

**CLERK OF THE CIRCUIT COURT AND
COMPTROLLER
LEON COUNTY
TALLAHASSEE, FLORIDA**



**AUDIT COMMITTEE
BYLAWS**

Audit Committee Bylaws

Adopted October 17, 2006

Amended July 16, 2013

Confirmed 7/15/2014, Reconfirmed 7/21/2015, Amended November 1, 2016

TABLE OF CONTENTS

ARTICLE I.	LEON COUNTY CHARTER	1
	Section 1.01 Authority	
	Section 1.02 Purpose	
	Section 1.03 Composition of Committee	
ARTICLE II.	APPLICABLE FLORIDA LAWS AND BOARD OF COUNTY COMMISSIONERS POLICIES	1-2
	Section 2.01 Public Records Law and E-Mails	
	Section 2.02 Government in the Sunshine Law	
	Section 2.03 Code of Ethics	
ARTICLE III.	MEMBERSHIP AND VOTING PROCEDURES	2
	Section 3.01 Length of Terms	
	Section 3.02 Reappointment	
	Section 3.03 Termination	
	Section 3.04 Vacancies	
	Section 3.05 Voting Procedures	
ARTICLE IV.	OFFICERS AND SUBCOMMITTEES	3
	Section 4.01 Officers	
	Section 4.02 Terms	
	Section 4.03 Chair Duties	
	Section 4.04 Vice-Chair Duties	
ARTICLE V.	COMMITTEE DUTIES	4
	Section 5.01 Risk Assessment	
	Section 5.02 Oversight	
	Section 5.03 Recommendations	
	Section 5.04 Input	
	Section 5.05 Communication	
	Section 5.06 Intermediary	
	Section 5.07 Assessment	
ARTICLE VI.	MEETINGS	5
	Section 6.01 Regular and Special Meetings	
	Section 6.02 Official Acts and Quorum	
	Section 6.03 Notice	
	Section 6.04 Public Participation	
	Section 6.05 Meeting Agendas	
ARTICLE VII.	STAFF SUPPORT AND MEMBER ORIENTATION	5
	Section 7.01 Staff Support	
	Section 7.02 Committee Orientation	
ARTICLE VIII.	AMENDMENTS TO BYLAWS	6

ARTICLE I. LEON COUNTY CHARTER

Section 1.01 Authority: Leon County Charter Sec. 3.3. Clerk Auditor. 11(2) Audit Committee. There shall be a five member Audit Committee of which two members shall be appointed by the County Commission and three by the Clerk. The Audit Committee shall adopt an annual plan of work for the Auditor and shall oversee the work of the Auditor. The Audit Committee members shall be residents of Leon County, none of whom may be an employee or officer of County government, and who have experience as a public accountant, internal auditor, or as a financial manager for a public, private or not for profit institution. The purpose of the Committee is to promote, maintain, and enhance the independence and objectivity of the internal audit function by ensuring broad audit coverage, adequate consideration of audit reports, and appropriate action on recommendations. Clerk shall provide for the organization and duties of the Audit Committee, including membership terms, voting procedures, officers, sub-committees, meeting schedules and staff support. (Leon County Charter- Sec. 3.3.11(2))

Section 1.02 Purpose: The purpose of the Committee is to promote, maintain, and enhance the independence and objectivity of the internal audit function by ensuring broad audit coverage, adequate consideration of audit reports, and appropriate action on recommendations. (Leon County Charter- Sec. 3.3.11(2))

Section 1.03 Composition of Committee: There shall be a five member Audit Committee of which two members shall be appointed by the County Commission and three by the Clerk. The Audit Committee members must be residents of Leon County, none of whom may be an employee or officer of County government, and who have experience as a public accountant, internal auditor, or as a financial manager for a public, private or not for profit institution. (Leon County Charter- Sec. 3.3.11(2))

Article II. APPLICABLE FLORIDA LAWS AND BOARD OF COUNTY COMMISSIONERS POLICIES

Section 2.01 Public Records Law and E-Mails: Each member of the Committee shall comply with the Florida's Public Records Law, Chapter 119, Florida Statutes, and Board of County Commissioners Policy [96-4](#), "Policy on Public Records Law and E-Mail", as may be amended from time to time, and each member of the Committee shall be provided a copy of Board of County Commissioners Policy [96-4](#).

