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# Words Alive Standards for Excellence Performance Audit

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Words Alive Standards for Excellence Performance Audit



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LEAD 501: Fundamentals of Nonprofits

Professors Mary McDonald and Pat Libby

Fall 2009

Words Alive is a literacy organization that promotes reading for pleasure for children and adolescents through read-aloud programs and book groups. Words Alive considers itself a “Mom & Pop” organization that is ready for the ‘next step’. The Executive Director, Jennifer Williamson, and the board agreed that a performance audit will help the organization reach the next level of compliance and professionalism. The evaluation team (the team) suggested the Standard for Excellence (Standards) because of its thoroughness, design, and detail to mission. Standards was preferred by the team because it was more comprehensive than other suggested evaluation tools such as the Better Business Bureau or the Independent Sector. The Standards was also more logically structured and easier to follow. The team felt that it would be easier to present the findings to Words Alive with the comprehensive questions that Standards provided.

The team used several tools to determine Words Alive’s accountability compliance. Words Alive provided many documents such as the annual report, program evaluation documents, board minutes, solicitation materials, and more. Along with carefully reviewing the documents, the team also conducted two interviews with the Executive Director and Board of Directors. The team interviewed the Executive Director and the board separately in order to promote candidness and transparency. The same questions were asked in both meetings. The board interview included four Board Members – two newly appointed members, and two long standing members, (including the current and past board chairs). Both interviews revealed the agency’s desire to expand and professionalize the staff, programs, and services provided. All interviewees indicated that they are on the verge of moving away from the “Mom & Pop” model and moving towards the next level of accountability and structure. In many areas, Words Alive is already working towards this desired change.

The team came across several areas where Words Alive needs to improve policies and procedures, including board diversity, conflict of interest, financial policies, and fundraising. Overall, Words Alive is an outstanding organization that has adapted well over its 10-year history. To aid the organization in reaching their desired level of performance, the consulting team has made several recommendations in the report below and has also provided an easy to read matrix with embedded ‘best practices’ examples. All of the supporting ‘best practice’ documents can be accessed in the Performance Audit Matrix CD-Rom attached in this report.

## **Mission and Program**

### Mission

Words Alive has a mission statement that complies with Standards. The organization has also been consistent in ensuring that new programs align with its mission and vision. In addition, Words Alive is headed in the right direction by forming a Board Development Committee to address governance and recruitment, and an Evaluating Committee to oversee mission and vision of the organization. However, the team found that Words Alive is presently in partial compliance because there was no evidence that the organization has been reviewing the mission statement on a periodic basis, as required by the Standards for Excellence Institute (2009). However, we recognize that Words Alive plans to revisit the mission statement in 2010 as part of their strategic plan development.

At the request of the Executive Director and the Board’s desire to receive best practice documents, the team has compiled mission and values ‘best practice’ samples in the Performance Audit Matrix (section I-a). Though Standards does not endorse a particular style or format for mission statements, it states that the mission statement is most effective when it is brief, yet

broad enough to encompass present and future programs (Standards for Excellence, 2009). In addition, the mission statement should be an “inspiring statement about your reason for being.” It should clearly reveal the uniqueness and differentiate Words Alive from other similar organizations. A concise mission statement will communicate: why you exist, how you do it, what you value and who you serve (Libby, 2007).

In addition, it will be vital that the board remains intentional about maintaining the integrity of the mission, especially as it adds new programs and expands existing ones. This effort may at times involve making the decision *not* to implement programs and activities that contradict the mission or call to re-develop the mission, as necessary.

### Program Evaluation

Based on the 2008-2009 Words Alive Program Report and program description document, Words Alive presently has seven programs with a volunteer force of approximately 150 that serve more than 1,000 at-risk, underserved, and/or low-income preschoolers, teens and adults in San Diego. These programs include: Early Literacy Intervention (ELI), Adolescent Book Group (ABG), Lending Libraries Project, Read to Me Workshop, Raising A Reader, Words Alive Family Story Time and Words Alive Westreich Scholarship Programs.

