
CHAPTER 255
Audit Committee

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255.01 ESTABLISHMENT; PURPOSE.

The Audit Committee of Jackson County is established for the purpose of protecting the independence of the Internal Audit Program.

(Ord. 2003-2. Passed 1-8-03.)

255.02 COMPOSITION; STATUS; TERMS; VOTING RIGHTS.

The Audit Committee shall be comprised of six members. Their positions, status, terms and voting rights are as follows:

- (a) The Chair of the Board of Commissioners shall be a permanent position for one year, January through December, with full voting rights except for audits concerning the Board of Commissioners' Office.
- (b) The County Administrator shall be a permanent position on an ongoing basis, with full voting rights except for audits concerning the County Administrator's Office.
- (c) The Finance Director shall be a permanent position on an ongoing basis, with full voting rights except for audits concerning the Finance Department.
- (d) One Department Director shall have a rotating position for two years, serving from July 1 to June 30, with full voting rights except for audits concerning that department director's office.
- (e) Two Mid-Managers shall have staggered, rotating positions for two years, serving from July 1 to June 30, with full voting rights, except for audits concerning their respective departments. If possible, one mid-manager should be from a department located in a building other than the Courthouse.

(Ord. 2003-2. Passed 1-8-03.)

255.03 DUTIES.

The duties of the Audit Committee are as follows:

- (a) Review and provide input on the annual risk assessment and internal audit plan.
- (b) Review and provide input on audit findings and draft audit reports.
- (c) Mediate differences between the County Auditor and the auditee.
- (d) Recommend contract auditors.
- (e) Provide input on general audit matters.
- (f) Serve as oversight body for the Internal Audit Program; however, the Audit Committee does not have the authority to override audit findings supported by sufficient, competent, relevant evidence applicable to an audit objective.

(Ord. 2003-2. Passed 1-8-03.)

255.04 MEETINGS; QUORUM.

- (a) The Audit Committee shall hold meetings as necessary. Generally, such meetings shall be no less than quarterly, but may be held more frequently if conditions warrant. The County Auditor shall be responsible for scheduling meetings, preparing agendas and facilitating meetings.
- (b) A quorum shall constitute four of the six Committee members. Members not present may submit their votes by proxy or by other means, including but not limited to e-mail.

(Ord. 2003-2. Passed 1-8-03.)