

Coast Community College District
BOARD POLICY
Chapter 2
Board of Trustees

BP 2220 Committees of the Board

Reference:

Government Code Section 54952

The Board may by action establish committees that it determines are necessary to assist the Board in its responsibilities. Any committee established by Board action shall comply with the requirements of the Brown Act and with these policies regarding open meetings. The Board may establish ad hoc committees and appoint members as needed.

Board committees that are composed solely of less than a quorum of members of the Board that are advisory are not required to comply with the Brown Act, or with these policies regarding open meetings, unless they are standing committees.

Board committees have no authority or power to act on behalf of the Board, unless otherwise directed by the Board. Findings or recommendations shall be reported to the Board for consideration.

The Board has established the following standing committees:

1. Board of Trustees Audit and Budget Committee
2. Board of Trustees Legislative Affairs Committee

ETHICAL CONDUCT

Members of all Committees of the Board are expected to conduct business in the most ethical way possible and to adhere to the BP 2715 Code of Ethics adopted by the Board of Trustees.

1. Board of Trustees Audit and Budget Committee

PURPOSE

The Board of Trustees Audit and Budget Committee ("The Committee") is established under the authority of the Board and reports directly to the Board. The primary purpose of the Audit and Budget Committee is to act in an advisory role to the Board in carrying out its fiduciary responsibilities as they relate to the District's financial oversight of financial

reporting, internal controls and compliance with legal and regulatory requirements applicable to District Operations.

GOALS AND OBJECTIVES

While assisting the Board with fiduciary duties, the Audit and Budget Committee also provides an open avenue of communication between the Board, the Internal Audit Department, the District's External Auditors, and the District's Executive Management concerning all budgetary matters. The Audit and Budget Committee has the following goals and objectives:

- Increased awareness and transparency concerning District budgetary matters;
- Establishment of a system of regular reporting by the colleges and District office to the Committee and the full Board on budgetary matters;
- Increased collaboration and dialogue between the Board and the District Budget Advisory Committee concerning budgetary matters;
- Ensure compliance with all federal, state and local financial requirements;
- Increased objectivity and credibility of financial reports;
- Improved Management and Board financial accountability;
- Support for measures to improve financial performance and internal controls;
- Increased employee awareness of unethical, questionable, or illegal activities;
- Enhanced independence and effectiveness of the Internal Audit Department; and
- Assurance that appropriate Management action plans are implemented for audit findings and recommendations.

COMPOSITION OF THE AUDIT AND BUDGET COMMITTEE

The Committee shall consist of two Trustees. The two Committee members shall determine who between them shall be the Chair and Vice Chair.

All Members of the Audit and Budget Committee shall possess or obtain a basic understanding of governmental financial reporting and auditing, a basic understanding of fiscal matters and public finance and shall have a requisite interest in the budget and financial reporting issues of the District and its three colleges.

The Audit and Budget Committee may have access to at least one financial expert, as needed, an outside party, with no voting rights, who will provide advisory and consulting duties. The financial expert shall be an individual with sufficient financial experience and interest to provide guidance and assistance to the Audit and Budget Committee.

The Vice Chancellor of Finance and Administrative Services, or designee, will consult with and advise the Committee on an ex-officio basis.

RESPONSIBILITIES

The Audit and Budget Committee is established with significant responsibilities while providing oversight of the District-wide budget development process through a review of Board priorities, budget assumptions, allocation model and the annual budget development calendar. This is to include financial reporting, internal controls, external audit, compliance and other matters as deemed necessary. The Audit and Budget Committee has the following responsibilities:

- Works with the Chancellor or Vice Chancellor of Finance and Administrative Services to review, discuss and analyze budget matters;
- In consultation with the Chancellor or Vice Chancellor of Finance and Administrative Services, reviews and interprets budgetary updates and related communications from the State Chancellor's Office and Community College League of California in an effort to understand their impact on the District office and three colleges;
- Receives updates on the status of budgetary matters at the District Office and three colleges and reports to the Board as appropriate;
- Reviews recommendations, in advance of being provided to the Board, from the District Budget Advisory Committee concerning staff proposals pertaining to the budgets of the District office and three colleges;
- Reviews, in advance of being provided to the Board, all budget-related reports and documents that are provided to the Board, including, but not limited to, the Tentative Annual Budget of the Coast Community College District, District Quarterly Financial Status Reports, the Final Annual Budget of the District, and State allocations for District Full Time Equivalent Students (FTES);
- Analyzes and track's the District's progress in allocating budgetary resources with any Board-approved Master Plans;
- Develops, in coordination with the Board's lobbyist, advocacy efforts for the Board of Trustees, District and its three colleges concerning budgetary matters;
- Reviews the budgets of the District's General Obligation Bond Funds, District Foundations, and the District Enterprise;
- Coordinate the efforts of the Internal Audit Department so that their work is consistent with the goals and objectives of the Committee;
- Recommends to the Board the approval of any auditing and or consulting services;
- Initiates and monitors the procurement process for the selection of the external auditor. Makes the final recommendation of a selected bidder from the external auditor procurement process to the Board;
- Provides contract oversight of the external auditing function. Reviews the effectiveness of the external auditor's work, and provides the Board with the final recommendation to continue with or discharge the current external auditing firm;
- Ensures that corrective action is taken that is identified by the internal and external auditors; and
- Reviews and refers the external auditor's report to the Board.

MEETINGS

The Audit and Budget Committee shall meet as needed.

REPORTING

The Audit and Budget Committee will report to the Board as appropriate.

2. Board of Trustees Legislative Affairs Committee

PURPOSE

The Board of Trustees Legislative Affairs Committee ("The Committee") is established under the authority of the Board and reports directly to the Board. The primary purpose of this Committee is to act in an advisory role to the Board in carrying out legislative and administrative advocacy for community college initiatives on a local, state and national level.

GOALS AND OBJECTIVES

The Committee will advise the Board concerning legislative matters and provides an open avenue of communication consistent with the Brown Act between the Board, its Legislative Affairs Consultant, and the District's Executive Management team concerning all legislative matters. The Committee has the following goals and objectives:

- Increased awareness and transparency concerning District legislative advocacy matters;
- Establishment of a system of regular reporting by the colleges, District office, and Board Legislative Affairs Consultant to the Committee and the full Board on legislative matters;
- Track and report to the Board on legislation related to community colleges;
- Recommend formal positions to the Board on legislation that will lead to Board advocacy;
- Encourage input on pending legislative matters from all District constituencies, such as Academic Senates, Student Governments, and Classified Senates;
- Ensure that the Board collaborates with other community college and K-12 leaders regarding legislative issues of common concern;
- Advise the Board on legislative issues that could impact the District.

COMPOSITION OF THE LEGISLATIVE COMMITTEE

The Committee shall consist of two Trustees. The two Committee members shall determine who between them shall be the Chair and the Vice Chair of the Committee. Members of the Legislative Committee shall possess or obtain a basic understanding of the legislative process on local, state and national levels, and shall have a requisite interest in the legislative issues facing the District and the community college system.

The Board Legislative Affairs Consultant will consult with and advise the Committee on a regular basis and shall provide, through the Secretary of the Board, quarterly reports to the Committee.

RESPONSIBILITIES

The Committee is responsible for the oversight of the Board's legislative advocacy efforts and will report to the Board of Trustees on a regular basis. The Committee has the following responsibilities:

- Reviews legislative and administrative issues of concern and interest to community colleges and the District with the Board's Legislative Affairs Consultant;

- Collaborates with the Board Legislative Affairs Consultant, Chancellor, and Vice Chancellor of Educational Services and Technology to develop strategies for legislative advocacy;
- Coordinates with the Chancellor to schedule and execute discussions with the Orange County Legislative Task Force;
- Reviews legislative opportunities for community colleges from state and national entities, such as the Community College League of California and Association of Community College Trustees;
- Recommends actions to be taken on legislation concerning community colleges to the full Board;
- Prioritizes key legislation to review and recommend to the Board, managing matrices of local, state and federal legislation for review;
- In tandem with the Board's Legislative Affairs Consultant, tracks and monitors the status of legislation of interest to the Board and community colleges;
- Meets with local, state and federal legislators and/or their staff members to promote legislation supported by the Board.

MEETINGS

The Committee shall meet as needed.

REPORTING

The Committee will report to the Board as appropriate.

Adopted November 6, 2013
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