Though the evaluation and program reporting significantly improved since 2007, Words Alive is only in partial compliance in the area of program evaluation. This is mainly due to the addition of new programs, piloted in 2008 and 2009, which do not yet have a formal evaluation structure or procedure in place. However, both the Board and Executive Director are aware of this need. The Executive Director is presently working towards implementing and evaluating data gathering and outcome measures, specifically geared toward these newer programs, such as the Lending Libraries Project.

Program evaluation is also in partial compliance, according to Standards, because it does not provide an evaluation of programmatic efficiency (measure of outcome in relations to cost). Unlike for-profit companies, nonprofits have goals and mission that go beyond just the numbers. Thus, Standards does not specify specific program evaluations due to the complexities of many nonprofit organizations (2007). With this mind, the team recommends that Words Alive determine a cost-benefits analysis that is specific for its programs. The program efficiency formula, developed for another literacy organization, can help set a foundational framework for Words Alive (section I-d).

In order to achieve best practice in the area of outcome evaluations, the team recommends that Words Alive:

- 1) Define its outcome by involving stakeholders “from inside and out” in order to receive diverse 360-degree viewpoints.
- 2) Consider three different types of outcomes: *Initial outcome* at the end of the program, *Intermediate outcome* such as a changed outlook on reading, and *Long-term outcome* that involve deeper changes in the participants lives, such as the improvement in participant’s future, etc.
- 3) Consider implementing the Logic Model, a program evaluation tool that goes beyond data collecting and analyzing, to understanding the ‘what’ and ‘why’ for improved planning and implementation. The team has provided the *W.K. Kellogg Foundation Logic Model Development Guide* for review and consideration (section I-d).

### Program Service

Presently, Words Alive is not in compliance with regard to program services. As Words Alive continues to expand its footprint in the community, especially as it serves the at-risk and

low-income children and young adults, it is imperative that the organization has policies and procedures set in place regarding treatment of participants' confidential information, as well as a grievance procedure to address complaints from program participants. The team recommends that Words Alive review examples of the privacy rights and grievance policy and procedures (section I-e and I-g).

### **Governing Body**

Nonprofit boards of directors are composed of elected, volunteer members, and they are responsible for organizational governance. The Standards for Excellence (1998-2004) identify the following principal duties of nonprofit boards of directors: determine the mission of the organization; establish management policies and procedures, assure adequate human resources, assure adequate financial resources, and actively monitor the organization's management, financial, and programmatic performance. In addition to these duties the Standards emphasize the importance of the board's commitment to the mission of the organization.

The team found that Words Alive is in compliance with the majority of the Standards for Governing Bodies. Of the 29 individual standards and sub-standards Words Alive is in full compliance with 21 of the standards, partial compliance with three of the standards, and not in compliance with five of the standards (see sections II-a through II-o). The team's analysis identified the strengths of the Words Alive Board of Directors—including a high level of engagement, strong commitment to the mission, and a revamped committee structure that is helping the board to follow through with its initiatives. The team's audit also identified opportunities for improvement—including the planning process for hiring the Executive Director and increasing the diversity, knowledge, and skill sets of the board.

### Board Responsibilities

The Standards identify short-term and long-term planning as two of the principal responsibilities of the Board of Directors. The Words Alive Board of Directors is in compliance with its planning responsibilities. The Board Members interviewed discussed the organization's upcoming strategic planning efforts. The Board has secured partial funding for hiring a consultant and is currently in the process of securing the remaining funding. The strategic planning process will include a Board self-evaluation. The Board self-evaluation forms have been developed and an external consultant will analyze the results. The Executive Director is also undergoing a 360-degree review process. Results from both of these evaluations will be part of the strategic planning retreat scheduled for March 2010.

Assessing financial performance is another crucial board responsibility. Standards recommend that financial assessments include an examination of the proportion of funds spent on programs, administration, and fundraising. Words Alive is in partial compliance with this Standard because the team was unable to determine the extent to which the board assessed financial performance. The minutes of the March 10, 2009 Board meeting include a note that the budget was approved. The minutes do not indicate whether there was any discussion of Words Alive's financial performance and how its resources were allocated. To move to full compliance on this section the Board discussion of financial performance should include what percentages were spent on programs, administration, and fundraising. Board meeting minutes should document the discussion.

