

**Minutes of Buncombe County Audit Committee**  
**December 7, 2021**  
**10:00 AM**  
**200 College Street, Room 310**

**Members Present:** Chairperson Kendra Ferguson, Commissioner Robert Pressley, Commissioner Al Whitesides, Dr. Glenda Weinert, Mike Kneppshield, Danny Yelton, and Larry Harris,

**Members Absent:** N/A

**County Staff Present:** Kelly Houston (Risk Manager), Michael Frue (Senior Attorney), Caroline Long (Recruiter)

**Others Present:** N/A

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The Audit Committee Chairperson, Kendra Ferguson, called the meeting to order at 10:03 AM.

**Closed Session**

Chairperson Ferguson stated the need for the Audit Committee to meet in closed session, pursuant to NCGS § 143-318.11(a)(6) to consider the qualifications, competence, performance, character, fitness, or conditions of initial employment of a prospective public employee.

*Dr. Glenda Weinert made a motion to go into closed session. Commissioner Al Whitesides seconded the motion. The motion passed unanimously.*

The Committee began closed session at 10:04 AM. In closed session, the Committee met with a proposed candidate for the Internal Audit Director position. After the candidate departed the meeting, the Committee also discussed the process of the Internal Audit Director recruitment.

*Dr. Glenda Weinert made a motion to return to open session. Commissioner Al Whitesides seconded the motion. The motion passed unanimously.*

The Committee returned to open session at 10:51. Don Warn (Finance Director), Terri Orange (Assistant Finance Director) and Glenn Murray (Accounting and Reporting Manager) joined the meeting after the closed session.

**Fiscal Year 2021 External Audit Update – Don Warn**

Mr. Warn introduced the new Accounting and Reporting Manager, Glenn Murray, to the Audit Committee. Mr. Murray was previously the Disbursements Manager for Buncombe County and has extensive experience to bring to the position. The Finance Department has provided all documents to the external auditors, CLA, for review. CLA has also received some guidance from the Federal government and is reviewing, but the guidance may not yet be complete. Mr. Warn also reported that the County has filed the audit extension and it has been approved.

[Mr. Yelton] The delay is not on the part of the County or on CLA, correct?

[Mr. Warn] That is correct. The delay is due to waiting for guidance on new federal funding.

Chairperson Ferguson thanked the Finance Department for their work and the update on the Fiscal Year 2021 external audit.

### **Recommendation for Approval – Internal Audit Director**

The Audit Committee discussed the logistics of extending a job offer to a prospective Internal Audit Director candidate. Chairperson Ferguson asked Mr. Frue and Ms. Houston about the timelines of official actions. Ms. Houston will provide the timelines and actions as outlined by the Governance documents and the process followed for the last Internal Audit Director hire. Mr. Frue stated that the next Board of Commissioners meeting is in January 2022.

*Dr. Glenda Weinert made a motion to approve a candidate for the Internal Audit Director position and make the recommendation to the Board of Commissioners. Commissioner Robert Pressley seconded the motion. The motion passed unanimously.*

### **Review and Approval of Meeting Minutes – Chairperson Kendra Ferguson**

The November 10, 2021 meeting minutes were presented and reviewed. There were no revisions or discussion.

*Commissioner Al Whitesides moved to approve the minutes as presented. Larry Harris seconded the motion. The motion passed unanimously.*

### **Internal Audit Director Recruitment Update – Chairperson Kendra Ferguson**

Chairperson Ferguson updated the Audit Committee on the results of obtaining quotes for a search firm. A search firm may not be needed depending on the next steps of a potential hire. However, if the potential hire does not work out, Chairperson Ferguson reported that only one firm responded with a quote. If the potential hire does not work out, then Chairperson Ferguson would then want to move forward with utilizing the search firm.

### **Internal Audit Update – Kelly Houston**

Kelly Houston reported that she has officially moved to the new position of Risk Manager, while still maintaining the critical duties of Internal Audit (which includes administrative duties, investigations, projects to wrap up, audit software implementation, and Audit Committee work). There are currently three vacant positions in Internal Audit. Chairperson Ferguson expressed her appreciation to Ms. Houston for continuing the progress of Internal Audit, and appreciation to Mr. Frue for allowing Ms. Houston to continue this work while being employed in his department.

Ms. Houston updated the Committee on the Internal Audit Department's activities since the last meeting. The report is attached to the minutes, along with a summary of Employee Ethics Report Line activities for Fiscal Year 2021 and 2022.

