

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 district's Audit Committee shall be comprised of at least three members. At least three members shall be appointed to serve on the committee on an annual basis. Employees of the school district are prohibited from serving on the committee.

The Audit Committee shall:

1. Recommend internal 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 resulting audit reports; and propose recommendations to the Board 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 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 policies, and make recommendations to the Board for appointment to said positions; and
5. Perform any other responsibilities outlined by the Board and/or as listed in the district's Audit Committee Charter.
6. Review the Audit Committee Charter annually and report any necessary changes or updates to the Board of Education.

The Audit Committee may conduct an executive session in accordance with law and Commissioner's regulation. Any member of the Board of Education who is not a member of the Audit Committee may be allowed to attend an executive session if authorized by a resolution of the Board.

It is not the intent of the Board of Education that the Audit Committee participate in or be responsible for the day-to-day operations of the school district or in the decisions that are the responsibility of the Superintendent of Schools or the Assistant Superintendent for Administration.

Date of Board Adoption: February 19, 2016  
Johnson City Central School District, Johnson City, New York