

AUDIT COMMITTEE

The BOCES Board will designate and appoint an Audit Committee for purposes of overseeing and carrying out the BOCES Board's audit policies and the performance of related duties and responsibilities. The BOCES' Audit Committee shall be comprised of at least three members, appointed to serve on an annual basis. Employees of the BOCES are prohibited from serving on the committee.

The Audit Committee shall:

1. Recommend internal and external audit plans to the BOCES Board, specifying the areas of BOCES 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 BOCES 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 BOCES 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 BOCES Board policies, and make recommendations to the BOCES Board for appointment to said positions; and
5. Perform any other responsibilities outlined by the BOCES Board and/or as listed in the BOCES' Audit Committee Charter.

It is not the intent of the BOCES Board that the Audit Committee participate in or be responsible for the day to day operations of the BOCES or in the decisions that are the responsibility of the District Superintendent or Assistant Superintendent for Business, or the other BOCES administrators.

Ref: Education Law §2116-c

Adoption date: December 17, 2007