



Audit Committee Bylaws

*These bylaws are the rules and principles that define the
governance of the Audit Committee of the Buncombe
County Board of Commissioners.*

Effective date XXXXXX

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I. PURPOSE

To establish the general operating procedure for the Audit Committee for Buncombe County in compliance with best practices promulgated by the Government Accountability Office (GAO), the Institute of Internal Auditors (IIA), and the Government Finance Officers Association (GFOA).

II. PROCEDURE STATEMENT

A. Name and Office

The official name of the committee is the Audit Committee for Buncombe County (County). The principal office of the Audit Committee (Committee) is located at the Buncombe County Administration Building, 200 College St., Asheville, NC 28801.

B. Membership

The Committee shall consist of at least seven members appointed by the Buncombe County Board of Commissioners (Board) and shall include two Board Commissioners, one member of another governing body within the County, one member of the banking community, two members of the accounting profession, and one member of the business community in general.

C. Terms

Members of the Committee shall serve 4 year terms and are eligible for reappointment for a second consecutive term, after which they must rotate off the Committee for a minimum of one year. Members serve at the pleasure of the Board.

D. Officers

1. Chair and Vice-Chair

The Committee members shall appoint a Chair and Vice Chair from its membership by majority vote to serve a one (1) year term and until the successor is appointed by the Committee. Appointments shall be made during the first regularly scheduled meeting of each fiscal year and shall take effect immediately upon the vote.

2. Secretary

The Committee members shall appoint a Secretary by majority vote to serve a one (1) year term and until the successor is appointed by the Committee. The appointment shall be made during the first regularly scheduled meeting of each fiscal year and shall take effect immediately upon the vote.

If the Committee so wishes, the Buncombe County Internal Audit Director or other designee may be appointed to fulfill the duties of Secretary for the Committee by majority vote. The Internal Audit Director or any Internal Audit staff would not be members of the Committee and would participate in closed sessions only upon a majority vote of the Committee.



E. Committee Meetings

1. Regular Meetings

The Committee shall hold at least two (2) regular meetings a year and shall post the notices of those meetings in accordance with North Carolina's open meetings laws. The meetings will be held at the County Administration Building, 200 College St., Asheville, NC 28801.

2. Special Meetings

- a) The Chair or four of the members of the Committee may call a special meeting of the Committee by signing a written notice stating the time and place of the meeting and the subjects to be considered. The person(s) responsible for calling the meeting shall cause the notice to be mailed, emailed, or delivered to the Chair and all of the Committee members or left at the usual dwelling place of each member at least 48 hours before the meeting and shall cause a copy of the notice to be posted at the door of the usual meeting room and on the building in an area accessible to the public at least 48 hours before the meeting. Only those items of business specified in the notice may be transacted at a special meeting, unless all members are present or those who are not present have signed a written waiver.
- b) If a special meeting is called to deal with an emergency, the notice requirements of this rule do not apply. However, the person(s) calling the emergency special meeting shall take reasonable action to inform the other members and the public of the meeting. Only business connected with the emergency may be discussed at the meeting.

3. Agenda

The Secretary shall have administrative oversight in preparing the agenda for the meeting. Anyone wishing to have an item of business placed on the agenda shall make the request to the Secretary and the Chair no later than two (2) weeks prior to the upcoming meeting. The request must be in writing and must state the nature of the matter so that the Secretary, Chair or appropriate staff will have an opportunity to respond to the area of concern. If appropriate, the Secretary will resolve the request and, if not, the Secretary and Chair will determine when the individual or group should be placed on the agenda. The time limit for any individual or representative addressing the Committee shall be three (3) minutes, unless a majority of the Committee agrees to additional time. The Committee may by unanimous vote add an item that requires immediate action that is not on the agenda.

4. Presiding Officer

The Chair shall preside at Committee meetings if present. If the Chair is absent, the Vice Chair shall preside. If the Chair and Vice Chair are both absent, another member of Committee designated by a majority vote of members present at the meeting shall preside. The Presiding Member shall have the following powers:



- To rule motions in or out of order, including the right to rule out of order any motion patently offered for obstructive or dilatory purposes;
- To determine whether a speaker has gone beyond reasonable standards of courtesy in his or her remarks and to entertain and rule on objections from other members on this ground;
- To call a brief recess at any time;
- To adjourn in an emergency.

5. Quorum

A quorum shall be four members of the Committee. A member who has withdrawn from a meeting without being excused by a majority vote of the remaining members shall be counted as present for purposes of determining whether or not a quorum is present.

6. Voting

No vote may be taken without a quorum being present. Upon good cause, and with the general consent of the members present, a member may make an appearance at a regular meeting by telephone and vote on any matter coming before the Committee at such meeting. Such appearance will not count toward calculation of the necessary members present to constitute a quorum.