Section 2.02 Government In The Sunshine Law: Each member of the Committee shall comply with the Florida Government In The Sunshine Law, Chapter 286, Florida Statutes, as may be amended from time to time.

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Section 2.03 Code of Ethics: The Committee shall comply with the following state laws and Board of County Commissioners Policies with regard to the Florida Code of Ethics for Public Officers and Employees. A copy of the sections and policy listed below as they are amended shall be provided to the Committee members:

- (a) Each member of the Committee shall comply with Section [112.3143](#), Florida Statutes, "Voting Conflicts", as may be amended from time to time.
- (b) Each member of the Committee shall abide by the Standards of Conduct set forth in Section [112.313](#), Florida Statutes, "Standards of conduct for public officers, employees of agencies, and local government attorneys." as may be amended from time to time.
- (c) Each member of the Committee shall comply with the Board of County Commissioners Policy [03-05](#), "Code of Ethics", as may be amended from time to time.

Article III. MEMBERSHIP AND VOTING PROCEDURES:

Section 3.01 Length of Terms: A term shall be 2 years, beginning January 1 of the appointed year, and ending December 31 of the second year. If a member vacates their position prior to completing their term, the Clerk or Board of County Commissioners may appoint his/her representative to complete the vacated member's term. A newly elected Clerk may choose to appoint his/her representatives for 2 year terms upon taking office.

Section 3.02 Reappointment: Any member may be reappointed at the end of his/her term and may serve up to 3 consecutive terms. When a member who is appointed to fill a vacated members term, upon completion of the first calendar year in which the position was vacated, that member can then be appointed to their first term beginning January 1.

Section 3.03 Termination: Membership on the Committee can be terminated when:

- (a) A member is absent from two regularly scheduled meetings of the Committee during a calendar year; regardless if such absence is excused or unexcused. All absences will be duly recorded in the meeting minutes. Absences from emergency or special called meetings will not be recorded against a member in calculating the percent of absences. Special exceptions on the removal of members for absences may be made as provided herein;
- (b) A member resigns; or
- (c) A member no longer meets eligibility requirements.

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Section 3.04 Vacancies: The Committee will provide a listing of 3 qualified individuals to the Clerk whenever a vacancy occurs.

Section 3.05 Voting Procedures: Each member shall be entitled to one vote and shall cast that vote on each item submitted. Proxy votes and absentee ballots shall not be permitted. Members shall only abstain from a vote when there is a valid conflict of interest addressed to the Committee.

Article IV. OFFICERS AND SUBCOMMITTEES:

Section 4.01 Officers: The Committee shall elect a chair and a vice-chair from among the members of the Committee.

Section 4.02 Terms: Officers shall be elected for a term of one year at the first meeting of the calendar year and shall assume office beginning immediately following that meeting. Officers may serve up to 3 consecutive terms.

Section 4.03 Chair Duties:

- (a) The chair shall preside over meetings of the Committee, shall represent the Committee before the Board of County Commissioners, and shall otherwise serve to facilitate conduct of business by the Committee.
- (b) The chair shall establish subcommittees as needed and shall appoint chairs of all subcommittees.
- (c) The chair shall monitor compliance with these bylaws. The chair will notify members of removal from the Committee for noncompliance. Specific questions of conflict of interest will be directed to the Clerk for resolution.
- (d) The chair shall immediately, upon receipt of a resignation or when advised of a vacancy, notify the Clerk of the Courts. The Clerk shall be responsible for notifying the Board of County Commissioners upon termination/resignation or expiration of the term of those respective members appointed by the Board.
- (e) The chair may approve special exceptions on the removal of members for absences at regularly scheduled meetings when the absences are due to health or time-limited extenuating circumstances and the absences do not affect the ability of the Committee to maintain a quorum.

Section 4.04 Vice-Chair Duties: The vice-chair shall preside over meetings and have all the powers of the chair in the absence of the chair.