One item from the last meeting was the management decision to utilize Workday for reporting conflicts of interest (COI) instead of the COI Disclosures module through Navex Global. The County signed a contract with Navex Global for this module and Ms. Houston is working with County Legal on if the contract can be canceled and what the financial impacts would be.

### **Audit Committee – Annual Business**

Annually, the Audit Committee is tasked with electing officers, establishing the regular meeting dates for the next calendar year, reviewing the compensation of the Internal Audit Director, and reviewing the rotation schedule of the Audit Committee members.

#### Election of Officers

The Officer positions are Chair, Vice-Chair and Secretary. The Secretary position is typically a staff person, due to the need to manage logistical items and is a non-voting position of the Audit Committee.

*Dr. Glenda Weinert made the motion for the Officers from 2021 to continue in 2022 as follows: Chairperson Kendra Ferguson, Vice-Chair Commissioner Al Whitesides, and Secretary Kelly Houston. Mike Kneppshield seconded the motion. The motion passed unanimously.*

Proposed Calendar Year 2022 Regular Meeting Dates

The Committee sets its regular meetings for the calendar year. Any meetings outside of these meetings are required to be handled as special meetings and subject to special meeting rules. The following dates were proposed:

- Tuesday, January 18, 2022
- Tuesday, March 15, 2022
- Tuesday, June 7, 2022
- Tuesday, August 16, 2022
- Tuesday, November 1, 2022
- Tuesday, December 6, 2022

The meeting time will be at 9:00 AM and the meetings will be held at 200 College Street, Asheville, NC 28801, unless trends in the COVID pandemic require remote meetings. Such changes will be communicated to the Committee members, staff and public via email and public-facing website.

***Larry Harris made a motion to approve the proposed meeting dates for Calendar Year 2022 as presented. Commissioner Al Whitesides seconded the motion. The motion passed unanimously.***

Review Compensation of the Internal Audit Director

The Internal Audit Director position is currently vacant. However, the Committee was provided the following information regarding the Internal Audit Director position.

Recruitment Range	\$ 99,964.54 - \$ 125,387.29
Grade	83-S
Total Base Pay Range	\$ 86,652.10 - \$ 142,975.95

No action is required from the Committee; this information for annual review purposes.

Review of the Rotation Schedule of Audit Committee Members

The Committee was provided with the rotation schedule of the current Committee members. There are three members who are serving in their second term that ends January 1, 2023. Due to the difficulty in recruiting volunteers, Ms. Houston recommends the Committee start anticipating this need in the next few months.

No action is required from the Committee; this information for annual review purposes.

**Public Comment**

There were no members of the public in attendance at the December 7, 2021 meeting.

**Meeting Schedule Reminder for Calendar Year 2021**

There are no remaining scheduled meetings for Calendar Year 2021. Ms. Houston will send out the Calendar Year 2022 meeting dates to the Committee and update the Audit Committee webpage.

**Adjournment**

***Commissioner Robert Pressley moved to adjourn the meeting. Commissioner Al Whitesides seconded the motion. The motion passed unanimously. The December 7, 2021 Audit Committee meeting was adjourned at 11:23 AM.***



**Internal Audit Department  
Audit Committee Update  
December 7, 2021**

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**SUMMARY**

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The Internal Audit Department (Internal Audit) provides this report to assist the Audit Committee (Committee) with their oversight responsibilities for the Internal Audit. It is Internal Audit’s goal to be a leader among local government Internal Audit Departments and provide support to the Buncombe County Board of Commissioners, County Management, the Audit Committee, and residents and visitors of Buncombe County in assessing accountability, transparency, and continuous improvement in County operations.

Internal Audit has continued to operate with one employee since the Director’s resignation effective June 30, 2021. As of November 15, 2021, Internal Auditor Kelly Houston has transferred to her new position (Risk Manager) in another County Department, which leaves the Internal Audit Department unstaffed. The Audit Subcommittee, Ms. Houston and Ms. Houston’s new supervisor are currently working on a transition plan to ensure that the critical duties of the Internal Audit function are covered during the time of no staffing.

The recruitment for a Director is ongoing, and the recruitment for the two Internal Auditor positions will begin after a Director is hired. The comprehensive annual risk assessment and draft risk-based audit plan has been placed on hold by the direction of the Committee and County Management until a new Director is hired. In addition, if the governance documents change the scope of Internal Audit responsibility or update the nonaudit services that will be performed, updates to the plan may be necessary.

