

# 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*