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Article V. COMMITTEE DUTIES:

The Committee will have the following duties:

Section 5.01 Risk Assessment: The committee shall require the Division of Internal Auditing to conduct a periodic risk assessment as a means of establishing the annual work plan. The annual work plan shall be presented to the Committee for adoption. The annual work plan shall make adequate provision for special assignments made at the request of the Board of County Commissioners and/or Clerk. Once approved, the annual work plan may only be modified upon Committee approval.

Section 5.02 Oversight: The Audit Committee shall oversee the work of the Division of Internal Auditing:

- (a) Review all work products, including drafts, of the Division prior to being published.
- (b) Ensure that all reports receive appropriate distribution.
- (c) Review periodic status reports of findings and recommendations made by the Division.

Section 5.03 Recommendations: Review and make recommendations with/to the Clerk of Courts regarding the charter, plans, activities, staffing, budget and organizational structure of the internal audit function.

Section 5.04 Input: Provide input to the Clerk in the appointment or replacement of the Audit Manager.

Section 5.05 Communication: Provide an avenue of communication between the Board, Clerk of Courts and the Division regarding matters concerning them.

Section 5.06 Intermediary: Serve as an intermediary between the Clerk, Board of County Commissioners and the Audit Manager to prevent exertion of any undue pressure on the Division of Internal Auditing and to ensure there are no unjustified restrictions or limitations of the scope of internal audit work.

Section 5.07 Assessment: Periodically review and assess the adequacy of the Committee bylaws, requesting the approval of the Clerk of Courts for proposed changes.

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ARTICLE VI. MEETINGS:

Section 6.01 Regular and Special Meetings: Regular meetings of the Committee shall be held four times per year at a time, day, and place set by the chair. The meeting date may be changed by the chair with notification to Committee members. Special meetings of the Committee may be called as needed by the Audit Manager, the chair, or a majority of the total membership of the Committee. The Audit Manager shall attend all meetings of the Audit Committee.

Section 6.02 Official Acts and Quorum: Any and all official acts by the Committee shall require a majority vote of the members present. However, the Committee shall take no such action unless a quorum is present at the meeting. In order to constitute a quorum, there must be a majority of the Committee's current membership present at the meeting. The minutes of the meeting shall reflect the number of affirmative votes on a motion and shall specify the names of any members voting against the motion.

Section 6.03 Notice: All meetings shall be noticed and open to the public. Minutes shall be kept and all records of the Committee shall be maintained as public records.

Section 6.04 Public Participation: Although all meetings of the Committee will be open to the public, the Committee is not obligated to honor requests from the public to participate in the meetings. The Committee may, by majority vote, allow limited participation by the public if it deems it appropriate.

Section 6.05 Meeting Agendas: The Audit Manager for the Division of Internal Auditing shall assist the Chairperson of the Committee in developing an agenda for each meeting of the Committee. Any member of the Committee may request that appropriate items be placed on the agenda.

ARTICLE VII. STAFF SUPPORT AND MEMBER ORIENTATION:

Section 7.01 Staff Support: The Audit Manager for the Division of Internal Auditing, through use of Division staff and such other resources as may be provided by the Clerk shall provide staffing services and administrative support for operation of the Committee.

Section 7.02 Committee Orientation: An orientation program will be provided to all new members. The program will address, but not be limited to, the bylaws, conflict of interest, the Florida Sunshine Law, and ethics violations, and shall stress the legal obligations and responsibilities of members.

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ARTICLE VIII. AMENDMENTS TO BYLAWS

At any regular or special meeting of the Committee, these Bylaws may be amended by an affirmative vote of a majority of the members present at the meeting.

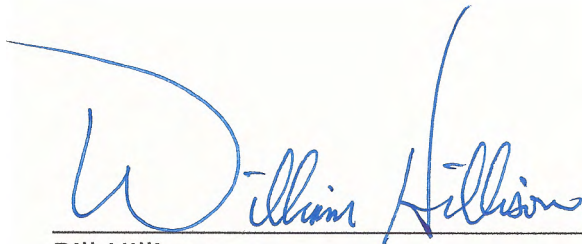
Approved As To Form and Content:



Bob Inzer
Clerk of Courts

November 1, 2016

Date



Bill Hillison
Chairman

November 1, 2016

Date