring throughout the year should assist the board in maintaining accurate records which will benefit them when it comes to filing their annual report on time to the relevant bodies.

*Figure 11: Internal Financial Controls* (Charities Regulator, 2017)

Documented financial policies and procedures;

Clearly defined roles and responsibilities;

Segregation of duties;

Reconciliation of transactions;

Approval hierarchies;

Financial reporting;

Audit trail maintenance and reporting

### 4.1.4.1 MONITORING ARRANGEMENTS OF INTERNAL FINANCIAL CONTROL PARAMETERS

Analysis of internal financial control monitoring arrangements involves asking key control questions as described in Table B. Boards can use their answers as a basis off which to develop and implement best practice within their charity.

The Charity Commission for England and Wales states that the most important financial monitoring activity is budgetary control, i.e. monitoring the charity's financial performance against a budget (Charity Commission for England and Wales, 2017). Proper and realistic estimates of income and expenditure need to be made for each financial year, from which the overall budget will be agreed upon by the trustees before the start of the financial year.

| Monitoring Arrangements | Yes/ No/NA | Comment |
|---|---|---|
| Does the charity have an approved financial budget in place prior to each financial year? | | |
| Do the trustee's received financial reporting at each trustee meeting, which details financial performance and position of the charity? | | |
| Does the financial reporting information include reporting upon:<br><br>i.   The latest management accounts;<br>ii.   A comparison of budget vs actual financial results;<br>iii.   Explanations for variances between budgeted and actual financial results;<br>iv.   Details of cash movements, including closing bank, investment and loan balances. | | |
| Do trustees carry out annual review of internal financial controls? | | |
| Subject to size, scale and complexity, does the charity;<br><br>i.   Maintain an audit committee to manage the relationship with the external auditor?<br>ii.   Have an internal audit function | | |
| Are the statutory accounts formally approved by the trustees at an annual meeting? | | |
| Do the trustees file the annual report on time with the relevant bodies (including annual reporting to the Charities Regulator)? | | |

*Table B: Key control question for trustees on monitoring their internal financial controls* (Charities Regulator, 2017)

### 4.1.4.2 PROVISION AND COMMUNICATION OF FINANCIAL INFORMATION

Regardless of the size of a charity, trustees need access to accurate and up-to-date financial information to enable them to make proper decisions. Information should be communicated in a way that enables trustees to carry out their responsibilities and take appropriate action. The format of the financial information may vary according to the size and complexity of a charity and preferred reporting styles. However, the financial information provided should always be understandable, accurate and timely. Information also needs to be provided regularly to ensure trustees can fulfil their monitoring role. All decisions by the trustees concerning their charity should normally be taken collectively and significant decisions and action points noted in writing. (Charity Commission for England and Wales, 2017).

The financial information should be sent to each trustee before each meeting and will typically include:

a) the latest management accounts

b) a comparison of budget to actual figures

c) an explanation for variances between forecasts and what actually happened

d) details of cash flow and closing bank balances

In some larger charities, financial information is often discussed beforehand in a finance sub-committee. A sub-committee structure may allow more detailed consideration of particular financial issues but it remains important that all trustees have access to, and are briefed on, key aspects of the charity's financial position and performance. Significant decisions should also be made in the context of the full trustee body.

### 4.1.5 PERFORMANCE REPORTING OF NONPROFIT ORGANISATIONS

Nonprofits have traditionally lagged behind their for-profit counterparts in adopting a data-driven approach to doing business, which puts them at an inherent disadvantage in monitoring success and identifying improvements (Brownlee, 2018).

Moreover, the concept of organisational performance is often less black and white in nonprofit organisations because the financial, legal status and goals of charities are based on social values which are inherently different to profit organisations (Boateng, Akamavi, & Ndoro, 2016). For example, charities are built around a range of complex missions with diverse constituents and as a result it is argued that performance is not reducible to a single

performance measurement. However, a recent literature review conducted in the UK produced five broad sets of factors that measure performance of charities, namely; (Boateng, Akamavi, & Ndoro, 2016).

i. financial measures
ii. client/customer satisfaction
iii. management effectiveness
iv. stakeholder involvement
v. benchmarking

Within these factors, suggested performance measurements are illustrated in Figure 12 Below.

*Figure 12; Performance indicators frequently used in UK Charities* (Boateng, Akamavi, & Ndoro, 2016)

**Financial**
- Revenue growth
- Fundraising expenses to income
- Diversification of revenue sources
- Ratio of income earned to donations
- Absence of repeated financial deficit

**Client/Customer satisfaction**
- Quality of product/service
- Client satisfaction survey
- Timeliness of service provision
- Programme spending

**Management effectiveness**
- Programme goals meet objectives
- Output/number of persons served
- Administrative cost to total expenses
- Labour turnover rates

**Stakeholder involvement**
- Community involvement
- Donor sustainability
- Number of board meeting attendance
- Percentage of board members as donors

**Benchmarking**
- Competitors' overall performance
- Compliance to SORP
- Past organsiation performance

Although every organisation needs to identify their own specific measurements for performance, most nonprofit organisations could make use of some of the suggested core key performance indicators, grouped in four sections as depicted in Figure 13 below (Kelly, 2016).

*Figure 13; Suggested KPI's for Nonprofits* (Kelly, 2016)*;*

### Fundraising
Gifts Secured

Donation growth

Average Gift Size Growth

Pledge Fulfilment Percentage

Fundraising Return on Investment (ROI)

Cost Per Euro Raised

### Donor Retention
Donor Retention Rate

Donor Growth (Year-Over-Year)

Recurring Gift Percentage

Giving Capacity

Conversion Rate

Outreach Rate

### Email Metrics
Open Rate

Click Through Rate

Email Conversion Rate

Opt-Out Rate

### Social Media Metrics
Amplification, Applause and Conversation Rates

Landing Page Conversion Rate

Fundraiser Participation Rate

## 4.1.6  BOARD'S ROLE IN RISK MANAGEMENT

While the boards of nonprofit organisations delegate appropriately the daily management responsibilities to staff they retain ultimate responsibility for those functions and activities that are related directly to the nonprofit organisation's accountability.

By their very nature, internal financial controls reduce but do not eliminate the risk of financial loss. Examples of loss can occur due to human or system error, breach or override of controls, theft and fraud or other events (Charities Regulator, 2017). However, internal controls help trustees prevent and/or detect the risk of such loss events in a timelier manner. Trustee boards should use the key questions for monitoring their internal finances to reflect on the adequacy of their reporting of their finances in their board packs (see above "Table B"). In order to manage the risk involved with financial crime and abuse, the Charity Commission for England and Wales sets out a checklist for every charity to address in order to mitigate their relevant risk (see Figure 14).

*Figure 14: Managing the risks of financial crime and abuse* (Charities Commission for England and Wales, 2012)

1. Are trustees and staff made aware of why the charity is at risk from financial crime and abuse and of typical examples of potential fraudulent activities?

2. Does the charity have an anti-bribery policy, policies on the acceptance of hospitality, the acceptance of donations and a register of interests in place?

3. Does the charity have policies and controls over access to and storage of electronic information?

4. Does the charity have cyber security programs to protect its data and systems from external interference?

5. Does the charity have procedures for reporting suspicions internally, and to the Commission and the police?

### 4.1.7  BOARD PAPER SECURITY

It is vital that organisations have policies in place to ensure that board papers are kept secure as it is arguable that all contain commercially sensitive information. According to ICSA, these policies should cover the distribution, as well as the storage and retention of such papers – including how long papers should be retained before being destroyed in a suitable manner (ICSA and Board Intelligence, 2018). It is also worth noting that there are legal requirements as to how long certain board papers/documents must be retained. Furthermore, there are many aspects of cyber security that must be addressed in policy. One example includes forwarding board packs using non-commercial e-mails (such as google/yahoo and Hotmail) without password encryption (PriceWaterhouseCoopers, 2012).

Moreover, data security policies should cover board members responsibilities regarding safeguarding information, especially those who are not paid members working within the organisation. Sometimes they are the weakest part of the system, for example, if they use addresses that are poorly protected or if they are in the habit of carrying printed papers around with them (ICSA and Board Intelligence, 2018).

## 5    SURVEY

There is little publicly available information about the nature and standard of the "board pack" in the Irish nonprofit sector. This research aims to reduce the gap of knowledge in this area. The aim of the survey was to gain insight into the current state of board reporting within the nonprofit sector in Ireland and extract key messages from board representatives' experiences. The results were analysed in order to identify areas where board reporting seems to require the most improvement. These findings, alongside the best-practice research above, were used to develop some guidelines and recommendations on how the board pack can be improved in the nonprofit sector. This research will form the basis of a report to be published by the Carmichael Centre for the benefit of all interested parties.

### 5.1    METHOD

Survey questions were collated on the back of the literature review, alongside direct input from industry experts Diarmaid Ó Corrbuí (CEO, Carmichael), David Duffy (Founder and CEO, The Governance Company) and Bob Semple. The survey was constructed and shared using the Survey Monkey software. The questionnaire was sent directly to board members of registered Irish charities from the Carmichael e-mail account, alongside some background information for the research. Using the Carmichael account was strategically effective as it is a recognized name in the nonprofit sector in Ireland and hence would hopefully increase the number of responses gained. Furthermore, the Carmichael has an up-to-date contact list which we utilized effectively.

Alongside directly e-mailing the questionnaire, the survey link was shared by stakeholders on a number of social media platforms, including LinkedIn. This generated some positive discussion regarding the need for such research and interest around the findings.

### 5.2    KEY FINDINGS

- Current standard of board reporting is not of a high quality as 54% of respondents recognized that there was room for improvement in their board packs.
- Items that are not always being included in board packs, but would easily be added include; Table of contents, fundraising information and cash flow forecasting.
- Responses suggest that areas frequently not addressed in board packs include; Status against strategic KPIs, risk assessment and executive summaries.
- Board pack content, relating to risk or the wider environment pertains to only 14% and 9% of the board pack respectively.
- Almost 15% of organisations rarely or never use KPIs to judge whether the organisation is achieving its strategic objectives.

- The quality of strategic information contained within the board pack could be improved in the case of 72% of respondents.
- Up to 48% of respondents indicated there was room for improvement in the quality of financial information in their board packs. Related to this, 24% of respondents stated that their organisation does not receive monthly financial accounts.
- With regards to reliability, 42% indicated that the information in their board packs could be unreliable.
- Half of the respondents indicate that training is not provided for board members.
- Over 75% selected that they would be very likely or likely to look at utilizing board pack dashboards.

## 5.3   RESULTS AND DISCUSSION

Survey questions and responses are depicted in graphical/chart and table form in Appendix 1 at the end of this paper. Selected graphs have been included in the discussion where deemed appropriate however the Appendix should be referred to when required for graphical representation of results.

### 5.3.1   DEMOGRAPHIC OF RESPONDENTS

Analysis has revealed that over 55% of the respondents were representative of organisations that have more than ten members of paid staff. This is notable when discussing the nonprofit sector in Ireland which, as discussed above, is characterized by a majority of smaller organisations and very few larger ones. Hence, answers from organisations which have increased resources including staff and money will skew the results relative to smaller organisations with limited resources. For this reason, the analysis has also extrapolated information from the answers of the respondents who represent those organisations with less than ten people in the organisation (which we will refer to as "smaller organisations"). Appendix 2 shows responses from this selected cohort of respondents, and hence paints a more accurate picture of the majority of nonprofit organisations in Ireland. Where significant differences are found in the results from the cohort representing smaller organisations - these are pointed out and reflected on throughout the discussion.

Since the majority of respondents are currently sitting on nonprofit boards the data yielded is up-to-date and conveys the current state of the board pack. Furthermore, 40% of the respondents were board members and 33% were current chairs of boards which should reveal an adequate variation of viewpoints and opinions.

### 5.3.2  BOARD PACK CONTENTS

Results of this question are illustrated in Appendix 1.5. The majority of responses reported that their board packs would always contain the following:

- minutes of previous meeting,
- an agenda,
- financial information
- CEO/Manager report.

As discussed in the "Effective Board Reporting" guidance developed by ICSA this year, the agenda is a core necessity, which should be set by the company secretary and the chair in advance of the meeting. The agenda is vital for timekeeping within a meeting also, as it is used to approximate the time given to certain topics.

Although 86% of respondents stated they would always receive financial information in their board packs, it is questionable as to whether the information they are receiving is adequate. Further responses indicate that a cash flow forecast or fundraising information was only always included in 52% and 48% of board packs respectively. Forecasting this type of financial information would help the board be able to react in a timely fashion to changes in their budget as well as mitigate risk where external factors may impact their cash flow i.e. economic downturn or negative stories in the media which may result in a reduction in charity donations.

Results indicate that 50-84% of board packs would always include the following; table of contents, status of action items, major correspondence, cash flow forecast, submissions requiring board approval/decision and information items. Having a statement in the board pack indicating whether submissions are for approval/discussion or information can help board members when they are preparing themselves before a meeting. It allows them to quickly prioritize the information in the board packs and decipher where they may need to seek further clarification.

Navigation of the board pack would be enhanced with the inclusion of a table of contents and the results indicate that 25% of boards never include this very simple tool in their board packs.

Less than 50% responded that there would always be inclusion of; An Executive Summary, Written reports from board sub-committees, Risk Information and Status against Strategic KPIs. Furthermore, for these items there was a high percentage that would in fact never have these items in their board pack. Without assessing risk information and strategic KPIs in board packs it would be questionable as to whether the board is adequately monitoring the success of the organisation and to gauge where they should put their attention in order to improve it.

### 5.3.3 PREPARATION AND TIMELINESS OF BOARD PACKS

The significant majority (73%) stated that the CEO has the lead responsibility of preparing the board pack, alongside 19% stating the company secretary would take lead. Additional comments suggested that the board pack is a team effort between different roles, with different combinations suggested between chair/CEO/company secretary and head of finance (see Appendix 1.6).

Just over 30% of respondents received their board pack more than seven days before each meeting with 52% stating they would receive it within four to six working days. Advice from a leading law firm states that a board pack should be circulated no later than seven days before the meeting date, to provide sufficient time to review the content and make informed decisions prior to the board meeting (Mason Hayes Curran, 2016). However, other articles stipulate four working days before the meeting as the minimum amount of time by which the papers must be made available in order to allow for reading, digesting and prioritizing (Campbell, 2016).

On the other end of the scale, 18% selected that they would only receive the board packs within three working days or less. This short amount of time would arguably not give board members the flexibility to absorb and assimilate the information in the packs, especially considering the board members in charities are volunteer and non-executive members. Responses from the survey (See Appendix 1.20) also request improvements in the timing of receipt of board packs. These excerpts are shown in the text box below;

Although ideally all board packs should be sent to board members no more than seven days before the meeting, there will be occasions when urgent issues need to be escalated to the board rather than being held back for the next scheduled discussion. The decision to add an item in this case should be discussed with the chair and the company

> *"Some reports not being sent in time for circulation in advance of meetings"*
>
> *"One or two reports sometimes arrive at last minute..."*
>
> *"Sent out with more advance notice"*
>
> *"Would like all written reports received in advance of the meeting"*
>
> *"Timelier"*
>
> *"....carve out more time to read".*
>
> *"Delivered in a more timely fashion"*

secretary (ICSA and Board Intelligence, 2018)

### 5.3.4 DISTRIBUTION OF BOARD PACK

Consideration of the board pack distribution process is important for a number of reasons including; cost of printing, information security of printed and online versions as well as time required for delivery.

A mere 9% of respondents selected postage – this is interesting for a few reasons. Firstly, postage results in extra working days being lost for the board to have received the packs. Secondly, both printing and postage are costly and possibly unnecessary expenditure and wasteful for the organisation. Thirdly, hardcopy prints of these need to be stored safely by all board members to reduce any risk of confidential information being put in jeopardy.

Uploading to shared drive was selected by 11% whereas 89% chose to e-mail the board pack, both of which reduce paper wastage. However, it is important that data security within both of these electronic options is sufficient (see Board Paper Security). Useful comments gained from respondents include that print options were "*available on request*" and other organisations would "*hand out hard copy packs at the meeting*".

### 5.3.5 SIZE AND TREATMENT OF BOARD PACKS

The majority of respondents to the survey (81%) would be presented with a pack of less than 50 pages (see Figure 5.3.5.1). However, when you compare the results from the total respondents with those from the "smaller organisations" (see Figure 5.3.5.2), it is clear that the volume of pages is significantly lower within organisations with fewer employees, an assumption which is confirmed here.

Related to the size of the pack, we asked the average duration for reading the pack. Almost 74% of board members surveyed stated that between 2 – 4 hours was a sufficient time for them to absorb the contents of a board pack. Our suggested answers did not include anything less than 2 hours. However, eight of the additional comments suggest that 1 – 2 hours is sufficient, especially in organisations that hold regular board meetings. In some cases, a very short amount of time is taken to read the board papers which begs the question; is the board pack being skim read rather than actively critically appraised. Industry experts suggest that board papers must be critically appraised before the meeting i.e. digested (Campbell, 2016). This process requires analyzing, interpreting and sometimes evaluating and hence takes more time in comparison with reading simply for information.

Further comments from respondents suggest that inexperienced board members may take longer to read the board packs because they are getting accustomed to acronyms and terminology used as well as the structure of the pack.

**Figure 5.3.5.1: Average size of Board Pack (n = 124)**
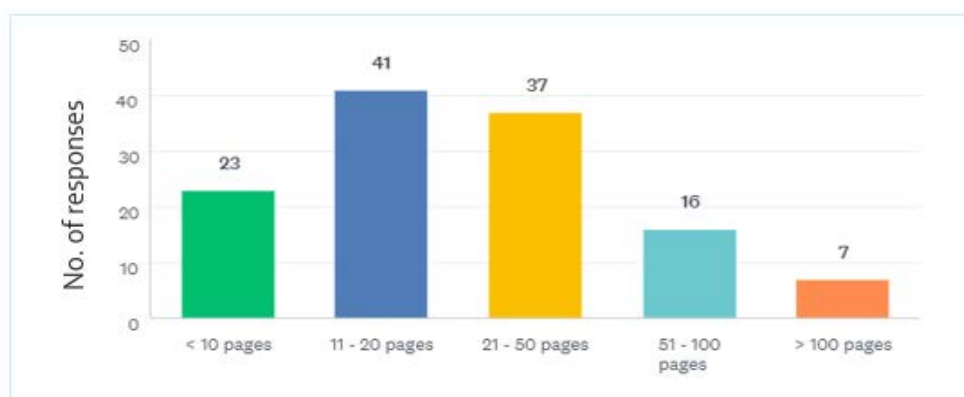


**Figure 5.3.5.2: Average size of Board Pack in Smaller Organisations (n = 53)**
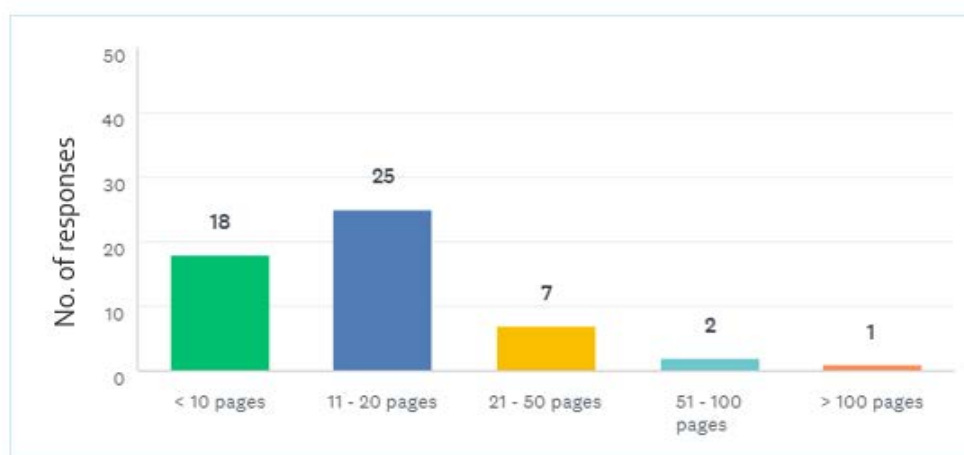


Although there are many comments from respondents to suggest that the board pack is "*taken as read*" results suggest that boards are still going through board packs in detail during a meeting. As Appendix 1.17 illustrates, 33% of those boards surveyed would specifically go through each item in the pack rather than just seeking clarification or information on specific points.

