

**CLERK OF THE CIRCUIT COURT AND COMPTROLLER
LEON COUNTY
TALLAHASSEE, FLORIDA**



**Audit Advisory Committee
ByLaws**

Audit Advisory Committee Bylaws

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ARTICLE I. LEON COUNTY CHARTER

Section 1.01 Authority: Leon County Charter Sec. 3.3(1) Clerk Auditor and (2) Audit Committee. There shall be a five-member Audit Advisory Committee of which two members shall be appointed by the County Commission and three by the Clerk. The Audit Advisory Committee shall approve an annual plan of work for the Auditor and shall oversee the work of the Auditor. The Audit Advisory Committee members shall be residents of Leon County, none of whom may be an employee or officer of County government, and who have experience as a public accountant, internal auditor, or as a financial manager for a public, private, or not for profit institution. Clerk shall provide for the organization and duties of the Audit Advisory Committee, including membership terms, voting procedures, officers, sub-committees, meeting schedules and staff support.

Section 1.02 Purpose: The purpose of the Audit Advisory Committee is to promote, maintain, and enhance the independence and objectivity of the internal audit function by ensuring broad audit coverage, adequate consideration of audit reports, and appropriate action on recommendations. (Leon County Charter- Sec. 3.3.(2))

Section 1.03 Composition of the Audit Advisory Committee: There shall be a five-member Audit Advisory Committee of which two members shall be appointed by the County Commission and three by the Clerk. The Audit Advisory Committee members must be residents of Leon County, none of whom may be an employee or officer of County government, and who have experience as a public accountant, internal auditor, or as a financial manager for a public, private or not for profit institution. (Leon County Charter- Sec. 3.3.(2))

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ARTICLE II. APPLICABLE FLORIDA LAWS AND BOARD OF COUNTY COMMISSIONERS' POLICIES

Section 2.01 Public Records Law and Electronic Communications: Each member of the Audit Advisory Committee shall comply with the Florida's Public Records Law, Chapter 119, Florida Statutes, and Board of County Commissioners Policy No. 96-4, "Public Records, Electronic Communications, and Records Retention", as may be amended from time to time, and each member of the Audit Advisory Committee shall be provided a copy of Board of County Commissioners' Policy No.96-4.

Section 2.02 Government In The Sunshine Law: Each member of the Audit Advisory Committee shall comply with the Florida Government In The Sunshine Law, Chapter 286, Florida Statutes, as may be amended from time to time.

Section 2.03 Code of Ethics: The Audit Advisory Committee shall comply with the following state laws and Board of County Commissioners' Policies with regard to the Florida Code of Ethics for Public Officers and Employees. A copy of the sections and policy listed below as they are amended shall be provided to the Audit Advisory Committee members:

- (a) Each member of the Audit Advisory Committee shall comply with Section 112.3143, Florida Statutes, "Voting Conflicts", as may be amended from time to time.
- (b) Each member of the Audit Advisory Committee shall abide by the Standards of Conduct set forth in Section 112.313, Florida Statutes, "Standards of conduct for public officers, employees of agencies, and local government attorneys." as may be amended from time to time.
- (c) Each member of the Audit Advisory Committee shall comply with Chapter 2, Article XII, Leon County Code of Ordinances "Code of Ethics", as may be amended from time to time.

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ARTICLE III. MEMBERSHIP AND VOTING PROCEDURES

Section 3.01 Length of Terms: A term shall be 2 years, beginning January 1 of the appointed year, and ending December 31 of the second year. If a member vacates their position prior to completing their term, the Clerk or Board of County Commissioners may appoint his/her representative to complete the vacated member's term. A newly elected Clerk may choose to appoint his/her representatives for 2-year terms upon taking office.

Section 3.02 Reappointment: Any member may be reappointed at the end of his/her term and may serve up to 3 consecutive terms. When a member who is appointed to fill a vacated members term, upon completion of the first calendar year in which the position was vacated, that member can then be appointed to their first term beginning January 1.

Section 3.03 Termination: Membership on the Audit Advisory Committee can be terminated when:

- (a) A member has unnotified absences for two regularly scheduled meetings of the Audit Advisory Committee during a calendar year, resulting in a cancellation of the meeting due to lack of quorum. All absences will be duly recorded in the meeting minutes. Absences from special called meetings will not be recorded against a member in calculating the percent of absences. Special exceptions on the removal of members for absences may be made as provided herein;
- (b) A member resigns; or
- (c) A member no longer meets eligibility requirements.

Section 3.04 Vacancies: The Audit Advisory Committee may provide a listing of qualified individuals to the Clerk whenever a vacancy occurs.

Section 3.05 Voting Procedures: Each member shall be entitled to one vote and shall cast that vote on each item submitted. Proxy votes and absentee ballots shall not be permitted. Members shall only abstain from a vote when there is a valid conflict of interest addressed to the Audit Advisory Committee.

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ARTICLE IV. OFFICERS AND SUBCOMMITTEES

Section 4.01 Officers: The Audit Advisory Committee shall elect a chair and a vice chair from among the members of the Audit Advisory Committee.

Section 4.02 Terms: Officers shall be elected for a term of one year at the first meeting of the calendar year and shall assume office beginning immediately following that meeting. Officers may serve up to 3 consecutive terms.

