

## Policy 8

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### 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 and shall not include that of acting on behalf of the Board unless specifically authorized for individual issues. 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.

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. The rules applying to regular or special meetings of the Board shall be observed in Board Education and Business Committee, ad-hoc and in standing committees so far as they are applicable and not altered by the provisions of this bylaw.

#### General Requirements

1. The Board may appoint Standing Committees and Ad Hoc Committees and shall prescribe their purpose, powers and duties and meetings.
2. The Chair shall be an ex-officio non-voting member of all Board committees to which the Chair has not been appointed.
3. The Chair shall appoint the Chair and members of any standing or ad hoc committee.

#### Standing Committees

Standing committees are established to assist the Board with work of an ongoing or recurring nature. Trustees shall be appointed to Standing Committees at the annual Inaugural Meeting and subsequent Annual Meeting to serve at the pleasure of the Board, and thereafter, at any time determined by the Board.

Standing committees are usually established or confirmed annually at the Inaugural Meeting or subsequent Annual Meeting. The appointed member shall serve on the committee until s/he is unable to perform the duties assigned or until replaced by a subsequent appointment.

The number of trustees appointed to a committee other than the Board Education and Business Committee shall not constitute a quorum of the Board.

## 1. Advisory Committee

### 1.1 Purpose

To provide perspective and advice to trustees on matters referred to it by the Board or by a partner group. These matters may be related to any area of the District's operation.

### 1.2 Powers and Duties

To receive the perspective and advice of the partner group representatives in attendance and to ask for clarification.

### 1.3 Membership

All trustees are members of the committee and the Chair of the Board shall appoint the chair of the committee.

### 1.4 Meetings

1.4.1 Meetings of this committee will be open to the public.

1.4.2 Meetings to be held on the 3rd Tuesday of the month from 4:30 – 6:00 pm

1.4.3 The Superintendent and Secretary-Treasurer will be in attendance at meetings of the committee to assist with process and to be a resource to the committee.

1.4.4 Each of the following partner groups will be invited to send two representatives to attend the advisory committee: District Student Advisory Committee, District Parent Advisory Committee, Cowichan Valley Teachers' Federation, United Steel Workers Local 1-1937, Canadian Union of Public Employees Local 5101, Cowichan Valley Principals and Vice Principals Association.

1.4.5 Partner group representatives are encouraged to provide perspective and advice from the vantage point of the group they represent.

1.4.6 Partner groups referring a matter to the committee are asked to provide sufficient detail for trustees and other partner groups to understand the scope of the matter being referred. Such items will be considered in the creation of the agenda.

1.4.7 The agendas and notice of meetings will be prepared by the Secretary-Treasurer, under direction of the Chair of the Advisory Committee who shall consult with the Chair of the Board and the Superintendent. The agenda will be circulated to the committee members and partner group representatives in advance of the meeting.

1.4.8 The Secretary-Treasurer will produce a written summary of the perspectives and advice received by the committee and will circulate it to all partner groups and will present it to the Board.

## 2. Board Education and Business Committee

### 2.1 Purpose

2.1.1 The purpose of the Board Education and 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 Board Education and Business Committee deems appropriate. The Board Education and Business Committee is also a forum to receive presentations and reports and for trustees to hear perspectives of senior staff, partner groups and other community representatives on matters being considered by the Board Education and Business Committee.

### 2.2 Powers and Duties

2.2.1 The agenda for a Board Education and Business Committee meeting shall be prepared by the Superintendent, in consultation with the Chair of the Board and the Chair of the Board Education and Business Committee. The agenda will be circulated to the committee members and partner group representatives in advance of the meeting.

2.2.2 The Chair of the Board is the Chair of the Board Education and Business Committee unless he or she delegates this responsibility to another trustee.

2.2.3 Motions in Board Education and Business Committee must be seconded and trustees are not limited as to the times of speaking.

### 2.3 Membership

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

### 2.4 Meetings

2.4.1 Board Education and Business Committee meetings generally shall be held at 4:00 p.m. on the third Tuesday of each month except for July and August.

## 3. Human Resources Committee

### 3.1 Purpose

3.1.1 To review the Human Resources report and any Human Resources issues referred to the committee by the Board.

### 3.2 Powers and Duties

3.2.1 Make recommendations to the Board where deemed appropriate.

3.2.2 Duties as prescribed in collective agreements relative to the Human Resources committee and the grievance procedure.

### 3.3 Membership

3.3.1 Three trustees as appointed by the Board Chair. The Chair of the Committee is determined by the Board Chair.

### 3.4 Meetings

3.4.1 Once per year or at the call of the Chair.

## 4. Audit Committee

### 4.1 Purpose

4.1.1 To monitor, evaluate, advise or make recommendations on matters affecting the financial and operational control policies and practices relating to the District.

### 4.2 Powers and Duties

#### 4.2.1 Powers:

4.2.1.1 To review and recommend the terms of engagement for the external auditor

4.2.1.2 To review progress relative to the remediation of any deficiencies identified in the external audit report or management letter.

