

Audit Committee Annual Meeting Planner

Audit Committee Responsibilities	Jan.	Mar.	Jun.	Sep.	Dec.
Work Plan					
1. Review the County Auditor's draft annual audit schedule and providing suggestions and comments to the County Auditor for consideration to be included in the audit work plan submitted to the County Board for approval.			✓		
County Auditor Annual Report					
1. Review of annual report (<i>See Audit Committee Duties, 3</i>).				✓	
Audit Committee Duties					
1. Receive final audit reports from the County Auditor and review the results with the County Auditor.		✓	✓	✓	✓
2. Review with the County Auditor's semi-annual reports on follow-up regarding audit recommendations and corrective action taken by management.			✓		✓
3. Receive an annual report from the County Auditor summarizing information such as audits completed, major findings, and corrective actions taken.				✓	
4. Report to the County Board or Board members on problems or problem areas at such times as deemed appropriate.	*	*	*	*	*
5. Consult with County Manager on funds proposed for consideration by the County Board to carry out the County Auditor's annual audit work plan. (<i>Budget discussions with County Manager commence in October</i>).					✓
6. Determine, jointly with the County Auditor, the nonpartisan objective group to provide peer review of the County Auditor and staff. ¹	✓				
7. Receiving an annual report from the County's external auditor on the results of the financial statement audit.	✓				
8. Receiving an annual update regarding the results of the County's Internal Audit work.	✓				
9. Providing written performance assessment of the County Auditor as requested by the County Board, for the purpose of completing the Board's annual performance review of the County Auditor.			✓		
10. Annual review of the Audit Committee Charge to determine if revisions are needed.			✓		
11. Annual review and approval of the Virtual Meeting Policy.				✓	

* - As necessary.

¹ See Generally Accepted Government Auditing Standards 5.179 for requirement for every three years.