



Fabens Independent School District

821 NE G Avenue – P O Box 697

Fabens, Texas 79838

915-765-2600

RESOLUTION OF THE BOARD OF TRUSTEES

ESTABLISHMENT OF BOARD AUDIT COMMITTEE

WHEREAS, the Board of Trustees of Fabens Independent School District (the “Board”) is committed to transparency, fiscal accountability, and responsible stewardship of public funds; and

WHEREAS, Board Policy BDB (LOCAL) – Board Committees authorizes the Board to establish committees composed solely of current Board members to assist in governance matters in a fact-finding, deliberative, and advisory capacity; and

WHEREAS, the Board finds it appropriate and in the best interest of the District to establish a standing Audit Committee to assist the Board in reviewing financial reporting, audit results, internal controls, and related fiscal oversight matters;

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of Fabens Independent School District that:

1. Establishment of Committee

The Board President hereby establishes the Board Audit Committee (the “Committee”).

2. Membership

The Committee shall consist of three (3) members of the Board of Trustees, appointed by the Board President and confirmed by majority vote of the Board.

3. Term of Service

Committee members shall serve for a term of one (1) year, beginning upon appointment, or until a successor is appointed or the Committee is dissolved by Board action, whichever occurs first.

4. Purpose and Responsibilities

The Committee shall serve in an advisory capacity only and shall have no authority to take action on behalf of the Board.

The Committee's responsibilities shall include, but are not limited to:

- a. Reviewing internal/external audit reports, findings, and management responses;
- b. Reviewing internal financial controls and compliance practices;
- c. Meeting with district administration and internal/external auditors regarding audit-related matters;
- d. Identifying financial and operational risk areas affecting the District;
- e. Developing non-binding recommendations for presentation to the full Board regarding audit findings, corrective action plans, and financial oversight improvements.

5. Reporting Requirement

The Committee shall report its findings, conclusions, and recommendations to the full Board at a duly posted Board meeting. All recommendations shall be subject to full Board deliberation and action.

6. Authority Limitation

In accordance with Board Policy BDB (LOCAL), the Committee shall not exercise administrative authority, shall not direct District staff, and shall not take action on behalf of the Board.

7. Open Meetings Compliance

The Committee shall conduct its activities in compliance with the Texas Open Meetings Act, including all applicable notice and posting requirements for its meetings.

8. Dissolution

The Committee may be dissolved at any time by majority vote of the Board of Trustees in accordance with Board Policy BDB (LOCAL).

PASSED AND APPROVED by the Board of Trustees of Fabens Independent School District this 6th day of July, 2026.

Board President and Board Secretary signatures on file