

LOCAL LAW NO. 5-07
CHAUTAUQUA COUNTY

A LOCAL LAW AMENDING THE CHAUTAUQUA COUNTY CHARTER

BE IT ENACTED, by the County Legislature of the County of Chautauqua, New York, as follows:

Section I. Amendments to Article 4 of the County Charter.

A. Effective January 1, 2008, Section 4.04 of the Chautauqua County Charter establishing the elected office of Chautauqua County Comptroller is hereby deleted in its entirety, and the elected office of Chautauqua County Comptroller shall be deemed abolished as of that date.

B. Effective January 1, 2008, a new Section 4.04 of the Chautauqua County Charter shall take effect, as follows:

Section 4.04 Internal Audit Function

The County shall establish an internal audit function that shall include:

(a) bank account reconciliation, credit card use analysis, and other appropriate internal controls that are in addition to or supplement the internal controls implemented by the chief fiscal officer of the County;

(b) development of a risk assessment of County operations, including but not limited to, a review of financial policies and procedures and the testing and evaluation of County internal controls;

(c) an annual review and update of such risk assessment; and

(d) preparation of reports, at least annually or more frequently as the County Legislature or County Executive may direct, which analyze significant risk assessment findings, recommend changes for strengthening controls and reducing identified risks, and specify timeframes for implementation of such recommendations.

The County may utilize County personnel to fulfill the internal audit function, but such persons shall not have any responsibility for other fiscal or business operations of the County while performing such function. The County may also utilize intermunicipal cooperation agreements or independent contractors to fulfill this function as long as personnel or entities performing the internal audit function meet professional auditing standards for independence between the auditor and the County.

Personnel or entities performing the internal audit function shall report directly to the chief fiscal officer of the County. There shall be appointed a County Internal Audit Commission that shall assist in the oversight of the internal audit function

required by this Section, including, but not limited to, providing recommendations regarding the selection of the internal auditor(s) for the County, the review of significant findings and recommendations of the internal auditor(s), monitoring the County's implementation of such recommendations, and the evaluation of the performance of the internal audit function. Said Commission shall be composed of one (1) member appointed by the County Legislature, one (1) member appointed by the County Executive, and three (3) members appointed by the Chautauqua County Chamber of Commerce. Members of said Commission shall to the extent possible have appropriate expertise in accounting, auditing, or general finance matters.

C. Effective January 1, 2008, Article 4 of the Chautauqua County Charter shall be renamed "Other Elected Officials, Internal Audit Function, and Salary Commission."

Section II. Effective Date.

This Local Law shall take effect sixty (60) days after adoption, or upon approval by a majority of the qualified electors in the event a permissive referendum is held in accordance with Municipal Home Rule Law.

LETTER OF NECESSITY IN EFFECT

ADOPTED: 3/28/07

PUBLIC HEARING: 4/12/07

(60 Day Permissive Referendum)

(Up 6/11/07)

ADOPTED AS LOCAL LAW 5-07

(R/ C Vote: 19 Yes; 6 No) – No's: Abram, Babbage, Caflisch, Gould, Park, Spicer