



From Seat-Fillers to Strategic Partners: Building Boards That Advance Your Mission

**Presented by Corinne LaRoche, CPA
for the 2026 Florida Conference on Aging**



**JAMES
MOORE**

888-387-6851

www.jmco.com

Presenter



Corinne LaRoche, CPA
Partner

Corinne leads the firm's Nonprofit Services team, focusing on taxation, audit/assurance, and CFO and controllership services for nonprofit organizations. She works extensively with entities receiving significant federal and state assistance and is a trusted authority on OMB Super Circular and the Florida Single Audit Act, as well as a certified member of the AICPA's Not-For-Profit section. Having also served on local nonprofit boards, Corinne brings a dual perspective, as both volunteer and accounting professional, to help clients navigate funding, budgets, and compliance.

Opening Poll

When you think about your board, which description feels most accurate:

- a. Governing partner**
- b. Enthusiastic supporter**
- c. Passive observer**
- d. Additional management responsibility**

Characteristics of a Strategic Board



Boards frequently begin as groups of committed people who care deeply about the mission. However, commitment alone does not automatically produce effective governance.

A strategic board must contribute in several ways:

- » **Sound governance and fiduciary oversight**
- » **Strategic thinking**
- » **Relevant expertise**
- » **Community credibility and connections**
- » **Advocacy for older adults**
- » **Resource development**
- » **Support and accountability for the CEO**

Learning Objectives

By the end of the session, participants will be able to:

- » **Define the characteristics of a high-value board member for an aging-services organization.**
- » **Apply practical tactics to improve board participation in governance, strategy, advocacy, fundraising, and community visibility.**
- » **Clarify the respective roles of the CEO, board chair, individual directors, and full board.**
- » **Identify warning signs involving disengagement, governance overreach, and conflicts of interest.**
- » **Begin developing a CEO-to-board engagement plan that establishes expectations and accountability between meetings.**

Section 1: Define the board your organization actually needs



Start With Organizational Strategy

Board recruitment should begin with organizational strategy — not with a list of available people.

Ask:

- » **Define the characteristics of a high-value board member for an aging-services organization.**
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Aging-Services Board Competencies

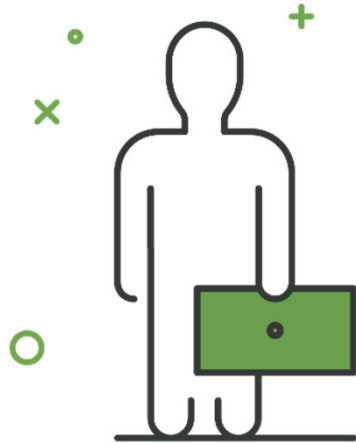
Consider the specific needs of aging-services organizations

Possible board competencies include:

- » **Healthcare and long-term care**
- » **Government funding and public policy**
- » **Medicaid, Medicare, and reimbursement knowledge**
- » **Finance, audit, and risk management**
- » **Legal and regulatory experience**
- » **Technology and cybersecurity**
- » **Human resources and workforce strategy**
- » **Fundraising and philanthropy**
- » **Marketing and community relations**
- » **Real estate, facilities, and transportation**
- » **Lived experience involving aging, caregiving, disability, or service access**



Board Composition Matrix



An effective board member also needs:

- » **Genuine commitment to the mission**
- » **Time and willingness to participate**
- » **Curiosity and sound judgment**
- » **Comfort asking difficult questions**
- » **Respect for governance boundaries**
- » **Ability to work collaboratively**
- » **Willingness to advocate publicly for the organization**

Key message: Do not recruit someone merely because they are prominent, available, or personally connected to an existing director. Recruit people whose capabilities align with the organization's strategic direction.

Section 2: Recruit for contribution, not prestige



Recruitment Mistakes

The name on a board roster matters less than the contribution the person is prepared to make.

Common recruitment mistakes:

- » **Filling an open seat quickly rather than intentionally**
- » **Recruiting friends of current directors**
- » **Selecting individuals based primarily on title or reputation**
- » **Failing to explain the actual workload**
- » **Assuming candidates understand nonprofit governance**
- » **Avoiding direct conversations about fundraising or advocacy**
- » **Recruiting several people with similar backgrounds and networks**

Recruitment Mistakes (continued)

A better recruitment process

1. Identify strategic gaps.
2. Develop a board-member profile.
3. Generate candidates from multiple networks.
4. Conduct structured conversations.
5. Explain expectations before nomination.
6. Evaluate both skills and behavior.
7. Provide candidates with an opportunity to decline.



