

SPONSOR Mr. Pry, pursuant to the recommendation of the Charter Review CommissionDATE August 25, 2009 WithdrawnCOMMITTEE Rules

A Resolution submitting to the electors of the County of Summit at the November 3, 2009 general election a proposed charter amendment, as recommended by the 2008-09 Charter Review Commission, amending Article X of the County Charter to clarify the name of the Internal Audit Department, the audit standards followed by the Department and the audit services it provides for County offices, for the Charter Review Commission, and declaring an emergency.

WHEREAS, Section 3, Article X of the Ohio Constitution provides that “[t]he people of any county may frame and adopt . . . a charter . . .;” and

WHEREAS, the voters of the County of Summit approved the adoption of the County Charter on November 6, 1979; and

WHEREAS, Article V, Section 5.06 of the County Charter provides that “[p]roposed amendments to [the] Charter shall be submitted to the electors of the County by a vote of at least two-thirds of the members of the County Council...;” and

WHEREAS, Article V, Section 5.03 of the Charter provides for a nine member Charter Review Commission to meet in September 2003 and every five years thereafter to review the Charter and make recommendations concerning the amendment of the Charter; and

WHEREAS, this Council previously adopted Motion 044-2008, which confirmed the appointments of Mr. J. Edward Pearce, Mr. Richard E. Dobbins, Ms. Louise Heydorn, Ms. Diana Zaleski, Mr. David C. Luff, Dr. Donna M. Neff, Mr. Gary J. Dellapa, Mr. Maher Holozadah, and Ms. Bennett Williams to the 2008-2009 Charter Review Commission; and

WHEREAS, the Commission met from September 16, 2008, through July 29, 2009, and produced a Final Report recommending several amendments to the Charter, including the amendment that is proposed by this Resolution; and

WHEREAS, in its Final Report, the Charter Review Commission recommends that Article X of the County Charter be amended to clarify the name of the Internal Audit Department, the audit standards followed by the Department and the audit services it provides for County offices; and

WHEREAS, this Council has determined by reviewing all pertinent information that it is necessary and in the best interest of the County of Summit to adopt the Commission’s recommendation and that the citizens of the County should be permitted to decide at the November 3, 2009 general election whether to amend Article X of the Charter to clarify the name of the Internal Audit Department, the audit standards followed by the Department and the audit services it provides for County offices;

NOW, THEREFORE, BE IT RESOLVED by the Council of the County of Summit, State of Ohio, two-thirds of all the members elected thereto concurring, that:

SECTION 1

The following question as to whether the Charter of the County of Summit shall be amended, as set forth herein, shall be submitted to the electors of the County of Summit at the general election to be held November 3, 2009.

SECTION 2

The ballot form for this question shall be as follows:

PROPOSED AMENDMENT TO COUNTY CHARTER

A majority affirmative vote is necessary for passage.

(Vote ballot with "X")

Shall the Charter of the County of Summit be amended to clarify the name of the Internal Audit Department, the audit standards followed by the Department and the audit services it provides for County offices?

FOR THE AMENDMENT _____

AGAINST THE AMENDMENT _____

SECTION 3

Article X of the Charter of the County of Summit, entitled "County Internal Auditing," is hereby amended as follows:

**"ARTICLE X
COUNTY INTERNAL AUDITING**

SECTION 10.01 COUNTY AUDIT COMMITTEE.

A County Audit Committee is hereby created to provide internal auditing services to assist the County Executive, County Council, County elected offices departments, institutions, boards, commissions, authorities, organizations, and agencies of Summit County Government funded in whole or in part with county funds, in providing taxpayers of Summit County efficient and effective services. The County Audit Committee shall consist of the County Fiscal Officer, the County Executive, the President of County Council and two residents of Summit

SECTION 3 (Cont.)

County appointed by the Executive, and approved by majority of Council. The County Audit Committee shall meet on a quarterly basis and oversee internal as well as external audits.

SECTION 10.02 ~~DEPARTMENT OF INTERNAL AUDITING~~ DEPARTMENT.