### 5.3.6 CLARITY OF SUBMISSIONS

Almost 7% indicated there is never any clarity regarding the items which are required for decision or approval whereas 35% say that this is only clear "some of the time". In order to enhance clarity, simply identifying each paper into categories of; for decision, for approval or for discussion is deemed to be advantageous. It helps the board member when prioritizing items within the pack as well as judging the time and depth of critical appraisal required for each paper (ICSA and Board Intelligence, 2018).

### 5.3.7 RELATIVE DISTRIBUTION OF CONTENTS WITHIN THE BOARD PACK

Respondents were asked to estimate the percentage content of a list of topics within their average board pack (See Figure 5.3.7.1). Interestingly, the graph produced when only analyzing smaller organisations looks almost identical (see Appendix2.12). However, in smaller organisations, there is slightly higher weighting on operational management and lower weighting in risk.

*Figure 5.3.7.1: Relative Percentage of Board Pack Contents (see Appendix 1.12)*
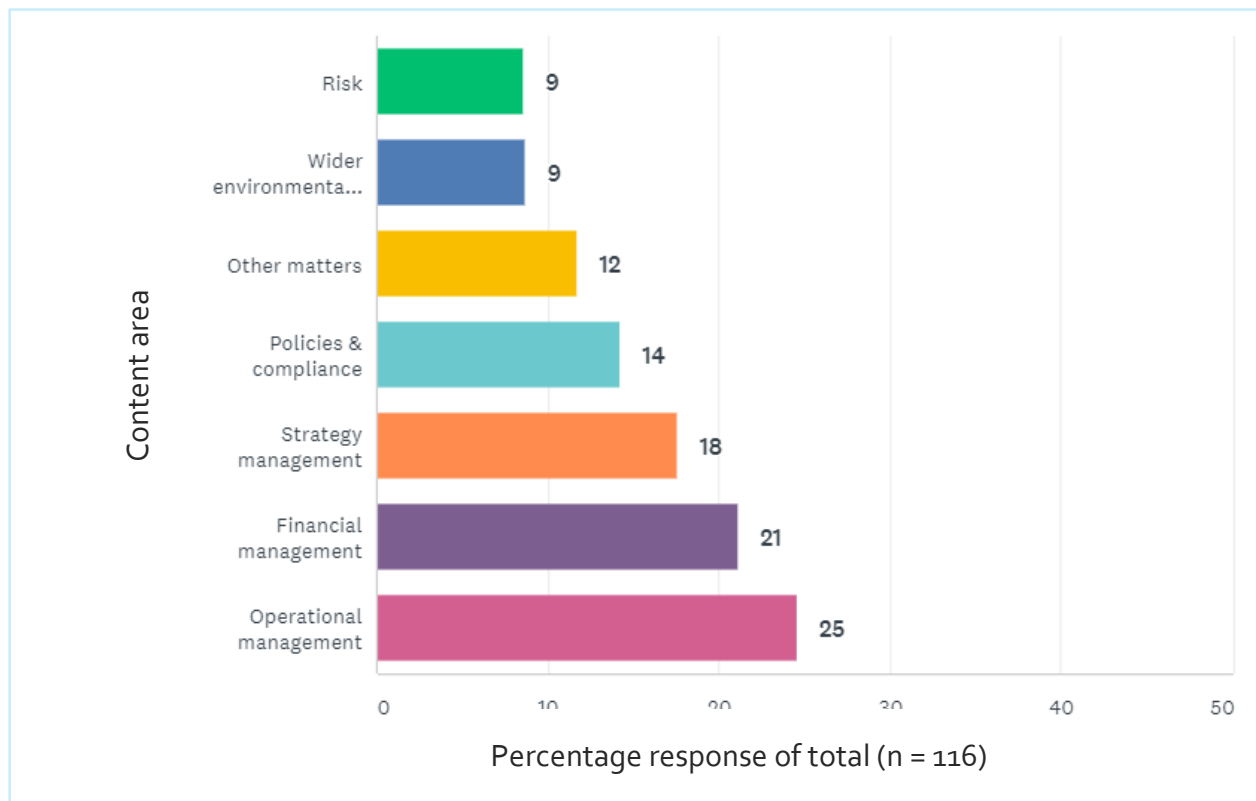
As expected, operational and financial management made up the majority of content within board packs with 25% and 21% of total content respectively. Surprisingly, strategic management content made up 18% of the content of board packs. This percentage seems high considering that increase in "strategic management focus" was suggested by twenty three people as one aspect that needs improvement in their board packs (Appendix 1.20). This reiterates the point throughout the survey which is that board members would like the quality of strategic material in their board packs to be improved. Furthermore, relating to the inclusion of strategic KPIs in board packs, (see Appendix 1.13) 44% said that it would "sometimes" feature, and 15% said it would "never" feature in the board pack. The importance of performance reporting (using KPIs) is discussed at length above and is a tool which can be leveraged to initiate strategic discussions and hence merit more prominence in board packs.

Otherwise, the results illustrated in Figure 5.3.7.1 confirm the general consensus that a lower relative amount of content is produced regarding risk and the wider environmental context: both taking up 9% each of the total board pack as per this survey.

### 5.3.8  PERFORMANCE MONITORING OF STRATEGIC OBJECTIVES

In order to adequately oversee strategic objectives it is imperative that boards monitor KPIs and of our respondents, 30% of their organisations always monitor KPIs. However, almost 15% of organisations rarely or never use KPIs to judge whether the organisation is achieving its strategic objectives. This is interesting because without using KPIs, how do these organisations ascertain whether they are successfully implementing strategic objectives or indeed how would they know if they need to adjust either management of the objectives or the strategy itself?

### 5.3.9  RATING THE QUALITY OF INFORMATION WITHIN THE BOARD PACK

Only 24% of respondents indicated that their board packs fully meet their needs to carry out the responsibilities of the board (see Appendix 1.14). However, 55% said the packs were good but with need for improvement and 16% indicated that there were areas that needed significant improvement. These findings substantiate the need for increased focus and training in board pack preparation alongside increased communication and feedback from boards to ensure the packs are up to the standards required.

To further investigate the quality of information contained in board packs, respondents were asked to rate three aspects; strategic information, financial information and reliability of all information, which is illustrated in Figure 5.3.9.1 below. One can deduce from the graph that the strategic information provided is clearly the area which needs most improvement within

the board pack as less than 30% of respondents would rate the quality of the strategic information in their pack as excellent.

*Figure 5.3.9.1: Rating Quality of Information in Board Pack (See Appendix 1.15)*
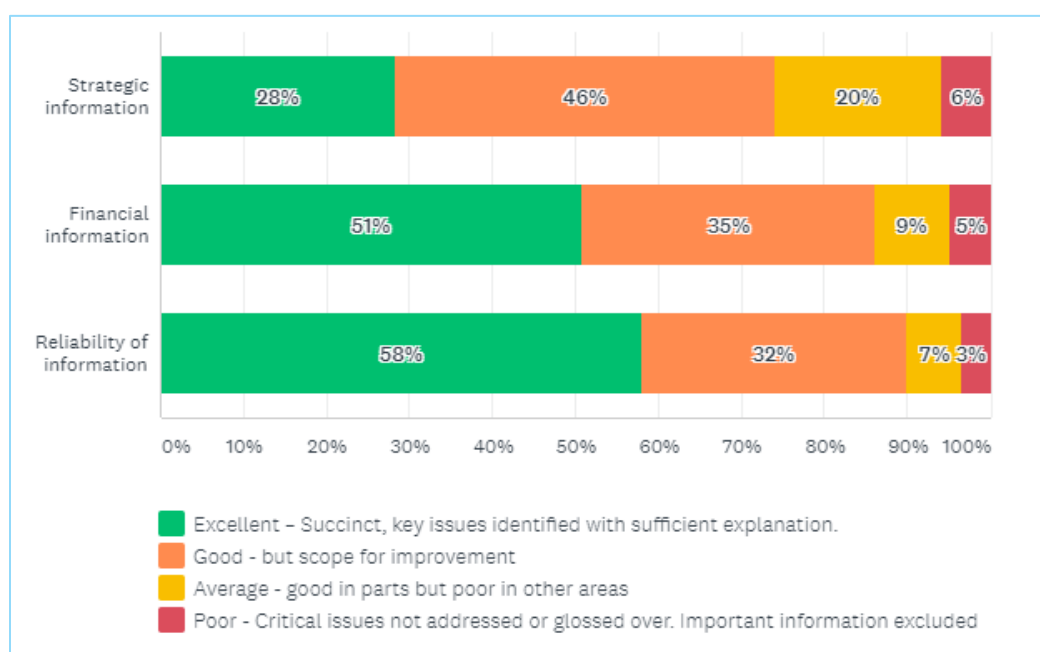


This result suggests that board members recognize a need for improvement in many areas of their board packs. Although a large proportional content of their board packs is allocated to strategy and finance (See Relative Distribution within Board Pack) the information provided within this content must not be sufficient.

## 5.3.10 TRAINING

Half of the respondents suggest that training is provided for board members. Although the charity regulator does not enforce any continuing professional development of the boards of charities, conversations with experts in the field suggest that it would be of great benefit for the boards to self-direct training, on at least an annual basis.

In particular, as stated in ICSA guidance, it is important that training and support is provided to authors on how to write and present papers, especially for first time authors and those who will be expected to report to the board frequently (ICSA and Board Intelligence, 2018). The

company secretary should be willing and available to provide support where necessary and online training courses can also be helpful.

### 5.3.11 USE OF ONLINE BOARD PACKS AND DASHBOARDS

The vast majority, over 75%, selected that they would be very likely or likely to use board packs software packages. This is interesting as a lot of current research and models for governance are suggesting online dashboards as a means of enhancing the effectiveness of board pack production. However, only 60% believe they are likely to have the necessary resources to utilize such technology, and this would be the case for many smaller organisations. It could be deduced that dashboards will remain a tool for larger organisations and perhaps are currently outside the scope of this research.

## 5.4 COMPARISON TO INTERNATIONAL RESEARCH

Recent research in the UK, surveyed 80 governance professionals which represent organisations of all sizes and sectors (not specifically not-for-profit organisations) (ICSA: The Governance Institue, 2017). The aim was to understand the main challenges to effective board reporting (i.e. the preparation of reports and other papers that are discussed at board meetings). It is notable that the size of the organisations surveyed by ICSA were much larger than the average nonprofit organisation surveyed in this research. However, there are some interesting correlations and comparisons between the Irish nonprofit sector questionnaire and the ICSA cross-sectorial which are discussed below.

### 5.4.1 LENGTH AND PREPARATION TIME

In this UK research, almost three-quarters of the respondents (74%) believe that their board packs are currently too long. This is consistent with results of the Irish nonprofit survey, wherein several respondents selected that the biggest challenge to board packs was either that they are too long or too time-consuming. Furthermore, when asked what individual improvements were needed respondents stated that "more succinct", "more compact" and "reduced in size" board packs would be desirable. In the UK research, it is notable that representatives of smaller organisations stated that writing and collating the board pack is too time-consuming.

### 5.4.2 FOCUS AND BALANCE OF BOARD PACKS

The test of a board pack's effectiveness is whether it enables board members to identify and understand the key issues or discussion at their meetings. The UK research found that there were concerns about the usefulness and usability of board packs regardless of organisation size or sector. Similarly, both UK and Irish nonprofits respondents considered the board pack too

focused on operational issues, not enough focus on strategic issues, too internally focused and too backward looking.

Interestingly, these factors were more acutely felt by the smaller organisations in the UK research, a more accurate comparison to the SME-type nonprofits surveyed in this paper. The UK research indicated that of these smaller organisations, 86% felt their board packs were too operational and 71% felt that they were too backward-looking. By comparison, of larger organisations surveyed by ICSA (those with annual turnover of over £50 million), 64% feel that their board packs are too operational.

### 5.4.3  TIMELINESS OF RECEIPT OF BOARD PAPERS

A complaint which has been iterated throughout the review research, is the late receipt of board packs. Over 18% indicated they would only receive their papers three days or less before the meeting and 4.7% of those stating they would receive their papers on the day of the meeting.  Similarly, the UK research found issue with delayed receipt of board packs as 40% indicated they would receive their papers after the agreed deadline. Receipt of board papers in a timely manner for board members of not-for-profits is arguably more important as they are likely to be volunteering their time alongside other commitments such as full-time jobs. Hence, if the papers are not delivered with sufficient time before the meeting is set, then members may not have sufficient time to digest the papers and prepare ahead of the board meeting, leading to ineffective participation of some members or indeed inefficient use of time during the meeting.

## 6  RECOMMENDATIONS FOR AN EFFECTIVE BOARD PACK

In light of the weaknesses identified by the survey above, and with reference to current research, three useful guides have been produced; a board pack format, a board pack contents list and a checklist of recommendations. Boards can use these in order to improve their board packs

### 6.1.1  BOARD PACK FORMAT

Each board should have a template table of contents for their board pack in order to deliver packs that are uniform and consistent.  Every board pack should consist of the following sections at least:

- Agenda (For approval/discussion or information)
- Table of Contents
- Minutes from previous meeting

- Executive Summary (Key points/recommendations: Separate sections and bullet points)
- CEO/Management Report
- Financial
- Fundraising (if applicable)
- Operational
- HR, Risk, Governance, IT, Communications
- Glossary (Explains technical terms)

## 6.1.2 BOARD PACK CONTENTS

The following Figure 15 is adapted from a document by Woods alongside collaborative input from stakeholders involved in assembling this document and information gathered through the literature review above (Woods, 2012).

This template can be used by the Chair and company secretary when they are assembling their board packs. Not all of the elements will be required in every board meeting but should be discussed by the board at least once a year or they may be subject to the scope/complexity of the board. However, Figure 14 should be used as a template for each board to produce their own bespoke board pack content list.

Although the format of the financial information may vary according to the size and complexity of a charity and preferred reporting styles, the information provided should always be understandable, accurate and timely.

*Figure 15: Board Papers Contents*

| Area | Every Meeting |
|---|---|
| *Financial* | i. Income & Expenditure account (this period and year to date)<br>ii. Cash flow statements (this period and year to date)<br>iii. Balance Sheet<br>iv. Analysis of key data against budget (actual Vs budget of revenue analysis, key overheads and costs, surplus/deficit etc.)<br>v. Performance against KPI/Strategic Objectives<br>vi. Projections and Rolling forecast<br>vii. Actions proposed |
| *Operational* | i. Key operational matters arising in this period<br>ii. New initiatives update<br>iii. Key funding matters, or other regulatory etc. changes<br>iv. Progress update on overall charity strategy<br>v. CEO Report. Created from collating the summaries for each department containing specific performance metrics that answers: What happened? What's next? What are the challenges? |
| *Fundraising* | i. Key Performance Indicators<br>ii. Projections and rolling forecast<br>iii. Competitors analysis |

| | |
|---|---|
| | iv. Potential risks/opportunities and recommendations |
| *Human Resources* | i. Memo consisting of any employee complaints, disputes, changes in structures which have any impact on employees.<br>ii. Any issues arising from recent legislation. |
| *Risk Register* | i. Key risks under the headings HR/Financial/Operational/Reputational.<br>ii. Controls in place/proposed to mitigate and manage any of the risks identified.<br>iii. Rating of each risk (Low/Medium/High)<br>iv. Emerging risks<br>v. External factors (economic/legislation/competition)<br>vi. Significant challenges faced by charity |
| *Governance* | i. Behaviour of officers of the charity<br>ii. Governance of management team<br>iii. Manner in which charity "does business"<br>iv. Compliance and regulatory matters<br>v. Effectiveness of the governance arrangements and any proposals to change/improve<br>vi. Board development<br>vii. Succession planning<br>viii. Corporate calendar<br>ix. Delegation of authority and oversight of delegations<br>x. Ethics & value |
| *Information Technology* | i. Updates on website, portals, blogs and social media<br>ii. Proposed IT updates or security steps |
| *Communications & Marketing* | i. CEO briefing on proposed communications/events to members/ clients/the public.<br>Formal communications must be approved by the board.<br>ii. Recent correspondence |

### 6.1.3 CHECKLIST FOR NONPROFIT BOARDS

- Board packs should be circulated, in a secure manner, no longer than 7 days before the board meeting date. To ensure this, all papers in the board pack should have a defined date by which they must be submitted to the chair/secretary and authors should be communicated with before this date to ensure they are on track.
- A "house style and format" for both papers and board pack should be established, resulting in a clearly signposted and presented pack (see Figure 3 above).
- A bespoke board pack template should be produced, to cater for individual board's needs and requirements and should be utilized by the chair/secretary when producing the board pack (see Figure 15).
- All papers should address their purpose i.e. for decision/approval or information – a section for this should be standardised in the board paper template (see Figure 3).
- Board training should be provided or sought after on a regular basis (see section 5.3.10).
- All board members must have read the contents of the board pack prior to the meeting and the chair should not allow detailed reviewing of the packs contents during a meeting.
- The "board meeting reporting cycle" should be followed, (see section 3.1.2).
- Performance indicators used in the board pack should be evaluated in order to improve strategic and future-oriented discussions within the board room (see Table A).
- Regardless of the size of a charity, trustees need access to accurate and up-to-date financial information to enable them to make proper decisions.

## 7    CONCLUSION

To sum up, this work has revealed that the majority of governance professionals and board members in the nonprofit sector consider that the quality of their board packs could be improved as they tend to be unfocused, too operational and too time-consuming and also provided too close to the board meeting. This research paper has shown that board papers do not enable the board to grasp quickly the essential information they need and are not sufficiently future-oriented or outward looking. We have provided evidence that demonstrates there is a gap in the quality of financial and strategic information in nonprofit board papers. Furthermore, the findings of this study suggest that there is a lack of clarity regarding purpose of papers in board packs.

This paper further investigated the most relevant cross-sectoral research pertaining to the production of board packs which revealed that performance reporting is a key factor to be considered. Furthermore, with regards to monitoring, the evidence from this study suggests that areas such as financial, risk management and external developments need to be concentrated on by boards in order for them to perform their fiduciary duties.

In light of the survey findings and the international best practice review a practical set of guidelines has been produced for current nonprofit boards to utilize. It is hoped that these recommendations will improve the quality and relevance of information being delivered to the board members which will result in analysis of appropriate factors when boards are making decisions and hence result in more effective board practices.

## LIMITATIONS

This research is one of the first of its kind to be undertaken in Ireland within the sector of nonprofit board reporting and hence there was a broad range of topics to be addressed. Although there are limitations in this research, it can be used as a starting point for future research.

The above recommendations have been compiled with the results of this survey alongside literature available on the topic. However, these recommendations would need to be trialled and tested in practical scenarios in order to confirm their validity.

## FURTHER RESEARCH

There is very little peer-reviewed research available that covers the topic of board report writing or board papers especially regarding this process in small organisations or nonprofits.

This research identifies the areas that need to be improved and provides a series of recommendations, templates and checklists for boards to use in order to improve these areas. However, further data collection is required to test and prove that these recommendations work and future work should aim to further refine the templates provided, particularly for the benefit of smaller organisations.

