



Legislation Details (With Text)

File #: 17-3805 **Version:** 1 **Name:** Audit Review Committee Annual Report & Recommendations Including State of Emergency Procedures (Commissioner James)

Type: County Commissioners' Reports & Requests **Status:** County Commissioners Reports & Request

File created: 2/8/2017 **In control:** Board of Commissioners

On agenda: 2/21/2017 **Final action:**

Title: Audit Review Committee Annual Report & Recommendations Including State of Emergency Procedures (Commissioner James)

Sponsors:

Indexes:

Code sections:

Attachments: 1. ARC Charter Final Updated Feb 2017, 2. Internal Audit Charter Final Updated Feb 2017, 3. 17-3805 Ordinance State of Emergency Revised.pdf, 4. Resol Rules of Procedures.pdf

Date	Ver.	Action By	Action	Result
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Title:

Audit Review Committee Annual Report & Recommendations Including State of Emergency Procedures (Commissioner James)

Summary

ACTION:

1. Receive annual report from the Audit Review Committee
2. Approve a one year extension of the Audit contract with Cherry Bekaert, LLC
3. Adopt Revised Audit Review Committee Charter
4. Adopt the Revised Department of Internal Audit Charter
5. Adopt Revised State of Emergency Ordinance and Resolution Approving Rules of Procedure for Remote Participation in Official meetings During Declaration of State of Emergency within Mecklenburg County

Commission

Contact:

Commissioner Bill James, Chairman, Audit Review Committee
Committee Members: Commissioners Cotham, Dunlap and

Ridenhour, Public Member: Alex Vuchnich

Presentation: Yes

BACKGROUND/JUSTIFICATION:

Commissioner James will report on behalf of the Audit Review Committee (ARC) confirming that all the responsibilities outlined in the charter have been carried out. The Board is asked to approve a one year extension of the Audit contract with Cherry Bekaert, LLC as allowed in the contract. The Board is asked to approve revisions in the ARC Charter which is attached. The Board is also asked to approve revisions in the Department of Internal Audit Charter which is attached.

Mecklenburg County has established a Continuation of Operations Plan (COOP) to be implemented, where necessary, during a declaration of a state of emergency. The current State of Emergency Ordinance was adopted in September 1989. A revised and updated State of Emergency Ordinance is attached. It has been revised to reflect minor, non-substantive, changes in the authorizing legislation made since 1989 and to better organize provisions in the Ordinance. In light of the County's (COOP) plan, the Board has determined that during times of emergency declarations, it is also possible that some or all Commissioners might not be able to personally meet or attend an official meeting. Where that is the case NCGS §143-318.13 provides for remote participation by board members under defined conditions. The Resolution for consideration sets up procedures for participation by members who cannot attend meetings during states of emergency.

PROCUREMENT BACKGROUND:

N/A

POLICY IMPACT:

N/A

FISCAL IMPACT:

N/A