

**Sweetwater Union High School District
Audit Committee Charter
2014-2015**

Audit Committee Authority

The Sweetwater Union High School District Governing Board met on June 11, 2012 and voted to establish an Audit Committee to serve as a subcommittee for the Board.

Committee Role

To act on behalf of the governing board to provide independent advice, assistance, and recommendations to the Board in the oversight of the external and internal functions of the District.

Committee Membership

The Audit Committee will consist of at least four and no more than four members consisting of the two (2) Board Members, The Chief Financial Officer and the Internal Auditor. The two (2) Board Members will be nominated and appointed by the Board of Trustees each December during the annual Board of Trustees organizational meeting.

Committee Operating Principles

- The committee will meet once each quarter (June, September, December and February)
- The meeting will be agenda driven
- Meeting minutes will be presented to the Board of Trustees for approval and adoption
- All communications will be posted and communicated according to Education and Government Code
- Review and revise the Audit Committee Charter, as necessary

Committee Responsibilities

- Make recommendations regarding the internal audit annual plan
- Review the plan for the audit process with the internal auditor to determine the adequacy of the nature, scope, and timetable of the audit
- Review results of the internal and external audit and participate with the auditors and management in preparing final recommendations and responses

- Review and discuss special request audits (internal and external)
- Participate with the auditors in presenting the audit report to the Board
- Review Board policies and administrative regulations to recommend any revisions needed to ensure effective financial reporting
- Provide input on the effectiveness of the independent auditor
- Periodically report to the Board regarding the status of previous audit recommendations for improving the accounting and internal control systems

Self-Assessment

The Audit Committee will review its charter annually, and if necessary will recommend changes. The Audit Committee considers changes that are necessary as a result of new laws, regulations, or accounting or auditing standards.