

**BYLAWS OF THE
DEKALB COUNTY AUDIT OVERSIGHT COMMITTEE**

Adopted 4.8.16, rev. 11.18.16, 2.10.17

ARTICLE I. Purpose and Governing Law

Section 1. Introduction

The DeKalb Audit Oversight Committee (hereinafter referred to as the “Committee”), in order to fulfill its duties and obligations to the governing authority and citizens of DeKalb County, does hereby establish and adopt the following Bylaws for its internal governance and proceedings.

Section 2. Purposes

The Committee is committed to the accomplishment of the following duties and responsibilities:

- (a) To carry out the Committee’s obligations under state and local law;
- (b) To ensure independence of the audit function;
- (c) To select not fewer than two nor more than three nominees for the position of Auditor, in conformance with the requirements of state law;
- (d) To perform regular evaluations of the DeKalb County audit function;
- (e) To provide suggestions and comments for the annual audit plan;
- (f) To ensure that audit reports are transmitted to the governing authority and to the public;
- (g) To monitor follow-up on reported findings to assure that corrective action is taken by management;
- (h) To report to the governing authority on problems or problem areas at such times as the Committee deems appropriate;
- (i) To conduct or oversee the requests for proposal and selection process for the firm conducting the annual financial statement audits, and to rank and recommend in order of preference no fewer than three firms deemed to be the most highly qualified to perform the required services, or if fewer than three firms respond to the request for proposal, to recommend such firms as it deems to be the most highly qualified;
- (j) To evaluate the firm providing annual financial statement auditing services and to provide oversight of that audit, including ensuring transmission of reports and follow-up on corrective action by management;
- (k) To evaluate the findings and recommendations of the peer review as required by recognized government auditing standards;
- (l) To consult with the Auditor regarding technical issues with the external audit firm and to work to assure maximum coordination between the work of the Office of Internal Audit and contracted audit efforts and other consulting engagements;
- (m) To maintain the confidentiality of personnel matters while taking responsibility for appropriate disclosure to the governing authority, the legislature, or to the public;
- (n) To meet annually with members of the Board of Commissioners to discuss controls, systems and risk, and the performance of the audit firm, and to discuss other matters that the audit firm, the Auditor, or staff desires or is required to bring to the attention of the Board of Commissioners, such as fraud, illegal acts, and financial and control weaknesses;

- (o) To hire outside experts, including legal counsel, when necessary;
- (p) To propose the budget of the Office of Internal Audit, including the Auditor's salary and staffing, and to recommend the budget to the Board of Commissioners for approval.

Section 3. Governing law

This Committee is created pursuant to 2015 Ga. Laws 3826 (hereinafter referred to as HB 599) and is subject to that law's provisions, as they may be amended. The applicable laws of the State of Georgia govern in the event of any conflict between state law provisions and these Bylaws.

ARTICLE II. Membership

Section 1. Appointment

The Committee shall consist of five voting members, who shall be appointed in the manner prescribed by HB 599, and shall serve terms as prescribed by HB 599. All members of the Committee shall:

- (a) Be residents of DeKalb County;
- (b) Have expertise in performance auditing; and
- (c) Have a minimum of five years' experience as a certified public accountant, a certified internal auditor, a certified performance auditor, a certified management accountant, or ten years of other relevant professional experience.

Section 2. Vacancies.

Vacancies within the Committee shall be filled as prescribed in HB 599.

ARTICLE III. Officers

Section 1. Chairperson and Vice-Chairperson

The members of the Committee shall elect from their own membership a Chairperson and a Vice-Chairperson and other officers as deemed necessary to provide for their own internal organization.

Section 2. Election of Officers

The Officers shall initially be elected for a one year term, which may be extended for one additional year by a favorable vote of a majority of the Committee members, unless the incumbent declines the extension.

Section 3. Duties of Chairperson

The Chairperson's duties include convening and presiding over all Committee meetings; preparing and distributing the agenda for Committee meetings; establishing subcommittees; responding to members' requests for information; signing communications on behalf of the Committee; and representing the Committee before the Commission, CEO and other governmental and quasi-governmental bodies, subject to the approval of the other Committee members. The Chairperson is required to call a Committee meeting if requested to do so by the

Auditor or another Committee member, and may, in addition, call special Committee meetings whenever he or she deems it necessary or advisable.

Section 4. Absence of Chairperson

In the absence or inability of the Chairperson to preside over the meetings, the Vice-Chairperson will perform duties of Chairperson. If neither the Chairperson nor Vice-Chairperson is able to preside, the Committee shall select one of the members to act as Chairperson pro-tem. The Chairperson pro-tem shall have all the powers and duties of the Chairperson during the absence of the Chairperson if the Vice-Chairperson is not available.

Section 5. Chairperson decides questions of order

The Chairperson shall preserve order and decorum. The Chairperson shall decide all questions of order (unless overridden by a majority of the Committee members present) consistent with Robert's Rules of Order.

ARTICLE IV. Meetings

Section 1. Frequency of Meetings

The Committee shall meet as needed to perform its duties but shall not meet less than once each quarter of the calendar year.

Section 2. Robert's Rules of Order

The procedures of all meetings shall be governed by Robert's Rules of Order ("Rules"), unless the Committee adopts by majority vote additional or conflicting procedural rules specific to its needs.

Section 3. Quorum

The quorum for a meeting shall be a majority of the members. A quorum does not require the presence of the Chairperson or the Vice-Chairperson; however, if present, these officers are counted for purposes of determining a quorum.

Section 4. Majority vote

All questions and motions subject to vote shall be decided by majority vote pursuant to the Rules. In the event of a tie vote, the motion fails. The Chairperson may vote on any matter presented to the Board.