Since the last meeting on November 10, 2021, the Internal Auditor/Risk Manager has been training in her new position, as well as continuing the daily operations of the Internal Audit Department, ongoing investigations, implementation of the audit management software, and participating in various County workgroups and serving as an advisor when requested.

If there are any questions regarding the content of this report, I am available for discussion. Thank you for your public service to Buncombe County and your continued support of Internal Audit.

Respectfully Submitted,

Kelly Houston, CIA, CGAP, CFE, Internal Auditor/Risk Manager

## **AUDIT PROJECTS**

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Internal Audit performs audit projects in accordance with generally accepted government auditing standards (GAGAS), issued by the Government Accountability Office's Comptroller General of the United States. These standards provide guidance to Internal Audit regarding qualifications of staff, requirements for systems of quality control and peer review, as well as planning, conducting, supervising, documenting, and reporting on audits. Internal Audit also consults the International Professional Practices Framework (IPPF) published by the Institute of Internal Auditors (IIA).

### **PROJECTS IN PROGRESS**

A procurement card (p-card) audit is in the planning stage and will serve as a model for the implementation of audit management software.

### **PLANNED PROJECTS**

#### ***To Be Determined***

Internal Audit planned projects are based on the risk-based audit plan, pending approval from the Committee. Once the Committee approves the proposed risk-based audit plan, the plan will then be presented to the Board of Commissioners for approval, keeping in mind the need for flexibility. Risk is measured by likelihood of occurrence and impact if the event occurred. Internal Audit works to ensure the objectives of the County are met and uses risk-prioritization from information gathered during the risk assessment to determine the projects. It is the desire of Internal Audit that the Committee, the Board, and Management view Internal Audit as a trusted partner. The Committee, Board, and Management can place confidence in the work of Internal Audit from the requirement of a thorough review of Internal Audit policies, procedures, and conclusions by external subject matter experts. This process, called a Peer Review, ensures the guidance and mandates within the appropriate standards were followed and documented appropriately.

## **NONAUDIT PROJECTS**

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Internal Audit performs nonaudit projects as appropriate under GAGAS standards. Because of strict independence and objectivity requirements identified by these standards for staff, Internal Audit only performs certain nonaudit functions as defined in Internal Audit's governing documents. In addition, per the Personnel Ordinance<sup>1</sup>, Internal Audit has been given primary responsibility for all investigations of illegal or unethical behavior across the County.

### ***Investigations***

Internal Audit has received 54 investigations during Fiscal Year 2021 (July 2020 through June 2021). Of these cases, 51 are complete and 3 do not have the details available to Internal Audit. It should be noted that 25 of the 3<sup>rd</sup> Party Hotline requests are related to similar issues, and have required an extensive investigation in partnership with Human Resources. The extensive investigation was divided into three parts. The first two reports were discussed in a prior Audit Committee meeting, and Internal Audit worked with Human Resources and County Management on the third part of the investigation.

Internal Audit has received 18 investigations during Fiscal Year 2022 (July 2021 through current). Of these cases, 4 are active. It should be noted that 7 of the 17 complaints are related to the similar issues noted in the paragraph above, and Internal Audit worked with Human Resources and County Management on the third part of the investigation.

Internal Audit has no way to verify that there are no other report intake mechanisms used by the County and cannot ensure the Personnel Ordinance is being followed. It should be noted that Human Resources has determined it will not use Ethics Point as a case management tool, opting instead to use Microsoft Excel; therefore, Internal Audit does not have an updated count of complaints that went directly to Human Resources. This is a violation of the current Personnel Ordinance<sup>1</sup>.

It is common for a County our size to have an active hotline. Internal Audit intends to work on additional ways to market Ethics Point (or as known by County staff the 'Employee Ethics Report Line' or EERL). In addition, Internal Audit intends to work to inventory other reporting mechanisms that may exist within the County and explore a centralized repository for lodging complaints. Communications & Public Engagement intends to procure software to centralize public communications and input and Internal Audit intends to participate in discussions on how to best centralize all complaints for appropriate investigation or delegation.

<b>Reporting Sources for FY2021 Investigative Services</b>	
<b>3<sup>rd</sup> Party Hotline</b>	47
<b>Direct to Internal Audit</b>	7
<b>Direct to Human Resources</b>	Unknown
<b>Direct to Other Existing Reporting Channels</b>	Unknown
<b>Grand Total</b>	<b>54</b>

<b>Reporting Sources for FY2022 Investigative Services</b>	
<b>3<sup>rd</sup> Party Hotline</b>	17
<b>Direct to Internal Audit</b>	1
<b>Direct to Human Resources</b>	Unknown
<b>Direct to Other Existing Reporting Channels</b>	Unknown
<b>Grand Total</b>	<b>18</b>

<sup>1</sup>It should be noted that the Human Resources Director has been tasked with a rewrite of the Personnel Ordinance.

