

**DOUGLAS COUNTY
STATE OF GEORGIA**

RESOLUTION NO. 2025-_____

**A RESOLUTION TO ESTABLISH THE DOUGLAS COUNTY AUDIT
ADVISORY COMMITTEE; TO PROMOTE ACCOUNTABILITY,
TRANSPARENCY, AND GOOD GOVERNANCE; AND FOR OTHER
PURPOSES.**

WHEREAS, the Douglas County Board of Commissioners recognizes the need for an advisory audit function to enhance oversight, accountability, and transparency within county operations; and

WHEREAS, it is in the best interest of the citizens of Douglas County to ensure that public funds are managed in accordance with applicable laws and regulations and that all programs are administered efficiently, equitably, and with fiscal integrity.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF
COMMISSIONERS OF DOUGLAS COUNTY:**

Section 1. Creation and Function of Audit Committee.

There is hereby established the **Douglas County Audit Advisory Committee** (hereinafter “Committee”). The Committee serves as an independent advisory body to the Douglas County Board of Commissioners (hereinafter “BOC”) with the focus on enhancing accountability, effectiveness and transparency in financial management, internal controls and operations. The Committee shall assist elected, appointed and administrative officials as follows:

- Reviewing internal and external audit reports
- Monitoring the implementation of audit recommendations
- Advising on compliance and financial reporting practices
- Promoting effective and efficient use of financial resources

Section 2. Authority.

The Audit Advisory Committee shall not receive monetary compensation and operates and reports under authority as provided by the Douglas County Board of Commissioners. The Committee has the ability to request only relevant documents, reports and staff support necessary to fulfill its responsibility. The Committee has only advisory powers; it does not have management or decision-making authority.

Section 3. Definitions.

For purposes of this resolution, the following terms shall have the meanings set forth below:

- (a) "**Committee**" means the advisory committee established by this Resolution to conduct advisory functions during audits and promote financial oversight, accountability, and transparency for Douglas County government.
- (b) "**Audit**" refers to an independent, objective assurance and consulting activity designed to add value and improve the County's operations, including evaluation of financial records, operational procedures, internal controls, and compliance with applicable laws and regulations.
- (c) "**Best-in-Class Administration**" means the highest standard of government management and operations, characterized by efficiency, transparency, effectiveness, fiscal responsibility, and responsiveness to the public.
- (d) "**Board of Commissioners**" refers to the governing body of Douglas County, Georgia.
- (e) "**Certified Public Accountant (CPA)**" means an individual licensed by the State of Georgia (or equivalent licensing body) to practice public accounting.
- (f) "**Certified Internal Auditor (CIA)**" means an individual holding a professional certification in internal auditing issued by The Institute of Internal Auditors or an equivalent credentialing organization.
- (g) "**Uniform Standards**" means the auditing standards applicable to counties and municipalities in the State of Georgia, including but not limited to those issued by the Georgia Department of Audits and Accounts, Government Auditing Standards, or other governing authorities.

Section 4. Composition and Appointment.

The Committee shall consist of seven (7) members which include:

- Five (5) residents of Douglas County, appointed by the Douglas County Board of Commissioners by majority vote. Appointments shall be made based on applications submitted detailing the applicant's professional qualifications and commitment to public service. Three members of the Committee shall serve a term of three (3) years and two members shall serve a term of two (2) years to ensure the terms are staggered. After the initial appointments, all subsequent terms shall be for a full term of three (3) years. All members shall remain in office until a successor is duly appointed and qualified by the Board of Commissioners.

- One (1) member shall be the Chairman of the Board of Commissioners whose term on the Committee shall be consistent with his/her elected term.
- One (1) member shall be a District Commissioner selected by a majority of the Board of Commissioners whose term on the Committee shall be consistent with his/her elected term.
- Either the Chairman or the District Commissioner shall also serve as the Chair of the Committee after being duly elected by a majority of the members of the Audit Advisory Committee.

Section 5. Qualifications of Members.

Each member of the Audit Committee shall meet the following qualifications:

- Be a citizen of Douglas County.
- Possess professional proficiency in auditing or financial analysis, including certification as a Certified Public Accountant (CPA) or Certified Internal Auditor (CIA).
- Hold at minimum a bachelor's degree (a master's degree is preferred) in accounting, business administration, public policy, public administration, economics, or a related field.
- Have at least three (3) to five (5) years of experience in government financial analysis, evaluation, or auditing.
- Attend and participate in the Committee meetings.
- Prepare in advance of the Committee meetings by reviewing materials and reports.
- Maintain the ability to be objective, independent and confidential.
- Shall not be currently employed by any local, state or federal government.

Section 6. Oversight and Conduct.

The County Administration retains the responsibility for operations, implementation of audit recommendations and internal controls. The Committee shall review internal and external audit documentation. In reviewing external audits, the Committee shall review the external audit's scope, results, findings, and management letters to facilitate communications between the Board of Commissioners and external auditors. When reviewing the any internal audit, the Committee shall provide input on priorities but does not oversee specific responsibilities. Additionally, the Committee shall:

- Review risk assessment to support auditing priorities
- Evaluate administration responses to audit findings
- Maintain a system for tracking audit findings, responses and recommendations
- Escalate unresolved or critical concerns to the Board of Commissioners to include recommendations

The Committee shall report directly to the Board of Commissioners and shall be subject to the rules and regulations regarding County committees, including the Code of Ethics, Open Meetings Act, and Open Records Act.

Section 7. Meetings

The Committee shall meet at least quarterly with additional meetings as called by the Committee Chair. Meetings shall be governed by Robert's Rules of Order. A majority of the appointed members shall constitute a quorum. The Committee shall be provided administrative staff to record and prepare meeting minutes, subject to approval at the next meeting.

Section 8. Committee Responsibilities

The Committee shall:

- Review and discuss internal and external audits, reports and findings
- Recommend priorities and policies for an internal audit work structure
- Monitor the County administration's progress towards implementing corrective actions
- Review risk assessments and provide insights on emerging risks
- Review annual external audit results, monthly financial reports and annual statements
- Provide a report to the Douglas County Board of Commissioners at least quarterly on activities and recommendations
- Attend members' orientation and training regarding public sector auditing, financial management and governance best practices

Section 9. Reporting

- The Committee shall report directly to the Douglas County Board of Commissioners
- An annual report shall be created to summarize audit results, administration's responses and any concerns requiring the Board of Commissioners' attention.
- Any critical or significant issues identified throughout the calendar year will be communicated to the Board of Commissioners.
- Any policies and procedures shall be reviewed at least every two years and proposed revisions shall be provided to the Board of Commissioners for consideration and approval.

Section 10. Effective Date

This Resolution shall become effective immediately upon adoption.

SO RESOLVED, THIS ____ DAY OF _____, 2025.

Attest:

**DOUGLAS COUNTY BOARD OF
COMMISSIONERS**

Lisa Watson, County Clerk

Dr. Romona Jackson Jones, Chair

Approved as to form:

L’Erin Wiggins, County Attorney