

MECKLENBURG COUNTY



CHIEF COMPLIANCE OFFICER CHARTER

MECKLENBURG COUNTY VISION

To be the best local government service provider. To be the best, Mecklenburg County government will be highly efficient, effective, accountable and inclusive.

MECKLENBURG COUNTY MISSION

Mecklenburg County's mission is to serve Mecklenburg County residents by helping improve their lives and community.

CHIEF COMPLIANCE OFFICER MISSION

The mission of the Chief Compliance Officer is to develop and sustain a strong and consistent culture of statutory, regulatory and ethical compliance through Mecklenburg County government.

VALUES & GUIDING PRINCIPLES

Mecklenburg County's Vision and Mission, and the Chief Compliance Officer Mission are supported by the following Values and Guiding Principles:

- Ethics: We work with integrity
- Customers: We serve our customers with courtesy and respect
- Employees: We recognize employees as our most important resource
- Excellence: We invest in learning and improving
- Teams: We work as a team, respecting each other
- Accountability: We focus on results

COMPLIANCE POLICY STATEMENT

It is the policy of the Mecklenburg Board of County Commissioners that Mecklenburg County government be in compliance with all federal, state and local laws and regulations, contractual obligations, as well as policies established by the Board and the County Manager, including the Board's Code of Ethics ("Code of Ethics"). Compliance is the responsibility of every Mecklenburg County employee.

AUTHORITY

The Chief Compliance Officer and his or her designee (i.e., Deputy Compliance Officer), with strict accountability to laws for confidentiality and safeguarding records and information, are authorized full,

free and unrestricted access to any and all of Mecklenburg County records, physical properties and personnel pertinent to carrying out any engagement. All employees are expected to assist the Chief Compliance Officer and/or the designee in fulfilling its roles and responsibilities.

ORGANIZATION

The Chief Compliance Officer authority is established by the Mecklenburg County Board of County Commissioners. The responsibilities of the Chief Compliance Officer (“CCO”) are defined by the County Manager consistent with this authority.

The CCO reports to the County Manager. The CCO and the designee has free and unrestricted access to the Board of County Commissioners (the “Board”) and the Audit Review Committee of the Board (the “ARC”).

INDEPENDENCE AND OBJECTIVITY

The CCO and the designee provide independent and objective assurance and consulting activities guided by the mission to build and sustain a strong and consistent culture of compliance throughout Mecklenburg County government. The CCO and the designee will remain free from negative interference by any element in the organization.

The CCO and the designee must exhibit the highest level of professional objectivity in gathering, evaluating and communicating information about compliance. The CCO and the designee must make a balanced assessment of all the relevant circumstances and not be unduly influenced by their own interests or by others in forming judgments.

The CCO will confirm to the Board, ARC and County Manager, at least annually, the organizational independence of the CCO function.

RESPONSIBILITY

The CCO is responsible for overseeing the implementation of the Mecklenburg County Compliance Program. The CCO’s primary responsibilities include serving as a champion in promoting, developing and advancing a culture of compliance throughout the organization.

The CCO serves in a leadership role to coordinate and facilitate enterprise and department strategies and tactics in support of management’s responsibility to achieve compliance consistent with the Compliance Program purpose. In this way, the CCO works with other departments, including but not limited to Human Resources, Finance, Internal Audit, on various issues such as planning and implementing compliance education programs and customizing content to meet department or organizational needs. Therefore, the CCO is accountable for establishing compliance partnerships with departments and other business units within the organization. The CCO serves as the chair of the County’s Compliance Governance Committee (“CGC”). The primary purpose of CGC is to assess,

on an ongoing basis, the state of the County's compliance risk and to assist the CCO and/or the Deputy Compliance Officer ("DCO") in the implementation and oversight of Mecklenburg County's Compliance Program, to foster a culture that places responsibility on individuals for their actions and motivates everyone to do the "right thing." The CCO, together with the CGC, is authorized to implement all necessary actions to ensure achievement of the objectives of an effective compliance program.

Duties include reporting results of the compliance efforts of the organization, and providing guidance to the County Manager, Executive Team, County management (e.g., department/agency directors) and/or the Board and/or ARC on matters relating to compliance. The CCO has the authority to exercise independent judgment and to influence change within the organization as necessary, with the knowledge of and/or in partnership with the CGC, to ensure achievement of the objectives of Mecklenburg County's Compliance Program. To manage resources effectively, the CCO has the authority to delegate tasks and activities as needed to a DCO and/or other staff provided within the annual budget and/or assigned by the County Manager/Executive Team to support the responsibilities of the CCO.

COMPLIANCE WORK PLAN

At least annually, the CCO, in tandem with the CGC, will submit to the County Manager, executive management, the Board and ARC a summary of the compliance work plan, as well as projected resources required to implement the plan in the following fiscal year. The compliance work plan will be developed based on a prioritization of the CGC using a risk-based methodology, with input from the County Manager/Executive Team, the Board and ARC. Any significant deviation from the approved compliance work plan will be communicated to County Manager, executive management, the Board and the ARC through periodic activity reports.

REPORTING

The CCO, in concert with the CGC, will report at least annually to the Board and the ARC on the following:

- The organizational independence of the CCO function
- The strategies and activities addressing the County's compliance risk, including:
 - Policies, standards or controls that have been established and implemented to mitigate areas of potential compliance risk
 - Corrective actions that have been taken in instances of alleged non-compliance
- The annual compliance work plan
- The annual evaluation of the Compliance Program, including:
 - Changes in performance measures and targets to evaluate compliance and the effectiveness of the Compliance Program
 - Methods to improve compliance and the Compliance Program
- Recommended changes to the County's Code of Ethics as appropriate