## ACKNOWLEDGEMENTS

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## 1. SURVEY RESULTS

### 1.1. DESCRIBE YOUR ORGANISATION'S MAKE-UP

#### 1.1.1. Chart Results
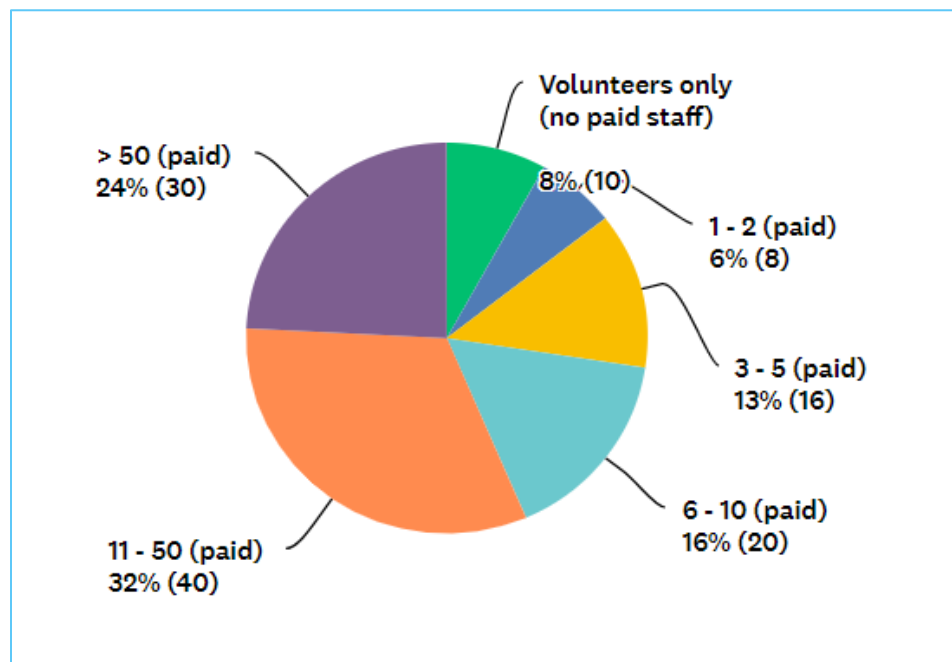


#### 1.1.2. Data Table of results

| ANSWER CHOICES | RESPONSES | |
|---|---|---|
| Volunteers only (no paid staff) | 8.06% | 10 |
| 1 - 2 (paid staff members) | 6.45% | 8 |
| 3 - 5 (paid staff members) | 12.90% | 16 |
| 6 - 10 (paid staff members) | 16.13% | 20 |
| 11 - 50 (paid staff members) | 32.26% | 40 |
| > 50 (paid staff members) | 24.19% | 30 |
| TOTAL | | 124 |

### 1.2. ARE YOU CURRENTLY, OR HAVE YOU PREVIOUSLY BEEN, A BOARD MEMBER/TRUSTEE OR REPORTED TO THE BOARD?

### 1.2.1. Chart Results
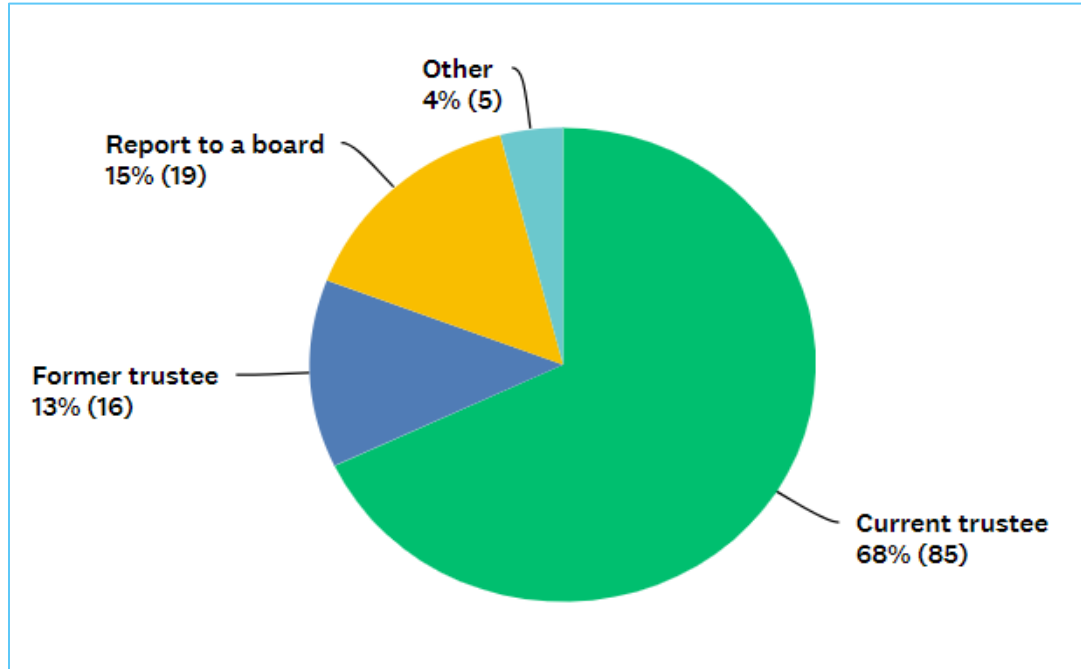


### 1.2.2. Data Table of Results

| ANSWER CHOICES | RESPONSES | |
|---|---|---|
| Current board member/trustee | 68.00% | 85 |
| Former board member/trustee | 12.80% | 16 |
| Report to a board | 15.20% | 19 |
| Other | 4.00% | 5 |
| TOTAL | | 125 |

### 1.2.3. Comments

- Company secretary
- Member of a state Board and I report to a large charity Board
- I serve on 2 NFP Boards one of which I Chair
- Am also the Board Chairperson
- Both a former trustee and currently report to a board
- And company secretary
- Former Chair
- Finance Director
- Chairman of two Boards
- Formerly both reported to a board, and sat on another board
- All of the above

65

## 1.3. NAME THE NONPROFIT ORGANISATION YOU ARE A MEMBER OF? (YOU MAY ANSWER N/A IF YOU PREFER TO REMAIN ANONYMOUS)

### 1.3.1. Results

- Catholic Institute for Deaf People
- Irish Wheelchair Association
- ReCreate
- Mental Health Ireland
- Blue Drum
- Basis.point
- Scouting Ireland
- CRC
- GROW in Ireland
- Mayo Roscommon Hospice Foundation
- ENCLUDE
- The Community Foundation for Ireland
- Catholic Institute for Deaf People
- CIDP
- FLAC
- Former Children's Rights Alliance
- Dochas
- Cooperative housing Ireland
- Barnardos
- CMRF
- Previously, SDVG
- Bodywhys
- Rape Crisis Sligo, Leitrim & West Cavan
- Pieta House
- CPI
- Focus Ireland
- The Alzheimer Society of Ireland
- Clann Credo
- Migraine Association of Ireland
- The Wheel

- Mercy University Hospital Foundation
- CHEEERS: Developing outh Healthcare Together
- Care After Prison tion
- Charities Institute Ireland
- An anti-corruption NGO
- Early Childhood Ireland
- Polio Survivors Ireland
- Camera and marketing institute
- MS Ireland
- Carrs Children's Services
- The Ark
- Clúid
- Tipperary Credit Union
- Housing Association for Integrated Living
- Acquired Brain Injury Ireland
- Create
- Comhlamh
- Sensational Kids
- Irish Stammering Association
- Irish Girl Guides

### 1.3.2. Data Representation of Results

This analysis shows that 36% of the respondents surveyed preferred to remain anonymous whereas 64% gave the name of the organisation that they were representing.

## 1.4. WHAT POSITION DO YOU HOLD?

### 1.4.1. Chart Results
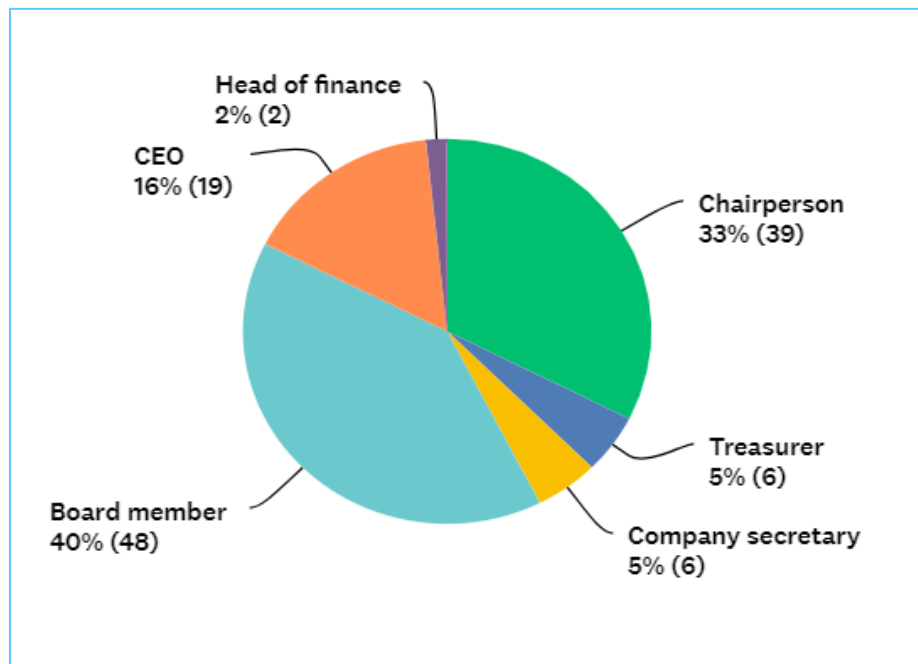


### 1.4.2. Data Table of Results

| ANSWER CHOICES | RESPONSES | |
|---|---|---|
| Chairperson | 32.50% | 39 |
| Treasurer | 5.00% | 6 |
| Company secretary | 5.00% | 6 |
| Board member/ trustee | 40.00% | 48 |
| CEO | 15.83% | 19 |
| Head of finance | 1.67% | 2 |
| TOTAL | | 120 |

## 1.5. DOES YOUR BOARD PACK TYPICALLY CONTAIN THE FOLLOWING;

- Agenda
- Minutes of Previous Meeting
- CEO/Manager Report
- Financial Information
- Information Items
- Submissions Requiring Board Approval/decision
- Status of Action Items
- Table of Contents
- Major Correspondence
- Cash Flow Forecast
- Fundraising Information
- Executive Summary
- Written reports from board sub-committees
- Risk Information
- Status against Strategic KPIs

## 1.5.1. Chart Results



| | Always | Sometimes | Never | N/A |
|---|---|---|---|---|
| Status V's strategic KPI's | 37% | 44% | 15% | 4% |
| Executive Summary | 43% | 11% | 37% | 8% |
| Risk information | 40% | 49% | 10% | 1% |
| Sub-committee report | 40% | 43% | 11% | 6% |
| Fundraising information | 48% | 26% | 12% | 14% |
| Cash flow forecast | 52% | 26% | 20% | 2% |
| Major correspondance | 53% | 31% | 15% | 1% |
| Table of Contents | 58% | 10% | 25% | 7% |
| Status of action items | 63% | 23% | 14% | 1% |
| Approval/decision items | 65% | 28% | 6% | |
| Information items | 67% | 28% | 4% | |
| Financial Information | 85% | 10% | 4% | |
| CEO/Manager report | 87% | 7% | 5% | |
| Minutes of meeting | 95% | | 3% | |
| Agenda | 97% | | 2% | |

### 1.5.2. Data Table of Results

| | ALWAYS | SOMETIMES | NEVER | N/A | TOTAL |
|---|---|---|---|---|---|
| Status V's strategic KPI's | 37%<br>42 | 44%<br>50 | 15%<br>17 | 4%<br>4 | 113 |
| Executive Summary | 43%<br>46 | 11%<br>12 | 37%<br>40 | 8%<br>9 | 107 |
| Risk information | 40%<br>46 | 49%<br>56 | 10%<br>12 | 1%<br>1 | 115 |
| Sub-committee report | 40%<br>46 | 43%<br>50 | 11%<br>13 | 6%<br>7 | 116 |
| Fundraising information | 48%<br>54 | 26%<br>29 | 12%<br>13 | 14%<br>16 | 112 |
| Cash flow forecast | 52%<br>56 | 26%<br>28 | 20%<br>22 | 2%<br>2 | 108 |
| Major correspondance | 53%<br>57 | 31%<br>34 | 15%<br>16 | 1%<br>1 | 108 |
| Table of Contents | 58%<br>63 | 10%<br>11 | 25%<br>27 | 6%<br>7 | 108 |
| Status of action items | 63%<br>70 | 23%<br>25 | 14%<br>15 | 1%<br>1 | 111 |
| Approval/ decision items | 66%<br>75 | 28%<br>32 | 6%<br>7 | 0%<br>0 | 114 |
| Information items | 67%<br>76 | 28%<br>32 | 4%<br>5 | 1%<br>1 | 114 |
| Financial Information | 86%<br>101 | 10%<br>12 | 4%<br>5 | 0%<br>0 | 118 |
| CEO/Manager report | 87%<br>103 | 7%<br>8 | 5%<br>6 | 1%<br>1 | 118 |
| Minutes of meeting | 95%<br>114 | 3%<br>3 | 3%<br>3 | 0%<br>0 | 120 |
| Agenda | 97%<br>115 | 2%<br>2 | 2%<br>2 | 0%<br>0 | 119 |

### 1.5.3. Comments

- Oral reports on Committee meetings are made by Committee chairs to subsequent Board meeting
- Board Private Time; Apologies; Declarations of Interest; Matters Arising; A.O.B.
- 1) Video links of interest to our work. 2) Marketing report on Social Media , newspapers etc.3) Policy docs reviews
- Our Board Packs contain all of these items - we don't have a KPI sheet per se against strategic KPIs but the CEO report to the Board is constructed to provide updates/information against these objectives
- Executive report from officers - activity programme; communications, service delivery
- Drafts of policies to be reviewed by the Board
- Confidential Items
- Constitution, policies and procedures, code of conduct
- Quarterly
- European updates

- This table does not allow multiple answers in each column

## 1.6. WHO HAS THE LEAD RESPONSIBILITY FOR PREPARING THE BOARD PACK?

### 1.6.1. Chart Results
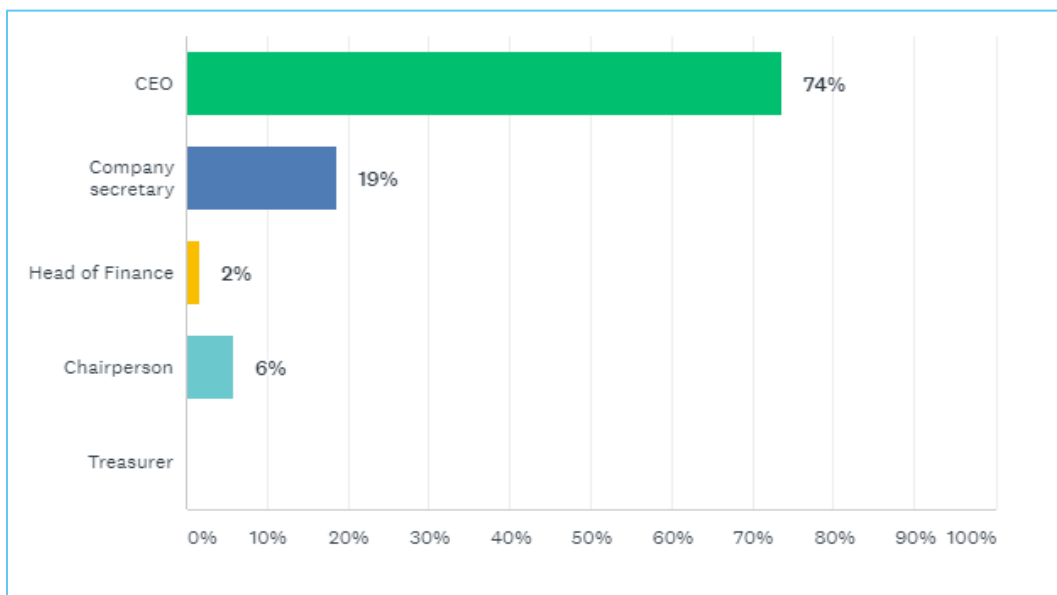


### 1.6.2. Data Table of Results

| ANSWER CHOICES | RESPONSES | |
|---|---|---|
| CEO | 73.73% | 87 |
| Company secretary | 18.64% | 22 |
| Head of Finance | 1.69% | 2 |
| Chairperson | 5.93% | 7 |
| Treasurer | 0.00% | 0 |
| TOTAL | | 118 |

### 1.6.3. Comments
- CEO prepares following consultation with Chairperson and input from Head of Finance.
- CEO office and Company Secretary very involved also. Chairperson also consulted.
- Volunteer conveyor.
- The CEO, Company Secretary & Chairperson work together on it.
- Pack assembled on Office 365 to which CEO and Board have access.

- Various elements are the responsibility of various people however as Chair I have the ultimate responsibility of collating it, setting the agenda and ensuring it is of sufficient quality before it is issued by the company secretary.
- Founder
- Jointly with head of finance.
- Having consulted the Chairperson.
- But CEO's ability dependent upon production of minutes by secretary to the board which was often slow.
- Shared responsibility of CEO and Chair.
- Chairperson.
- With assistance of key staff.
- Each trustee and CEO prepares their contributions.
- The entire board.
- CEO and CFO.

## 1.7. WHEN IS THE BOARD PACK TYPICALLY RECEIVED BY THE BOARD MEMBERS?

### 1.7.1. Chart Results
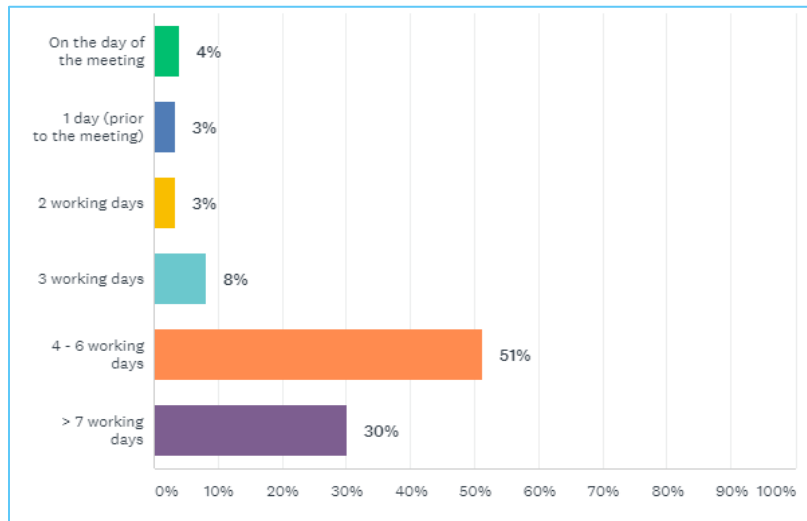


### 1.7.2. Data Table of Results

| ANSWER CHOICES | RESPONSES | |
|---|---|---|
| ▼ On the day of the meeting | 4.07% | 5 |
| ▼ 1 day (prior to the meeting) | 3.25% | 4 |
| ▼ 2 working days | 3.25% | 4 |
| ▼ 3 working days | 8.13% | 10 |
| ▼ 4 - 6 working days | 51.22% | 63 |
| ▼ > 7 working days | 30.08% | 37 |
| TOTAL | | 123 |

## 1.8. HOW IS THE BOARD PACK DISTRIBUTED TO THE BOARD MEMBERS?

### 1.8.1. Chart Results
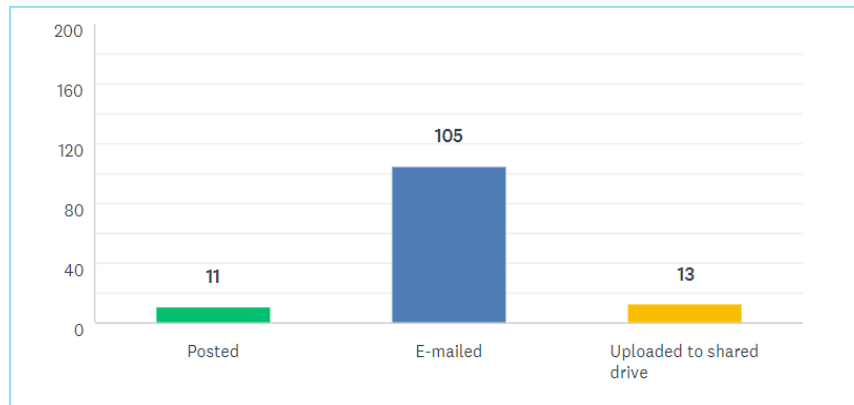


### 1.8.2. Data Table of Results

| ANSWER CHOICES | ▼ | RESPONSES | ▼ |
|---|---|---|---|
| ▼ Posted | | 9.32% | 11 |
| ▼ E-mailed | | 88.98% | 105 |
| ▼ Uploaded to shared drive | | 11.02% | 13 |
| Total Respondents: 118 | | | |

### 1.8.3. Comments

- It has also always been posted and still is. Uploading to Shared Drive only started last year.
- Currently on day docs moving to secure drive.
- We use Minute Pad a meeting management on line tool.
- Agenda and notice is emailed with link to docs in Office 365.
- Handed at meeting.
- Hard copies posted to those board members who request.
- Mix of posted and handed out.
- Handed out at meeting.
- In person.
- And print on day.
- Minute Pad.

