
Policy 8

BOARD COMMITTEES

As much as possible, the Board's business of governance will be conducted by the full Board of Trustees. The Board may establish committees of the Board when necessary to assist it with governance functions. Committees of the Board shall never interfere with delegation of authority from Board to Superintendent. The Board may delegate specific powers and duties to committees of the Board that are established by the Board, subject to the restrictions on delegation in the School Act.

The primary purpose of all committees of the Board shall be to act in an advisory capacity to the Board. Unless specific powers have been delegated by the Board the power of all committees shall be limited to making recommendations to the Board. The Chair of the committee shall place all recommendations before the Board at a regular business meeting of the Board in the form of a proper motion. No action of any committee of the Board shall be binding on the Board until the action is formally approved by the Board of Education.

Trustees not appointed to a committee may attend meetings of any committee of the Board and may be allowed to take part in any discussion or debate by permission of a majority of the committee, but may not vote. The Chair of a committee may make motions and speak to any question during committee meetings without leaving the chair. So far as they are applicable, the rules applying to regular meetings of the Board shall be observed in committee meetings.

General Requirements

1. The Board may appoint Standing Committees and Ad Hoc Committees and shall prescribe their purpose, powers and duties, membership and meetings.
2. The Chair shall recommend to the Board and the Board shall appoint the Chair and members of any Standing or Ad Hoc committees.

Standing Committees

Standing Committees are established to assist the Board with work of an ongoing or recurring nature.

Standing Committees are open to the public; however, if, in the opinion of the committee, the public interest so requires, persons other than trustees may be excluded from a meeting.

1. Education Committee

1.1. Purpose

- 1.1.1. The purpose of the Education Committee is to provide a forum for in-depth discussion of issues referred to it by the Board, the Chair or the Superintendent and to make recommendations to the Board as the Education Committee deems appropriate. The Education Committee is also a forum to receive presentations and reports from the Superintendent and for trustees to hear

perspectives of the Superintendent, and partner groups and other community representatives on matters being considered by the Education Committee.

1.2. Powers and Duties

- 1.2.1. Agendas shall be set one week in advance by the Superintendent and committee Chair by email, telephone or in-person. Agenda packages will be issued on the Friday prior to the committee meeting date.
- 1.2.2. To hear presentations and consider related recommendations.
- 1.2.3. Make recommendations to the Board regarding education related matters.

1.3. Membership (Committee of the Whole)

- 1.3.1. Membership of the Education Committee is all trustees and a quorum is the majority of trustees in office.
- 1.3.2. The Board Chair shall recommend and the Board shall appoint the Chair of the Education Committee who shall serve at the pleasure of the Board. Should the committee Chair be unable to attend the meeting, the Board Chair will Chair the meeting.

1.4. Meetings

- 1.4.1. Education Committee meetings shall be held each month except for July and August.

2. Business Committee

2.1. Purpose

- 2.1.1. The purpose of the Business Committee is to provide a forum for in-depth discussion of issues referred to it by the Board, the Chair or the Superintendent and to make recommendations to the Board as the Business Committee deems appropriate.

2.2. Powers and Duties

- 2.2.1. Agendas shall be set one week in advance by the Superintendent and committee Chair by email, telephone or in-person. Agenda packages will be issued on the Friday prior to the committee meeting date.
- 2.2.2. To hear presentations and consider related recommendations.
- 2.2.3. Make recommendations to the Board regarding business related matters.
- 2.2.4. To address matters related to:
 - 2.2.4.1. Financial accountability by convening as an Audit Committee three times annually as per the terms of reference of the Audit Committee.
 - 2.2.4.2. Long range facilities and capital planning.
 - 2.2.4.3. Board bylaws.
 - 2.2.4.4. Business services.
 - 2.2.4.5. Other matters referred by the Board.

2.3. Membership (Committee of the Whole)

2.3.1. Membership of the Business Committee is all trustees and a quorum is the majority of trustees in office.

2.3.2. The Board Chair shall recommend and the Board shall appoint the Chair of the Business Committee who shall serve at the pleasure of the Board. Should the Business Committee Chair be unable to attend the meeting, the Board Chair will chair the meeting.

2.4. Meetings

2.4.1. Business Committee meetings shall be held each month except for July and August.

3. Audit Committee: Terms of Reference

3.1. Purpose

3.1.1. The purpose of the Audit Committee is to support the Board by monitoring and reviewing the financial reporting and controls, risk management and governance processes. The Audit Committee is to add value by helping the Board ensure that good judgment has been exercised in the financial decision-making process.

3.1.2. As the backbone of the Board's fiscal oversight process, the Audit Committee has critical governance responsibilities related to: financial reporting, internal controls, external audit, internal audit, risk management, and compliance with relevant legislation.