**Coordination**

These services include coordination and facilitation for external auditing or monitoring agencies. Internal Audit staff have worked with the County Legal Department on external matters.

**Other Concerns Reported**

Internal Audit maintains a log of other concerns brought to Internal Audit’s attention that do not rise to the level of an investigation.

In Fiscal Year 2021 (July 2020 through June 2021), 10 concerns were brought to Internal Audit’s attention. Examples of these concerns include inconsistencies with IRS guidance, concerns over terminated employees still having access to County systems, Workday Business Process failures, and a potential CJIS violation. These concerns were discussed with management.

In Fiscal Year 2022 (July 2021 through current), 11 concerns have been brought to Internal Audit’s attention. Examples of these concerns include policy violations reported, conflicts of interest, concern about an underrepresented group, pay inequity, red flags noted in financial processes, concerns with promotional processes, and a concern about a nonprofit receiving funding. These concerns have been communicated to management, and one concern was moved to investigation status after the information was reviewed by Internal Audit.

**ADMINISTRATIVE**

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**Departmental Administrative Duties**

Internal Audit performs administrative functions for the department to maintain day-to-day operations. The Fiscal Year 2022 Internal Audit Budget that was recommended by the Audit Committee was not adopted by County Management due to competing priorities. As a result, Internal Audit will not be able to place assurance on much of the County’s highest risks or assist in risk identification to the extent desired. However, Internal Audit was granted audit management and data analytic software and an additional position that was put on hold in FY2020 to await the impact of COVID-19. The software project was approved mid-FY2021 to move forward, and implementation has started in FY2022. In addition, the entry-level audit position will be sought after the software has been implemented and a Director is hired.

In the last report to the Audit Committee, Internal Audit reported management’s decision to not utilize the Conflict-of-Interest Disclosures module through Navex Global, but to build the process in the County’s existing ERP system, Workday. This module was an out-of-the-box solution to allow disclosure and reporting on potential conflicts of interest all employees may have. A contract was signed for this product, and Internal Audit is continuing to work with the County Legal Department to determine the ramifications of this change of course and what the financial impact will be.

The second implementation is the audit management and data analytics tool. The audit management portion is the first phase of implementation. Due to the Buncombe County Internal Audit Department being new in policies and procedures, the solution will be implemented out of the box (meaning, limited customization). As the Department matures and hires a Director, the solution can be customized to meet any changing needs. The anticipated go-live date was delayed due to waiting for the software company to provide governmental-specific information for the final stages of our implementation. Once the final stage is complete, Internal Audit will update the departmental policies and procedures to reflect the new software. Once policies and procedures are updated, a test audit will be conducted to get data in the system and then Internal Audit will provide a demonstration of the software to the Audit Committee. The data analytics portion will be implemented after a Director is hired. The Internal Audit Budget has funds available to obtain additional support from the software vendor for implementing this tool, as the IT Department has stated they do not have the staff resources available to assist with this implementation.

Internal Audit also plans and coordinates Audit Committee meetings in conjunction with the Audit Committee Chair, as well as provides resources, information, and documentation to the Audit Committee.

Internal Audit has also participated in continuing professional education (CPE). CPE is required for audits performed under GAGAS standards whether auditors are certified or not. A minimum of 80 CPE hours over two years with no less than 20 per year is required. Additional CPE requirements may be necessary depending on staff certifications (i.e., Certified Fraud Examiner). The Internal Auditor/Risk Manager is also participating in a year-long course through the UNC School of Government (Municipal and County Administration Course) which will further add value to the work of the County.

Outreach throughout the County and involvement in national organizations have occurred since the previous meeting. The Internal Auditor/Risk Manager serves on the Professional Issues Committee through the Association of Local Government Auditors (ALGA). The Internal Auditor/Risk Manager is also a mentor for the Association of Certified Fraud Examiners for global professionals.

Internal Audit has also participated in business planning related to the County's strategic plan. Ongoing work in implementation of Internal Audit's Business Plan continues, as this is an ongoing process.