#### 4.2.2 Primary Duties:

The primary duties of the Committee include, but are not limited to the following:

4.2.2.1 Assessing the processes related to identification of the District's risks and effectiveness of its control environment;

4.2.2.2 Overseeing financial reporting;

4.2.2.3 Evaluating the District's internal control systems for financial reporting;

4.2.2.4 Evaluating the internal and external, and any special audit processes;

4.2.2.5 Providing an avenue of communication amongst the external auditor, management, and the Board, and

4.2.2.6 Making recommendations to the Board as to potential policy or procedural changes arising out of audit recommendations.

4.2.2.7 The Committee has the authority to retain, at the expense of the District, outside advisors and consultants within the District's reasonable availability of financial resources.

#### 4.2.3 Specific Duties:

##### 4.2.3.1 Audit committee responsibilities

4.2.3.1.1 Review and assess the adequacy of these terms of reference annually in May and submit any recommended changes to the terms of reference to the Board of Trustees for approval.

4.2.3.1.2 Review the District's annual audited financial statements before such statements are submitted to the Board of Education for approval.

4.2.3.1.3 Review shall include discussion with management and the external auditors of significant issues regarding accounting principles, practices and judgements.

- 4.2.3.1.4 Consideration shall also be given as to whether they are complete and consistent with information known to Committee members.
- 4.2.3.1.5 In consultation with management and the external auditors consider the integrity of the District's financial reporting processes and controls including information technology security and control.
- 4.2.3.1.6 Discuss significant financial risk exposures and the steps management has taken to identify, monitor, control and report such exposures. Review significant findings prepared by the external auditors together with management responses.
- 4.2.3.1.7 Review the financial consent and completeness of information of the District's public disclosure documents of a financial nature which require approval by the Board, before release.
- 4.2.3.1.8 Review with management, the external auditors, and, if necessary, legal counsel any material litigation claim or other contingency that could have a material effect upon the financial situation or operation results of the District and the manner in which these will be disclosed in the financial statements.
- 4.2.3.1.9 Monitor the appropriateness of accounting policies especially critical accounting policies and financial reporting used by the District to review any actual and perspective changes in financial reporting and accounting policies and practices to be adopted by the District and to review and assess any new or proposed developments in accounting and reporting standards that may affect or impact on the District.
- 4.2.3.1.10 Review other direct or indirect external audit reports (e.g. Office of the Auditor General) toward making recommendations to the Board for policy or procedural changes for the school District.

#### 4.2.3.2 Risk Management Oversight

Risk Management Oversight means identifying and analyzing and managing risks that may prevent the District from achieving its objectives. The Committee's oversight responsibilities for risk management is primarily concerned with financial risks that may affect financial reporting.

- 4.2.3.2.1 Assess whether management has implemented policies ensuring that the District's financial risks are identified and that controls are adequate, in place and functioning properly.
- 4.2.3.2.2 Assess whether management has implemented polices and controls to prevent, detect, and deter fraud.

- 4.2.3.2.3 Review all reports concerning any significant fraud or non-compliance that occurs in the District. This review shall include consideration of the internal controls that are to be strengthened to reduce the risk of a similar event in the future.
- 4.2.3.2.4 Assess compliance with specific regulations pertaining to the District.
- 4.2.3.2.5 After Committee assessment, appropriate recommendations will be made to the Board if required.
- 4.2.3.3 Legal Compliance – The auditors do this as part of the audit. Review the responses to the auditors on legal matters.
  - 4.2.3.3.1 On at least an annual basis, review with the District’s appointed legal counsel any legal matters that could have a significant impact on the District’s financial statements, the Districts compliance with applicable laws and regulations, and inquiries received from the regulators or government agencies.
- 4.2.3.4 External Audit Responsibilities
  - 4.2.3.4.1 Role of the Audit Committee with the External Auditor
    - 4.2.3.4.1.1 Review the appointment of the external auditor, for recommendation to the Board for approval giving consideration to matters such as:
      - 4.2.3.4.1.1.1 Independence and whether to retain such auditor after consultation with appropriate management.
      - 4.2.3.4.1.1.2 The fees paid to the external auditor on an annual basis and any non-auditing services performed by the external auditor.
    - 4.2.3.4.1.2 On an annual basis, review and discuss with the external auditor all significant relationships with the District that could impair such auditor’s independence.
    - 4.2.3.4.1.3 Review the planning and results of the external audit, including:
      - 4.2.3.4.1.3.1 The auditor’s engagement letter.
      - 4.2.3.4.1.3.2 The reasonableness of the estimated audit fees.
      - 4.2.3.4.1.3.3 The scope of the audit, including materiality, audit

reports required, areas of audit risk, deadlines and coordination with internal audit staff.

4.2.3.4.1.3.4 The post audit management letter together with management's responses.

4.2.3.4.1.3.5 Any other matters the external auditor brings to the attention of the Committee.

4.2.3.4.1.4 Meet with the external auditor at least annually, or as requested by the auditor without management representatives present.