## 1.9. WHAT IS THE AVERAGE SIZE OF THE BOARD PACK?

### 1.9.1. Chart                                                    Results
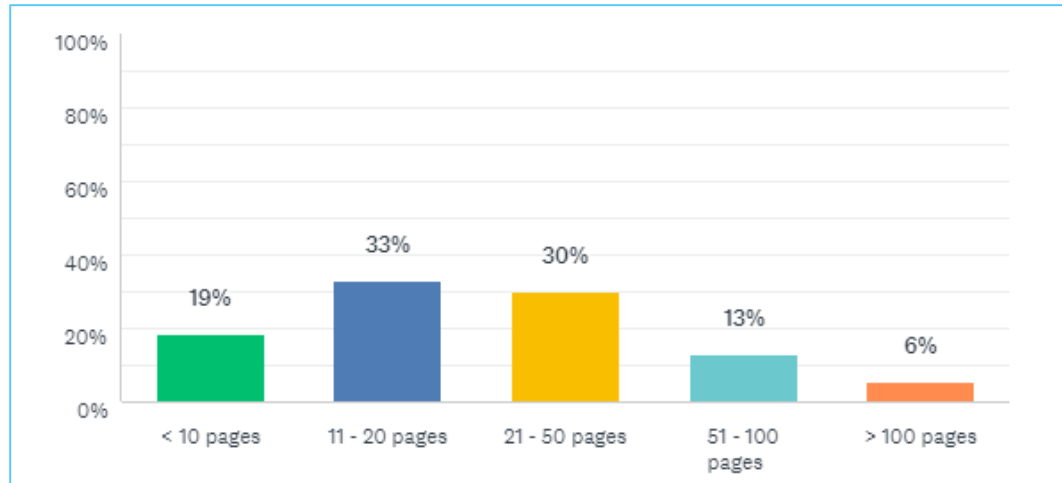


### 1.9.2. Data Table of Results

| ANSWER CHOICES | RESPONSES | |
|---|---|---|
| < 10 pages | 18.55% | 23 |
| 11 - 20 pages | 33.06% | 41 |
| 21 - 50 pages | 29.84% | 37 |
| 51 - 100 pages | 12.90% | 16 |
| > 100 pages | 5.65% | 7 |
| TOTAL | | 124 |

## 1.10.    ON AVERAGE, HOW LONG DOES IT TAKE FOR YOU TO READ AND ASSIMILATE THE BOARD PACK INFORMATION?

### 1.10.1. Chart Results
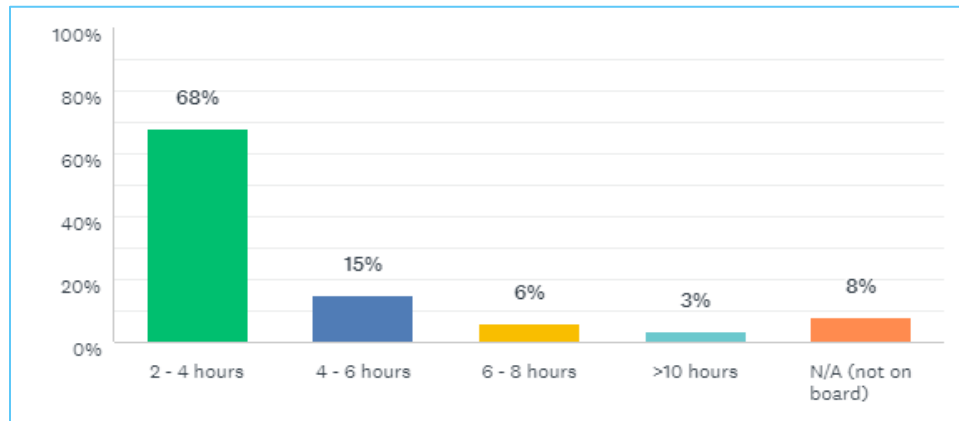


### 1.10.2. Data Table of Results

| ANSWER CHOICES | RESPONSES | |
|---|---|---|
| 2 - 4 hours | 67.83% | 78 |
| 4 - 6 hours | 14.78% | 17 |
| 6 - 8 hours | 6.09% | 7 |
| >10 hours | 3.48% | 4 |
| N/A (not board member) | 7.83% | 9 |
| TOTAL | | 115 |

### 1.10.3.                  Comments

- I would estimate 4-6 hours based on conversations with Board members
- less than 1 hour
- 1 to 2 hours
- less than 2 hours
- Regular meetings so 1-2 hours normally.
- For a standard Board meeting it should take less than an hour, unless it is a new Board member getting up to speed on policies, strategy etc.
- 10 minutes.
- Approx. 1 hour.
- Often less than 2 Hours.
- Some don't read it.
- Currently under review and construction.
- Initially it took longer to come up to speed with acronyms and sector etc.

## 1.11. IS THERE CLARITY BETWEEN ITEMS WHICH REQUIRE DECISION/APPROVAL AND ITEMS FOR INFORMATION/UPDATING BOARD MEMBERS?

### 1.11.1. Chart Results
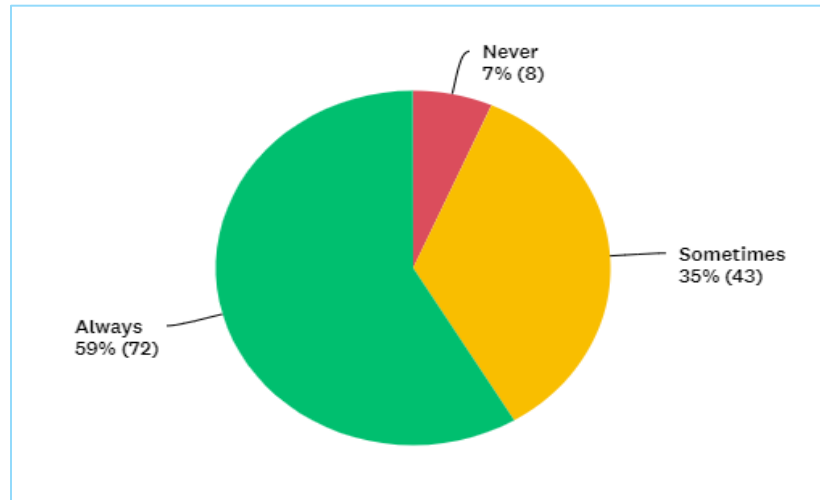


### 1.11.2. Data Table Results

| ANSWER CHOICES | RESPONSES | |
|---|---|---|
| Never | 6.45% | 8 |
| Sometimes | 34.68% | 43 |
| Always | 58.87% | 73 |
| TOTAL | | 124 |

## 1.12. ROUGHLY AND ON AVERAGE WHAT PERCENTAGE OF THE BOARD PACK CONTENTS RELATE TO THE FOLLOWING: (I) STRATEGY MANAGEMENT, (II) FINANCIAL MANAGEMENT, (III) OPERATIONAL MANAGEMENT, (IV) POLICIES & COMPLIANCE, (V) RISK, (VI) WIDER ENVIRONMENTAL CONTEXT AND (VII) OTHER MATTERS?

### 1.12.1. *Chart Results (in Ascending Order)*
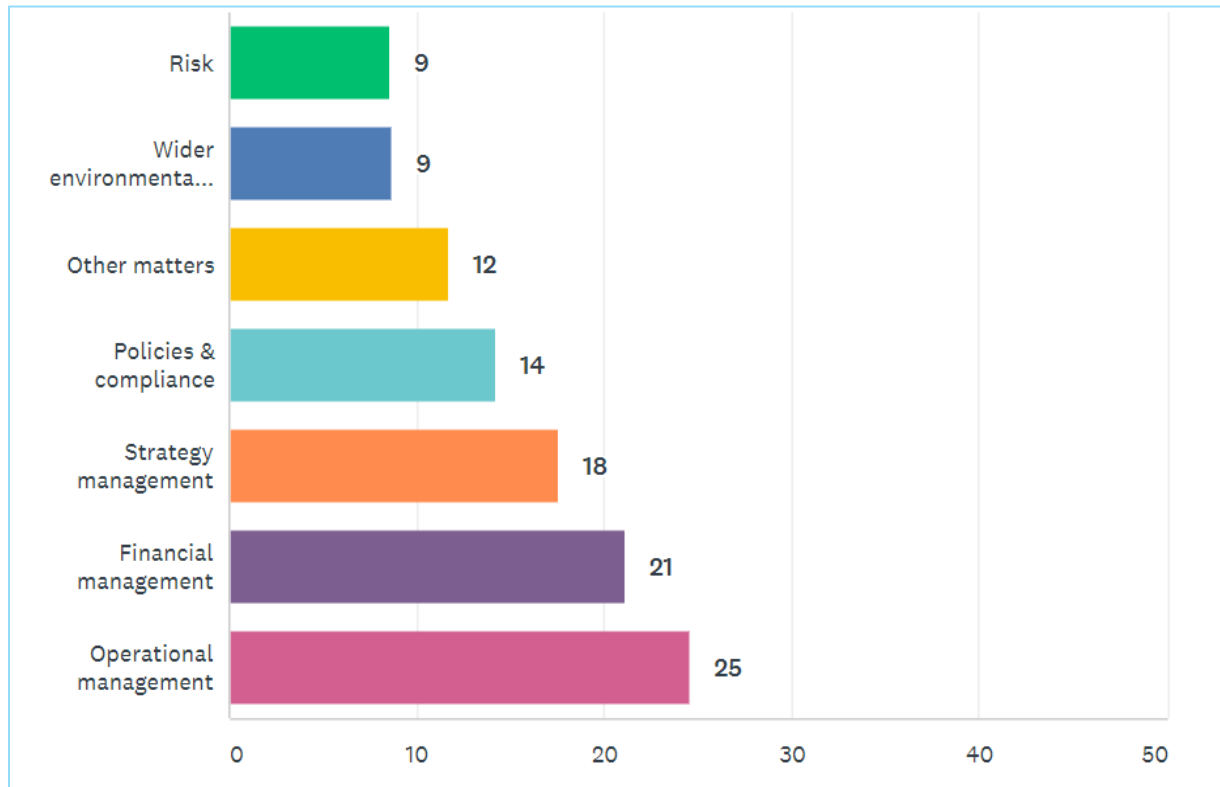
### 1.12.2. Data Table of Results

| ANSWER CHOICES | | AVERAGE NUMBER | TOTAL NUMBER | RESPONSES |
|---|---|---|---|---|
| Risk | Responses | 9 | 932 | 108 |
| Wider environmental context | Responses | 9 | 820 | 95 |
| Other matters | Responses | 12 | 1,005 | 86 |
| Policies & compliance | Responses | 14 | 1,563 | 110 |
| Strategy management | Responses | 18 | 1,987 | 113 |
| Financial management | Responses | 21 | 2,446 | 116 |
| Operational management | Responses | 25 | 2,847 | 116 |
| **Total Respondents: 116** | | | | |

## 1.13. DOES THE BOARD PACK INCLUDE DETAILS ON THE ORGANISATION'S PERFORMANCE ON ACHIEVING ITS STRATEGIC OBJECTIVES AND ITS KEY PERFORMANCE INDICATORS (KPIS)?

### 1.13.1. Chart Results
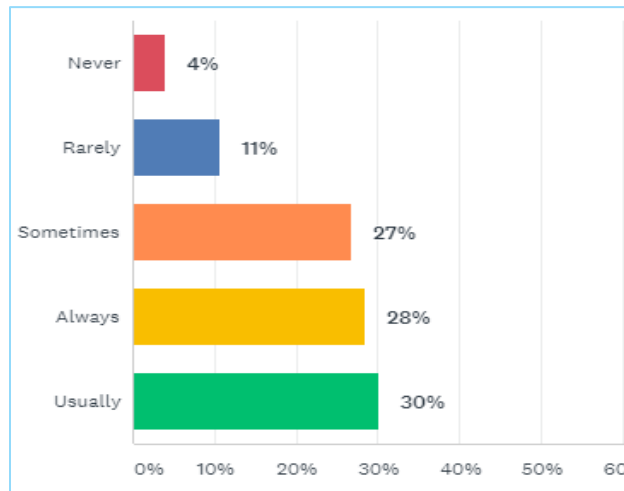
## 1.13.2. Data Table of Results

| ANSWER CHOICES | ▼ | RESPONSES | ▼ |
|---|---|---|---|
| ▼ Always | | 29.03% | 36 |
| ▼ Usually | | 29.84% | 37 |
| ▼ Sometimes | | 26.61% | 33 |
| ▼ Rarely | | 10.48% | 13 |
| ▼ Never | | 4.03% | 5 |
| TOTAL | | | 124 |

## 1.14.    HOW WOULD YOU RATE THE QUALITY OF YOUR BOARD PACKS?

### 1.14.1. Chart Results
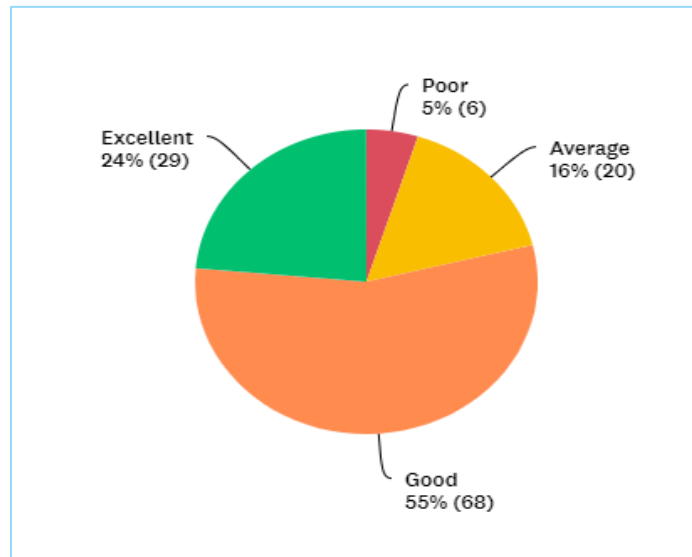


### 1.14.2. Data Table of Results

| POOR - DOESN'T PROVIDE INFORMATION REQUIRED OR IN AN APPROPRIATE FORMAT | AVERAGE - GOOD IN PARTS BUT POOR IN OTHER AREAS | GOOD - BUT ROOM FOR IMPROVEMENT | EXCELLENT – FULLY MEETS OUR NEEDS AND RESPONSIBILITIES AS A BOARD | TOTAL |
|---|---|---|---|---|
| 4.84% 6 | 16.13% 20 | 54.84% 68 | 24.19% 30 | 124 |

## 1.15. HOW WOULD YOU RATE THE INFORMATION CONTAINED IN YOUR BOARD PACKS?

### 1.15.1. Chart Results
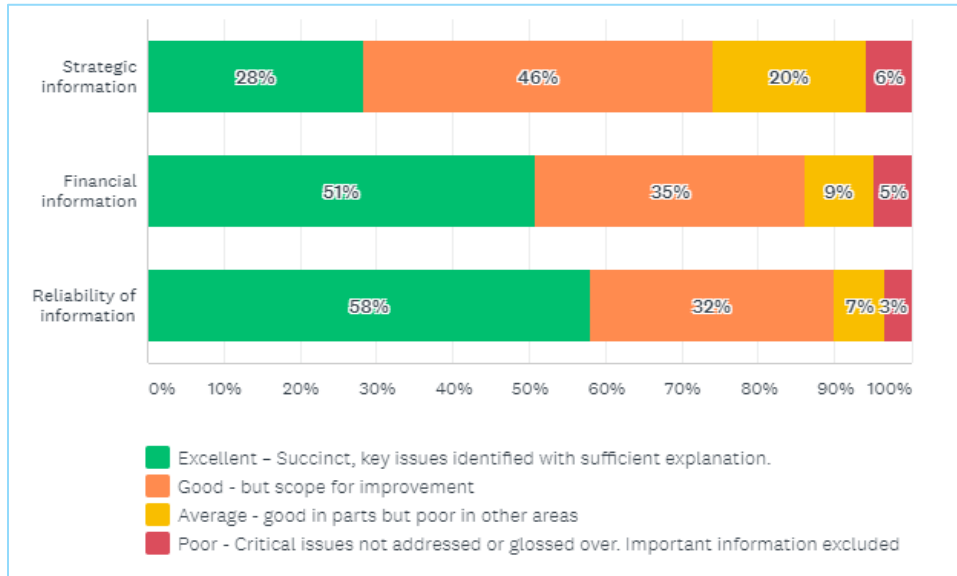


### 1.15.2. Data Table of Results

| | EXCELLENT – SUCCINCT, KEY ISSUES IDENTIFIED WITH SUFFICIENT EXPLANATION. | GOOD - BUT SCOPE FOR IMPROVEMENT | AVERAGE - GOOD IN PARTS BUT POOR IN OTHER AREAS | POOR - CRITICAL ISSUES NOT ADDRESSED OR GLOSSED OVER. IMPORTANT INFORMATION NOT INCLUDED. | TOTAL |
|---|---|---|---|---|---|
| Quality of strategic information provided | 28.10% 34 | 46.28% 56 | 19.83% 24 | 5.79% 7 | 121 |
| Quality and relevance of financial information provided | 51.22% 63 | 34.96% 43 | 8.94% 11 | 4.88% 6 | 123 |
| Reliability of information provided | 58.33% 70 | 31.67% 38 | 6.67% 8 | 3.33% 4 | 120 |

## 1.16. HOW TIMELY IS YOUR MANAGEMENT ACCOUNTS INFORMATION PROVIDED TO THE BOARD?

### 1.16.1. Chart Results
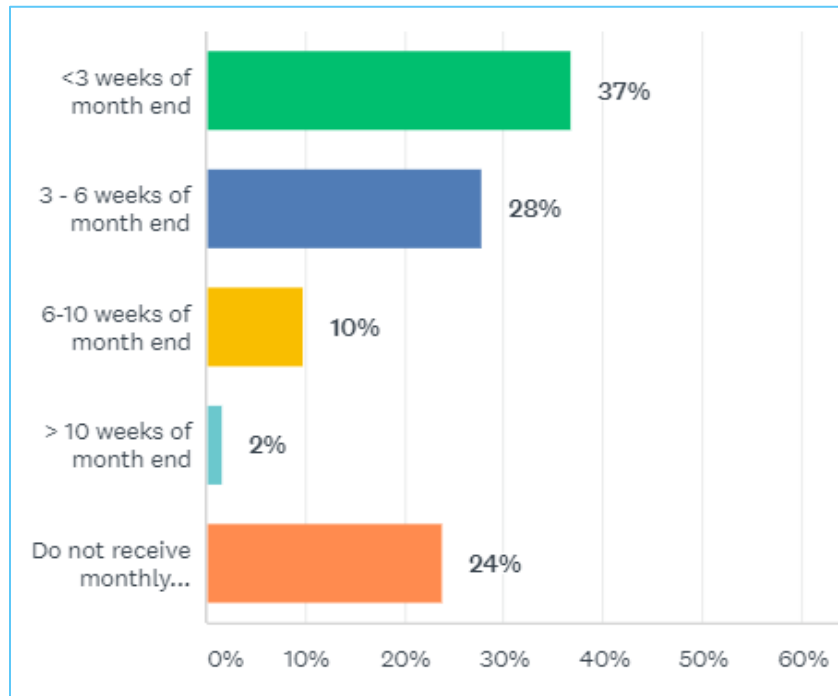


### 1.16.2. Data Table of Results

| ANSWER CHOICES | RESPONSES | |
|---|---|---|
| Within 3 weeks of the month end | 36.89% | 45 |
| Within 6 weeks of the month end | 27.87% | 34 |
| Within 6-10 weeks of the month end | 9.84% | 12 |
| Greater than 10 weeks | 1.64% | 2 |
| Do not receive monthly management accounts | 23.77% | 29 |
| TOTAL | | 122 |

## 1.17.    HOW IS THE BOARD PACK HANDLED AT BOARD MEETINGS?

### 1.17.1. *Chart Results*
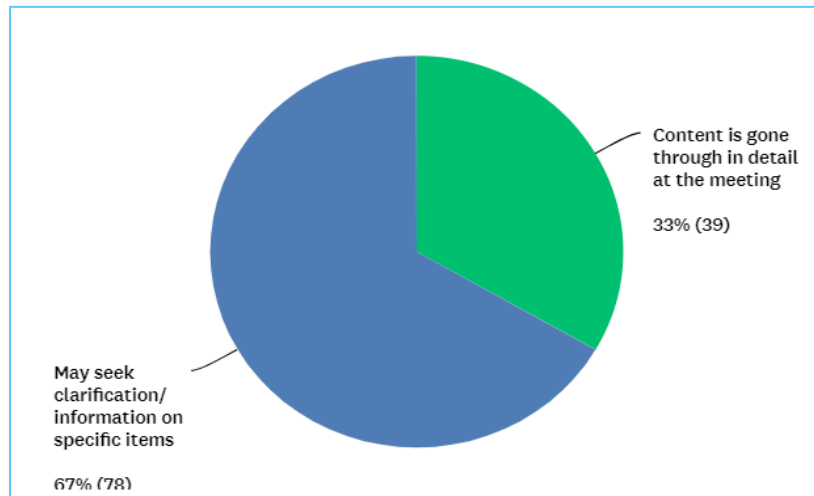


### 1.17.2. *Data Table of Results*

| ANSWER CHOICES | | RESPONSES ▼ | |
|---|---|---|---|
| ▼ The content is gone through in detail at the meeting | | 33.33% | 39 |
| ▼ The focus is on seeking clarification/further information on specific items, assessing the implications, making decisions and agreeing on actions. | | 66.67% | 78 |
| TOTAL | | | 117 |

### 1.17.3. *Comments*

- Matters for decision are taken immediately after minutes, and following a break matters for discussion or noting are taken.
- The pack is taken as read.
- We prioritize - decisions to be made, critical discussion items, then other information.
- Sometimes varies between both of above.
- Superficial presentation with no information on key issues.
- A mix of the above as appropriate.
- The focus was poor, too wide and not always relevant.
- Taken as read by board members in advance.
- Historically not discussed at all.
- Presentation of highlights and clarification.
- We've done work in this space. We used to go through the pack in detail but now only focus on the key items.
- Does tend to cover all content.
- In reality a bit of both.

