



Published on *County of Glenn* (<http://www.countyofglenn.net>)

[Home](#) > Charter of the Audit Committee

.11 Charter of the Audit Committee

- **.11.1 Committee Membership**

The Audit Committee shall be made up of the Chairman and Vice-Chairman from the Glenn County Board of Supervisors and the Director of Finance (who will be the Chairperson of the Committee). In addition, the Board of Supervisors shall appoint one Appointed Department Head, one Elected Department Head, and one Private Citizen to sit on the Committee for an unspecified period of time. The Committee will operate under the mandates of the Brown Act.

- **.11.2 Objectives**

The overall objective of the Audit Committee of the County of Glenn is to function as a liaison between the Board of Supervisors, Finance Director, and the Internal Auditor. In addition, it is the objective of the Audit Committee to promote the function and benefits of the Internal Auditor to the County.

- **.11.3 General Responsibilities**

The Audit Committee's responsibilities include the following:

1. Ensure that the scope of the internal and external audits are adequate and that due emphasis is placed on areas where the Audit Committee, Department Heads, Director of Finance, and auditors believe that attention is necessary.
2. Approve, guide, and monitor the internal audit function within the County.
3. Critically analyze and follow-up any internal or external audit report that calls into question the adequacy or effective operation of internal control systems and procedures.

4. Be informed by the Internal Auditor of investigations of suspected cases of fraud or negligent accounting within the governmental agencies of the County.
5. Ensure there is no interference being placed upon either the internal or external auditors. In addition, provide the support for the internal and external auditors to aid them in the ability to maintain the effect and appearance of independence.
6. Review the Department of Finance's recommendation for appointment or changes of the County's external auditors.

- **.11.4 Philosophy**

The philosophy of the Audit Committee shall be one of cooperative association between the Audit Committee, Board of Supervisors, Director of Finance, and Internal Auditor. In addition, the philosophy mandates that all audits, findings, and recommendations will be addressed and implemented based upon the determination of benefits exceeding costs.

- **.11.5 Authority**

The Committee exists and operates as a result of action taken by the Glenn County Board of Supervisors on June 8, 1982, Minute Order 23.

- **.11.6 Professional Care**

This Committee will be exposed to various confidential audits, reports, and recommendations. It is incumbent on each member to maintain confidentiality when speaking to non-committee members about issues that have been disclosed in the closed sessions (according to provisions of the Brown Act) but are yet to be resolved.

- **.11.7 Meetings**

The Audit Committee shall meet at least once every three (3) months during the normal scope of operations. However, when the need arises (e.g. new Internal Auditor on staff), meetings will be on more of a frequent basis to allow completion of tasks and reformation of the Committee.

For each upcoming meeting, the Internal Auditor shall prepare an agenda and make copies of relevant documents to be addressed at the meeting. This packet of information will be sent to Committee members at least one week in advance of the meeting.

- **.11.8 Minutes**

Minutes will be kept by the Internal Auditor and sent out to Committee members in the agenda package previous to the next meeting. The minutes will be reviewed and approved at the following meeting.

-->

Source URL (modified on Apr 4 2016 - 2:41pm): <http://www.countyofglenn.net/charter-audit-committee>