

**KILLEEN INDEPENDENT SCHOOL DISTRICT  
BOARD OF TRUSTEES**

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**BOARD AUDIT COMMITTEE CHARTER**

**Article 1**

**Board Audit Committee Authority**

Pursuant to Board Policy BDB (Legal), the Killeen ISD Board of Trustees has established an Audit Committee. The role of the Audit Committee shall be advisory and any recommendations it provides to the Board shall not be substituted for any required review and approval by the Board.

**Article 2**

**Mission**

The mission of the Board Audit Committee is to oversee the Killeen ISD audit function, advise the Board on audit plans, and inform the Board of internal audit reports and recommendations.

**Article 3**

**Composition, Terms of Office & Requisite Skills**

The Audit Committee will consist of at least two (2) and not more than three (3) members of the Killeen ISD Board of Trustees appointed by the Board President. The superintendent shall serve as a non-voting ex-officio member of the Committee. The Board President may appoint himself or herself as one of the committee members.

The Committee's members, collectively, should:

- Have a basic understanding of auditing.
- Possess the knowledge necessary to understand financial, operational and program performance, compliance, and control issues.
- Have the ability to communicate effectively with district auditors and the Board of Trustees.

Unless otherwise provided by Board action, the Board President shall appoint members to the Committee and shall designate individual members to fulfill specific committee roles, such as committee chair. Committee members will be appointed annually at or near the time the Board of Trustees re-organizes following an election.

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**Article 4**

**Duties & Responsibilities**

The duties and responsibilities of the Board Audit Committee include the following:

- Make recommendations to the Board regarding the selection and evaluation of the auditor(s).
- Assist in the oversight of the internal audit function, including reviewing the annual internal audit plan to ensure that high risk areas and key control activities are periodically evaluated and tested, and reviewing the results of internal audit activities.
- Review significant recommendations and findings of the auditor.
- Monitor implementation of the auditor's recommendations by management.
- Participate in the evaluation of the performance of the audit function.
- Review and revise the Audit Committee Charter as necessary.

**Article 5**

**Meetings & Notification**

The Board Audit Committee shall meet at the conclusion of a departmental/ program audit, external financial audit and otherwise as necessary. Additional meetings may be scheduled as necessary to carry out the duties and responsibilities of the Committee. The Committee can add additional meetings and can invite others to attend the meetings to provide pertinent information as necessary.

Any member of the Board who is not a member of the Audit Committee may attend Audit Committee meetings if authorized by a resolution of the Board. However, because attendance of such Board members may result in a meeting of a quorum of the full Board, any action taken by formal vote may constitute official Board action.

An agenda of each meeting should be clearly determined in advance and the Audit Committee should receive supporting documents in advance, for reasonable review and consideration. Committee meetings in which a quorum of the full Board of Trustees is expected to attend shall be posted in accordance with the Texas Open Meetings Act.

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The Audit Committee shall give notice and prepare minutes of each meeting. At a minimum, the minutes will include the following:

- The meeting agenda
- Date, attendance, and location of the meeting
- Summaries of the topics discussed, and all motions, proposals, resolutions, and any other matter formally voted upon, including recommendations agreed to by the committee.
- As appropriate, copies of the materials discussed or presented at the meeting.

**Article 6  
Decision-Making Process**

All decisions shall be reached by vote of a simple majority of the total membership of the Committee. A quorum constitutes a simple majority of the total voting membership and meetings will not be conducted unless a quorum of the Committee is present.

**Article 7  
Reporting Requirements**

The Board Audit Committee shall report its activities at each regular Board of Education meeting following a meeting of the Committee. These reports are an important communication link between the Audit Committee and the Board on key decisions and responsibilities. The Audit Committee's reporting requirements are to:

- Report on the scope and breadth of committee activities so that the Board of Education is kept informed of its work.
- Report on the findings and recommendations of audits.
- Report on any other matters that the Committee deems necessary.

**Article 8  
Review of the Charter**

The Audit Committee shall assess and report to the Board of Education on the adequacy of this Charter no less than an annual basis or as necessary. Charter modifications, as recommended by the Audit Committee, should be presented to the Board of Education in writing for their review and action.