## 1.18. WHAT ARE THE BIGGEST CHALLENGES WITH YOUR CURRENT BOARD PACKS? (FROM 1 - 10 WHERE 1 IS THE BIGGEST CHALLENGE FACED)

- Not enough focus on strategic issues
- Too operationally focused
- Too long
- Too time consuming
- Not received in sufficient time
- Hard to extract the messages
- Too backwards looking
- Downplays bad news
- Too dull and boring

## 1.18.1. Chart Results



| | 1 - 2 | 3-4 | 5-7 | 8-10 |
|---|---|---|---|---|
| Strategic issues not… | 46% | 26% | 18% | 11% |
| Too operationall… | 37% | 26% | 26% | 11% |
| Too long | 32% | 16% | 30% | 23% |
| Too time consuming | 27% | 19% | 36% | 18% |
| Not received in sufficien… | 23% | 13% | 22% | 43% |
| Too internally focused | 22% | 39% | 28% | 11% |
| Hard to extract the… | 17% | 31% | 32% | 21% |
| Too backwards looking | 15% | 26% | 45% | 15% |
| Downplays bad news | 10% | 22% | 36% | 32% |
| Too dull and boring | 9% | 14% | 31% | 46% |
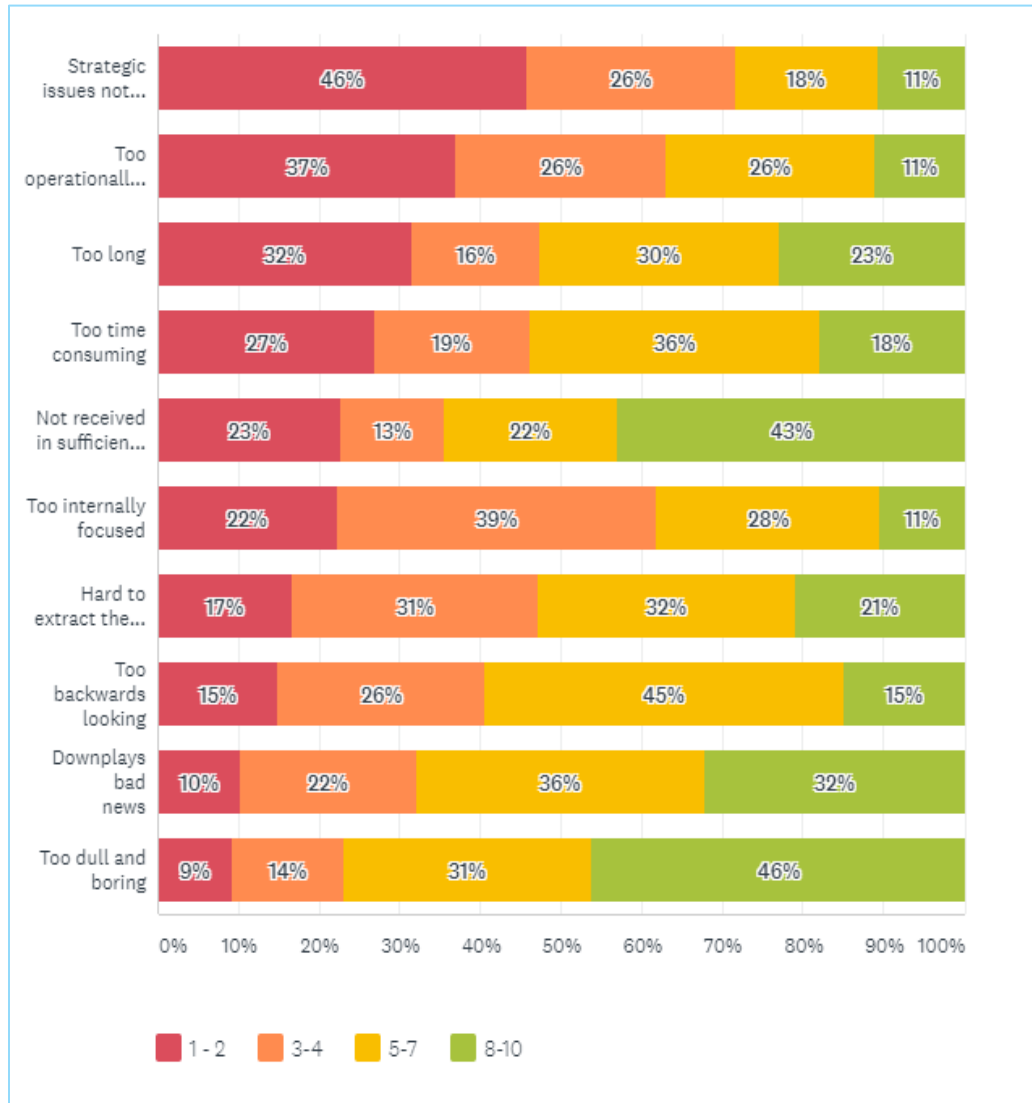
*1.18.2. Data Table of Results*

| | 1-2 | 3-4 | 5-7 | 8-10 | TOTAL |
|---|---|---|---|---|---|
| Too long | 30.51% 18 | 15.25% 9 | 30.51% 18 | 23.73% 14 | 59 |
| Downplays bad news | 11.67% 7 | 21.67% 13 | 35.00% 21 | 31.67% 19 | 60 |
| Too operationally focused | 37.35% 31 | 25.30% 21 | 26.51% 22 | 10.84% 9 | 83 |
| Too internally focused | 21.79% 17 | 39.74% 31 | 26.92% 21 | 11.54% 9 | 78 |
| Too backwards looking | 14.67% 11 | 26.67% 20 | 44.00% 33 | 14.67% 11 | 75 |
| Not enough focus on strategic issues | 47.13% 41 | 25.29% 22 | 17.24% 15 | 10.34% 9 | 87 |
| Hard to extract the messages | 16.44% 12 | 31.51% 23 | 31.51% 23 | 20.55% 15 | 73 |
| Too time consuming | 26.47% 18 | 19.12% 13 | 36.76% 25 | 17.65% 12 | 68 |
| Too dull and boring | 9.09% 6 | 13.64% 9 | 30.30% 20 | 46.97% 31 | 66 |
| Not received in sufficient time | 22.50% 18 | 12.50% 10 | 21.25% 17 | 43.75% 35 | 80 |

## 1.19.  WHAT ARE THE BEST FEATURES OF YOUR BOARD PACK?

*1.19.1. Results*

- Good clarity between items for decision and for discussion/noting. If matters are complex, relevant staff present and answer questions, so Board papers can be succinct and focused
- There is a standard order to Agenda which is easy to follow.
- Information is very clear.
- Updates.
- Finance section and CEO report.
- Relevant and future oriented.
- Understand that we need to make systemic changes.
- We connect every item on the agenda to the Strategic Plan and the specific objective of the plan that the item relates to.

- Informative
- Financial information and capital development focus.
- CEO Report/Risk report.
- Clarity, Concise and timely.
- Comprehensive material meaning well prepared for the meeting.
- Easy to read and understandable.
- Comprehensive and transparent.
- Forecasting financials and update on project impact.
- Clear agenda with items for approval, consideration and information.
- Its relevance, brevity, clarity (other than financial material).
- Consistency of information and availability of functional management to clarify matters.
- Quality of information is generally good. Board is provided with a wealth of information. All key strategic areas are covered. Very good financial reporting.
- Mostly only get agenda & short operational report. Minutes distributed at board meeting.
- Comprehensive record of what's happening at a particular point in time.
- Clear and concise.
- Pictures! Helps to bring work alive.
- Accuracy.
- Succinct.
- Focus on strategy, risk and monitoring performance and KPIs.
- Easy to find the agenda items.
- All of it.
- Clearly laid out what is needed to be discussed.
- Measurable progress or decline.
- Brevity and focus.
- Accurate financial data provided.
- The layout of it and the fact that we can scan as PDF of it.
- Comprehensive & relevant.
- CEO's report per the strategy areas; staff presentation.
- Clear on board decision requirements, becoming shorter and more focused.
- Minutes.
- All information in order from the start of the board meeting to the last item.
- Efficient information received in plenty of time in advance of meetings.
- It's an integrated document within a familiar and established template.
- Comprehensive Agenda, Detailed Minutes, responsibility for each section assigned to someone on the agenda.

- Agenda wrap up to insure key areas covered - did we discuss strategy; did we discuss risk etc.
- Short succinct and easy to extract relevant information.
- CEO Report.
- Clear.
- Very accessible.
- Executive Summary.
- Short and concise. Actions carry over.
- Comprehensive.
- Financial information.
- Relevant, received on time.
- Director's report.
- Clarity, easy to read and understand.
- Fully informative – agenda laid out & adhered to.
- Comprehensive minutes and clear agenda.
- Agenda & minutes are short, concise and well laid out.
- The sharing of operational material can sometimes reveal issues of strategic importance that the board should be focusing upon even if the matter has not been framed in this manner for the Board.
- Clear reports easy to follow. Gives background information which helps discussions at the meeting.
- Trying to make more user friendly. Hard to say it has any best features as such.
- Succinct
- Always arrive in time to consider the items. Clearly laid out. Sufficiently detailed.
- Comprehensive. All relevant details included. Informative.
- Clarity of contents
- Relevance
- KPI information that's easily picked up on
- Succinct, to the point, informative and relative to organisation's needs
- Relevant and succinct – providing detail where necessary.
- Contains most relevant information
- Transparency
- Good CEO report
- Strong financial information with good summary/explanations
- Transparency
- Finances
- CEO report and financial report
- Pdf interactive with links so that post-it notes can be added

- Financial information is excellent
- Regularly updated Risk Register, monthly financial statements
- Clear
- Easy to read
- Presentation
- Updated and made a priority
- Reliability
- Summary of decisions made and outstanding
- Quality of data
- Introduction of CEO's report
- Succinct and clear
- Management report
- CEO report + reports from sub-committees
- Agenda and Minutes
- Relevance and forward-looking
- Open disclosure about good and bad news
- Strategic Discussion items
- Strategic matters (although not enough detail)

## 1.20. WHAT IMPROVEMENTS COULD BE MADE TO IMPROVE THE QUALITY AND RELEVANCE OF YOUR BOARD PACK?

### 1.20.1. Results

- Finance info could be improved - especially by addition of cash flow statement. Some more focus on broader environmental matters affecting deaf community would also be useful.
- One or two reports sometimes arrive at last minute which is being addressed.
- Teething issues when new CEO introduced.
- Our scale is small but supportive board is always something to work with and information that helps to sustain interest.
- CEO report too long,
- We are far too operational and have no oversight or concept of risk management in the majority of cases. We don't question the right things.
- Getting the balance of managing the information gap, not giving too much information or too little information, for me that is the biggest challenge.
- More strategic focus. Too much detail to cover in 3 hour board meeting. Trustees also involved locally operationally so too much detailed focus.
- Strategy improvement.

- Contents page and more high level thinking at board meetings.
- An executive summary and contents list as at the moment although all the documents arrive in good time they do not all come at the same time.
- More detail on what the implications of the financial information.
- More community specific relevance.
- Timelier, simpler layout e.g. have moved CEO report from Word doc to PP presentation format.
- Sharper summaries and key issues, more strategic.
- Much more specific questions on Strategic issues, much more up to date information on financial information, fuller response to issues needing feedback between meetings.
- We are changing format from the next board meeting to allow for more consideration for strategy; this aligns with the mid way point of the organisations current 5 year strategic plan.
- 1. A well written Exec Summary for the CEO's report 2. A segment on external trends/external environment.
- Minutes in advance that contain a narrative not just a list of actions. Finances in advance but I appreciate it's all volunteers and finding time on top of full time work is hard.
- Focus on strategy and KPI in strategic plan.
- Sub groups reports need improving.
- More condensed
- More focus on external, and strategy.
- Keeping it succinct.
- Keep questioning the presentation and relevance of reports and allocation of time for agenda items.
- More good news and more strategic focus.
- We could do with having more time to review it.
- More financial reporting.
- Need robust administrative support in preparation.
- Tie more in strategic plan and KPIs.
- Start with Business plan and work the whole way through. it is a tower of control and command babel.
- The provision of an overview of data contained in the pack, for people who have little time to read the contents in detail.
- With new strategy we will have KPIs which will make reporting easier.

- Stop overuse of acronyms and abbreviations - not all board members ordinarily working within the sector. Always ensure availability of short summary memo and board actions required for each document provided.
- More visuals, more strategic and less operational.
- It's all good so far no problems with board pack.
- Some reports not being sent in time for circulation in advance of meetings.
- Better operational/strategic balance.
- As with all Boards, constant reminder of board v executive role. Packs must include what director's request, but directors must be guided appropriately in this regard.
- Expansion of certain matters but can ask at meeting anyway.
- More relevant KPIs.
- Shorten some submissions.
- Maybe written reports from sub-committees.
- More risks for discussion.
- More focus on risk and strategy. Circulate earlier. Automate actions e.g. automated action tracker or project management software. Focus KPIs or important metrics for the organisation. Increased financial information.
- More compact.
- KPIs, more timely circulation, action orientated.
- Clarity, succinct summaries, Focus key decisions.
- Differentiate between for action & for info.
- Sent out with more advance notice, less operational and more focus on other objectives e.g. strategy and risk.
- More succinct; more strategic focus. Difficult to ensure all critical information comes our way.
- More time in preparation.
- Would like all written reports received in advance of the meeting.
- Strategy first. Operational second. Less forensics financials.
- More reports on Strategic plan (currently quarterly).
- More specific information on decisions to be made.
- Speedier updates on financial information.
- The improvements are more my side - carve out more time to read.
- Tighter financial report (esp. matching funding pipeline with programme commitments) - more information on M&E - better competitive analysis - more material on strategic positioning.
- More strategic, more forward facing, KPIs.
- More information in short actionable sentences.

- Training the CEO and management team in how to write and produce a digestible and concise board pack.
- Reduced size.
- Agenda split clearly between decision, discussion and information items. Greater focus on strategic management.
- Issue 1 week before meetings. Better reports from sub-committees.
- Colour - coded Information - Action Decision.
- Reduce the volume of paper.
- Charity context within the sector Updates on agenda action points Roles, conflicts and responsibilities outlined clearly in line with the constitution Delivered in a more timely fashion Notation of when policies, constitution, etc. are due to be reviewed.
- Greater clarity and conciseness.
- Visual presentation.
- Stricter KPI reporting.
- Standardized list of contents. Explanation of accounts and balance sheets.
- Firm guidelines to CEO regarding what exactly is required and how to compile it.
- Currently in transition - with emphasis on achieving greater brevity and clarity on purpose of papers i.e. for decision or discussion or purely for info.
- Make it more succinct/exec summary and only cover items for decision at board meeting.
- It could take up less staff time in preparing.
- CEO's report.
- CEO intro highlighting contents with reference to key items for decision; information; noting. Reports etc. as appendices rather than within report. Greater KPI dashboard style reporting - drawing out strategic objectives. Consistent reporting when it comes to finances/KPIs etc. so that comparisons can be made from period to period.
- More succinct.
- More succinct management information and KPI focus against targets More forward looking strategic less backward operational.
- Summary of key decisions to be made.
- Executive summary, more focus on strategic issues, better cover notes/commentaries on the board papers.

## 1.21. DO YOU FEEL ALL BOARD MEMBERS COME PREPARED FOR THE BOARD MEETING BY DIGESTING THE CONTENTS OF THE BOARD PACKS BEFORE THE MEETING?

### 1.21.1. Chart Results
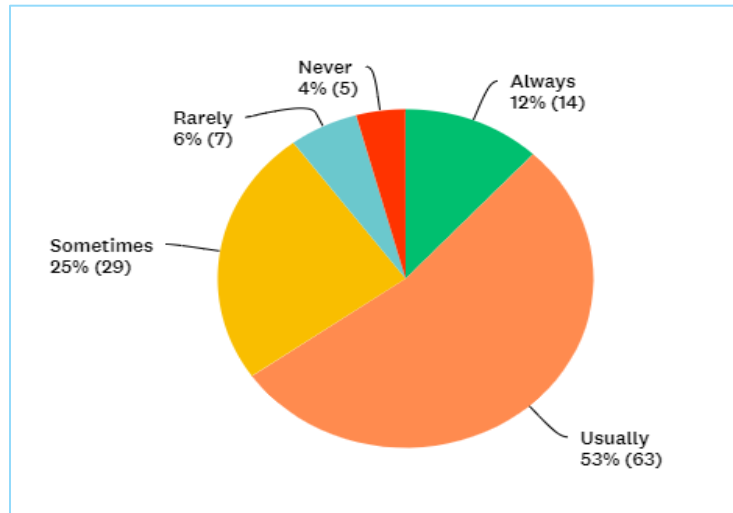


### 1.21.2. Data Table of Results

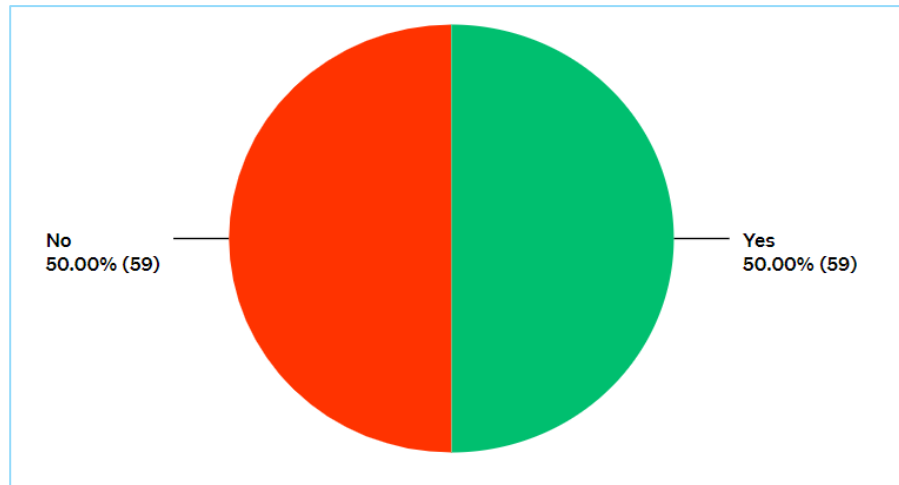| ANSWER CHOICES | RESPONSES | |
|---|---|---|
| Always | 11.67% | 14 |
| Usually | 54.17% | 65 |
| Sometimes | 24.17% | 29 |
| Rarely | 5.83% | 7 |
| Never | 4.17% | 5 |
| TOTAL | | 120 |

### 1.21.3. Comments

- Communication skills vary; some members prefer ISL vlog to be used.
- Most always do - some less so.
- Generally the Board members are well informed and come with questions and commentary that would indicate a solid grasp of the subject matter.
- They do look at the agenda.
- 99% don't 99% of the time. This provides many challenges.
- Some are better than others.

