

Tulare Public Cemetery District Audit Committee Charter

I. Purpose:

The purpose of the Tulare Public Cemetery District Audit Committee, a subcommittee of the Board of Trustees of the Tulare Public Cemetery District, is to assist the Board of Trustees in fulfilling its fiduciary responsibilities.

II. Composition of the Audit Committee:

The Audit Committee shall be comprised of two designated Board of Trustee members, District Manager or designee, and a minimum of at least one representative of the public that resides in the district of the Tulare Public Cemetery District. The members of the Audit Committee shall elect their Chair and Secretary.

III Duties and Responsibilities:

The Audit Committee shall be scheduled to meet at least once every month normally by the third Thursday of the month and at other dates scheduled by the Chairman of the committee. All meetings of the Audit Committee shall be posted 72 hours in advance of the meeting, open to the public and all persons shall be permitted to participate in accordance to the Brown Act.

The members of the Audit Committee shall be provided, for their review, all necessary financial records pertaining to the operation of the district regarding the monthly revenues and expenditures of the district. Such financial records shall include but are not limited to the district bank statements that identify the recipient of each check, the amount of the check, check number and the date of the check; verify payroll reports against bank statements; review miscellaneous checks issued; randomly pull monthly PVQ's and compare invoices to checks issued; once a quarter verify petty cash; verify payroll checks against bank statements; and quarterly compare :financials Year-to-date to budget. The Committee shall perform any other duties and responsibilities as the board recommends to perform.

The minutes of each Audit Committee meeting shall be included in the monthly Board of Trustee packet with their findings and recommendations.

IV. Resources and Authority of the Audit Committee

The Audit Committee shall have the resources and authority appropriate to discharge its duties and responsibilities.


V. Adoption of Audit Committee Charter

Adopted at a regular/special meeting of the Tulare Public Cemetery Board of Trustees, held on the 26 day of October 2023, by the following vote to wit:

Ayes: Xavier Avila, Alberto Aguilar, Carlos Ramos, James Pennington and Steve Presant

Noes:

Absent:

Attest:  _____
Clara Bernardo, Clerk of the Board