

Special Committees	<p>The 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 audit advisory committee shall be the only standing committee of the Board.</p> <p>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.</p> <p>The President of the Board shall be an ex officio member of the audit advisory committee. Both the President of the Board and the Superintendent shall be ex officio members of all other Board committees, unless otherwise provided by Board action.</p>
Transacting Business	<p>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.</p>
Use of District Resources	<p>The Superintendent shall periodically review the effect of committee work on staff time and District resources and make recommendations, as needed, to align the use of District resources with Board-adopted goals and objectives.</p>
Audit Advisory Committee	<p>The Board audit advisory committee shall be composed of three members of the Board appointed by the President of the Board.</p>
Purpose	<p>The purpose of the audit advisory committee shall be to assist the Board in fulfilling its oversight responsibilities regarding internal and external audits, the system of internal controls, and the District's process for monitoring compliance with laws and regulations.</p>
Duties	<p>The audit advisory committee's responsibilities related to internal audits shall include:</p>
<i>Internal Audits</i>	<ol style="list-style-type: none">1. Reviewing and recommending to the Board approval of the internal audit department charter, the annual internal audit plan, and major changes to the plan.2. Reviewing communications from the chief internal auditor on the results of internal audit activities, and communicating or meeting with the chief internal auditor to discuss any matters that the committee or the chief internal auditor deems necessary.3. Making recommendations to the Board regarding the appointment or removal of the chief internal auditor.4. Evaluating the chief internal auditor's performance.

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5. Reviewing the adequacy of the internal audit budget in relation to planned activities.
6. Monitoring implementation of internal audit recommendations.

External Audits

The audit advisory committee's responsibilities related to external audits shall include:

1. Participating in the selection of the independent auditing firm to be recommended to the Board for approval.
2. Arranging for an annual audit of the District's fiscal accounts in accordance with Board policy.
3. Reviewing the external auditor's proposed scope and approach, including coordination of audit effort with internal audit.
4. Reviewing the performance of the external auditors.
5. Meeting with the external auditors to discuss the audit results.
6. Monitoring implementation of external audit recommendations.

Other Duties

As appropriate, the audit advisory committee shall evaluate all planned reviews, audits, and examinations conducted by regulatory agencies, management consultants, and auditors in order to help preclude duplication of work by the internal audit department.

As warranted, the audit advisory committee shall evaluate the findings of any reviews, audits, and examinations by regulatory agencies, management consultants, and any auditors.

The audit advisory committee shall annually review this policy and recommend changes, if needed, to the Board.