

Name: Audit Committee

Type: Committee

Description: Audit Committee Date created: December 13, 2006; Board Policy 3461 Purpose: The responsibilities of the Audit Committee shall include but not be limited to the following: 1. Recommend to the Board for approval the independent auditors. 2. Review the independent audit engagement including the fee, scope and timing of the audit, and any other services to be rendered, including non-audit services. 3. Review with the independent auditor's district policies and procedures regarding internal auditing and internal accounting and financial controls. 4. Upon completion of their audit, review with the independent auditors the cooperation they received from district personnel during the audit, the extent to which district resources could be used to minimize the time spent on the audit, and any significant matters of concern arising from the audit. 5. Review with the independent auditors any significant transactions which are not a normal part of the district's business, any changes in accounting principles and practices, all significant proposed audit adjustments, and any recommendations that they may have for improving internal controls, choice of accounting principles or management systems. 6. Review with the district's financial and accounting staff district policies regarding internal accounting and financial controls. 7. Review and recommend district policies to the Board to prohibit unethical, questionable, or illegal activities by district employees. 8. Review with the internal auditor the organization and independence of the internal audit function; the goals and plans of internal audit including the nature and extent of work; problems and experiences in completing internal audits; and findings, conclusions, and recommendations as a result of internal audits. 9. Upon completion of the independent audit, review with the district's financial and accounting managers their perception of the independent auditors, any significant matters of concern arising from the audit, and the extent to which recommendations made by the independent auditors have been implemented. 10. Prepare semi-annual written reports to the Board relating the results of committee activities. The Board of Education shall provide written guidance to the Audit Committee on an annual basis regarding those areas on which the Audit Committee should focus. Number of members: Five (5): three (3) members from the community, two (2) members who serve on the Board of Directors. At least two community members shall possess expertise in internal and/or external audits, and/or management of a public school system. Selection procedure: Community members shall apply consistent with the procedures outlined above. Board members shall be appointed by the President of the Board of Directors. One of the Board members shall be appointed by the President of the Board of Directors and confirmed by the Board to serve as the Chair of the Audit Committee. (Board Bylaw 9131)

Name	Title	Start Date	End Date
Frank Tsai	Member	9/24/2015	1/31/2021
Appointed By: Board of Education			
Alton Jelks	Member	10/11/2017	1/31/2021
Appointed By: Board of Education			
Beverly Hansen	Secretary	2/1/2015	1/31/2021
Appointed By: Board of Education			
Gregory Redmond	Vice Chairperson	5/23/2012	1/31/2020
Appointed By: Board of Education			
Dan Lindheim	Chairperson	6/11/2014	1/31/2020

Appointed By: Board of Education
