

Audit Committee

The Board of Education will designate and appoint an Audit Committee for purposes of overseeing and carrying out the Board's audit policies and the performance of related duties and responsibilities. The Audit Committee shall be comprised of at least three Board members. District employees and their spouses are prohibited from serving on the Committee.

The Audit Committee shall:

1. Recommend internal and external audit plans to the Board, specifying the areas of District operations to be reviewed for compliance with legal and regulatory requirements, operating efficiency and effectiveness;
2. Receive and review the audit reports and make recommendations to the Board for necessary and appropriate action;
3. Receive and review the report of the external auditor on any findings commented on during the annual audit report and the management response thereto, as well as make recommendations to the Board for necessary and appropriate action;
4. Oversee the selection of the internal auditor and the external auditor pursuant to relevant Board policies, as well as make recommendations to the Board for appointment to those positions;
5. Perform any other responsibilities determined by the Board and/or as set forth in the Charter of the Audit Committee.

The Audit Committee shall not participate in or be responsible for the day-to-day operations of the District or in the decisions that are the responsibility of the Superintendent of Schools, Business Official or other District administrators.