Key Audit Governance

• **Audit Committee Charter**
  
  *This charter defines the purpose, authority, and responsibility of the Audit Committee of the Buncombe County Board of Commissioners.*
  
  • Outlines processes for responsibility of overseeing the following:
    • independent audit of the County’s financial statements
    • county’s internal audit function
    • county’s governance processes

• **Audit Committee By Laws**
  
  *These bylaws are the rules and principles that define the governance of the Audit Committee of the Buncombe County Board of Commissioners.*
  
  • Outlines the general operating procedure for the Audit Committee for Buncombe County in compliance with best practices promulgated by the following:
    • Government Accountability Office (GAO)
    • Institute of Internal Auditors (IIA)
    • Government Finance Officers Association (GFOA)

• **Internal Audit Charter**
  
  *This charter defines the purpose, authority, and responsibility of the Internal Audit Department within Buncombe County Government.*
  
  • Outlines processes ensuring the Internal Audit function:
    • *is independent of business operations*
    • *designed to add value and improve Buncombe County (County) operations*