Section 5. Attendance

Due to the scope of the Committee's assignment, and the value of each member's input, consistent attendance by all members is expected. Pursuant to the Georgia Open Meetings law, so long as a quorum is present in person, a member may participate by teleconference if necessary due to reasons of health or absence from the jurisdiction so long as the other requirements of the Open Meetings law are met. Otherwise meetings by teleconference shall not be conducted absent circumstances necessitated by emergency conditions involving public safety or the preservation of property or public services.

Section 6. Participation of Office of Internal Audit

The Chairperson may, as necessary, ask senior representatives of the Office of Internal Audit Unit to attend Committee meetings to discuss plans, findings and other matters of mutual concern.

Section 7. Minutes

The Committee Administrative Assistant or County staff will keep minutes of each meeting and offer them for Committee acceptance as the first item on the subsequent meeting agenda. Whenever possible, such minutes will be distributed to Committee members in draft form within one week following the associated meeting, but in no case later than immediately prior to its next meeting. The release of the minutes shall be open to the public once accepted as official by the Committee [O.C.G.A. § 50-14-1 (e)(2)(B)].

- (a) The official meeting minutes of each meeting shall be kept as a permanent record and shall include at minimum the names of the members present, a description of each motion or other proposal made, the identity of the persons making and seconding the motion and a record of all votes. The minutes should also include a high-level summary of the discussion, providing insight on the topics and subtopics discussed.
- (b) If the minutes are corrected or amended during the regular order of business, the revised minutes shall be sent to the Committee members once accepted.
- (c) Minutes of Executive Sessions shall be recorded but shall not be open to the public, and shall be kept as required by the Georgia Open Meetings law.
- (d) As provided by the Rules (*XI,41: Usual Order of Business in Ordinary Societies-Reading and Approval of Minutes*) ,in order to expedite the reading of minutes in meetings, the author thereof may email copies of the minutes of the meeting in advance to the Chairperson or other presiding officer who, after review, will immediately forward them to the Committee members for their additions and corrections. The Chairperson will announce at the next meeting that this has been done and the oral reading of the minutes may be omitted unless any member requests that they be read aloud. The Chairperson will ask if there are any corrections. If there are no corrections the minutes stand accepted as presented. If there are corrections they will be so noted. However if any additions or corrections are subject to debate, then the correct minutes will be determined by majority vote.

Section 8. Reports

Reports distributed in conjunction with the Committee agenda shall be distributed in advance to allow for their review.

Section 9. Meeting schedules

The Committee's meeting schedule for the coming year will normally be sent out one year in advance so that County management and internal auditors can prepare the information and reports required to support the Committee's work.

Section 10. Meeting decorum

The Committee shall adhere to appropriate meeting decorum. This is in consideration of the Committee's high public visibility and expected higher standards in its role as an oversight authority for DeKalb County's Independent Office of Internal Audit which is held to render impartial, neutral and nonpartisan (HB 599, line 64), independent and objective, internal audit judgments. Therefore, the Committee shall follow the following guidelines as a general rule of meeting order:

- (a) Once the meeting starts there should be no communication with the public through to adjournment.
- (b) All meeting discussion should be focused on the agenda items exclusively.
- (c) Discussion other than the Committee business agenda items are subject to being ruled out of order by the chair.
- (d) Politically charged discussion should be avoided at all costs.
- (e) Expressed opinions regarding public comment should be avoided.

Article V. Governance and Internal Procedures

Section 1. Purpose of Bylaws

The purpose of these Bylaws is to preserve and sustain the integrity and public persona of the Committee in its oversight role in assuring that high ethical standards prevail in the spirit of 2015 Ga. Laws 3826, designated as House Bill 599, and in assuring confidence in the public trust; and to encourage the cohesiveness and non-divisiveness on the Committee.

Section 2. Robert's Rules of Order

In any instance in which neither these Bylaws nor state law provide procedural guidance, the Committee shall refer to and use Robert's Rules of Order.

Section 3. Internal Disciplinary Procedures

As a deliberative assembly, the Committee asserts the right to investigate the character and conduct of its members. While the Committee cannot expel any member for the serious violation of these bylaws or meeting decorum, it is authorized to rebuke any member in writing or to recommend replacement of any member to the authority having appointed him or her. In determining whether any discipline is appropriate, the Committee shall give notice to the member accused, and shall conduct a hearing, using Robert's Rules of Order as its procedural guidance, at which the member accused shall be given a fair opportunity to refute, deny or explain the conduct complained of. Any discipline imposed shall be by majority vote of the entire membership of the Committee.

Section 4. Responses To Requests For Audits Made To Individual Members

It is the determination of the Committee that personal responses to requests for audits, whether affirmative or negative, and promises of action, compromise the integrity of the OIIA, and should not be made by Committee members. Each request should be considered on its merits and reviewed according to a uniform set of standards. This uniform consideration is not possible if

any Committee member acts individually. Responses to such requests will be handled as follows:

- The person making the request should be thanked, and if necessary, asked to reiterate and explain the request to determine if the question is one appropriate for the OIIA (e.g., does the question pertain to another jurisdiction altogether, or to an issue clearly a matter of ethics, or does it simply state a customer complaint). Those requests can be re-directed.
- If the request is likely to be one related to the OIIA function, the person making the request should be asked to direct that request to our Chief Audit Executive, by voice mail, or by email. This will ensure that the request is handled properly and promptly.

Article VI. Open Meetings law

The Committee shall adhere to the requirements of the Georgia Open Meetings Act [O.C.G.A. § 50-14-1].

Article VII. Amendments to Bylaws

These bylaws may be amended by majority vote of the entire membership of the Committee.