During the interviews, both the Executive Director and the Board Members discussed the challenges of succession planning and the process of hiring an Executive Director. Words Alive

has hired two Executive Directors since the founding director departed in 2007. Both the Executive Director and the Board Members felt that the first Executive Director hired was a poor fit for Words Alive. The team was asked for recommendations about how to improve this process.

CompassPoint Nonprofit Services, a consulting firm based in San Francisco, offers several valuable research papers and tools to assist in this process. In a monograph for CompassPoint, Wolfred (2008) outlines three different types of succession planning: strategic leader development; emergency succession; and departure-defined succession planning. With Words Alive about to begin its strategic planning process it is ideally suited to the strategic leader development approach. This strategy focuses on identifying the leadership and management skills necessary to carry out the organization's mission and investing in existing and new staff members to build those skills. The process is akin to cultivating the skills of multiple members of a sports team to prevent over-reliance on a single player. Words Alive currently has a relatively small staff, but the Executive Director mentioned plans to hire new staff members at the program director level. It will be important to carefully consider how new skill sets will complement existing ones to maximize progress towards the organization's mission and vision.

Another crucial way to improve the hiring process—identified by the Board Members—involves including the perspectives of many Board Members. Board Members noted that when hiring the former Executive Director, they relied too heavily on just two members to identify promising applicants. The team recommends looking beyond Board Members—staff members and funders with whom the organization has a strong relationship can provide valuable insights

as well. CompassPoint has developed a sample stakeholder interview to assist with this process (section II-e)

### Board Composition

The Standards for Excellence call for boards of directors to be composed of individuals who are personally committed to the mission of the organization and who reflect the diversity of the communities the organization serves. The exceptional level of engagement among Words Alive Board Members leaves little doubt about their commitment to the mission. The vast majority of Board Members have volunteer experience with one or more of Words Alive's programs. Many have educational and professional backgrounds in childhood education. But both the Executive Director and Board Members noted that the demographics of the Words Alive Board do not reflect the organization's constituents. The Words Alive Early Literacy Intervention (ELI) and Adolescent Book Group (ABG) programs serve children and adolescents from predominantly low-income families. Nine percent of program participants are Asian/Pacific Islander; 17% are Black or African American; 43% are Latino or Hispanic; 27% are White. In contrast, 100% of Words Alive Board Members are white and 100% of Words Alive Board Members are women. Moreover, the Executive Director and Board Members observed that the Board lacks members with expertise in areas such as financial management, law, and marketing. They sought recommendations from the team for ways to increase diversity along these dimensions.

The team recognizes that the Words Alive board is on the right track. It has a goal of recruiting Board Members from its more diverse pool of volunteers and mentors. It has also

found non-board member volunteers with specialized skills to serve on board committees or provide pro-bono services. But the Board can take several more steps to enhance its diversity.

First, the Board Development Committee should complete a board composition analysis. A sample board composition analysis from the Standards has been provided in the Performance Audit Matrix (section II-i). The strength of this analysis is that it examines board diversity from a number of different dimensions including demographics, expertise, resources, organizational affiliations, and areas of residence.

Second, the Words Alive board should amend its by-laws to limit the number of terms Board Members can serve. Currently Board Members are elected for two-year terms. If the board elects to limit the number of terms served by its members, it may want to consider increasing the length of the term to three years. This would make sure that no more than 1/3 of Board Members are up for election in any given year. A sample term limit policy is provided in the Performance Audit Matrix (section II-i).

Third, Words Alive may consider scheduling its board meetings in the evenings to accommodate the schedules of potential Board Members who work during the day. The Board Members mentioned trying recruit a teacher from one of the former Adolescent Book Group sites. He declined partly because his work schedule would not permit him to attend board meetings.

