

BUDGET COMMITTEE
ROLE AND RESPONSIBILITIES

Meeting Frequency: Last Wednesday of the month, 1½ hour duration

Committee Members: Supervisors Alejo and Parker

Budget and Analysis Coordinator: Dewayne Woods, Assistant County Administrator

Committee Role:

It is the role of the Board's Budget Committee to provide ongoing oversight of the County budget and independent review of the County's financial reporting process, the system of internal control, the audit process, and independent auditors. The Budget Committee will bring those items of significant impact thereto to the attention of the full Board of Supervisors for appropriate consideration and action as warranted.

Committee Responsibilities:

In adherence to the role defined above it shall be the responsibility of the Budget Committee to:

1. Receive and review the monthly financial reports provided by the County Administrative Officer;
2. Meet with the County Administrative Officer on a monthly basis to review said financial reports;
3. Conduct inquiries into specific budget problem areas as they may arise, bringing those of a policy nature to the attention of the Board of Supervisors;
4. Advise and assist the County Administrative Officer in the following areas:
 - Development of budget priorities
 - Review Mid-Year Budget Status Report
 - Review annual budget schedule
 - Budget format
 - Budget automation
5. Review Board of Supervisors budget request;
6. Review reports of completed internal and external audits to determine the adequacy of controls over financial reporting, effectiveness and efficiency of operations, and compliance with policies, procedures, laws, and regulations;
7. Review the annual financial statements, and consider whether they are complete, consistent with information known to Committee members, and reflect appropriate accounting principles;

8. Review the activities, staffing, and organizational structure of the internal audit function;
9. Request compliance reviews, financial audits, and/or other investigations as deemed necessary by the Committee;
10. Appoint, compensate, and oversee the work of any registered public accounting firm contracted by the County;
11. Review the annual audit plan, including but not limited to all auditing and non-audit services, whether conducted internally or by external providers;
12. Retain independent counsel, accountants, or others to advise the committee or assist in the conduct of an investigation;
13. Meet with county officers, external auditors, or outside counsel, as necessary;
14. Resolve any disagreements between management and the auditor regarding financial reporting;
15. Report to the full Board on an annual basis on how the committee has performed and met its responsibilities.