Section 4.03 Chair Duties:

- (a) The chair shall preside over meetings of the Audit Advisory Committee, shall represent the Audit Advisory Committee before the Board of County Commissioners, and shall otherwise serve to facilitate conduct of business by the Audit Advisory Committee.
- (b) The chair shall establish subcommittees as needed and shall appoint chairs of all subcommittees.
- (c) The chair shall monitor compliance with these bylaws. The chair will notify members of removal from the Audit Advisory Committee for noncompliance. Specific questions of conflict of interest will be directed to the Clerk for resolution.
- (d) The chair shall immediately, upon receipt of a resignation or when advised of a vacancy, notify the Clerk of the Courts. The Clerk shall be responsible for notifying the Board of County Commissioners upon termination/resignation or expiration of the term of those respective members appointed by the Board.
- (e) The chair may approve special exceptions on the removal of members for absences at regularly scheduled meetings when the absences are due to health or time-limited extenuating circumstances and the absences do not affect the ability of the Audit Advisory Committee to maintain a quorum.

Section 4.04 Vice-Chair Duties: The vice-chair shall preside over meetings and have all the powers of the chair in the absence of the chair.

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ARTICLE V. AUDIT ADVISORY COMMITTEE DUTIES

The Audit Advisory Committee will have the following duties:

Section 5.01 Risk Assessment: The Audit Advisory Committee shall require the Division of Internal Auditing to conduct a periodic risk assessment as a means of establishing the annual work plan. The annual work plan shall be presented to the Audit Advisory Committee for adoption. The annual work plan shall make adequate provision for special assignments made at the request of the Board of County Commissioners and/or Clerk. Once approved, the annual work plan may only be modified upon Audit Advisory Committee approval.

Section 5.02 Oversight: The Audit Advisory Committee shall oversee the work of the Division of Internal Auditing:

- (a) Review work products as presented to the Audit Advisory Committee by the Internal Audit Manager for input and advisement, which may include preliminary finding discussions or other topics such as suggestions on new Global Internal Audit Standards implementation, etc.
- (b) Review the quarterly Budget to Actual Variance Report status of the audit work plan.

Section 5.03 Recommendations: Review and make recommendations with/to the Clerk of Courts regarding the charter, plans, activities, staffing, budget and organizational structure of the internal audit function.

Section 5.04 Input: Provide input to the Clerk on the appointment or replacement of the Internal Audit Manager.

Section 5.05 Communication: Provide an avenue of communication between the Board, Clerk of Courts and the Division regarding matters concerning them.

Section 5.06 Intermediary: Serve as an intermediary between the Clerk, Board of County Commissioners and the Internal Audit Manager to prevent exertion of any undue pressure on the Division of Internal Auditing and to ensure there are no unjustified restrictions or limitations of the scope of internal audit work.

Section 5.07 Assessment: Periodically review and assess the adequacy of the Audit Advisory Committee bylaws, requesting the approval of the Clerk of Courts for proposed changes.

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ARTICLE VI. MEETINGS

Section 6.01 Regular and Special Meetings: Regular meetings of the Audit Advisory Committee may be held four times per year, generally once a quarter. The time, day, and place will be set by the Internal Audit Manager and presented to the Audit Advisory Committee. Dates and times may change as needed to accommodate the members and the Division of Internal Auditing. Any changes to the tentative schedule will be communicated to the members in order to ensure a quorum is available for the meeting. The Internal Audit Manager shall attend all meetings of the Audit Advisory Committee. Special Meetings may be called by the Internal Audit Manager in the advent of urgent and unforeseen circumstances which require attention by the Audit Advisory Committee for which advisement is sought.

Section 6.02 Official Acts and Quorum: Any and all official acts by the Audit Advisory Committee shall require a majority vote of the members present. However, the Audit Advisory Committee shall take no such action unless a quorum is present at the meeting. In order to constitute a quorum, there must be a majority of the Audit Advisory Committee's current membership present at the meeting. The minutes of the meeting shall reflect the number of affirmative votes on a motion and shall specify who motions and who seconds the motion. .

Section 6.03 Notice: All meetings shall be noticed and open to the public. Minutes shall be kept, and all records of the Audit Advisory Committee shall be maintained as public records.

Section 6.04 Public Participation: Although all meetings of the Audit Advisory Committee will be open to the public, the Audit Advisory Committee is not obligated to honor requests from the public to participate in the meetings. The Audit Advisory Committee may, by majority vote, allow limited participation by the public if it deems it appropriate.

Section 6.05 Meeting Agendas: The Internal Audit Manager for the Division of Internal Auditing shall develop an agenda for each meeting of the Audit Advisory Committee. Any member of the Audit Advisory Committee may request that appropriate items be placed on the agenda.

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ARTICLE VII. STAFF SUPPORT AND MEMBER ORIENTATION

Section 7.01 Staff Support: The Internal Audit Manager for the Division of Internal Auditing, through use of Division staff and such other resources as may be provided by the Clerk, shall provide staffing services and administrative support for operation of the Audit Advisory Committee.

Section 7.02 Audit Advisory Committee Orientation: Orientation materials will be provided to all new members. The materials will address, but not be limited to, the bylaws, conflict of interest, the Florida Sunshine Law, and ethics violations, and shall stress the legal obligations and responsibilities of members.

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ARTICLE VIII. AMENDMENTS TO BYLAWS

At any regular meeting of the Audit Advisory Committee, these Bylaws may be amended by an affirmative vote of a majority of the members present at the meeting.

Approved As To Form and Content:



The Honorable Gwen Knight
Clerk of the Circuit Court & Comptroller

4/23/26
Date



Valerie Peacock
Audit Advisory Committee, Chair

4/23/2026
Date

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Reconfirmed July 21, 2015

Amended November 1, 2016

Signed January 24, 2017

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Annual Review no changes January 9, 2025

Amended and Approved at the January 22, 2026 meeting (signed at subsequent AAC meeting on April 23, 2026 to reflect signatory change for the chair rotation and the Clerk's new seal name)