

COUNTY OF ERIE

LOCAL LAW NO. 5-1985

LOCAL LAW INTRO. NO. 27 (Print 1)
1984

A LOCAL LAW amending Local Law No. 1-1959, as amended constituting the Erie County Charter by amending Article XVIII, by adding Section 1813 thereto to establish and define the powers and duties of an Audit Committee, by amending Article II, by adding thereto Section 211 in relation to the powers and duties of the county legislature and by amending Article III, Section 302 thereof in relation to the powers and duties of the county executive.

BE IT ENACTED BY THE ERIE COUNTY LEGISLATURE AS FOLLOWS:

Section 1. Local Law No. 1-1959, as amended, constituting the Erie County Charter, is hereby amended by adding to Article XVIII a new section 1813 to read as follows:

Section 1813. Audit Committee

A. There is hereby created and established an audit committee for the County of Erie consisting of the following five (5) members appointed for the following terms:

(a) One majority member of the county legislature to be appointed annually by the majority members of the legislature.

(b) One minority member of the county legislature to be appointed annually by the minority members of the legislature.

(c) The county legislature shall consider at least three (3) qualified candidates which have been recommended by the Erie County Bar Association and shall initially appoint one of these nominees for a one (1) year term. Thereafter, and at the expiration of the term of the initial appointee, the appointment shall be made for a term of three (3) years.

(d) The county legislature shall consider at least three (3) qualified candidates which have been recommended by the W.N.Y. Chapter of the New York State Association of Certified Public Accountants shall initially appoint one of these nominees for a two (2) year term. Thereafter, and at the expiration of the term of the initial appointee, the appointment shall be made for a term of three (3) years.

(e) The county legislature shall consider at least three (3) qualified candidates which have been recommended by the Bank Administrative Institute and shall initially appoint one of these nominees for a three (3) year term. Thereafter, and at the expiration of the term of the initial appointee, the appointment shall be made for a term of three (3) years.

No appointee may serve for more than two (2) terms. Each appointee may be removed only for cause by the respective appointing authorities. Vacancies shall be filled by members appointed by whomever made the initial appointment. A member appointed to fill a vacancy shall serve for the duration of the expired term.

B. The members of the audit committee shall annually elect its own officers. Members of the county legislature shall not be eligible to hold such offices. The audit committee shall meet at least four (4) times a year and shall maintain recorded minutes of all of its meetings.

C. The audit committee shall be responsible for issuing requests for proposals from certified public accounting firms for the preparation of an annual audit report and accompanying management letter for the County of Erie, an annual audit report and accompanying management letter for the Erie County Medical Center and an annual audit report and accompanying management letter for the Home and Infirmary. The audit

committee may issue a request for proposal (RFP) to have the same certified public accounting firm contract with the County of Erie for two or all three of the aforementioned audit reports and management letters, or it may issue a separate RFP for each of the three aforementioned audit reports and accompanying management letters. Any request for proposal issued by the audit committee shall be in writing and shall be widely distributed among certified public accounting firms. Such requests for proposals shall contain all pertinent information concerning each proposed audit report and management letter contract, including the date upon which the contract is to commence, a description of the work to be performed, any particular or unique specifications required, the fiscal year(s) for which the audit reports and management letter(s) are to be prepared and the date(s) by which the audit report(s) and accompanying management letters shall be completed and formally submitted to the county legislature and county executive.

The audit committee shall review and evaluate the responses to each RFP it issues and it shall prepare in writing a comparison of all certified public accounting firms which responded showing (a) what special skill or service will be provided; (b) the qualifications of the firm; (c) the expertise of the firm; and (d) the total estimated cost, or rate for providing services. The audit committee shall prepare a written report on the results of each RFP it issues. Such report shall be submitted to the clerk of the county legislature at least three months prior to the commencement of the proposed annual audit and management letter contract and it shall contain the results of the audit committee's evaluation of all responses to the RFP, as well as the name of the certified public accounting firm which it is recommending to perform the proposed audit report and management letter contract.

The audit committee shall be responsible for meeting with the certified public accounting firm(s) which are awarded audit and management letter contract(s) for the County of Erie, the Erie County Medical Center and the Home and Infirmary to discuss in detail the scope of such contracts and all matters related to them.

Within forty-five (45) days of the publication of a finalized audit report and accompanying management letter, the audit committee shall submit to the county executive and the county legislature a written report containing its findings, comments and recommendations with respect to each such report.

The audit committee shall be responsible for monitoring the implementation of the recommendations which are contained in the management letters that are issued for the County of Erie, the Erie County Medical Center and the Home and Infirmary.

Section 2. Local Law No. 1-1959, as amended, constituting the Erie County Charter, is hereby amended by adding to Article II a new section 211 to read as follows:

Section 211. Approval of Independent Auditors.

Upon reviewing the results of the audit committee's evaluations of all audit report and management letter proposals which have been submitted by certified public accounting firms and said committee's recommendations for the award of audit report and management letter contracts, the county legislature shall by a majority vote enact a resolution specifying the name(s) of the certified public accounting firm(s) it has selected to prepare annual audit reports and accompanying management letters for the County of Erie, the Erie County Medical Center and the Home and Infirmary.

Section 3. Local Law No. 1-1959, as amended, constituting the Erie County Charter, is hereby amended by amending subsection (n) of Section 302 thereof.

Section 302.

(n.) Subject to Section 1902, Section 1813 and Section 211 of this charter, contract with a firm of certified public accountants to perform an annual independent audit of county financial accounts to be completed and delivered to the county legislature within five (5) months after the end of each fiscal year.

Section 4. This local law shall take effect immediately upon filing with the Secretary of State, if approved by the affirmative vote of a majority of the qualified electors in the November 5, 1985 General Election.

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