7. Minutes

The Secretary shall prepare minutes of each Committee meeting. Copies of the minutes shall be made available to each Committee member before the next regular Committee meeting. At each regular meeting, the Committee shall review the minutes of the previous regular meeting as well as any special or emergency meetings that have occurred since the previous regular meeting, make any necessary revisions, and approve the minutes as originally drafted or as revised. The public may obtain copies of Committee meeting minutes at the County Administration Building, 200 College St., Asheville, NC 28801 or on the County website at buncombecounty.org.

F. Amendments to Operating Procedures

These operating procedures may be amended at any regular meeting or at any properly called special meeting that includes amendment of the operating procedures as one of the stated purposes of the meeting. A quorum must be present at the meeting at which amendments are discussed and approved, and any amendments must be approved by a majority of the members present at the meeting.

G. Other Procedural Matters

1. Action by the Committee

- a) The Committee shall proceed by motion. Any member, including the Chairperson, may make a motion.
- b) A member may make only one motion at a time.
- c) A substantive motion is out of order while another substantive motion is pending.
- d) A motion shall be adopted by a majority of the votes cast, a quorum being present, unless otherwise required by these rules or the laws of North Carolina.
- e) The Chairperson shall state the motion and then open the floor to debate on it.
- f) The Chairperson shall preside over the debate according to these general principles:
 - The introducer (the member who makes the motion) is entitled to speak first;



- A member who has not spoken on the issue shall be recognized before someone who has already spoken;
- To the extent possible, the debate shall alternate between opponents and proponents of the measure.

2. In addition to substantive proposals, the following procedural motions, and no others, shall be in order. Unless otherwise noted, each motion is debatable, may be amended, and requires a majority vote for adoption.

3. In order of priority (if applicable), the procedural motions are:

- a) To Adjourn. The motion may be made at any time by a member of the Committee and would require majority vote.
- b) To Take a Recess.
- c) Call to Follow the Agenda. The motion must be made at the first reasonable opportunity or it is waived.
- d) To Suspend the Rules. The motion requires a vote equal to a quorum.
- e) To Divide a Complex Motion and Consider It by Paragraph.
- f) To Defer Consideration. A substantive motion whose consideration has been deferred expires 100 days thereafter unless a motion to revive consideration is adopted.
- g) Call of the Previous Question. The motion is not in order until every member of the Committee has had at least one opportunity to speak.
- h) To Postpone to a Certain Time or Day.
- i) To Refer to a Subcommittee. Sixty days after a motion as been referred to a subcommittee, the introducer may compel consideration of the measure by the entire Committee, regardless of whether the subcommittee has reported the matter back to the Committee.
- j) To Amend. An amendment to a motion must be germane to the subject matter of the motion, but it may achieve the opposite effect of the motion. Any amendment to a proposed ordinance shall be reduced to writing on the call of any member, including the Chairperson.
- k) To Revive Consideration. The motion is in order at any time (100 days) after a vote to defer consideration of it. A substantive motion on which consideration has been deferred expires (100 days) after the deferral, unless a motion to revive consideration is adopted.
- l) To Reconsider. The motion must be made by a member who voted with the prevailing side. The motion must be made at the same meeting at which the original vote was taken. The motion cannot interrupt deliberation or a pending matter but is in order at any time before adjournment.
- m) To Rescind or Repeal.
- n) To Ratify.
- o) To Prevent Reconsideration for Six Months. The motion shall be in order immediately following the defeat of a substantive motion and at no other time. The motion requires a vote equal to a quorum and is valid for six months.
- p) To Renew a Motion. A motion that is defeated may be renewed at any subsequent meeting unless a motion to prevent reconsideration has been adopted.

- q) Withdrawal of a Motion. A motion may be withdrawn by the introducer at any time before a vote.
- r) Duty to Vote. Once a meeting has been convened, every member, including the Chairperson, must vote unless excused by a majority vote of those members present. A member who wishes to be excused from voting shall so inform the Chairperson, who shall take a vote of the remaining members. The Committee may excuse a member from voting, but only upon questions involving his or her own conflict of interest or his or her official conduct or on matters on which the member is prohibited from voting under N.C. Gen. Stat. § 14-234. For purposes of this rule, the question of the compensation and allowances of members of the Committee does not involve a member's own financial interest or official conduct. Refusal to vote (without just cause) shall be recorded as an affirmative vote.

H. Compliance with North Carolina Law

In conducting its business, the Committee shall comply with all applicable North Carolina laws, including but not limited to open meetings laws, public records laws, and the laws setting forth the powers and duties of local Committees. To assist the Committee in compliance, the Secretary shall maintain a current copy of relevant North Carolina General Statutes and make them available to Committee members on request.

III. APPLICABILITY AND EXCEPTIONS

This procedure applies to current members of the Audit Committee for Buncombe County.

IV. PROCEDURE RESPONSIBILITY AND MANAGEMENT

This procedure should be reviewed annually by the Committee and the County's legal department.

V. REFERENCE TO ROBERTS RULES OF ORDERS

To the extent not provided for in these rules and to the extent that the reference does not conflict with the spirit of these rules, the Committee shall refer to Robert's Rules of Order for unresolved procedural questions.