

APTA AUDIT COMMITTEE

The committee shall be the point of contact and meet at least annually with the Treasurer and the Association's independent auditors to discuss the annual audit. The committee shall advise the Board of Directors of any irregularities or material findings that arise from the independent audit or other sources.

CHARGE

The Board of Directors' determined charge for the Audit Committee is to:

- Participate in the financial information session for Component Leaders at APTA's Combined Sections Meeting.
- Serve as the association's audit committee and meet with the auditors annually to determine the scope of work and review the audit results.
- Provide oversight of the association's regulatory compliance, risk management, and whistleblower complaints.
- Conduct an annual review of the APTA Travel Expense Reimbursement guidelines.
- Provide recommendations, at the request of the Board, regarding programs for investment, redirection, or divestment.
- Advise and counsel the APTA Board of Directors on proposed and existing Association policies, positions, and the APTA Code of Ethics for the Physical Therapy Profession, as requested.
- Coordinate and collaborate with other APTA appointed groups and stakeholders, when doing so can further the work of the committee.
- Submit an annual report to the Board of Directors.

All APTA appointed groups shall conduct their work to support APTA's Mission, Vision, Strategic Plan, and APTA adopted policies and positions. All appointees shall agree to the APTA Volunteer Commitment.

QUALIFICATIONS OF APPOINTEES

Shall be:

- An APTA member in good standing.

MEETINGS

This committee holds one annual funded in-person meeting and meets virtually on a monthly basis, as needed.

SIZE OF APPOINTED GROUP

The group shall consist of one APTA Board chair who shall be the APTA Board member serving as a consultant to the Finance Committee selected annually by the President and is not the APTA Treasurer; a minimum of three additional members; and the APTA President, who serves as an ex-officio member and is not counted among the total number of members.

TERMS

1 With the exception of the Board chair, committee members shall serve three-year terms and shall not serve
2 consecutive terms for appointments beginning in 2026 or thereafter. APTA members shall not serve on more
3 than one board-appointed group at a time with the exception of APTA Board members.

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