

AUDIT COMMITTEE

The Board of Education shall appoint an Audit Committee for purposes of overseeing and carrying out the Board of Education's audit policies and the performance of related duties and responsibilities. The committee make-up shall be the Board of Education President and two Board of Education members who are appointed annually at the reorganization meeting. The committee shall meet at least once per month and report to the Board of Education minimally bi-monthly and more frequently if necessary. Employees of the school district are prohibited from serving on the committee.

The Audit Committee shall:

1. Recommend internal and external audit plans to the Board of Education, 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 resulting audit reports; and propose recommendations to the Board of Education for action as may be necessary and appropriate,
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, and propose recommendations to the Board of Education for action as may be necessary and appropriate,
4. Oversee the selection of the internal auditor and the external auditor, pursuant to the relevant Board of Education policies, and make recommendations to the Board of Education for appointment to said positions.
5. Conduct audit of Superintendent's office expenditures.

It is not the intent of the Board of Education that the Audit Committee participates in or be responsible for the day-to-day operations of the School District. Decisions regarding these matters are the responsibility of the Superintendent of Schools or Business Administrator, or the other District administrators.

Cross-reference:: #2220 – Board of Education Officers
#6650 – Internal Claims Auditor
#6660 – Independent Auditor
Ref: Senate Bill 5050a
Assembly Bill 6082b
Comptroller's 5-Point Plan

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