



Four County School Boards Association

Audit Committee Guidelines

Objective

The objective of the Four County School Boards Association Audit Committee is to meet a minimum of two times a year to review Four County SBA financials for accuracy, proper procedures and to provide a report to the Board of Directors.

1. Meet in August to review prior year's financials.
2. Meet in either January, February or March to review random samples of expenditures.

The President will appoint the committee.

The President will announce the committee members at the Annual Meeting.

The committee will consist of 5 members.

1. Four County SBA First Vice President will chair the committee.
2. Four County SBA Treasurer
3. A School Business Official
4. A School Board member from the Four County SBA membership
5. A School Board member from the Four County SBA membership

An Audit Committee meeting will be rescheduled if fewer than 3 members attend.

The committee will be asked to serve a maximum of 2 years.

The Four County SBA First Vice President will present the findings report with Audit Committee signatures to the Board of Directors.

Adopted: January 17, 2019

Revised: February 5, 2020