



1 **APTA AUDIT COMMITTEE**

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3 Board Chair: TBA
4 Staff Liaison: TBA
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6 The committee shall be the point of contact and meet at least annually with the Treasurer and the
7 Association’s independent auditors to discuss the annual audit. The committee shall advise the Board
8 of Directors of any irregularities or material findings that arise from the independent audit or other
9 sources.

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11 **CHARGE**

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

- 13 • Participate in the financial information session for Component Leaders at APTA’s Combined
14 Sections Meeting.
- 15 • Serve as the association’s audit committee and meet with the auditors annually to determine
16 the scope of work and review the audit results.
- 17 • Provide oversight of the association’s regulatory compliance, risk management, and
18 whistleblower complaints.
- 19 • Conduct an annual review of the APTA Travel Expense Reimbursement guidelines.
- 20 • Provide recommendations, at the request of the Board, regarding programs for investment,
21 redirection, or divestment.
- 22 • Advise and counsel the APTA Board of Directors on proposed and existing Association
23 policies, positions, and the APTA Code of Ethics for the Physical Therapy Profession, as
24 requested.
- 25 • Review at least 5 programs or initiatives in 2026 with recommendations to the Board of
26 Directors for implementation in 2027 by July 1, 2026
- 27 • Review its staff compensation model and strategy for oversight and strategy to fulfil its
28 mission, serve its members, and deliver value to the organization.
- 29 • Coordinate and collaborate with other APTA appointed groups and stakeholders, when doing
30 so can further the work of the committee.
- 31 • Submit an annual report to the Board of Directors.

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

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36 **QUALIFICATIONS OF APPOINTEES**

- 37 Shall be:
- 38 • An APTA member in good standing.

1 **MEETINGS**

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

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5 **SIZE OF APPOINTED GROUP**

6 One Board chair (Board member serving as a consultant to the Finance Committee who is appointed
7 by the APTA President and who is not the APTA Treasurer); at least three additional members; and
8 the APTA President serving as ex-officio.

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10 **TERMS**

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

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