



GWINNETT COUNTY
Audit Committee
Charter

Gwinnett County Government
75 Langley Drive
Lawrenceville, GA 30046

PURPOSE

The Audit Committee is an advisory committee to the Board of Commissioners and provides oversight of Gwinnett County's internal and external audit functions. The Audit Committee helps to promote and enhance effective internal controls for County operations, and serves as an important communication link between external auditors, internal auditors, and operating management.

AUTHORITY

The Audit Committee has the authority to conduct or authorize investigations into any matters within its scope of responsibility, as necessary to perform its duties.

COMPOSITION

The Audit Committee shall consist of seven members, including the Chief Financial Officer/Financial Services Director who shall serve as an ex officio member of the Committee to facilitate its operations. The Audit Committee shall be composed primarily of senior managers, the majority of which will be finance professionals or be financially literate. Members of the Audit Committee who do not have a professional background in internal auditing or related field shall be required to participate in appropriate training. The membership of the Audit Committee shall include the following:

- Two members of the Board of Commissioners
- Gwinnett County Administrator
- Gwinnett County Chief Financial Officer/Financial Services Director
- One member representing the Constitutional Officers/Separately Elected Officials
- One practicing internal auditor or CPA
- One local government practitioner from outside Gwinnett County government

The Board of Commissioners shall appoint the members of the Audit Committee. The members of the Audit Committee shall appoint the Chairman of the Audit Committee among its members. All members of the Committee shall serve four (4) year terms or until their successors have been appointed and qualified. There shall be no term limits for the Audit Committee members.

RESPONSIBILITIES

The Audit Committee shall carry out the following responsibilities:

Internal Audit

- Review the proposed annual budget request for The Office of Internal Audit prior to its submittal
- Review and approve the proposed annual audit plan of The Office of Internal Audit and forward the approved audit plan to the Board of Commissioners
- Review the audit reports submitted by The Office of Internal Audit
- Review requests from departments/elected officials that may disagree with the findings of The Office of Internal Audit and make a determination regarding the disputed facts, findings and/or recommendations
- Make recommendations to The Office of Internal Audit when necessary to improve accounting, financial reporting, and internal control

External Audit

- Review with external auditor the results of the audit
- Participate in the annual briefing to the Board of Commissioners on the results of the external audit
- Discuss, if necessary, the audited financial statements, any significant findings, as well as recommendations with the Board of Commissioners in a timely manner
- Provide assistance to County staff during the audit, when required

Internal Control

- Review the assessment of Gwinnett County's systems of internal controls prepared by The Office of Internal Audit in the development of the annual audit plan
- Discuss any material weakness of the internal control system with the Director of The Office of Internal Audit, along with a recommended action plan to resolve any vulnerability in the system
- Report any material weakness of the internal control system to the Board of Commissioners along with the recommended action plan

Performance Review

- With input from the Director of The Office of Internal Audit, identify and define such goals and performance objectives determined necessary for the proper operation of The Office of Internal Audit, establishing a relative priority among such goals and objectives
- Conduct periodic reviews of the goals and performance objectives, and the relative priority assigned to same, to implement any updates or other modifications deemed necessary and appropriate
- On at least an annual basis, or as soon thereafter as is reasonably practicable, perform a written evaluation of the performance of the Director of The Office of Internal Audit relative to the goals and performance objectives so established
- This performance review shall be independent of the results of the Quality Assurance and Improvement Program implemented by the Director of The Office of Internal Audit as required by the Gwinnett County Internal Audit Charter. However, in the discretion of the Audit Committee, these results may be taken into consideration
- While all members of the Audit Committee are expected to provide input into the evaluation of the performance of the Director of The Office of Internal Audit, the following members shall have responsibility for conducting the evaluation and completing the performance evaluation document: The two members of the Board of Commissioners, the County Administrator, and the County's Chief Financial Officer

MEETINGS

The Audit Committee is expected to meet at least four times a year with authority to hold as many additional meetings as necessary. All Audit Committee members are expected to attend each meeting in person, via telephone, or video-conference. The Audit Committee is expected to meet at least once with the external auditor during the annual audit cycle.

Original Charter approved 04.14.2015 GCID#20150402

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