### Conduct of the Board

The Standards for Excellence require having written policies regarding expectations of board member attendance and participation. Words Alive is largely in compliance with this Standard. The organization's by-laws clearly state that Board Members will be removed for

missing four or more meetings during the year. Words Alive also has a “Criteria for Board Service” document that it provides to potential Board Members. The document outlines expectations of Board Members, which include site visits to at least one Early Literacy Intervention (ELI) and Adolescent Book Group (ABG) site during the first year of board service.

The Criteria for Board Service document could be strengthened by more explicitly identifying the fiduciary duties of Board Members. A sample statement of understanding has been provided in the Performance Audit Matrix (section II-o).

### **Conflict of Interest**

The Standards for Excellence ask nonprofit organizations to implement policies for disclosing and managing conflicts of interest. These policies aim to help ensure that nonprofit board and staff members act in the best interests of the organization and the public interest. Words Alive is partially compliant with this Standard. It has a conflict of interest policy and conflict of interest statements that board and senior staff members sign annually. But the team’s interview with Board Members suggested that there was confusion about the meaning of conflict of interest. Some sample conflict of interest policies that provide numerous examples are provided in the Performance Audit Matrix (section III-c).

Moreover, the team’s discussions with the Executive Director and Board Members brought up two potential conflicts of interest known to the board and executive staff members. The first is related to pro-bono bookkeeping services provided by an accounting firm owned by the founding Executive Director’s partner. The second is related to Words Alive’s office space. The contract rent for the space is \$100 per month. The partner of one of the Board Members owns the space. In addition to disclosing these potential conflicts of interest on the annual

disclosure statements, the Words Alive board should document how it managed these potential conflicts in meeting minutes. This practice is recommended in Conflict of Interest Policy Sample 2 (section III-c).

### **Human Resources**

During 2009, Words Alive hired an HR consultant to create its “Employee Handbook.” This handbook satisfies most of the applicable audit standards with a few notable exceptions. There is no evidence in the manual itself or in board minutes that the Governing Board reviewed and adopted the handbook. The manual states that the Board Chair has authority to update and change it in writing; a dated statement and signature from the Board Chair adopting the handbook would strengthen the document and is recommended. Three policies, required by Standards, are currently either weak or missing from the handbook and may not exist in the organization: employee working conditions, employee grievance policies, and staff growth and development policies. The handbook indicates an open-door grievance policy for issues related to working conditions, but this could also explicitly state that Words Alive will make efforts to proactively inspect working conditions in accordance with Occupational Safety and Health Administration standards. The Executive Director acknowledged that the employee grievance policy is lacking and should be replaced. Several suggested sample policies are included that describe the organization’s procedural response to grievances, including chain-of-command, appropriate timelines for response, and guarantee that employees will not be retaliated against (section IV-a). This is especially important for Words Alive in light of recent staff turnover, a concern expressed by the Governing Board. Lastly, there is no policy with regard to employee growth and development. Words Alive is a growing organization that should consider how it

will develop and retain employees. The organization could provide a staff growth and development program or encourage staff to submit requests for leave time and/or reimbursement for professional development activities that enhance their working potential.

Words Alive did not provide either electronic or hard copies of volunteer policies. The Executive Director suggested that the policies were not readily accessible and that a forthcoming new hire volunteer manager would be immediately tasked with updating them. The Governing Board acknowledged the existence of a volunteer handbook, as many of the Board Members are also volunteers, but could not produce it. This has prevented an audit of volunteer policy. Words Alive relies almost entirely on volunteers to serve the community; volunteer policies should always be available for distribution, thorough, and regularly reviewed and approved by the Governing Board. Though the policies have not been audited, sample documents are provided for Words Alive to review (section IV-b).

Words Alive is in full compliance for its new and impressive employee evaluation system created by the Executive Director. There are also clear, written position descriptions that are signed by the Executive Director and staff upon hiring or promotion. There is a thorough outline for new employee orientation.