3.2. Powers and Duties

3.2.1. The Audit Committee has the power to:

3.2.1.1. With the prior approval of the Board, retain counsel, accountants or other professionals to advise or assist the Audit Committee.

3.2.1.2. Meet with or require the attendance of the external auditor or legal counsel or representatives from a reporting entity of the Board at meetings of the Audit Committee, and require such persons or entities to provide any information and explanation that may be requested.

3.2.1.3. Where the Audit Committee determines it is appropriate, meet with the Board's external auditor, counsel or other professionals, without the presence of Board staff.

3.2.1.4. Require the Board's external auditor to provide reports to the Audit Committee.

3.2.1.5. Have access to all records of the Board.

3.2.2. The Audit Committee shall:

Financial Reporting

3.2.2.1. Review the audited financial statements and recommend to the Board whether to approve the audited statements;

- 3.2.2.2. Review audit results with the external auditors and follow up on the implementation of the auditor's recommendations;
- 3.2.2.3. Review the nature and extent of other services provided by the auditor in relation to auditor independence;
- 3.2.2.4. Oversee engagement of external auditors including the terms of the audit engagement and appropriateness of proposed fees; and
- 3.2.2.5. Meet with the external auditors at an in-camera meeting, without staff members present.

Internal Controls

- 3.2.2.6. Oversee the internal control structure with a focus on safeguarding District assets; and
- 3.2.2.7. Monitor the development of and changes to accounting principles and practices and financial reporting standards, and their impact on the School District's financial reporting.

Financial Risk Management

- 3.2.2.8. Identify and assess the likelihood of a significant negative financial event and its potential to impact the achievement of a Board's operations as a key step in formulating the Board's plans and managing its internal financial controls. This function is achieved through the annual budget process.

Compliance with laws, regulations and internal policies

- 3.2.2.9. Fulfil such additional oversight responsibilities that are delegated to it by the Board from time to time in connection with its core duties.

3.3. Membership

- 3.3.1. All trustees shall be members of the Audit Committee as the Audit Committee is structured as part of the Business Committee which is a Committee of the Whole.
- 3.3.2. A majority of the Board members constitutes a quorum for meetings of the Audit Committee.
- 3.3.3. The Chair of the Audit Committee shall be the Business Committee Chair. The Chair of the Audit Committee shall ensure that minutes are taken at each meeting and provided to the members of the Audit Committee before the next meeting.
- 3.3.4. Any member of the Audit Committee who has a conflict of interest shall disclose the details of the conflict in writing to the other members of the Audit Committee before any discussion of any matter relating to the conflict and shall withdraw from the meeting during any discussion and not vote on the matter. Any conflict disclosure shall be recorded in the minutes of the meeting.
- 3.3.5. If the Audit Committee does not have at least one member with financial management expertise, then the Board may appoint a non-voting member to the Audit Committee who has that expertise. A non-trustee member of the Audit Committee shall have accounting, financial management and/or other relevant business expertise that would enable the external member to

understand the accounting and auditing standards applicable to the Board, shall not be a person who would be disqualified under the School Act from acting as a trustee of the Board, and shall not be or have a relative who is an employee or officer of the Board at the time of their appointment. Other means for the Audit Committee to acquire required expertise could include one-time workshops by legal or financial experts.

3.4. Meetings:

3.4.1. The Audit Committee shall meet no less than three (3) times per year, as follows:

3.4.1.1. Each September - to review the District year-end financial statements prior to the open meeting at the end of September. The external auditor shall be invited to present and explain the statements, in depth.

3.4.1.2. Each April – to oversee the budget process function.

3.4.1.3. January and/or May - to pursue other business of the Audit Committee which may include but not be limited to: review and allocation of unrestricted surplus; review of internal audit processes; review of interim financial statements; and financial forecasts.

Ad Hoc Committees

Ad Hoc Committees may be established to assist the Board on a specific project for a specific period of time. The terms of reference for each Ad Hoc Committee shall be established by Board motion at the time of the committee's formation. Such Ad Hoc Committees shall cease to exist when their purpose has been achieved or the period of time they were established for has ended. The Chair of the Board shall recommend membership. The Board retains the authority to approve such membership, and the Committee Chair's responsibilities.

Resource Personnel

The Superintendent shall appoint resource personnel to work with committees and the Superintendent shall determine the roles, responsibilities, and reporting requirements of the resource personnel.

Legal Reference: Sections 50, 56, 57, 58, 59, 65, 66, 67, 68, 69, 70, 71, 72, 85 School Act
Financial Disclosure Act
Income Tax Act