## 1.22. DOES YOUR BOARD PROVIDE ANNUAL GOVERNANCE TRAINING AND DEVELOPMENT TO BOARD MEMBERS?

### 1.22.1. Chart Results



No
50.00% (59)

Yes
50.00% (59)

### 1.22.2. Data Table of Results

| ANSWER CHOICES | RESPONSES | |
|---|---|---|
| ▼ Yes | 50.00% | 59 |
| ▼ No | 50.00% | 59 |
| TOTAL | | 118 |

### 1.22.3. Comments

- All Board members are offered tailored training on appointment, and available governance/other training initiatives are regularly brought to Board members' attention.
- Formal training with Carmichael. Booked for September this year.
- The Board have access to the IPA governance Forum training, and access to the Wheel, Carmichael, Cii & other training sessions throughout the year. In addition the Board has an annual away day & that includes a training session from an external speaker.
- We are a relatively new board and had training at the start. I think we will get more periodically.
- This has been a recent development in CIDP. A full day's training was undertaken in 2017 as well as an opportunity to attend sessions on specific aspects of board membership. It is planned this will continue.
- All Board members attend governance training and review of governance is also carried out by the chair periodically.

- Yes - every year I hold a 2-day session for the Board on Strategy and Planning which incorporates trustee training - for new Board members and as a refresher for existing Board members.
- Via our membership of the Wheel.
- Sometimes, but not is a structured way.
- Agreed governance training will be provided in 2018.
- The Wheel.
- No - but board members have availed individually of governance training.
- Induction provided to start; other external opportunities are highlighted as they arise throughout the year. Not mandatory.
- "Training' refers to holding of one meeting a year primarily on governance issues, rather than courses. All Board members are given induction.
- 5 days training.
- New board, yearly training to date provided by the Wheel.
- Not annually, but regularly.
- We're only 18 months old; but we have undergone governance training and have a very active governance committee.
- I repeatedly asked for this until I got it.
- Not annually but we ensure everyone gets training when they come onto the Board.
- Recently we dedicated time to a training on our Boards responsibilities under child safeguarding policies. Briefing was specific to the role of the Board.
- We identify individual needs and they will undertake training plus Board every second year do training.
- CEO driven and introduced.
- Occasional rather than annual.
- Good Governance training is ongoing for all members.

## 1.23. WOULD ALL OF YOUR BOARD MEMBERS BE OPEN TO UTILIZING ONLINE BOARD PACKS?

### 1.23.1. Chart Results
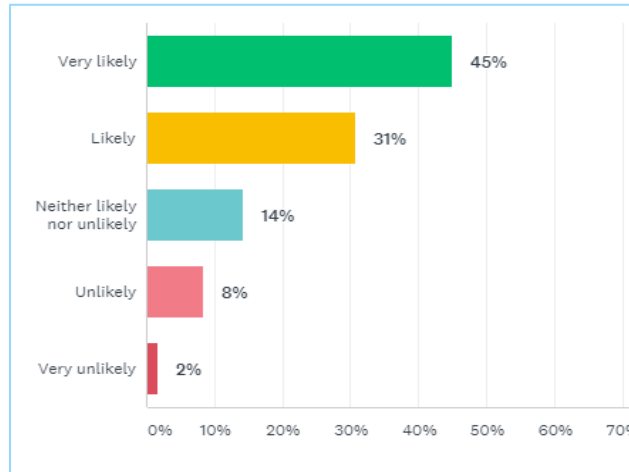


### 1.23.2. Data Table of Results

| ANSWER CHOICES | RESPONSES | |
|---|---|---|
| Very likely | 45.90% | 56 |
| Likely | 30.33% | 37 |
| Neither likely nor unlikely | 13.93% | 17 |
| Unlikely | 8.20% | 10 |
| Very unlikely | 1.64% | 2 |
| TOTAL | | 122 |

## 1.24. WOULD YOUR ORGANISATION HAVE THE APPROPRIATE TECHNOLOGY, SKILLS AND BUDGET REQUIRED TO UTILIZE ONLINE BOARD PACK DASHBOARDS?

### 1.24.1. Chart Results
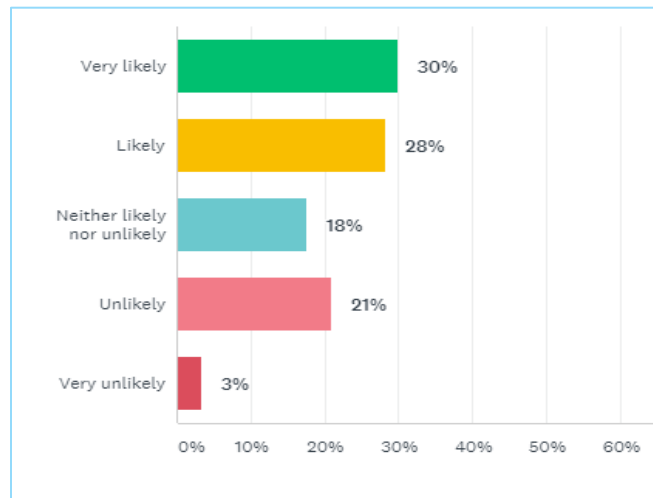


### 1.24.2. Data Table of Results

| ANSWER CHOICES | RESPONSES | |
|---|---|---|
| Very likely | 30.33% | 37 |
| Likely | 27.87% | 34 |
| Neither likely nor unlikely | 18.03% | 22 |
| Unlikely | 20.49% | 25 |
| Very unlikely | 3.28% | 4 |
| TOTAL | | 122 |

## 1.25. HAVE YOU ANY OTHER COMMENTS OR SUGGESTIONS?

- Have tried on line but needs to be more user friendly.
- Difficult to get the appropriate skill sets for Board Membership.
- Organisation under new chair, where no board packs were provided previously. Packs are being built gradually as policies and procedures are being reviewed and constitution renewal required. Excellent information available from the Wheel in relation to board pack contents.
- Our CEO feels that she doesn't have the expertise or the time to compile the information we request from her. As volunteers who are fully employed elsewhere it is beyond the capacity of the Board members to source the information on the regular basis we require. This is particularly worrying in relation to finances.
- We invite the board a couple of times each year to consider a document titled 'annual schedule of topics' which captures the items considered essential for the board to consider across the year and also the frequency at which they are considered. This document helps avoid urgent issues pushing important issues off the agenda and forms the basis for setting the agenda for each meeting. We find it invaluable in ensuring that board time is focused on the right topics.
- We have ideas for enhancement that we have implemented but we are looking forward to gleaning insight to best practice and some examples perhaps of KPI templates / dashboards etc. that would present information succinctly and consistently.
- Thank you for research anything that enhances information for the sector is good.
- We regularly review our Board pack content and agenda as we strive to improve it.
- Adopting Office 365 has made a big impact. Suggest senior staff also need guidance on how to report to board.
- Compliance and risk discussions has overtaken mission discussions.
- This board has undergone re-organisation over recent years and there is a determination on the part of board members to achieve the highest standard of governance.
- I wish AOB was more welcomed .Personal stories from the community we serve would focus our work and give relevance.
- 1. A Board needs to be explicit with the CEO and senior staff about what its requirements are in relation to information provided to it - being clear on format/structure/level of detail is helpful in providing a steer to staff who often have no idea how to write a board report. 2. The CEO has a quality control role to play in ensuring that information provided is vetted beforehand to avoid time wasting at board meetings. 3. Exec summaries are the way to go - it is too easy for Boards to get sucked into operational oversight at the cost of strategic planning and discussion, so the more

exec summaries that clearly crystallize an issue the better - frees up time for necessary debate and discussion of bigger issues.

- When devising training for Boards/trustees, specifics about what is required for good financial governance, e.g. actual Bank Statements rather than a Treasurer's summary.
- Great survey.
- Thank you.
- Part of problems revolve around clarity of board's role. Sometimes Board are more comfortable making operational decisions, if so they get lots of operational info.
- Would be great to negotiate a deal with digital board pack and technology e.g. tablet provider to deliver a cost effective option.
- For new charities or smaller organisations with no paid staffing really need more guidance for the board members to avoid focusing on managing the day to day of the organisation and focusing on governance issues/challenges at meetings. With no formal or paid staff management and governance performed by the same group of trustees, some of whom have little awareness of the difference between governance and management.
- SORP accounting not user friendly for non-accountants.
- I think if a board pack is online it may further diminish my desires to read it.

## 2. SURVEY RESULTS: REPRESENTATIVE OF SMALLER ORGANISATIONS

Survey answers were extrapolated to only show results from the organisations that had 10 or less employees within their organisation. This more accurately reflects the state of board reporting within the majority of nonprofit organisations in Ireland.

### 2.1. DESCRIBE YOUR ORGANISATION'S MAKE-UP.

#### 2.1.1. Chart Results
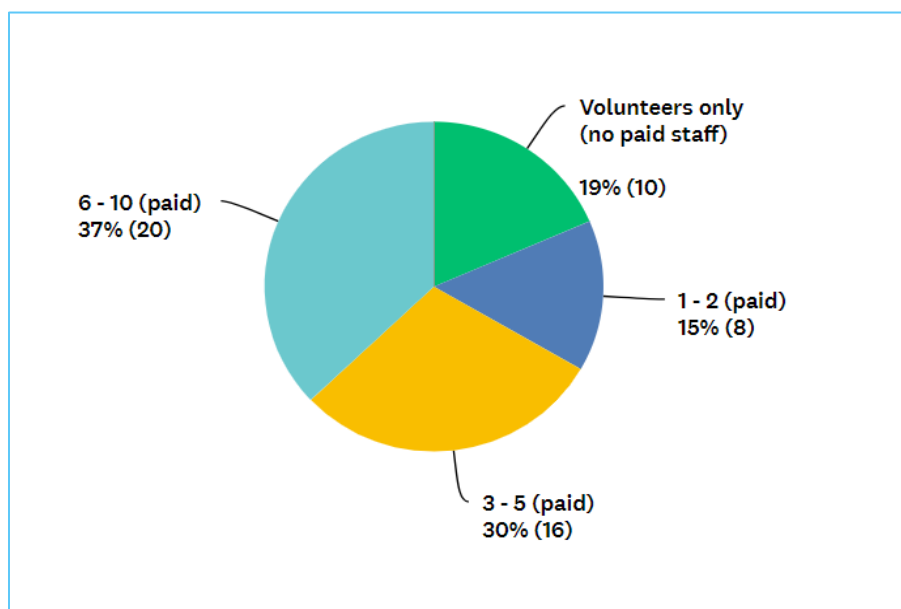


#### 2.1.2. Data Table of Results

| ANSWER CHOICES | | RESPONSES | |
|---|---|---|---|
| ▼  Volunteers only (no paid staff) | | 19% | 10 |
| ▼  1 - 2 (paid) | | 15% | 8 |
| ▼  3 - 5 (paid) | | 30% | 16 |
| ▼  6 - 10 (paid) | | 37% | 20 |
| ▼  11 - 50 (paid) | | 0% | 0 |
| ▼  > 50 (paid) | | 0% | 0 |
| TOTAL | | | 54 |

## 2.2. ARE YOU CURRENTLY, OR HAVE YOU PREVIOUSLY BEEN, A BOARD MEMBER/TRUSTEE OR REPORTED TO THE BOARD?

### 2.2.1. Chart Results
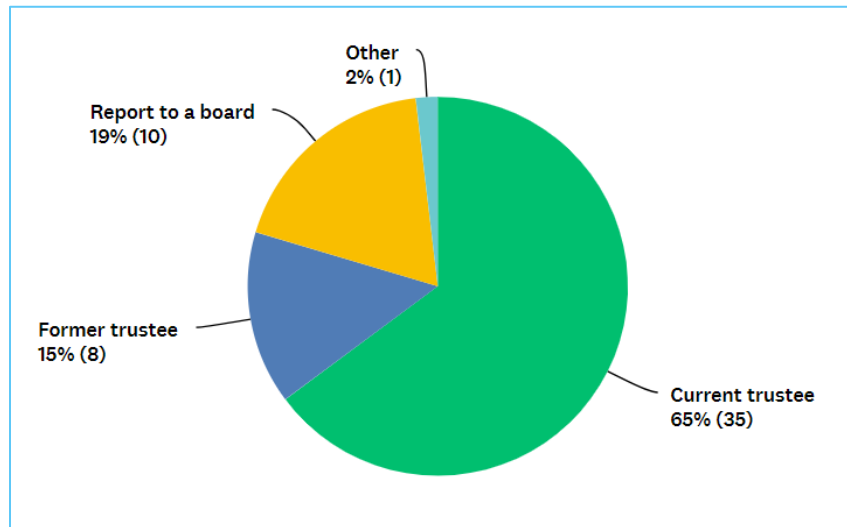


### 2.2.2. Data Table of Results

| ANSWER CHOICES | RESPONSES | |
|---|---|---|
| Current trustee | 65% | 35 |
| Former trustee | 15% | 8 |
| Report to a board | 19% | 10 |
| Other | 2% | 1 |
| TOTAL | | 54 |

## 2.3. NAME THE NONPROFIT ORGANISATION YOU ARE A MEMBER OF? (YOU MAY ANSWER N/A IF YOU PREFER TO REMAIN ANONYMOUS)

### 2.3.1. Results

- ReCreate
- Blue Drum
- Basis.point
- Catholic Institute for Deaf People
- Mercy University Hospital Foundation
- Create
- Comhlamh
- Sensational Kids

- Irish Stammering Association
- N.A.L.A
- Children's Rights Alliance
- Dochas
- CHEEERS: Developing Healthcare Together
- Care After Prison
- Charities Institute Ireland
- Irish Girl Guides
- An Anti-corruption NGO
- SDVG
- Bodywhys
- Rape Crisis Sligo, Leitrim & West Cavan
- Polio Survivors Ireland
- Camera and Marketing Institute
- CPI
- The Ark
- Dochas – The Irish Association of Non-Governmental Development Organisations
- CIS
- Clann Credo
- Migraine Association of Ireland

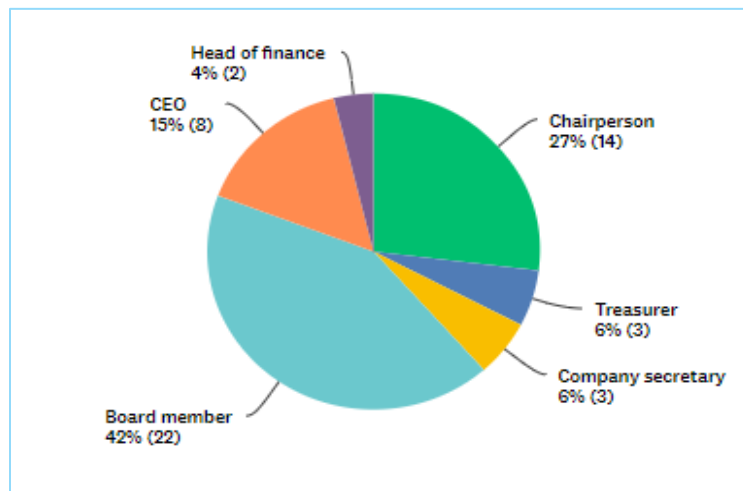### 2.3.2. *Data representation of Results*

Within the cohort of respondents surveyed, 39% preferred to remain anonymous whereas 61% gave the name of the organisation that they were representing in the survey results.

| N/A | 39.22% | 20 |
|---|---|---|
| Untagged | 60.78% | 31 |

## 2.4. WHAT POSITION DO YOU HOLD?

### 2.4.1. Chart Results



### 2.4.2. Data Table of Results

| ANSWER CHOICES | RESPONSES | |
|---|---|---|
| Chairperson | 27% | 14 |
| Treasurer | 6% | 3 |
| Company secretary | 6% | 3 |
| Board member | 42% | 22 |
| CEO | 15% | 8 |
| Head of finance | 4% | 2 |
| TOTAL | | 52 |

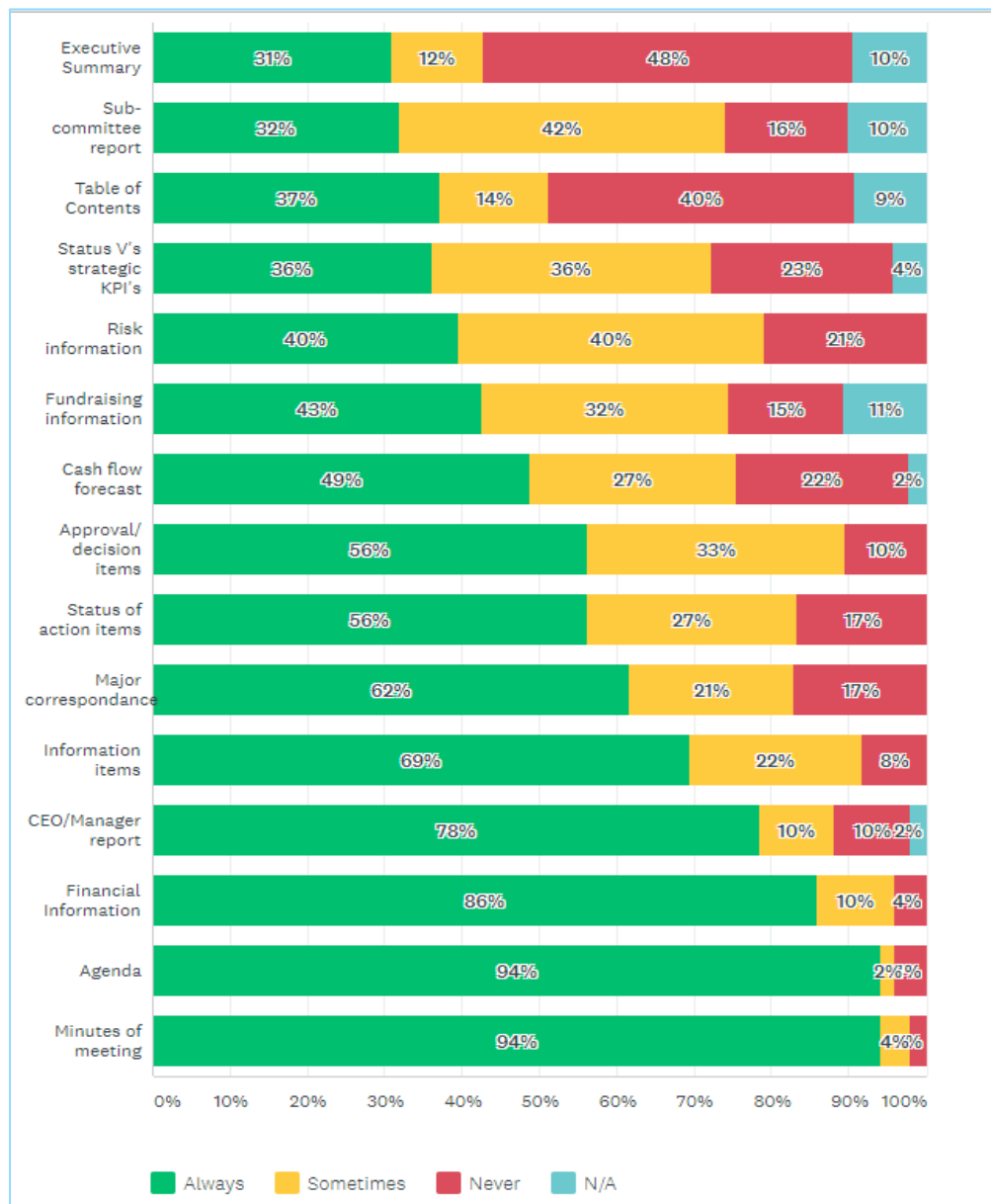## 2.5. DOES YOUR BOARD PACK TYPICALLY CONTAIN THE FOLLOWING ITEMS;