4.2.3.4.1.5 Receive and review all follow up action or status reports relating to the recommendations of the external auditor.

#### 4.2.3.4.2 Financial Reporting

4.2.3.4.2.1 Review the Board's annual financial statements, and all other financial monitoring reports required by the Board, Ministry of Education, or other agencies.

4.2.3.4.2.2 Recommend to the Board, if the Audit Committee considers it appropriate to do so, that the Board approve the annual audited financial statements and any other financial monitoring report.

#### 4.2.3.4.3 External Audit Process

4.2.3.4.3.1 Recommend to the Board the appointment of the external auditor for a term not exceeding four years. The selection process must also be in accordance with Board procurement procedures.

4.2.3.4.3.2 Review the external auditor's audit plan and audit findings, including:

4.2.3.4.3.2.1 The external auditor's engagement letter and independence letter.

4.2.3.4.3.2.2 Any management representations made to the external auditor and those representations not obtained from management, if any.

4.2.3.4.3.3 Meet on a regular basis with the external auditor to discuss any matters that the audit

committee or the external auditor believes are important to be discussed.

4.2.3.4.3.4 Review, at least once in every fiscal year, the performance of the external auditor and make recommendations to the Board on the appointment, replacement or dismissal of the external auditor, and on the fee and fee adjustment for the external auditor.

4.2.3.4.3.5 Work to resolve any disagreements between management and the external auditor about financial reporting.

4.2.3.4.3.6 Recommend to the Board the pre-approval of all audit and non-audit services to be performed by the external auditor.

4.2.3.4.3.7 Review other direct or indirect external audit reports (e.g. Office of the Auditor General) toward making recommendations to the Board for policy or procedural changes for the school District.

#### 4.2.3.4.4 Compliance Matters

4.2.3.4.4.1 Review the effectiveness of the Board's system for monitoring compliance with legislative requirements and with the Board's policies and procedures, and where there have been instances of non-compliance, to review any investigation or action taken by management to address the non-compliance.

4.2.3.4.4.2 Review any significant findings of regulatory entities, and any observations of the external auditor related to those findings.

4.2.3.4.4.3 Obtain regular updates from management and legal counsel regarding compliance matters.

4.2.3.4.4.4 Obtain confirmation by management that all statutory requirements have been met.

#### 4.2.3.4.5 Reporting and Communication

4.2.3.4.5.1 The Audit Committee is accountable to the Board of Education representing the interests of all stakeholders.

4.2.3.4.5.2 Maintain an effective communications policy, including disclosure of the Audit Committee's Terms of Reference.

#### 4.2.3.5 Other

4.2.3.5.1 Periodically perform a self-assessment of committee performance.

- 4.2.3.5.2 Review financial and accounting succession planning within the District.
- 4.2.3.5.3 Perform any other activities consistent with these terms of reference, the District's bylaws and governing policies as committee or the Board of Education deems necessary or appropriate.
- 4.2.3.5.4 Establish procedures for receiving, retaining and responding to complaints relating to accounting or auditing matters, on a basis that protects the confidentiality of the complainer.

#### 4.3 Membership

- 4.3.1 The Chair of the Board shall appoint three trustees and designate the Chair of the Committee. (Note: resource personnel shall be assigned by the Superintendent as required and shall normally include the Secretary-Treasurer and a recording secretary).

#### 4.4 Meetings

- 4.4.1 The Audit Committee will meet at least three times per year. Additional meetings may be scheduled at the call of the Chairperson if deemed necessary to carry out its responsibilities effectively and efficiently. The Committee chair shall prepare an agenda in consultation with the Secretary-Treasurer, Superintendent and Chair of the Board.
- 4.4.2 Minutes will be taken at each meeting and will be presented to the Board of Trustees as part of the closed agenda.
- 4.4.3 Audit committee meetings shall not be held unless there are two trustee representatives present in addition to any staff support. At least one staff member shall be present for each meeting.
- 4.4.4 The Committee shall meet at least three times per year and may call special meetings as required.
- 4.4.5 The minutes of the Committee meetings shall be confidential. The most senior staff member assigned by the Superintendent shall keep minutes of the proceedings of all meetings of the Committee. The minutes shall be included in the next Closed Board Agenda and forwarded to the external auditor after approval by the Board.
- 4.4.6 Deliberations and information received from the attendance at an audit committee meeting will be treated as private and confidential information, and shall not be published, released or disclosed in any manner to any persons other than to trustees of the Board, the Superintendent, or, as determined by the Committee, or in pursuance of specified duties under the *School Act*, the District's Organizational Bylaw or the *Freedom of Information and Protection of Privacy Act*.

### 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 will be established by Board motion at

the time of the formation. Such ad hoc committees shall cease to exist when the purpose has been achieved. The Chair of the Board shall appoint membership and the Chair of the ad hoc committee.

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