

ARTICLE XI--INTERNAL AUDITING

SECTION 11.01 COUNTY AUDIT COMMITTEE.

The County Audit Committee shall provide internal auditing to assist the County Executive, Fiscal Officer, the Council, and other county officers and departments, institutions, boards, commissions, authorities, organizations, and agencies of the County government funded in whole or in part by County funds in providing taxpayers of the County with efficient and effective services. To ensure the independence of the auditing function the County Audit Committee shall consist of the President of Council or a member of Council appointed by the President of Council and four residents of the County with experience in the field of auditing, accounting, government operations, or financial reporting who shall be appointed by the County Executive and confirmed by Council for staggered four year terms ending at the end of each calendar year. The County Executive and Fiscal Officer shall serve as non-voting, ex officio members. The County Audit Committee shall elect a chairperson at the first regular meeting in each calendar year. Upon a vacancy of an appointed position on the County Audit Committee, the County Executive shall appoint a replacement to fill the incomplete term, subject to confirmation by Council. An appointed member of the County Audit Committee may be removed by a vote of a majority of the County Audit Committee, subject to the approval of County Council. The County Audit Committee shall meet at least quarterly and shall oversee internal and external audits.

[Effective January 1, 2010; Article XI, Section 11.01 amended by the electors on November 6, 2012; Article XI, Section 11.01 amended by the electors on November 3, 2015]

SECTION 11.02 DEPARTMENT OF INTERNAL AUDITING.

There shall be a Department of Internal Auditing, which shall serve under the direction of, and perform such functions on behalf of, the County Audit Committee as the Committee shall prescribe.

[Effective January 1, 2010]

**SECTION 11.03 DIRECTOR OF INTERNAL AUDITING:
APPOINTMENT, DUTIES AND QUALIFICATIONS.**

The Director of Internal Auditing shall be the head of the Department of Internal Auditing. The Director of Internal Auditing shall be a Certified Internal Auditor or member of the Institute of Internal Auditors or a similar successor organization and shall be subject to, and follow at all times, the Code of Ethics for Certified Internal Auditors or a similarly recognized code of ethics established by the Institute of Internal Auditors or a similar successor organization. The County Audit Committee shall recommend to the Council one or more candidates for appointment as the Director of Internal Auditing. The Council shall make the appointment, which shall be for a term that expires on June 30, 2016. Thereafter, the term of the Director of Internal Auditing shall be for four years commencing on July 1, 2016, with subsequent terms commencing every four years on the first day of July. In the case of a vacancy prior to the end of the appointed term of the Director of Internal Auditing, the County Audit Committee shall recommend to the Council one or more candidates for appointment as Director of Internal Auditing to fill the incomplete terms. The Director of Internal Auditing may be dismissed by the Council for cause, following a hearing at which the Director of Internal Auditing shall have had the opportunity to be represented by counsel and to present his or her case for retention in office. The Director of Internal Auditing shall interview and make recommendations for the hiring of staff for the Department of Internal Auditing to the County Audit Committee, which shall approve or reject such recommendations.

[Effective January 1, 2010; Article XI, Section 11.03 amended by the electors on November 6, 2012]

**SECTION 11.04 AUTHORITY OF DEPARTMENT OF INTERNAL
AUDITING.**

The Department of Internal Auditing shall:

- (1) Prepare its annual budget and the work program for the Department of Internal Auditing;
- (2) Develop a schedule of department audit fees, which may be billed to each department as it is audited;

- (3) Guide the internal audit process through employment of:
 - (a) Government Auditing Standards, United States General Accounting Office developed by the Comptroller General of the United States; and/or
 - (b) Professional Standards of the Institute of Internal Auditors, American Institute of Certified Public Accountants, generally accepted auditing standards or generally accepted successor to such standards;
- (4) Prepare a preliminary financial and performance auditing report for the department being audited; and
- (5) Perform any other duties or responsibilities prescribed by the County Audit Committee.

[Effective January 1, 2010; Article XI, Section 11.04 amended by the electors on November 6, 2018]