

BEFORE THE BOARD OF COMMISSIONERS OF LANE COUNTY, OREGON

ORDER NO: 16-11-08-03

IN THE MATTER OF AMENDING LANE  
MANUAL CHAPTER 03 TO REVISE THE  
PERFORMANCE AUDIT COMMITTEE

The Board of County Commissioners of Lane County **ORDERS** as follows:

Lane Manual Chapter 3 is amended by removing, substituting and adding the following sections:

**REMOVE THIS SECTION**

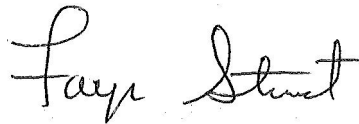
3.077

**INSERT THIS SECTION**

3.077

If any section, subsection, sentence, clause, phrase or portion of this Order or the referenced Lane Manual provisions are for any reason held invalid or unconstitutional by any court or administrative agency of competent jurisdiction, such portion is deemed a separate, distinct, and independent provision, and such holding does not affect the validity of the remaining portions.

**ADOPTED** this 8th day of November 2016.



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Faye Stewart, Chair  
Lane County Board of Commissioners

APPROVED AS TO FORM

Date

10/28/16

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LANE COUNTY OFFICE OF LEGAL COUNSEL

### **3.077 Performance Audit Committee**

(1) Authority. To ensure independence of the performance audit function, an audit committee is created to advise the Board of County Commissioners on significant audit matters including:

- (a) The selection, compensation, or dismissal of the County Performance Auditor;
- (b) Increases and decreases to the requested budget for the County Performance Auditor's Office; and
- (c) Auditing principles and guidelines of established generally accepted government auditing standards and ensuring the performance audit program performs its function.

(2) Composition. The audit committee consists of five voting members, one County Commissioner and four at-large members, appointed by the Board of County Commissioners, and five ex-officio non-voting members. The four at-large members must be residents of the county, not employed by or under contract with the county, and collectively possess sufficient knowledge in performance auditing and public management practices. Desired qualifications to be considered may include experience as a performance auditor, a Certified Public Accountant, Certified Internal Auditor, public manager, or other relevant professional experience. The method of selecting candidates to fill the at-large positions is determined by the Board of Commissioners.

Of the four at-large members, one member will be appointed for a term expiring on January 31, 2017; one member will be appointed for a term expiring on January 31 of the following year; and two members will be appointed for a term expiring on January 31 of the subsequent year. Thereafter, members will be appointed to three-year terms. The four at-large members are limited to two full consecutive terms, with one year intervening before they become eligible for reappointment. If a vacancy occurs on the committee, the Board may, as soon as practicable, appoint a person to serve the unexpired portion of the former member's term.

The five ex-officio non-voting members of the committee consist of one county-wide elected official (sheriff or assessor) or designee, and the county administrator or designee. The county administrator may appoint three additional members from within the county.

The committee will select a chair of the committee by a majority vote to serve a one-year term and may be selected for additional terms. The chair will preside over meetings, as well as provide input on topics for the agenda.

(3) Meetings. The audit committee will meet at least quarterly and additionally as the committee deems necessary to perform its duties. A majority of the voting members constitutes a quorum. Vacant positions are not considered in determining whether a quorum exists. The audit committee will maintain minutes in accordance with the Oregon Public Meeting Law. The committee may request certain county management staff to attend meetings to address reports being discussed. Auditee departments will be invited to meetings where their performance audit report is discussed. The County Performance Auditor shall facilitate and coordinate such meetings, as well as provide ancillary support to the committee, as time permits.

(4) Responsibilities. The audit committee shall advise the Board of County Commissioners on the selection or dismissal of the County Performance Auditor.

The audit committee is responsible for ensuring the performance audit program performs its function. The committee shall:

- (a) Review the County Performance Auditor's audit plan annually and provide suggestions and comments for the annual audit plan;

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