- Agenda
- Minutes of Previous Meeting
- CEO/Manager Report
- Financial Information
- Information Items
- Submissions Requiring Board Approval/decision
- Status of Action Items
- Table of Contents
- Major Correspondence
- Cash Flow Forecast
- Fundraising Information
- Executive Summary
- Written reports from board sub-committees

- Risk Information
- Status against Strategic KPIs

### 2.5.1. *Chart Results*



| | Always | Sometimes | Never | N/A |
|---|---|---|---|---|
| Executive Summary | 31% | 12% | 48% | 10% |
| Sub-committee report | 32% | 42% | 16% | 10% |
| Table of Contents | 37% | 14% | 40% | 9% |
| Status V's strategic KPI's | 36% | 36% | 23% | 4% |
| Risk information | 40% | 40% | 21% | |
| Fundraising information | 43% | 32% | 15% | 11% |
| Cash flow forecast | 49% | 27% | 22% | 2% |
| Approval/decision items | 56% | 33% | 10% | |
| Status of action items | 56% | 27% | 17% | |
| Major correspondance | 62% | 21% | 17% | |
| Information items | 69% | 22% | 8% | |
| CEO/Manager report | 78% | 10% | 10% | 2% |
| Financial Information | 86% | 10% | 4% | |
| Agenda | 94% | 2% | | |
| Minutes of meeting | 94% | 4% | | |

## 2.5.2. Data Table of Results

| | ALWAYS | SOMETIMES | NEVER | N/A | TOTAL |
|---|---|---|---|---|---|
| Executive Summary | 31%<br>13 | 12%<br>5 | 48%<br>20 | 10%<br>4 | 42 |
| Sub-committee report | 32%<br>16 | 42%<br>21 | 16%<br>8 | 10%<br>5 | 50 |
| Table of Contents | 37%<br>16 | 14%<br>6 | 40%<br>17 | 9%<br>4 | 43 |
| Status V's strategic KPI's | 36%<br>17 | 36%<br>17 | 23%<br>11 | 4%<br>2 | 47 |
| Risk information | 40%<br>19 | 40%<br>19 | 21%<br>10 | 0%<br>0 | 48 |
| Fundraising information | 43%<br>20 | 32%<br>15 | 15%<br>7 | 11%<br>5 | 47 |
| Cash flow forecast | 49%<br>22 | 27%<br>12 | 22%<br>10 | 2%<br>1 | 45 |
| Approval/ decision items | 56%<br>27 | 33%<br>16 | 10%<br>5 | 0%<br>0 | 48 |
| Status of action items | 56%<br>27 | 27%<br>13 | 17%<br>8 | 0%<br>0 | 48 |
| Major correspondance | 62%<br>29 | 21%<br>10 | 17%<br>8 | 0%<br>0 | 47 |
| Information items | 69%<br>34 | 22%<br>11 | 8%<br>4 | 0%<br>0 | 49 |
| CEO/Manager report | 78%<br>40 | 10%<br>5 | 10%<br>5 | 2%<br>1 | 51 |
| Financial Information | 86%<br>43 | 10%<br>5 | 4%<br>2 | 0%<br>0 | 50 |
| Agenda | 94%<br>48 | 2%<br>1 | 4%<br>2 | 0%<br>0 | 51 |
| Minutes of meeting | 94%<br>49 | 4%<br>2 | 2%<br>1 | 0%<br>0 | 52 |

## 2.6. WHO HAS THE LEAD RESPONSIBILITY FOR PREPARING THE BOARD PACK?

### 2.6.1. Chart Results
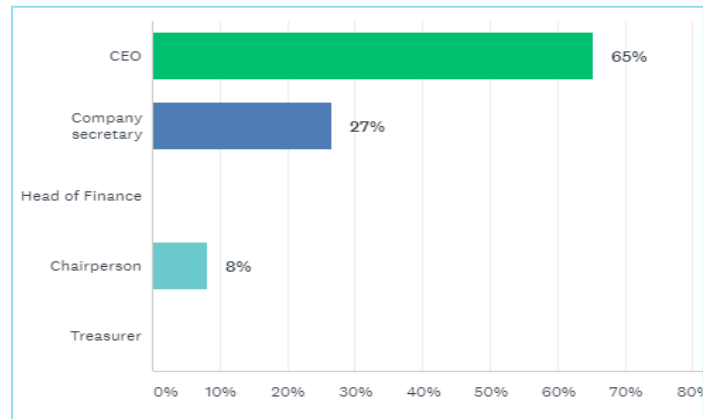


### 2.6.2. Data Table of Results

| ANSWER CHOICES | RESPONSES | |
|---|---|---|
| CEO | 65% | 32 |
| Company secretary | 27% | 13 |
| Head of Finance | 0% | 0 |
| Chairperson | 8% | 4 |
| Treasurer | 0% | 0 |
| TOTAL | | 49 |

### 2.6.3. Comments

- Volunteer convenor.
- Founder.
- Jointly with head of finance.
- But CEO's ability dependent upon production of minutes by secretary to the board which was often slow.
- Chairperson
- Each trustee and CEO prepares their contributions.
- The entire board.

## 2.7. WHEN IS THE BOARD PACK TYPICALLY RECEIVED BY THE BOARD MEMBERS?
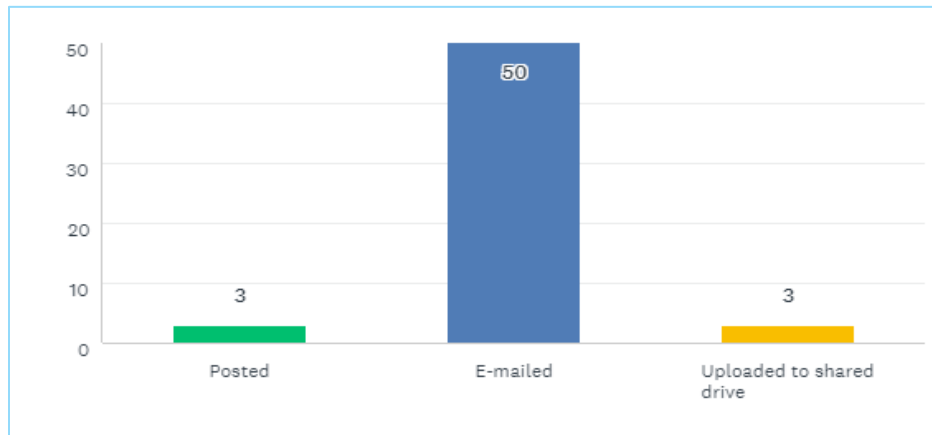
### 2.7.1. Chart Results
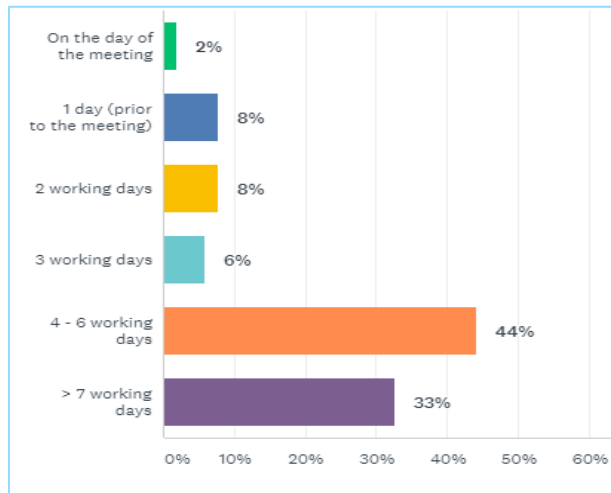


### 2.7.2. Data Table of Results

| ANSWER CHOICES | RESPONSES | |
|---|---|---|
| On the day of the meeting | 2% | 1 |
| 1 day (prior to the meeting) | 8% | 4 |
| 2 working days | 8% | 4 |
| 3 working days | 6% | 3 |
| 4 - 6 working days | 44% | 23 |
| > 7 working days | 33% | 17 |
| TOTAL | | 52 |

## 2.8. HOW IS THE BOARD PACK DISTRIBUTED TO THE BOARD MEMBERS?

### 2.8.1. Chart Results
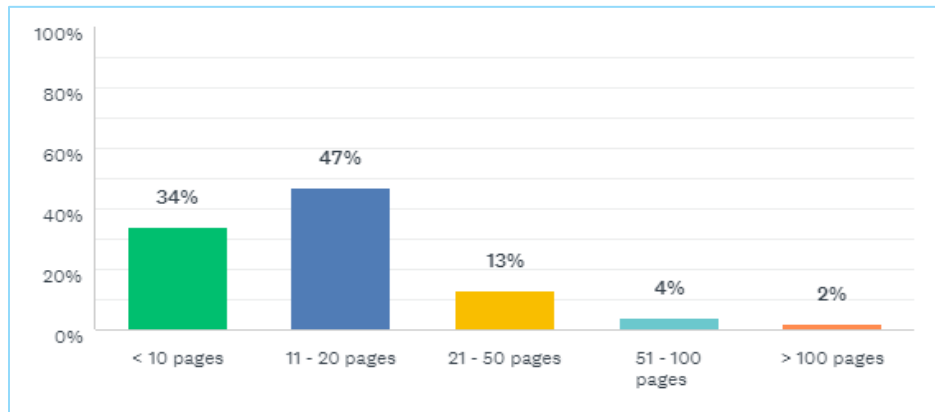


### 2.8.2. Data Table of Results

| ANSWER CHOICES | RESPONSES | |
|---|---|---|
| Posted | 6% | 3 |
| E-mailed | 94% | 50 |
| Uploaded to shared drive | 6% | 3 |
| Total Respondents: 53 | | |

### 2.8.3. Comments

One person commented: "In person".

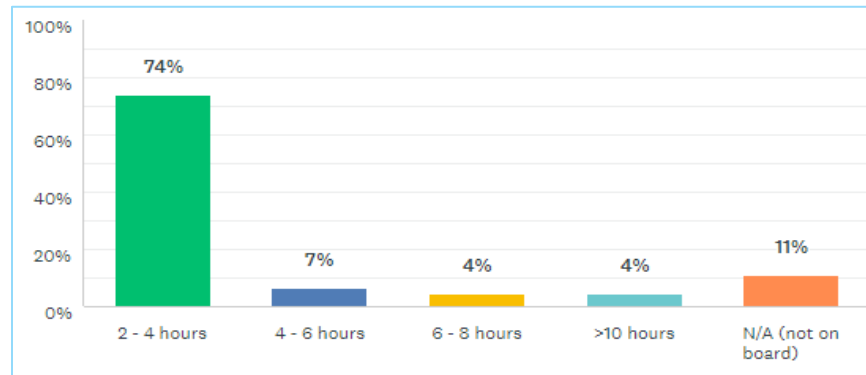## 2.9. WHAT IS THE AVERAGE SIZE OF THE BOARD PACK?

### 2.9.1. Chart Results



### 2.9.2. Data Table of Results

| ANSWER CHOICES | RESPONSES | |
|---|---|---|
| ▼ < 10 pages | 34% | 18 |
| ▼ 11 - 20 pages | 47% | 25 |
| ▼ 21 - 50 pages | 13% | 7 |
| ▼ 51 - 100 pages | 4% | 2 |
| ▼ > 100 pages | 2% | 1 |
| TOTAL | | 53 |

## 2.10. ON AVERAGE, HOW LONG DOES IT TAKE FOR YOU TO READ AND ASSIMILATE THE BOARD PACK INFORMATION?

### 2.10.1. Chart Results



### 2.10.2. Data Table of Results

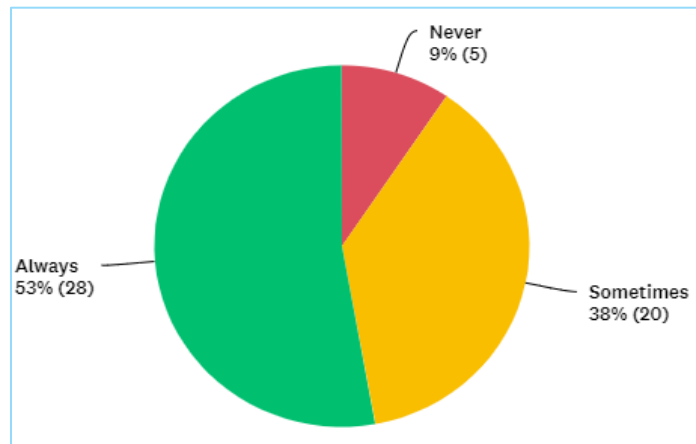| ANSWER CHOICES | RESPONSES | |
|---|---|---|
| ▾ 2 - 4 hours | 74% | 34 |
| ▾ 4 - 6 hours | 7% | 3 |
| ▾ 6 - 8 hours | 4% | 2 |
| ▾ >10 hours | 4% | 2 |
| ▾ N/A (not on board) | 11% | 5 |
| TOTAL | | 46 |

### 2.10.3. Comments

- Less than 1 hour
- 1 to 2 hours
- Less than 2 hours
- Regular meeting, so 1 – 2 hours normally
- For a standard board meeting it should take less than an hour, unless it is a new board member getting up to speed on policies, strategy etc.
- Often less than 2 hours
- Some don't read it
- Currently under review and construction

## 2.11. IS THERE CLARITY BETWEEN ITEMS WHICH REQUIRE DECISION/APPROVAL AND ITEMS FOR INFORMATION/UPDATING BOARD MEMBERS?

### 2.11.1. Chart Results

### 2.11.2. Data Table of Results

| ANSWER CHOICES | RESPONSES | |
|---|---|---|
| Never | 9% | 5 |
| Sometimes | 38% | 20 |
| Always | 53% | 28 |
| TOTAL | | 53 |

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## 2.12. ROUGHLY AND ON AVERAGE WHAT PERCENTAGE OF THE BOARD PACK CONTENTS RELATE TO THE FOLLOWING: (I) STRATEGY MANAGEMENT, (II) FINANCIAL MANAGEMENT, (III) OPERATIONAL MANAGEMENT, (IV) POLICIES & COMPLIANCE, (V) RISK, (VI) WIDER ENVIRONMENTAL CONTEXT AND (VII) OTHER MATTERS?
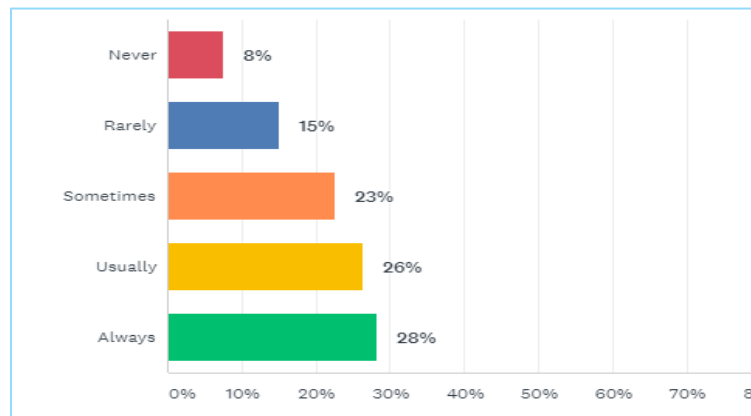
### 2.12.1. Chart Results
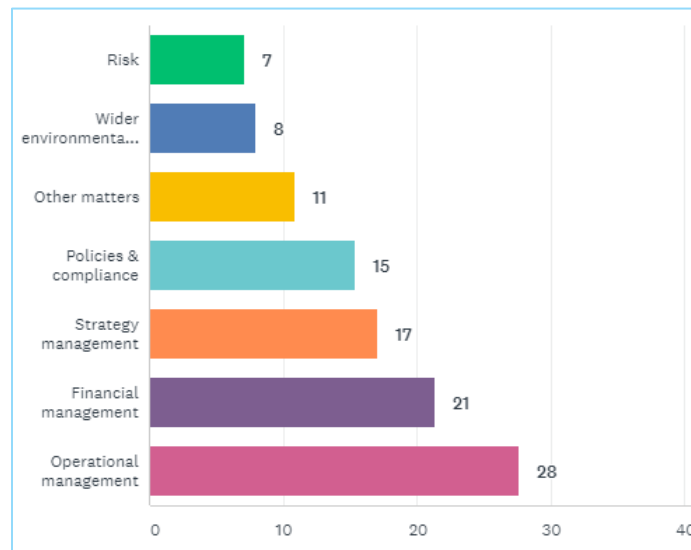


### 2.12.2. Data Table of Results

| ANSWER CHOICES | | AVERAGE NUMBER | TOTAL NUMBER | RESPONSES |
|---|---|---|---|---|
| Risk | Responses | 7 | 300 | 42 |
| Wider environmental context | Responses | 8 | 285 | 36 |
| Other matters | Responses | 11 | 380 | 35 |
| Policies & compliance | Responses | 15 | 678 | 44 |
| Strategy management | Responses | 17 | 752 | 44 |
| Financial management | Responses | 21 | 1,005 | 47 |
| Operational management | Responses | 28 | 1,300 | 47 |
| Total Respondents: 47 | | | | |

## 2.13. DOES THE BOARD PACK INCLUDE DETAILS ON THE ORGANISATION'S PERFORMANCE ON ACHIEVING ITS STRATEGIC OBJECTIVES AND ITS KEY PERFORMANCE INDICATORS (KPIS)?
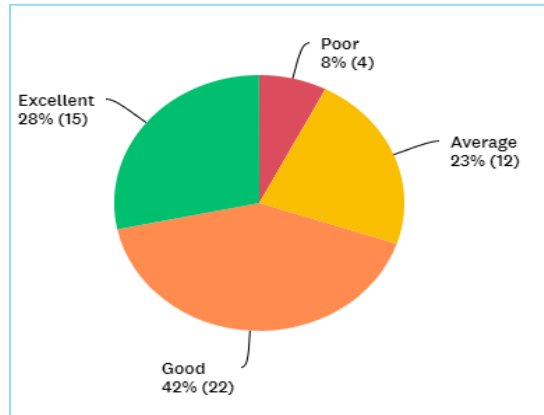
### 2.13.1. Chart Results



### 2.13.2. Data Table of Results

| ANSWER CHOICES | RESPONSES | |
|---|---|---|
| Never | 8% | 4 |
| Rarely | 15% | 8 |
| Sometimes | 23% | 12 |
| Usually | 26% | 14 |
| Always | 28% | 15 |
| TOTAL | | 53 |

## 2.14.    HOW WOULD YOU RATE THE QUALITY OF YOUR BOARD PACKS?

### 2.14.1. Chart Results



### 2.14.2. Data Table of Results

| | POOR ▾ | AVERAGE ▾ | GOOD ▾ | EXCELLENT ▾ | TOTAL ▾ | WEIGHTED AVERAGE ▾ |
|---|---|---|---|---|---|---|
| ▾ ☆ | 8% 4 | 23% 12 | 42% 22 | 28% 15 | 53 | 2.91 |

## 2.15. HOW WOULD YOU RATE THE INFORMATION CONTAINED IN YOUR BOARD PACKS?

### 2.15.1. Chart Results
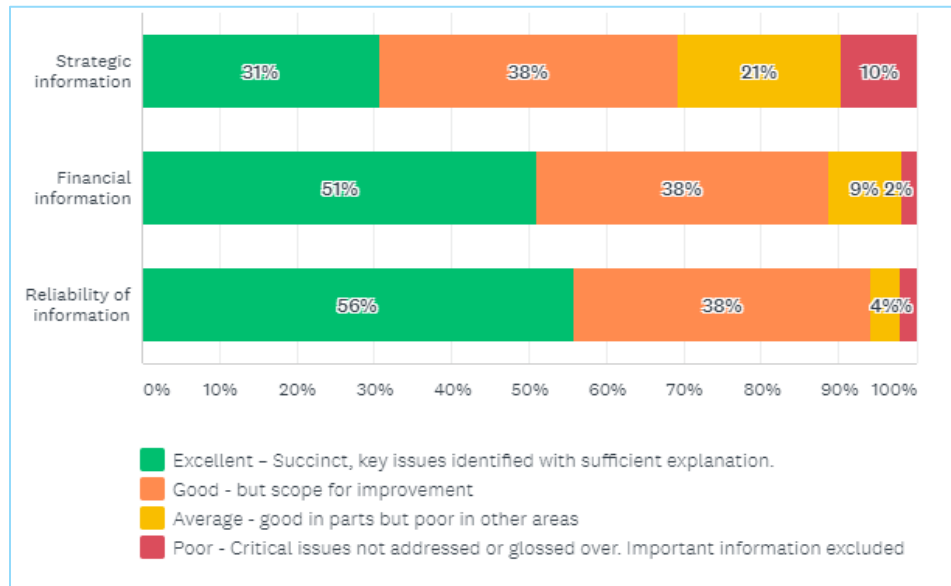


### 2.15.2. Data Table of Results

| | EXCELLENT – SUCCINCT, KEY ISSUES IDENTIFIED WITH SUFFICIENT EXPLANATION. | GOOD - BUT SCOPE FOR IMPROVEMENT | AVERAGE - GOOD IN PARTS BUT POOR IN OTHER AREAS | POOR - CRITICAL ISSUES NOT ADDRESSED OR GLOSSED OVER. IMPORTANT INFORMATION EXCLUDED | TOTAL | WEIGHTED AVERAGE |
|---|---|---|---|---|---|---|
| ▾ Strategic information | 31%<br>16 | 38%<br>20 | 21%<br>11 | 10%<br>5 | 52 | 2.10 |
| ▾ Financial information | 51%<br>27 | 38%<br>20 | 9%<br>5 | 2%<br>1 | 53 | 1.62 |
| ▾ Reliability of information | 56%<br>29 | 38%<br>20 | 4%<br>2 | 2%<br>1 | 52 | 1.52 |