Candidate Interview Questions

Questions to ask prospective board members:

- » **Why does the mission matter to you?**
- » **What contribution do you believe you could make?**
- » **What other commitments compete for your time?**
- » **Are you comfortable serving as an ambassador for the organization?**
- » **Are you willing to participate in fundraising or relationship development?**
- » **How do you approach disagreement?**
- » **What would you need to understand before accepting?**
- » **Are there professional, financial, or personal relationships that could create a conflict?**



Section 3: Set expectations before engagement becomes a problem



Board-Member Expectations

Many board-performance problems are expectation problems.

Expectations should cover:

- » **Attendance**
- » **Preparation for meetings**
- » **Committee participation**
- » **Confidentiality**
- » **Financial oversight**
- » **Strategic participation**
- » **Fundraising or relationship-building responsibilities**
- » **Advocacy and community visibility**
- » **Conflict-of-interest disclosure**
- » **Continuing board education**
- » **Support for collective board decisions**
- » **Communication with the CEO and staff**
- » **Activities expected between meetings**



Financial and Fiduciary Oversight

Board members do not need to be accountants, but they must be willing to understand the organization's financial position.

At a minimum, the board should understand:

- » **Whether operations are generating recurring surpluses or deficits**
- » **Cash flow and liquidity**
- » **Restrictions on donor funds**
- » **Debt and covenant requirements**
- » **Major funding concentrations**
- » **Significant estimates and financial risks**
- » **Internal-control deficiencies**
- » **Audit findings and management's response**
- » **Form 990 disclosures and public transparency**

Key distinction: Board members are responsible for informed oversight, not for recreating management's work.



Section 4: Move the board from meetings to meaningful engagement



Four Dimensions of Engagement

A board meeting should not be the only place where board service happens.

Four dimensions of meaningful engagement:

- 1. Governance**
- 2. Strategic thinking**
- 3. Advocacy and community visibility**
- 4. Fundraising and resource development**



Between-Meeting Engagement Menu

1. Governance — Board members should:

- » **Review materials in advance**
- » **Understand financial and operational risks**
- » **Ask informed questions**
- » **Monitor progress against strategic priorities**
- » **Evaluate the CEO fairly and consistently**

2. Strategic thinking — Use board time for:

- » **Long-term decisions**
 - » **Environmental changes**
 - » **Service-delivery trends**
 - » **Workforce challenges**
 - » **Partnerships and affiliations**
 - » **Financial sustainability**
 - » **Community needs**
- 

Between-Meeting Engagement Menu

***3. Advocacy and community visibility* — Board members can:**

- » **Meet community leaders**
- » **Attend public events**
- » **Build relationships with funders**
- » **Explain the organization's impact**
- » **Advocate for policies benefiting older adults**
- » **Introduce the CEO to relevant contacts**

***4. Fundraising and resource development* — Every director can contribute through:**

- » **Introductions**
 - » **Stewardship**
 - » **Event participation**
 - » **Donor identification**
 - » **Sponsorship outreach**
 - » **Grant relationships**
 - » **Personal giving appropriate to their circumstances**
 - » **Telling the organization's story**
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Section 5: Address difficult board dynamics



Challenge 1: Uneven Participation

Warning signs:

- » **The same few people do all the work.**
- » **Members routinely arrive unprepared.**
- » **Committee assignments exist only on paper.**
- » **Attendance is inconsistent.**
- » **Directors avoid fundraising and advocacy.**

Responses:

- » **Revisit written expectations.**
- » **Use individual board-member conversations.**
- » **Assign specific responsibilities.**
- » **Report engagement metrics.**
- » **Conduct annual self-assessments.**
- » **Enforce term limits and attendance policies.**
- » **Allow graceful exits when service is no longer a fit.**



Challenge 2: Blurred Governance Boundaries



Examples of blurred boundaries:

- » Individual directors give instructions directly to employees.
- » The board becomes involved in routine operating decisions.
- » A board member acts independently without authorization.
- » The CEO withholds strategic information to avoid board involvement.

The board governs by:

- » Setting direction
- » Approving major policies
- » Monitoring performance
- » Overseeing risk
- » Hiring, supporting, and evaluating the CEO

Challenge 2: Blurred Governance Boundaries



Management leads by:

- » **Implementing strategy**
- » **Managing employees**
- » **Operating programs**
- » **Selecting vendors**
- » **Executing the approved budget**
- » **Making routine operational decisions**

Memorable phrase: "The board governs collectively; individual board members do not supervise independently."