### **Financial and Legal**

Words Alive has never undergone a third-party financial audit, which is not uncommon for an organization of its size. However, one CPA firm, owned by the founder's partner, has handled its finances since inception without a clear division of financial tasks. The CPA regularly makes approval for expenses, writes checks (including payroll), records transactions, and prepares financial statements. Words Alive should divide these tasks in line with best

practices suggested by Standards For Excellence in Financial Policies (2009). In light of this ongoing lack of financial policies and internal controls, and since Words Alive maintains sizeable cash reserves, it is recommended that Words Alive seek an audit for 2009. The Executive Director and some Board Members suggested that they would like an audit for 2009 or 2010. At the very least, an audit committee should be formed to address these concerns. Guidelines for an audit committee and audit policies are provided (section V-b).

Financial statements (balance sheet, statement of cash flow) are regularly produced by the CPA firm and provided to the Board in advance of meetings though there is some disagreement over methodology for dividing administration and fundraising expenses into program expense categories. The Board is concerned over a general lack of financial expertise on the board and staff. Board members express desire to recruit a Board Member with CFO experience and to raise financial literacy in board development activities. Financial reports to the board are not well documented in the minutes. Standards For Excellence recommends regular reporting of budget-to-actual expenses with explanation of planned or unplanned variations (standard V-c).

Written financial policies and internal controls are non-existent. There is a ledger documenting the use of an office petty cash fund but there is no written petty cash policy. Petty cash is maintained by the CPA writing checks out to 'cash.' There is no policy or forms for approval, documentation, and reimbursement of expenses. The Executive Director self-approves reimbursements rather than seeking board approval. There is also no policy for maintaining financial reserves, though the Governing Board discussed this at the October meeting. There is no policy that determines how reserve or operating funds are invested and no policies for

endowment funds. There is no formal purchasing policy, though the Executive Director states that, in general practice, three bids are sought for any major purchases.

Words Alive is in partial compliance for several financial and legal standards, including general liability insurance and directors/officers insurance (standards V-g, V-h). Though Words Alive has a sound Whistleblower Policy, it is presently not being utilized effectively. The policy should be marked as clearly reviewed and approved by the Governing Board and should be included in the Employee Handbook and new employee orientation. The same is true for the Document Retention/Destruction Policy. The document policy requires bank statements be kept for just one year. Several best practice samples from are included which require holding bank statements for seven years (standard V-j).

Sample policies and guidelines have been provided for all of the financial and legal policies that are lacking. Words Alive should also begin to work on a board-approved accounting manual of policies and procedures that comply with Standards For Excellence. In addition, the manual should be enforced and regularly reviewed by staff and the board.

### **Openness**

Words Alive distributes an annual report to its constituents. The annual report makes public the organization's mission, financial information, programs information, and statistics. The report adheres to the Standard's recommendation that nonprofit organizations should make information public. The team recognized that the photographs included in the report and on the website did not reflect the diversity of the population the organization serves. Since the team's mention of this, Words Alive has made the effort to change the stock photos on the website to include children of color.

The website provides public access to the community by allowing individuals to communicate with the staff, and all web inquiries go to the Executive Director. Community members can also phone the organization to learn more information. Therefore, Words Alive is fully compliant in the Standards section for openness.

### **Fundraising**

Many of Words Alive's fundraising policies and procedures are "Mom & Pop" style; however, the Board and Executive Director are pushing the organization to reach higher standards. Words Alive has an overall partial compliance in the fundraising section. The areas that lack compliance are in gift acceptance with most of the non-compliance being in the gift acceptance policy areas. Standards recommends that fundraising activities should, on average, generate income at least three times the amount spent on fundraising over a five-year period. Based on Words Alive's past budget, the organization is in full compliance with this recommendation. In 2008, Words Alive raised \$237,040 and only spent \$58,950 on fundraising (Words Alive Annual Report, 2008). Almost all of the fundraising revenue (56%) is generated from the annual Authors Luncheon.

