

BEFORE THE BOARD OF COMMISSIONERS OF LANE COUNTY, OREGON

ORDER NO: 16-11-08-04

IN THE MATTER OF APPROVING THE
BYLAWS FOR THE LANE COUNTY
PERFORMANCE AUDIT COMMITTEE

WHEREAS, on January 12, 2016, the Board of Commissioners created a Performance Audit Committee with the approval of amendments to Lane Manual Chapter 3; and

WHEREAS, the Lane County Performance Audit Committee has recommended its bylaws; and

WHEREAS, the Lane County Administrative Procedures Manual requires advisory committee bylaws to be approved by the Board of Commissioners.

NOW, THEREFORE, the Board of County Commissioners of Lane County **ORDERS** as follows:

The Lane County Performance Audit Committee bylaws be approved, as attached herewith.

ADOPTED this 8th day of November, 2016.



Faye Stewart, Chair
Lane County Board of Commissioners

APPROVED AS TO FORM

Date

11/11/16

LANE COUNTY OFFICE OF LEGAL COUNSEL

Performance Audit Committee Bylaws

ARTICLE I **NAME**

The name of the Advisory Committee is Performance Audit Committee.

ARTICLE II **PURPOSE**

The Performance Audit Committee provides valuable input to the Board of Commissioners on significant audit matters and is responsible for ensuring the performance audit program functions well. The Committee also promotes the independence of the performance audit function.

ARTICLE III **DECISION MAKING**

Section 1 – Process

Committee meetings will be organized to allow member participation, debate, and decisions, as well as to manage conflict and problems. The Committee will work with County staff to anticipate and provide the information needed for decisions. The Committee will provide an annual written report of its findings and recommendations to the Board of County Commissioners.

It is the policy of Lane County that the public has a right to inspect any public records maintained by the County, consistent with state law (ORS Chapter 192). All records not exempt from public inspection related to the Committee process will be made available to the public pursuant to state law. Within a reasonable amount of time, documents related to Committee process including, but not limited to, the annual written report of the Committee or other formal written reports to the Board of County Commissioners will be posted in an online format for the convenience of all interested parties.

Section 2 – Function

The Committee advises 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.

Section 3 – Responsibilities

In addition to the above-cited responsibilities, the Committee shall also have the following responsibilities:

- a. Review the County Performance Auditor's audit plan annually and provide suggestions and comments for the annual audit plan.
- b. Perform regular annual evaluations of the County Performance Auditor and reporting results to the Board of County Commissioners. Evaluations are based on expectations listed in the County Performance Auditor's job description, Lane County standards and expectations, and government auditing standards.
- c. Ensure that audit reports are transmitted to the Board of County Commissioners and to the public.
- d. Monitor follow-up on reported findings.
- e. Maintain the confidentiality of personnel matters while taking responsibility for appropriate disclosure to the Board of County Commissioners or to the public.
- f. Ensure that a system of quality control is established, adhered to, maintained, and designed to provide the performance audit function with reasonable assurance that the function and its personnel comply with professional standards and applicable legal and regulatory requirements.
- g. Review the fieldwork plans for each audit, and provide suggestions and comments on each fieldwork plan.
- h. Evaluate the findings and recommendations of the quality assurance review as required by recognized government auditing standards.
- i. Review and provide suggestions and comments on the County Performance Auditor's program goals.
- j. Review the County Performance Auditor's Office annual statement of independence.
- k. Ensure maximum coordination between work of the County Performance Auditor's Office and contracted audit efforts.
- l. Review the County Performance Auditor's compensation and staffing annually.
- m. Review the County Performance Auditor's Office budget annually.

The Committee shall make appropriate recommendations concerning the performance audit function to the Board pursuant to the above responsibilities and shall report to the Board on problems or problem areas at such times as deemed appropriate.

The Committee will designate an annual meeting for planning its goals and objectives and reviewing its prior year performance. The Advisory Board/Committee will retain flexibility and maintain the ability to respond to incidents as they emerge.

ARTICLE IV **MEMBERSHIP**

Section 1 – Committee Size

The Committee will have 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.

Section 2 – Membership Requirements

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. Desirable 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 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.

Section 3 – Terms

The term of office for the four at-large members will be three years. The length of terms may be adjusted in order to create or maintain staggered terms. The four at-large members are limited to two full consecutive terms, with one year intervening before they become eligible for reappointment.

Section 4 – Officers

The officers of the Committee will be a chairperson and a vice-chairperson to be elected annually at the first quarterly meeting. The officers will hold office for a period of one year, beginning at the first quarterly meeting. Officers must be members of the Committee. An officer may be reelected without limitation on the number of terms the

officer may serve. The chair will preside over meetings, as well as provide input on topics for the agenda.

a. Chair

The Chair of the Committee will be elected by a majority vote of the Committee and will:

- 1) Set dates and times for regular and special meetings of the Committee.
- 2) Preside over meetings of the Committee and utilize Robert's Rules of Order or alternative rules selected by the Chair.
- 4) The Chair will be the official spokesperson of the Committee.

b. Vice-Chair

The Vice-Chair of the Committee will exercise the duties and responsibilities of the Chair of the Committee when the Chair is unable to exercise them or requests the Vice-Chair to act on his or her behalf.