Internal Audit has worked with the Audit Committee, Board of Commissioners, and County Management to ensure they have the appropriate information needed to assist Internal Audit in decision-making, prioritizing work, and evaluating risk.

### ***County Administrative Duties***

Internal Audit also performs administrative functions on behalf of management, while ensuring to keep independence and objectivity at the forefront. These projects include:

- 1) **Monitoring:** Monthly review of timecards, expense reports, and purchase card activity for all appointed and elected officials, in response to an audit finding during the fiscal year 2018 external audit, as directed by the Board of Commissioners
- 2) **Meetings:** Department Director meetings, Grants Governance Team, Offboarding Work Group, Investigative/Admin Leave Work Group, IT Security and Data Privacy Work Group, Tech Review Team, COVID Revenue Team, Policy Review Team, Foundational Focus Group and the Race for Equity Co-Design Team
- 3) **Department Assistance:** Internal Audit assists departments as requested with questions related to historical information, questions about best practices, etc.



**Employee Ethics Report Line  
Fiscal Year 2022 Summary**

<b>Report #</b>	<b>Summary</b>	<b>Action</b>	<b>Notes</b>	<b>Report Issued</b>	<b>Report Name</b>
78	Supervisor Issue	Insufficient Information	Closed - Management and HR work ongoing	No	
79	Supervisor Issue	Insufficient Information	Closed - Management and HR work ongoing	No	
80	Favoritism	Unsubstantiated	Closed - Sheriff's Office provided information	Yes	Case 80 IA Report.pdf
81	Supervisor Issue	Insufficient Information	Closed - Management and HR work ongoing	No	
82	Supervisor Issue	Insufficient Information	Closed - Management and HR work ongoing	No	
83	Supervisor Issue	Insufficient Information	Closed - Management and HR work ongoing	No	
84	Supervisor Issue	Insufficient Information	Closed - Management and HR work ongoing	No	
85	Employee Performance Concern	Not Actionable	Closed - Management and HR work ongoing	No	
86	Inadequate Staffing Concern (Public Safety)	In Progress			
87	Failing Equipment (Public Safety)	Insufficient Information	Closed - Made recommendations to management	Yes	Case 87 IA Report-Revised.pdf
88	Compensation	Substantiated - Identified System Issue - No Action Taken	Closed - Management action pending compensation study	Yes	Case 88 IA Report.pdf
89	County Policy Violation	Insufficient Information	Closed - Made recommendations to management	Yes	Case 89 IA Report.pdf
90	Retaliation Complaint	Identified System Issue	Closed	Yes	Case 90 IA Report-Revised.pdf
91	Unrelated to BC Operations	Not Actionable	Closed - Referred to Sheriff's Office	Yes	Case 91 IA Report.pdf
92	Inquiry about Hiring Decision	In Progress			
93	Unrelated to BC Operations	Not Actionable	Closed	Yes	Case 93 IA Report.pdf
94	Hiring Irregularities (Public Safety)	In Progress			

**Employee Ethics Report Line  
Fiscal Year 2021 Summary**

Report #	Summary	Action	Notes	Report Issued	Report Name
25	Supervisor Issue	Training/Coaching	Closed	No	
26	Supervisor Issue	Training/Coaching	Closed	No	
27	Favoritism	Substantiated-Identified System Issue	Closed	No	
28	Test Report	Setting up system for HR use	Closed	No	
29	Test Report	Setting up system for HR use	Closed	No	
30	Favoritism	Probable Sustantiation with Additional Evidence	HR to Reassess in May/June 2021	No	
31	Discrimination/Harassment	Training/Coaching	Closed	No	
32	Test Report	Setting up system for HR use	Closed	No	
33	Complaint about apartment	Not in Buncombe County's Jurisdiction	Closed	No	
34	Test Report	Setting up system for HR use	Closed	No	
35	Misleading Information in Workday	Substantiated-Management Addressed	Closed	No	
36	Test Report	Setting up system for HR use	Closed	No	
37	Hiring Irregularities	Identified System Issue	Closed-See Investigation Report	Yes	Part 2 Report-Hiring Inconsistency 06-07-21 Final.pdf
38	Hiring Irregularities	Identified System Issue	Closed-See Investigation Report	Yes	Part 2 Report-Hiring Inconsistency 06-07-21 Final.pdf
39	HR Entry	Unsubstantiated-No Action Necessary	Closed	No	
40	HR Entry	Substantiated-Non-Disciplinary Action Issued	Closed	No	
41	HR Entry	Not Actionable	Closed	No	
42	HR Entry	Not Actionable	Closed	No	
43	Test Report	Setting up system for HR use	Closed	No	
44	HR Entry	Not accessible to Internal Audit staff	N/A	No	
45	HR Entry	Not accessible to Internal Audit staff	N/A	No	
46	HR Entry	Not accessible to Internal Audit staff	N/A	No	
47	Supervisor Issue	Unsubstantiated-No Action Necessary	Closed	No	

