

Special Committees

The Board President shall appoint members to special committees created by the Board to fulfill specific assignments, unless otherwise provided by Board action. These committees may include District personnel and citizens. The function of committees shall be fact-finding, deliberative, and advisory, but not administrative. Special committees shall report their findings to the Board and shall be dissolved upon completion of the assigned task or vote of the Board.

The Board President and the Superintendent shall be ex officio members of all Board committees, unless otherwise provided by Board action.

Audit Committee

The audit committee shall be composed of no more than three Board members, including the chair, appointed by the Board President.

Members of the committee shall perform their duties in good faith, in a manner they reasonably believe to be in the best interests of the committee and the District, as a whole, with such care as a generally prudent person in a similar position would use under similar circumstances.

Audit committee members are responsible to possess or acquire the knowledge needed to understand and evaluate the internal audit department's activities, including knowledge of internal controls, accounting, financial reporting, school district finance, and financial compliance and management/operational audits.

Purpose and
Authority

The purpose of the audit committee shall be to assist the Board in fulfilling its oversight responsibilities regarding the internal audit activity, the system of internal controls, and the District's process for monitoring compliance with laws and regulations. The ultimate oversight responsibility for the internal audit department remains with the full Board.

Meetings

The audit committee shall meet at least four times during a fiscal year and shall convene additional meetings as necessary. The committee may invite members of management, auditors, or others to attend meetings and provide pertinent information as necessary. The audit committee meeting minutes shall be submitted to the Board at the next regular or special meeting for approval and entry into the minutes as a public record. The meetings shall be open to the public.

Responsibilities

The general responsibilities of the audit committee shall include:

1. Review and recommend to the Board for approval the annual internal audit department charter, the annual internal audit plan, and major changes to the plan.

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2. Receive communications from the chief internal auditor on the results of internal audit activities or other matters that the chief internal auditor determines are necessary.
3. Review and recommend to the Board the evaluation of the chief internal auditor's performance.
4. Review the adequacy of the internal audit budget in relation to planned activities.
5. Monitor implementation of internal audit recommendations.

[See CFC(LOCAL) and CFC(EXHIBIT) regarding the chief internal auditor and the internal audit department.]

**Transacting
Business**

Committees may transact business only within the specific authority granted by the Board. To be binding, all such business must be reported to the Board at the next regular or special meeting for approval and entry into the minutes as a public record.