



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: February 26, 2025

SUBJECT: Audit Committee By-Laws

RECOMMENDED MOTION:

Move approval of Board signature of the Deschutes County Audit Committee By-Laws.

BACKGROUND AND POLICY IMPLICATIONS:

The Deschutes County Audit Committee is established in Deschutes County Code Chapter 2.15. Its purpose is to advise the Board on fulfilling its responsibilities for financial reporting, internal controls, and compliance with laws, regulations, and ethics within the County. The Audit Committee provides oversight to auditing (external and internal) for the County, receiving and reviewing information on:

- The County's financial condition;
- The accuracy of its financial recordkeeping;
- Compliance with applicable laws, policies, guidelines, and procedures; and
- Efficiency and effectiveness of operations.

The Audit Committee strengthens the independence of auditing by serving as a transparent third-party review body.

The Audit Committee voted 9-0 at its meeting on February 14, 2025, to recommend these By-Laws to the Board of County Commissioners for approval. The By-Laws reference authority, composition, meeting schedule, and responsibilities established by County Code and also include sections regarding officers, subcommittees, meeting procedures, and conflicts of interest.

BUDGET IMPACTS:

None

ATTENDANCE:

Elizabeth Pape, Internal Auditor