

**Texas Association for Health, Physical Education, Recreation, and Dance**

**OPERATING CODE FOR AUDIT COMMITTEE**

**1. Name**

- 1.1. The name of the committee shall be the Audit Committee of the Texas Association for Health, Physical Education, Recreation, and Dance (TAHPERD).

**2. Purpose**

- 2.1. The purpose of the Audit Committee is to oversee the financial audit process for TAHPERD.

**3. Organization**

- 3.1. The committee shall be organized as a standing committee of the Association.
- 3.2. The committee shall consist of three (3) voting members including the Chair.
- 3.3. Members shall be the members of the TAHPERD Executive Committee (President, President-elect, Past President, Executive Director)
- 3.4. The Past President will serve as Chair of the committee.
- 3.5. The Executive Director will serve on the committee with no vote.

**4. Operation**

- 4.1. Overseeing the independent audit of TAHPERD financial records and processes
- 4.2. Selecting the certified public accountant and/or company to conduct the annual audit
- 4.3. Review the financial audit each year and make any necessary recommendations to the Board of Directors

Adopted by the Board of Directors:

December 2009