

# BOARD OF EDUCATION OF SCHOOL DISTRICT NO.22 (VERNON)

## BOARD POLICY NO: 4.8

Board Committees	
Approval Date:	
Amendment Date(s):	
Reference(s):	

### 4.8 Board Committees

The Board may, through policy, establish Board Committees ('Committees') to facilitate in-depth consideration of governance matters resulting in recommendations to the Board.

#### 4.8.1 Committee composition

Trustees are elected to represent the interests of the electorate through governance without delegating this responsibility to others. Accordingly,

- Committees shall, where efficient, include all Trustees as members.
- Only Trustees may be members of a Committee.
- The Committee Chair may invite subject matter experts to attend and participate in discussions relevant to their area of expertise.
- The Committee Chair will invite the Superintendent and any staff identified by the Superintendent to attend and participate in all Committee meetings.
- The Board Chair shall appoint the Committee Chair, and may appoint themselves. If at any Committee meeting the Board Chair and Committee Chair are not present, the members present shall elect a Chair for that meeting.

#### 4.8.2 Committee agendas

Prior to each Committee meeting, the Secretary Treasurer will prepare an agenda in consultation with the Committee Chair, Board Chair and Superintendent outlining all matters to be brought before the Committee. Agendas will be distributed to committee members and, if not of a confidential matter, made publicly available at least three working days in advance of the meeting.

#### 4.8.3 Committee rules of procedure

Committee meetings are open to the public unless, in the opinion of the Committee, it is in the public interest that meeting is held in closed session.

The Committee Chair shall conduct the meeting at their discretion and in a manner that ensures

- perspectives of all Committee members present are heard and considered.
- discussion is efficient and respectful.

All people present at a Committee meeting must follow the direction of the Committee Chair. The Committee Chair may expel any person from the meeting.

Committee members may challenge the decision or position of the Committee Chair by motion. Such motions must be moved and seconded and will be considered when they are raised.

#### **4.8.4 Committee decisions**

Committees shall determine a recommendation to be made to the Board by a motion. Quorum is a majority of Committee members. Motions must be moved and seconded by Committee members prior to a vote being held on the motion.

#### **4.8.5 Committee minutes**

The Secretary Treasurer will ensure minutes are taken at each meeting and presented to the Board.

#### **4.8.6 Committee of the Whole**

The Board shall maintain a Committee of the Whole ('COW') as a forum for in-depth consideration of governance matters.

1. The COW shall consist of all Trustees.
2. The Board will, by motion at Regular Public Meeting, determine the schedule of COW meetings. The Committee Chair may call additional COW meetings at their discretion.

#### **4.8.7 Audit Committee**

The Board shall maintain an Audit Committee to make informed recommendations to the Board in the areas of:

- Financial reporting;
  - External audit process; and
  - Internal controls.
1. The Committee shall consist of three Trustees appointed by the Board Chair.
  2. The Board shall appoint an External Community Advisor as a subject matter expert to be invited to all Audit Committee meetings. The External Community Advisor must:
    - a. Be an objective advisor with expertise in financial matters.
    - b. Not be an employee or officer of the School District.
    - c. Not have a parent, child or spouse employed by or be an officer of the School District.
    - d. Support the values of the School District.

External Community Advisors are entitled to claim compensation of \$350 per meeting.

The term of office of an External Community Advisor shall be a period of two years.

When the term of an External Community Advisor expires, they continue until a successor is appointed or the External Community Advisor is reappointed.

3. The Audit Committee has the following responsibilities regarding financial reporting:
  - a. Review the Board's Annual Audited Consolidated Financial Statements.
  - b. Review Managements' Financial Statement Discussion and Analysis.

- c. Recommend to the Board, if the Audit Committee considers it appropriate to do so, that the Board approve the Annual Audited Consolidated Financial Statements.
  - d. Review the appropriateness of accounting policies and financial reporting practices used by the Board.
  - e. Review other governance matters related to Financial Reporting.
4. The Audit Committee has the following responsibilities regarding the external audit process:
  - a. Recommend to the Board the appointment of the external auditor for a term not exceeding three years subject to Section 158 of the School Act.
  - b. Review the external auditor's audit plan and audit findings, including the external auditor's engagement letter and independence letter and any management representations made to the external auditor and those representations not obtained from management, if any.
  - c. Meet at least annually with the external auditor to discuss any matters that the Audit Committee or the external auditor believes should be discussed.
  - d. Meet at least annually with the external auditor without staff present to discuss any matters that the audit committee or the external auditor believes should be discussed without staff present.
  - e. Review other governance matters related to the external audit process.
5. The Audit Committee has the following responsibilities regarding internal financial controls:
  - a. Review and obtain reasonable assurance that internal financial controls are operating effectively to produce accurate, appropriate, and timely information. This includes discussions with, and reports from, management and the external auditor.
  - b. Periodically review existing Board Policy related to financial matters and internal control and recommend to the Board amendments or additions to policy.
  - c. Review other governance matters related to internal financial controls.