A vacancy of any officer will be filled not later than the second regular meeting of the Committee following the vacancy.

Section 5 – Attendance

Members will attend meetings regularly and participate actively in Committee meetings. If a member is absent and unexcused for 2 consecutive meetings, that member will be recommended for removal by the Committee. An unexcused absence is defined as an absence without notifying the Chair of the Committee, the Chair's designated appointee, or County staff, prior to the beginning of the Committee's regular quarterly meeting. Recommendation for removal will be provided by the Committee to the Board of County Commissioners for a final determination.

Section 6 – Removal

An officer may be removed from office, by vote of the committee. Committee members may be removed from their positions by a majority vote of the Committee recommending removal, and that recommendation for removal will be provided by the Committee to the Board of County Commissioners for a final determination.

Section 7 – Vacancies

A letter of resignation signed by the resigning member must be submitted to the Board of County Commissioners by the department staff liaison before advertising for a vacancy on the Committee. In the absence of such a letter, the department staff liaison

will include the reason for resignation in a memorandum to the Board of County Commissioners along with the request to advertise the vacant position.

A person currently serving on the Committee who wishes to be considered for another term must complete and submit a new application. It will be the responsibility of the department staff liaison to notify current members and the Board of County Commissioners at least two months prior to the expiration of terms.

Following written notification to the Board of County Commissioners, a news release will be prepared with the following information:

- a. The name of the Committee, membership, committee charge, number of vacancies on the Committee, and any special needs or qualifications of applicants;
- b. Closing date for submitting applications; and
- c. Where to obtain an application and how to submit an application.

Vacancies will be advertised for 30 days.

All completed applications must be submitted to the department staff liaison by 5:00 p.m. on the closing date to be considered for appointment unless otherwise indicated

Section 8 – Appointment

Members of the Committee will be appointed by the Board of County Commissioners.

ARTICLE V **MEETINGS OF MEMBERS**

Section 1 – Quorum and Action

A quorum will consist of a simple majority of the currently appointed membership except that persons on approved leave of absences will not be counted in determining a quorum. In no event will a quorum consist of fewer than three members. Decision-making will be subject to a majority vote of the members present, provided that a quorum has been established. An ex-officio member has no vote.

Section 2 – Regular Meetings

The Committee will hold one regular meeting each quarter. There will be no fewer than four meetings per year. Regular meetings will be open to the public, except as otherwise provided by law. Regular meetings will comply with all public notification

requirements as stipulated by state law. Notice of all regular meetings shall be given to all members and ex-officio members at least three weeks prior to such meetings.

Section 3 – Special and Emergency Meetings

In addition to regular meetings, special and emergency meetings may be called. The meetings will be noticed and conducted pursuant to the Oregon Public Meetings Law by the Chair or Vice-Chair.

Special meetings require at least 24 hours' notice (ORS 192.640(3)). An emergency meeting is one called on less than 24 hours' notice (ORS 192.640(3)).

Section 4 – Executive Sessions

As needed, executive sessions may be held. Executive sessions will be conducted and governed by the provisions of the Oregon Public meetings Act.

Section 5 – Participation by Telecommunication

At all public regular or special meetings of the Committee every effort will be made to provide telecommunication access for those unable to attend. If the contents of the meeting are unable to be provided in real time, the video or audio recording will be made available on the County's public website.

Section 6 – Public Comment

All meeting agendas will include a time when members of the public are allowed to address the Committee. Limits of time and rules for public comment will be specified by the Chair at the beginning of each meeting. Additionally, the Chair will have discretion to limit public testimony as necessary to facilitate the orderly conduct of the Committee's business.

Section 7 – Minutes

The Committee will maintain minutes in accordance with state law and be made available on the County's public website.

ARTICLE VI **STAFF SUPPORT AND INFORMATION GATHERING**

The Committee will be adequately staffed and resourced by the County within existing budget constraints. Staff support may include coordinating meetings, maintaining minutes and other committee records, and as time permits gathering information recommended by the Committee to be reviewed which the Committee believes will aid in fulfilling its purpose.

ARTICLE VII
AMENDMENTS OF BYLAWS

The Bylaws will be reviewed annually by the Committee. These Bylaws may be amended or repealed, and new Bylaws adopted, by the Committee by majority vote, if a quorum is present. Prior to the adoption of the amendment, each Committee member will be given at least 21 days' notice of the date, time, and place of the meeting at which the proposed amendment is to be considered, and the notice will state that one of the purposes of the meeting is to consider a proposed amendment to the Bylaws and will contain a copy of the proposed amendment. All such amendments, after adoption by the committee, become effective upon approval by the Board of County Commissioners.