



WEBER COUNTY POLICY 4-100 AUDIT COMMITTEE

I. PURPOSE

The purpose of the Audit Committee (“Committee”) is to improve county government through financial, efficiency, performance, and compliance audits within the elected offices and departments in Weber County. The Committee shall function in accordance with the processes specified herein.

II. Policy

- A. **Number of Members.** The Committee shall consist of ten (10) members. Each Committee member shall have one vote in any action taken.
- B. **Permanent Committee Members.** A County Commissioner, the Clerk/Auditor or designee, the County Attorney or designee, the Treasurer or designee, the Sheriff or designee, and the Directors of Culture Parks and Recreation, Human Resources, Information Technology, and the Library shall be permanent voting members of the Committee. If an elected official chooses a designee to serve on the Committee, he/she shall send a letter to the Chair of the Committee specifying the designee. The designee of an elected official shall serve until he/she terminates employment with the County or until the designating official gives notice to the Chair that a different designee has been selected.
- C. **Rotating Community Member.** A rotating community member of the Committee shall be appointed by the County Commission for a two-year term and may, at the Commission’s discretion, be reappointed for successive or additional terms. The Committee shall recommend a rotating community member to the Commission for appointment.
- D. **Staff Assistance.** The Weber County Comptroller and Internal Auditor shall be assigned as permanent staff members to the Committee, but shall have no voting rights. A member of the Weber County Commission support staff shall be assigned to provide administrative services to the Committee, such as circulating agendas and keeping records of the Committee. At the request of the Chair, the Commission may request elected officials or department heads to appoint staff to assist the Committee to address an audit issue when such assistance is appropriate or beneficial to further the purpose and work of the Committee.



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- E. **Meeting Attendance and Responsibilities.** It is the intent of the Commission that individual Committee members attend all meetings and fulfill the responsibilities necessary for effective participation on the Committee, including duties and responsibilities that may be specified in the future by the Commission.
- F. **Removal.** Removal of any Committee member shall be made by the designating official or may be requested by the Chair of the Committee. Removal by the designating official may be for any reason. A request for removal by the Chair shall be for cause. Cause shall be defined as:
1. an act which brings disrepute to the County or to the Committee;
 2. -an act or behavior which is inimical to service on the Committee;
 3. failure to attend at least 50% of all Committee meetings in a calendar year; and
 4. improper disclosure of confidential information of the Committee.
4. Once a motion has been made to remove a member, the committee will vote to determine if the member should be removed or allowed to remain on the committee.
- G. **Regular Meetings.** Meetings of the Committee shall be held in accordance with the requirements of Utah's Open and Public Meetings Act. The Committee shall have no fewer than four regular meetings during a calendar year.
- H. **Special Meetings.** Special meetings of the Committee may be called at the request of the Chair.
- I. Decorum. Members of the audit committee will conduct themselves with the highest degree of ethics and integrity for the benefit of the County. This includes protecting confidential information, maintaining positive relationships with the internal auditor and other audit committee members, and conducting themselves in a manner that maintains the public's trust in the internal audit function.
- H. In keeping with the above note, it is expected that, in the event that a department that an audit committee member has been charged with governance is subject to an audit, that member will recuse themselves from further discussion with the committee and leave the meeting during times the audit in question is discussed. This includes departments that audit committee members previously had governance over but no longer due if the audit time frame occurs within the period the committee member had governance.

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J.I. Manner of Acting. A vote of a simple majority of the Committee members present at the meeting at which a quorum is present shall be deemed to be the official action of the Committee.

J.K. Confidentiality. Because the work of the Committee is deemed to be administrative and confidential, until such work and/or reports are complete, Committee members shall keep confidential all discussions and draft reports. The Committee shall hold “closed meetings” in accordance with Utah’s Open and Public Meetings Act when appropriate to ensure confidentiality. Committee members designated by elected officials to represent them on the Committee may report to those officials with the understanding that they are bound by the same confidentiality requirements. Internal audits that have not been reviewed and approved in final form with input and review by the auditee and audit committee are drafts, and as such, are not public records and may not be distributed. This also applies to any assigned special projects or advisory engagements. †

K.L. Committee Officers. The officers of the Committee shall consist of a Chair and a Vice-Chair. The Chair shall be the County Commissioner appointed to serve on the Committee. The Vice-Chair shall be the County Clerk/Auditor or designee.

1. The Chair shall preside at all meetings of the Committee, see that the orders and business of the Committee are carried out, sign all correspondence on behalf of the Committee, and exercise and discharge such other duties as may be required by the County Commission.
2. The Vice-Chair shall act in place of the Chair in the event of the Chair’s absence and shall exercise and discharge such other duties as may be required by the Committee.

L.M. Annual Internal Audit Schedule. The Committee shall:

1. determine the priority for internal audits to be performed based on recommendations or reports from the External Auditor, Internal Auditor, County Auditor, County Commission requests, Committee member requests, and requests from elected officials and department heads for audits of their own offices or departments;
2. distribute drafts or preliminary versions of audits only to the Committee members, County Commissioners, and auditees.



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3. determine the distribution of audit findings and reports in any and all stages to auditees and other interested parties; and
4. review the findings and recommendations of the External and Internal Auditor and make recommendations for actions on findings to the auditee and the County Commission.

M.N. **External Audit Review.** Preliminary audit results by the External Auditor shall be provided to the Committee for review, comment, and appropriate response. The Chair or the Chair's designee shall ensure that any elected office or department that is addressed in the audit has an appropriate opportunity to respond to issues or concerns addressed in the preliminary audit report. The response of an office or department shall be provided to the Committee for its consideration. The final response of the Committee to the audit shall be the official and only response of the County.

O. **Supervision of the Internal Auditor.** The Committee shall hire, direct, and supervise the work of the Internal Auditor when that position is filled, and if not filled by a County employee, the Committee shall initiate and supervise the internal audit functions performed by contracting auditing firms. Annually, and prior to the approval of the County budget, the Committee shall evaluate the performance of the Internal Auditor and make recommendations to the Commission on the salary and budget. The Clerk/Auditor will act as the liaison between the Internal Auditor and the Audit Committee and assist with setting goals for the Internal Auditor and performing the written pay-for-performance evaluations.

The Committee will also assist in circumstances where the auditee is engaging in scope limiting behavior. These actions include subpoenaing records and documents as determined necessary by the internal auditor in order to achieve the objectives of any engagement.

N.

DATED this _____ of _____, 20264

Board of County Weber County Commissioners

James "Jim" H. HarveyGage Froerer, Chair

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**WEBER COUNTY POLICY 4-100
AUDIT COMMITTEE**

ATTEST:

Ricky Hatch, CPA
Weber County Clerk/Auditor

Reviewed as to form and legality:

Deputy County Attorney

DRAFT - FOR DISCUSSION PURPOSES ONLY