There shall be a ~~Department Of Internal Auditing~~ Department which shall serve under the direction of, and perform such functions on behalf of, the County Audit Committee as the Committee shall prescribe.

**SECTION 10.03 ~~DIRECTOR OF INTERNAL AUDITING~~ DEPARTMENT;
QUALIFICATIONS.**

There shall be a Director of Internal Auditing Department, who shall be head of the ~~Department Of Internal Auditing~~ Department. The Director of Internal Auditing Department shall be a Certified Internal Auditor or working towards an Internal Auditor certification, shall be, or after certification shall become, a member of the Institute of Internal Auditors and shall be subject to, and follow at all times, the Code of Ethics for Certified Internal Auditors established by the Institute of Internal Auditors. The County Audit Committee shall recommend the hiring or dismissal of the Director of Internal Auditing Department, upon approval of the County Council. The Director of Internal Auditing Department shall interview and make recommendations for the hiring of staff for the ~~Department Of Internal Auditing~~ Department to the County Audit Committee who shall approve or reject such recommendations. (Added 11-7-00.)

**SECTION 10.04 ~~AUTHORITY OF DEPARTMENT OF INTERNAL~~
~~AUDITING~~ DEPARTMENT.**

The ~~Department of Internal Auditing~~ Department shall have the following powers and duties:

- (1) Preparation of an annual budget and work program;
- (2) Development of a department audit fee, which shall be billed to each department audited;
- (3) ~~Guidance of the internal audit process through utilization of:~~ Audits performed in accordance with Generally Accepted (a) Government Auditing Standards, United States General Accounting Government Accountability Office developed by the Comptroller General of the United States; and (b) Professional Standards of the Institute of Internal Auditors, American Institute of Certified Public Accountants, generally accepted auditing standards.
- (4) ~~Preparation of a preliminary financial and performance auditing reports for the department being audited;~~ Provide audit services and perform audit procedures to afford an objective assessment of the adequacy and effectiveness of management's internal control systems;
- (5) Preparation of final audit reports, follow-up audit reports and other reports where applicable, providing County management with recommendations and best practice information on identified operation and performance issues and risks; and
- (5) ~~(6)~~ Any other duties or responsibilities prescribed by the County Audit Committee.

SECTION 3 (Cont.)

SECTION 10.05 EFFECTIVE DATE.

This article shall be effective December 15, 2000, for purposes of convening the County Audit Committee.

The County Audit Committee shall adopt rules and regulations for the County Audit Committee and the Department of Internal Auditing, and in conjunction with the Department of Human Resources, shall establish classifications and job descriptions for the Director of Internal Auditing and any necessary staff by May 15, 2001. The County Audit Committee shall submit a recommendation for the position of Director of Internal Auditing by July 1, 2001.”

SECTION 4

The Clerk of Council shall certify the question set forth herein to the Board of Elections of the County of Summit no later than the sixtieth day prior to the General Election of November 3, 2009.

SECTION 5

Notice of the proposed amendment set forth herein shall be given by publishing the full text of the proposed amendment once a week for at least two (2) consecutive weeks in a newspaper published in the County as set forth in Section 307.70 of the Ohio Revised Code.

SECTION 6

This Resolution is hereby declared an emergency in the interest of the health, safety, and welfare of the citizens of the County of Summit, and for the further purpose to ensure that this Resolution takes effect before the Board of Elections' deadline for submitting the proposed Charter Amendment.

SECTION 7

Provided that this Resolution receives the affirmative vote of eight (8) members, it shall take effect immediately upon its adoption and approval by the Executive; otherwise, it shall take effect and be in force at the earliest time provided by law.

SECTION 8

It is found and determined that all formal actions of this Council concerning and relating to the adoption of this Resolution were adopted in an open meeting of this Council, and that all deliberations of this Council and of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

RESOLUTION NO. 2009-310

PAGE FIVE

INTRODUCED August 10, 2009

ADOPTED **Withdrawn by sponsor August 25, 2009**

CLERK OF COUNCIL

PRESIDENT OF COUNCIL

APPROVED _____

EXECUTIVE

ENACTED EFFECTIVE