Standards recommends that fundraising materials should be accurate and truthful while correctly identifying the organization, its mission, and the intended uses of the solicited funds (Standards, 2004). Words Alive is in full compliance with these guiding principles. The fundraising materials, both online and in print, allow donors to designate their gifts and to remain anonymous. Donors can opt out of receiving solicitations and/or communication by asking to be removed from mailing lists. The organization does not rent or sell the mailing lists (Words Alive Annual Report, 2008). Though the organization honors and respects the privacy of its donors, it

does not have written policies for all staff and solicitors to follow. The team encourages Words Alive to adopt a donor privacy policy that informs all staff, Board Members, and volunteers how to respect the privacy of donors. A donor bill of rights will aid Words Alive in meeting donor's expectations and complying with guiding principals. The team suggests that Words Alive review the Evangelical Council for Financial Accountability Bill of Rights to aid the organization in developing one for itself (section VII-e). Likewise, the team recommends a donor privacy policy in order to reach full compliance in the area of fundraising. Evangelical Council for Financial Accountability and Assistance League of Everett are compelling policies for Words Alive to consider (section VII-f). This policy should inform donors that their information will not be shared with any third parties and should describe the manner in which their donation will be used.

The team also discovered that Words Alive is not in compliance with Standards' acceptance of gifts principle. The gift acceptance principle requires an organization to have policies in place that govern the acceptance and disposition of charitable gifts. In order for Words Alive to meet this guiding principle, it must develop a policy that identifies what types of gifts are accepted and how donations will be allocated. Words Alive should consult the Board Source Gift Acceptance Policy, which provides a comprehensive outline that addresses ethical consideration, legal requirements, and administrative procedures (Section VII-g).

### **Public Affairs and Public Policy**

This section does not pertain to Words Alive since the organization does not participate in public affairs or public policy.

**Conclusion**

After concluding the performance audit for Words Alive, the team determined that the Standards for Excellence is a valid assessment tool for ascertaining the ethics and accountability for a nonprofit organization. The Standards provides a comprehensive examination in determining the compliance with best practices throughout the nonprofit sector. The recommendations made by the team will lead Words Alive in the direction of full compliance for Standards for Excellence. Words Alive is making great progress for the year 2010 and will ultimately reach its goal of transforming itself to a highly professional and respectable nonprofit organization in the child literacy field.

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***Words Alive's Board and Audit Team Correspondence***

*The below correspondence occurred after our performance audit meeting with four Board Members of Words Alive. The Audit Team will present the findings to the Executive Director and the Board in January, 2010.*

**Follow-up Email from Audit Team**

Brenda, Kamie, Laurie and Margie,

Thank you for taking time out of your schedule to meet with us. We truly appreciated your openness, and enjoyed learning more about Word's Alive from your perspectives. We are in the process of developing the performance audit and look forward to sharing it with you in the next few weeks.

In the meantime, we would love to know your thoughts about our meeting. We are always looking for feedback to know what we did well and what we can improve on. Did the meeting possibly spur any thoughts on direction or action for your organization? Did it bring to surface any further steps needed to be taken by the board?

It's so evident that Word's Alive is making a significant impact in the community -- with potential to do even more. Thank you for allowing us to be a part of that.

Sincerely,  
Brian Becker, Jason Jarvinen, Lina Park, Melinda Wilkes

**Response from board member, Brenda Schulman**

Your e-mail and inquiry is not only appreciated but timely in that the Board Development Committee conducted its first meeting today. I personally feel fortunate to have been included and I think you all agree that our Board members are at different levels of knowledge and experience. Not only did I learn from you insightful questions, but I also learned so much from the other Board members (Margie from the creation of ELI and her years of personal experience serving as Event Chair and now President and Camie with her wonderful business background and experience).

The Audit Committee conducted themselves in a very professional manner and were respectful in allowing us all time to "tell our story" and to express our thoughts. I certainly look forward to reading the audit as I know it will be beneficial in the development committee's quest to make new and future Board Members experience the best it can be for Words Alive and it's program.

Respectfully,  
Brenda Schulman

**Response from board member, Margie Blitz**

I found the meeting both thought provoking and helpful in edifying in many areas that Words Alive is trying to organize and move forward with as we go from a Mom and Pop organization to one that is fully realized. Thank you all for helping our organization in its vision towards the future.

Warm regards-Margie Blitz