

**BYLAWS OF THE
FRESNO COUNTY AUDIT COMMITTEE**

**May 29, 2015 Revisions in red
Revised September 11, 2018**

ARTICLE I. GENERAL PROVISIONS

Section 1: The rules contained in these Bylaws shall govern the Fresno County Audit Committee (hereinafter referred to as “Committee”). This Committee has been established as an advisory committee to the Board of Supervisors (hereinafter referred to as “Board”).

ARTICLE II. MEMBERSHIP, RIGHTS AND DUTIES

Section 1: The membership of the Committee shall consist of the following: two (2) members of the Board, the County Administrative Officer (CAO), the County’s Counsel, one (1) Department Head appointed by the CAO, and two (2) members from the public appointed by the Board. At least one (1) of the public members should have work history in the field of business, finance, auditing and/or accounting. The County Auditor-Controller/Treasurer-Tax Collector will serve as staff to the Committee.

Section 2: Public members shall be County residents and shall be appointed for staggered, two-year terms. If a public member misses two consecutive meetings they will be removed from the Committee and a new public member will be appointed.

Section 3: All Committee members will have an equal voice in the decision-making process. Due to the scope of the Committee’s assignment, consistent attendance by all members is expected; however, for County members with the approval of the Chairman, a substitute may attend the meeting with the member’s proxy. Public members must be present to vote.

Section 4: In the event that a member chooses to resign from the Committee, such member should notify the Chairman in writing. The Chairman will then immediately notify the Board and the Committee of any such resignations. Upon notification, the Board will begin the appointment process for a replacement until the vacancy is filled.

ARTICLE III. APPOINTMENTS, POWERS, AND DUTIES OF THE CHAIRMAN

Section 1: The Chairman and Vice-Chairman shall initially be elected for a two-year term, which may be extended for one additional year by a favorable vote of a majority of the Committee members.

Section 2: The Chairman’s duties including presiding over all Committee meetings, establishing subcommittees, responding to members’ requests for information, signing communications on behalf of the Committee, and representing the Committee before the Board

and other governmental bodies, subject to the approval of a majority of the other Committee members.

Section 3: In the absence or inability of the Chairman to preside over the meetings, the Vice-Chairman will perform such duties. If neither the Chairman nor the Vice-Chairman is able to preside, the Committee shall select one of the members to act as Chairman pro-tem. The Chairman pro-tem shall have all the powers and duties of the Chairman during the absence of the Chairman.

Section 4: The Chairman shall preserve order and decorum. The presence of a quorum will be necessary to conduct a meeting. A quorum shall be defined as a majority of Committee members. The Chairman shall decide all questions of order (unless overridden by a majority of the Committee members present).

ARTICLE IV. ORDER AND SCHEDULING OF MEETINGS

Section 1: At a minimum, the Committee will meet on a quarterly basis. All meetings will be subject to the Ralph M. Brown Act. Whenever possible, quarterly meetings will be prescheduled at the beginning of each year. The Committee shall approve the annual meeting calendar at the first meeting of the calendar year.

Section 2: County staff will keep minutes of each meeting and offer them for Committee approval on the subsequent meeting agenda.

ARTICLE V. PUBLIC PARTICIPATION

Section 1: Every person addressing the Committee shall be limited in their remarks to three minutes, unless an extension is granted by the Chairman.

ARTICLE VI. SCOPE OF COMMITTEE'S AUTHORITY AND OBJECTIVES

Section 1: The general authority of the Committee is summarized as follows:

- a. To oversee the establishment and maintenance of the County's internal control structure primarily through oversight of the activities of the ~~Internal Audit Division~~ Financial Reporting and Audits Division.
- b. To oversee the quality of financial reporting activities which portray the County's financial condition, results of operations, and plans and long-term commitments, primarily through oversight of the public accounting firm providing the external audit coverage of the County's consolidated financial statements. In addition, the Committee shall review audit results of County programs for which the Board has responsibility.

- c. To oversee and monitor County compliance with pertinent laws and regulations, applicable ethical standards, and conflicts of interest and fraud policies through the review of the results of the ~~Internal Audit Division~~ Financial Reporting and Audits Division.
- d. To ensure that an external quality control review of the ~~Internal Audit Division~~ Financial Reporting and Audits Division be conducted every five years by an organization not affiliated with the County in accordance with standards promulgated by the Institute of Internal Auditors.
- e. To immediately notify the Board in writing should the Committee determine any significant or material irregularity exists in County operations.
- f. To ~~present~~ provide a summary of Committee activities and significant audit results to the Board through the distribution of the quarterly meeting material. If the minutes were corrected or amended upon the regular order of business, the minutes of each Committee meeting will be sent to the Board members once approved by the Committee.
- g. Such other duties as prescribed by the Board.

ARTICLE VII. MISCELLANEOUS PROVISIONS

Section 1: These bylaws are subject to change by the Committee, with subsequent approval by the Board. Changes to the bylaws can be made by a majority vote of Committee members.