## 2.16. HOW TIMELY IS YOUR MANAGEMENT ACCOUNTS INFORMATION PROVIDED TO THE BOARD?

### 2.16.1. Chart Results
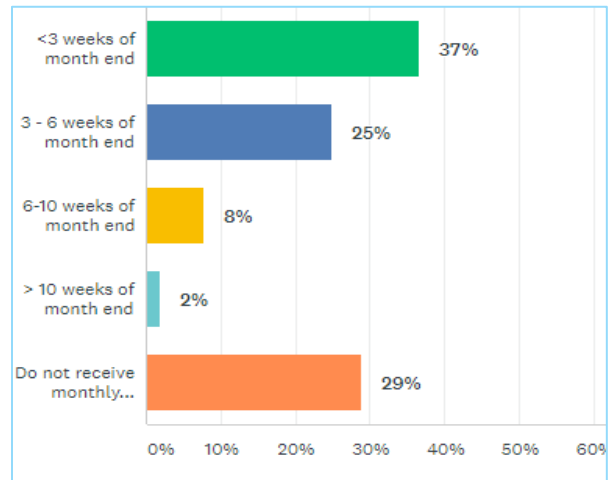


### 2.16.2. Data Table of Results

| ANSWER CHOICES | RESPONSES | |
|---|---|---|
| <3 weeks of month end | 37% | 19 |
| 3 - 6 weeks of month end | 25% | 13 |
| 6-10 weeks of month end | 8% | 4 |
| > 10 weeks of month end | 2% | 1 |
| Do not receive monthly management accounts | 29% | 15 |
| TOTAL | | 52 |

## 2.17.    HOW IS THE BOARD PACK HANDLED AT BOARD MEETINGS?

### 2.17.1. Chart Results



Content is gone through in detail at the meeting

33% (16)

May seek clarification/ information on specific items
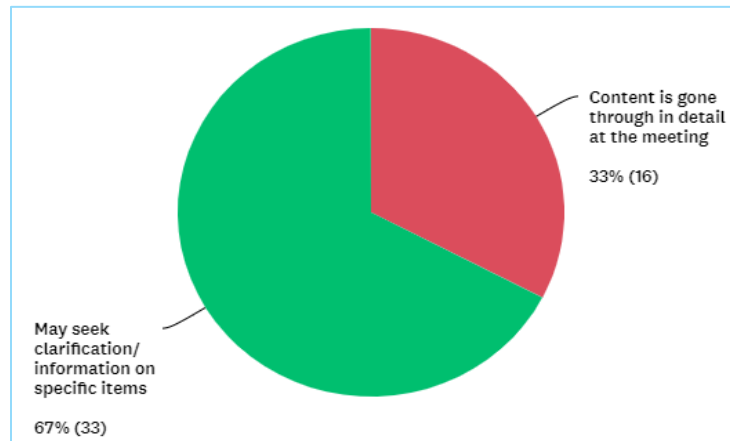
67% (33)

### 2.17.2. Data Table of Results

| ANSWER CHOICES | | RESPONSES | |
|---|---|---|---|
| ▼ | Content is gone through in detail at the meeting | 33% | 16 |
| ▼ | May seek clarification/ information on specific items | 67% | 33 |
| TOTAL | | | 49 |

### 2.17.3. Comments
- Sometimes varies between both of above
- The focus is poor, too wide and not always relevant
- Agenda followed
- Historically not discussed at all.

## 2.18. WHAT ARE THE BIGGEST CHALLENGES WITH YOUR CURRENT BOARD PACKS? (FROM 1 – 10, WHERE 1 IS THE BIGGEST CHALLENGE FACED)

- Not enough focus on strategic issues
- Too operationally focused
- Too long
- Too time consuming
- Not received in sufficient time
- Hard to extract the messages
- Too backwards looking
- Downplays bad news
- Too dull and boring

## 2.18.1. Chart Results
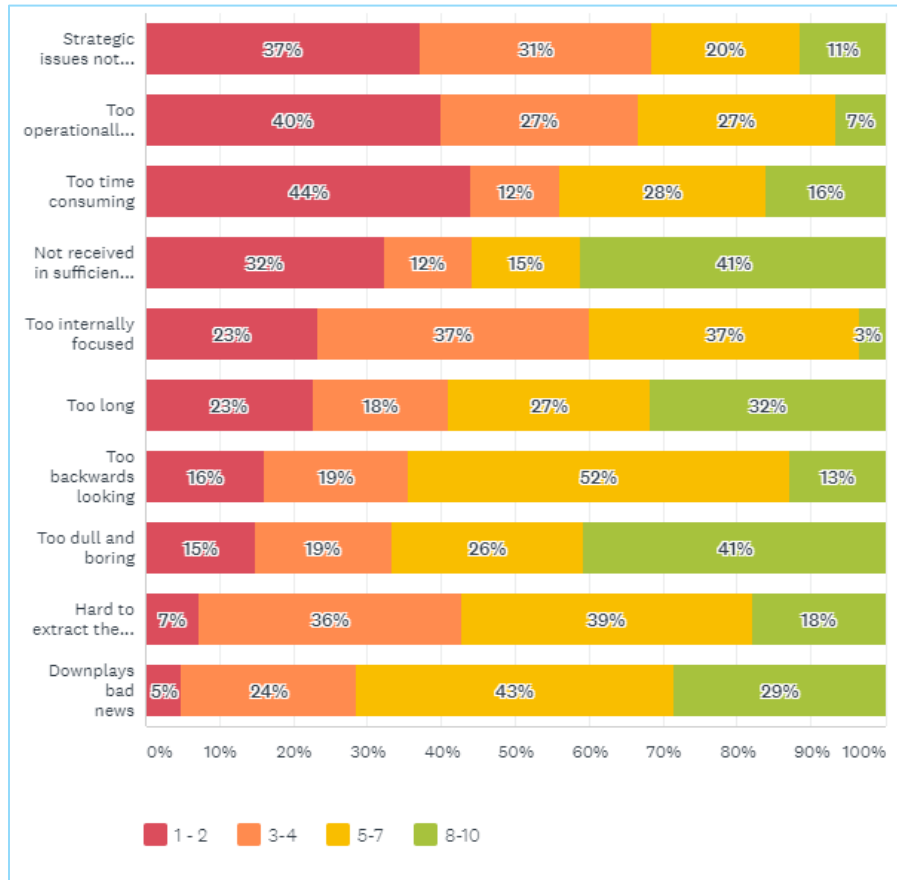
### 2.18.2. Data Table of Results

| | 1 - 2 | 3-4 | 5-7 | 8-10 | TOTAL | SCORE |
|---|---|---|---|---|---|---|
| Strategic issues not focused on enough | 37%<br>13 | 31%<br>11 | 20%<br>7 | 11%<br>4 | 35 | 2.06 |
| Too operationally focused | 40%<br>12 | 27%<br>8 | 27%<br>8 | 7%<br>2 | 30 | 2.00 |
| Too time consuming | 44%<br>11 | 12%<br>3 | 28%<br>7 | 16%<br>4 | 25 | 2.16 |
| Not received in sufficient time | 32%<br>11 | 12%<br>4 | 15%<br>5 | 41%<br>14 | 34 | 2.65 |
| Too internally focused | 23%<br>7 | 37%<br>11 | 37%<br>11 | 3%<br>1 | 30 | 2.20 |
| Too long | 23%<br>5 | 18%<br>4 | 27%<br>6 | 32%<br>7 | 22 | 2.68 |
| Too backwards looking | 16%<br>5 | 19%<br>6 | 52%<br>16 | 13%<br>4 | 31 | 2.61 |
| Too dull and boring | 15%<br>4 | 19%<br>5 | 26%<br>7 | 41%<br>11 | 27 | 2.93 |
| Hard to extract the messages | 7%<br>2 | 36%<br>10 | 39%<br>11 | 18%<br>5 | 28 | 2.68 |
| Downplays bad news | 5%<br>1 | 24%<br>5 | 43%<br>9 | 29%<br>6 | 21 | 2.95 |

## 2.19.    WHAT ARE THE BEST FEATURES OF YOUR BOARD PACK?

### 2.19.1. Results

- Information is very clear.
- Relevant and future oriented.
- Comprehensive material meaning well prepared for the meeting.
- Forecasting financials and update on project impact
- Mostly only get agenda and short operational report. Minutes distributed at board meeting.
- Comprehensive record of what's happening at a particular point in time
- Clear and concise.
- Pictures! Helps to bring work alive.
- Succinct.
- All of it.
- Brevity and focus.
- Accurate financial data provided.

- Minutes.
- All information in order from the start of the board meeting to the last item.
- Efficient information received in plenty of time in advance of meetings.
- It is an integrated document within a familiar and established template.
- CEO report
- Short and concise. Actions carry over.
- Comprehensive.
- Relevant, received on time.
- Director's report.
- Clarity: Easy to read and understand.
- Fully informative – agenda laid out & adhered to.
- Comprehensive minutes and clear agenda.
- Agenda, minutes which are short, concise and well laid out.
- The sharing of operational material can sometimes reveal issues of strategic importance that the board should be focusing upon even if the matter has not been framed in this manner for the board.
- KPI information that's easily picked up on.
- Succinct, to the point, informative and relative to the organisation's needs.
- Contains most relevant information.
- Transparency.
- PDF interactive with links I can also add my post-it notes
- Clarity.
- That it is being updated and made a priority.
- Intro of CEO's report.
- Management report.
- CEO report and subcommittee reports.
- Agenda and minutes.
- Consistent: It follows the same order in each meeting.
- Comprehensive.
- Updates from the CEO.
- On time.

## 2.20. WHAT IMPROVEMENTS COULD BE MADE TO IMPROVE THE QUALITY AND RELEVANCE OF YOUR BOARD PACK?

### 2.20.1. Results

- Our scale is small but supportive board is always something to work with and information that helps to sustain interest.
- An executive summary and contents list as at the moment although all the documents arrive in good time they do not all come at the same time.
- More timely. Simpler layout e.g. move CEO report from Word doc to PP presentation.
- Minutes in advance that contain a narrative not just a list of actions. Finances in advance but I appreciate it is all volunteers and finding time on top of full time work is hard.
- Focus on strategy and KPI in strategic plan.
- Unsure.
- Sub groups reports need improving
- More focus on external and strategy.
- Keeping it succinct.
- We could do with having more time to review it.
- Tie in more strategic plan and KPIs.
- The provision of an overview of data contained in the pack, for people who have little time to read the contents in detail.
- It's all good so far no problems with the board pack.
- Some reports not being sent in time for circulation in advance of meetings.
- Better operational/strategic balance.
- More relevant KPIs.
- More focus on risk and strategy. Circulate earlier. Automate actions, e.g. automated action tracker or project management software. Focus KPIs or importance metrics for the organisation. Increased financial information.
- KPIs. More timely circulation. Action oriented.
- Differentiate between for action & for information.
- Nothing comes to mind currently.
- Sent out with more advance notices. Less operational and more focus on other objectives e.g. strategy and risk.
- Better/different CEO.
- More specific information on decisions to be made.
- Cannot think of any deficiencies needing improvement at the moment.
- Speedier updates on financial information.
- More information in short actionable sentences
- The improvements are more my side – carve out more time to read.

- It could take up less staff time in preparing.
- It could be read.
- Charity context within the sector. Updates on agenda action points. Roles, conflicts and responsibilities outlines clearly in line with constitution. Delivered in a more timely fashion. Notation of when policies, constitution, etc. are due to be reviewed.
- Stricter KPI reporting
- Standardised list of contents. Explanation of accounts and balance sheets.
- Firm guidelines to CEO regarding what exactly is required and how to compile it.

## 2.21. DO YOU FEEL ALL BOARD MEMBERS COME PREPARED FOR THE BOARD MEETING BY DIGESTING THE CONTENTS OF THE BOARD PACKS BEFORE THE MEETING?

### 2.21.1. Chart Results
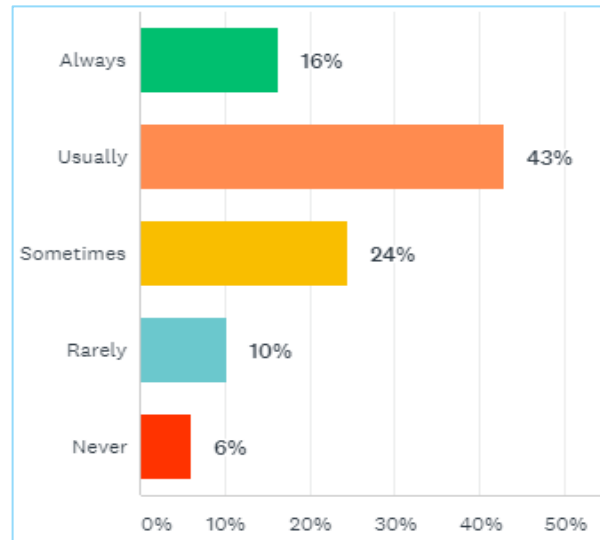
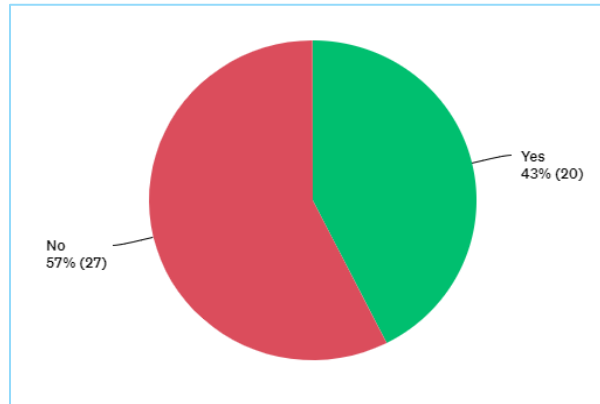

### 2.21.2. Data Table of Results

| ANSWER CHOICES | RESPONSES | |
|---|---|---|
| Always | 16% | 8 |
| Usually | 43% | 21 |
| Sometimes | 24% | 12 |
| Rarely | 10% | 5 |
| Never | 6% | 3 |
| TOTAL | | 49 |

### 2.21.3. Comments
- They do not look at agenda
- 99% don't 99% of the time. This provides many challenges.

## 2.22. DOES YOUR BOARD PROVIDE ANNUAL GOVERNANCE TRAINING AND DEVELOPMENT TO BOARD MEMBERS?

### 2.22.1. Chart Results
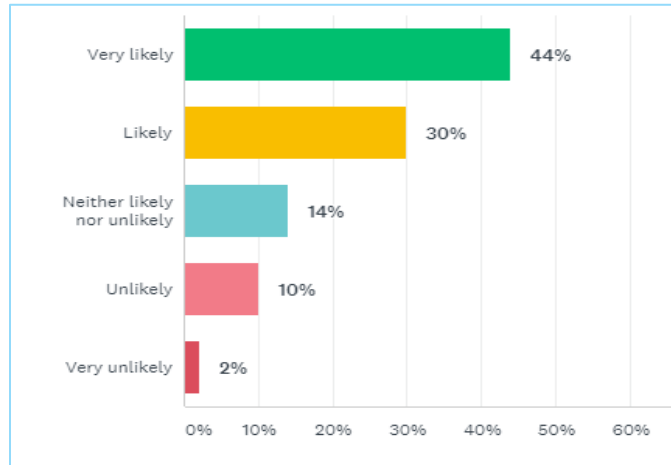


### 2.22.2. Data Table of Results

| ANSWER CHOICES | RESPONSES | |
|---|---|---|
| Yes | 43% | 20 |
| No | 57% | 27 |
| TOTAL | | 47 |

### 2.22.3. Comments

- This has been a recent development in CIP. A full day training was undertaken in 2017 as well as an opportunity to attend sessions on specific aspects of board membership. It is planned that this will continue.
- Sometimes, but not in a structured way.
- "Training" refers to holding one meeting a year, primarily in governance issues rather than to courses. All board members are given inductions.
- New board, yearly training to date provided by the wheel.
- We're only 18 months old; but we have undergone governance training and have a very active governance committee.
- CEO driven and introduced.
- I repeatedly asked for this until I got it.

## 2.23. WOULD ALL OF YOUR ARD MEMBERS BE OPEN TO UTILIZING ONLINE BOARD PACKS?

### 2.23.1. Chart Results



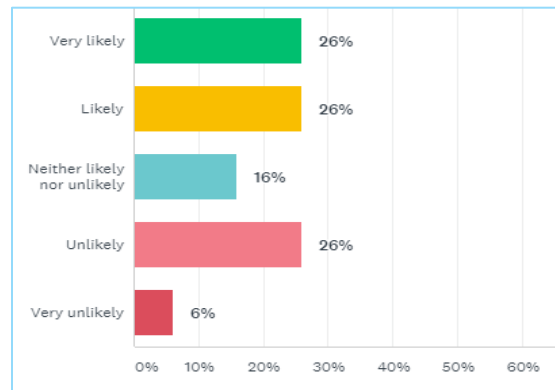### 2.23.2. Data Table of Results

| ANSWER CHOICES | RESPONSES | |
|---|---|---|
| Very likely | 44% | 22 |
| Likely | 30% | 15 |
| Neither likely nor unlikely | 14% | 7 |
| Unlikely | 10% | 5 |
| Very unlikely | 2% | 1 |
| TOTAL | | 50 |

## 2.24. WOULD YOUR ORGANISATION HAVE THE APPROPRIATE TECHNOLOGY, SKILLS AND BUDGET REQUIRED TO UTILIZE ONLINE BOARD PACK DASHBOARDS?

### 2.24.1. Chart Results



### 2.24.2. Data Table of Results

| ANSWER CHOICES | RESPONSES | |
|---|---|---|
| Very likely | 26% | 13 |
| Likely | 26% | 13 |
| Neither likely nor unlikely | 16% | 8 |
| Unlikely | 26% | 13 |
| Very unlikely | 6% | 3 |
| TOTAL | | 50 |

## 2.25. HAVE YOU ANY OTHER COMMENTS OR SUGGESTIONS?

### 2.25.1. Results

- This board has undergone re-organisation over recent years and there is a determination on the part of board members to achieve the highest standard of governance.
- Great survey. Please share results.
- Would be great to navigate a deal with a digital board pack technology e.g. tablet provider to deliver a cost effective option.
- For new charities, or smaller organisations with no paid staffing, there is a need for more guidance for the board members to avoid focusing on managing the day to day of the organisation and focusing on governance issues/challenges at meetings. With no formal or paid staff management and governance performed by the same group of trustees, some of whom have little awareness of the difference between governance and management.
- I think if a board pack is online it may further diminish my desire to read it.

- Have tried online but it needs to be more user friendly.
- Organisation under new chair, where no board packs were previously provided. Packs are being built gradually as policies and procedures are being reviewed and constitution renewal required. Excellent information available from the Wheel in relation to board packs contents.
- Our CEO feels that she doesn't have the expertise or the time to compile the information we request from her. As volunteers who are fully employed elsewhere, it is beyond the capacity of board members to source the information on the regular basis we require. This is particularly worrying in relation to finances.