Challenge 3: Conflicts of Interest

Areas of concern:

- » **Vendor relationships**
- » **Family or business relationships**
- » **Referral arrangements**
- » **Related-party transactions**
- » **Personal benefit from organizational decisions**
- » **Loyalty to another organization or constituency**

Recommended response:

- » **Require annual disclosures.**
- » **Update disclosures when circumstances change.**
- » **Document the conflict.**
- » **Remove the conflicted director from discussion when appropriate.**
- » **Document abstention and approval in the minutes.**
- » **Determine whether the transaction is fair and in the organization's best interest.**
- » **Apply the policy consistently, including to influential directors.**

Section 6: Build a CEO-to-board engagement plan



CEO-to-Board Engagement Plan



A productive board relationship should be designed, not left to personality or tradition.

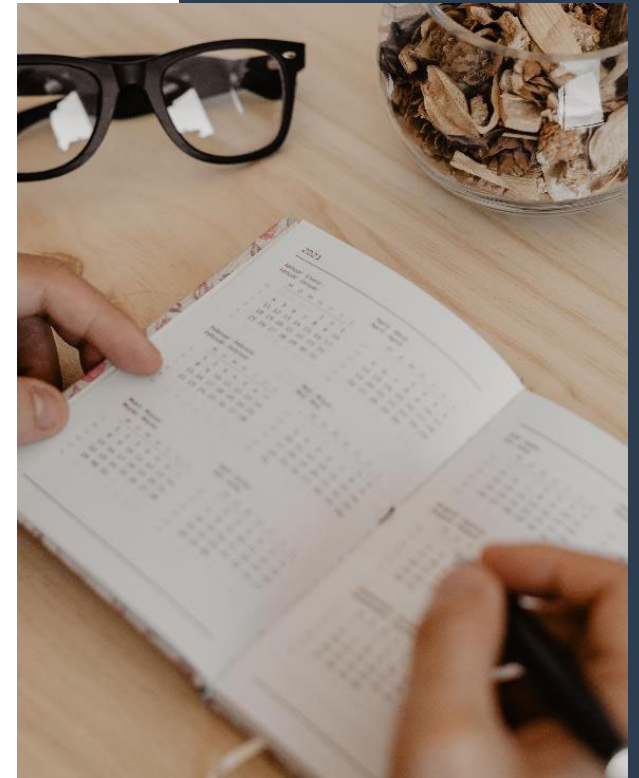
1. Define the relationship — clarify:

- » **What information the board needs**
- » **How often the CEO and chair communicate**
- » **Which matters require board action**
- » **Which decisions belong to management**
- » **How directors communicate with staff**
- » **How urgent concerns are escalated**

Annual Board Calendar

2. Establish an annual board calendar that includes:

- » **Budget approval**
- » **Audit and Form 990 review**
- » **Strategy discussions**
- » **CEO evaluation**
- » **Executive compensation review**
- » **Conflict-of-interest disclosures**
- » **Board recruitment**
- » **Risk assessment**
- » **Program or site visits**
- » **Fundraising and advocacy activities**



CEO-to-Board Engagement Plan (continued)



3. Improve board reporting

- » **Decisions required**
- » **Strategic implications**
- » **Financial trends**
- » **Key risks**
- » **Variances from plan**
- » **Matters requiring board assistance**

4. Assign between-meeting actions — Each action should have:

- » **Board self-assessments**
- » **CEO feedback**
- » **Chair-CEO check-ins**
- » **Committee evaluations**
- » **Attendance and participation data**
- » **Annual governance goals**

CEO-to-Board Engagement Plan (continued)



5. Evaluate the relationship — Use:

- » **Board self-assessments**
- » **CEO feedback**
- » **Chair-CEO check-ins**
- » **Committee evaluations**
- » **Attendance and participation data**
- » **Annual governance goals**

Three 30-Day Actions

Recommended actions to take in the next 30 days

1. Review board composition

- » Identify the two most important capabilities, perspectives, or relationships missing from the board.

2. Clarify one expectation

- » Select one area—attendance, fundraising, advocacy, preparation, committee work, or community engagement—and define what acceptable participation looks like.

3. Strengthen the CEO-chair partnership

- » Schedule a discussion focused specifically on board effectiveness, strategic priorities, communication, and accountability.

Closing Message

“A strong board is not created by finding a collection of impressive résumés. It is created by recruiting intentionally, setting clear expectations, engaging people in meaningful work, and addressing problems before they become accepted culture.”





QUESTIONS

Contact



Corinne LaRoche, CPA
Partner
Corinne.LaRoche@jmco.com



888-387-6851
www.jmco.com