**Employee Ethics Report Line  
Fiscal Year 2021 Summary**

Report #	Summary	Action	Notes	Report Issued	Report Name
48	Discrimination/Harassment	Original Issue Unsubstantiated- Compliance Violations Noted	Closed-See Investigation Report	Yes	Case 48 IA Report.pdf
49	Compensation	Identified System Issue- No Action Taken	Closed	No	
50	Management Issue	Identified System Issue	Closed	No	
51	Management Issue	Identified System Issue	Closed	No	
52	Hiring Irregularities	Identified System Issue	Closed-See Investigation Report	Yes	Part 2 Report-Hiring Inconsistency 06-07-21 Final.pdf
53	Compensation	Identified System Issue- No Action Taken	Closed	No	
54	Inquiry about On- Call Pay	Inquiry Resolved- Provided Information	Closed	No	
55	Process Review	Not Actionable	Closed	No	
56	Hiring Irregularities	Identified System Issue	Closed-See Investigation Report	Yes	Part 2 Report-Hiring Inconsistency 06-07-21 Final.pdf
57	Hiring Irregularities	Identified System Issue	Closed-See Investigation Report	Yes	Part 2 Report-Hiring Inconsistency 06-07-21 Final.pdf
58	Supervisor Issue	Insufficient Information	Closed - Management and HR work ongoing	No	
59	Substance Abuse	Insufficient Information	Closed	No	
60	Supervisor Issue	Insufficient Information	Closed - Management and HR work ongoing	No	
61	Supervisor Issue	Insufficient Information	Closed - Management and HR work ongoing	No	
62	Supervisor Issue	Insufficient Information	Closed - Management and HR work ongoing	No	
63	Supervisor Issue	Insufficient Information	Closed - Management and HR work ongoing	No	
64	Supervisor Issue	Insufficient Information	Closed - Management and HR work ongoing	No	
65	Supervisor Issue	Insufficient Information	Closed - Management and HR work ongoing	No	
66	Supervisor Issue	Insufficient Information	Closed - Management and HR work ongoing	No	
67	Supervisor Issue	Insufficient Information	Closed - Management and HR work ongoing	No	
68	Supervisor Issue	Insufficient Information	Closed - Management and HR work ongoing	No	
69	Supervisor Issue	Insufficient Information	Closed - Management and HR work ongoing	No	
70	Supervisor Issue	Insufficient Information	Closed - Management and HR work ongoing	No	

**Employee Ethics Report Line  
Fiscal Year 2021 Summary**

<b>Report #</b>	<b>Summary</b>	<b>Action</b>	<b>Notes</b>	<b>Report Issued</b>	<b>Report Name</b>
71	Supervisor Issue	Insufficient Information	Closed - Management and HR work ongoing	No	
72	Supervisor Issue	Insufficient Information	Closed - Management and HR work ongoing	No	
73	Supervisor Issue	Insufficient Information	Closed - Management and HR work ongoing	No	
74	Supervisor Issue	Insufficient Information	Closed - Management and HR work ongoing	No	
75	Supervisor Issue	Insufficient Information	Closed - Management and HR work ongoing	No	
76	Employee Concern	Identified System Issue	Closed	Yes	Case 76 IA Report.pdf
77	Supervisor Issue	Insufficient Information	Closed - Management and HR work ongoing	No	

**Buncombe County Audit Committee**  
**Proposed Meeting Schedule for Calendar Year 2022**

- Tuesday, January 18, 2022  
*Purpose: External Audit, Internal Audit Governance Documents, Internal Audit Updates*
  
- Tuesday, March 15, 2022  
*Purpose: Upcoming External Audit Contract, Internal Audit updates*
  
- Tuesday, June 7, 2022  
*Purpose: Initial meeting with external auditors, budget update, Internal Audit updates*
  
- Tuesday, August 16, 2022  
*Purpose: Financial audit updates, Internal Audit updates*
  
- Tuesday, November 1, 2022  
*Purpose: External audit, Internal Audit updates*
  
- Tuesday, December 6, 2022  
*Purpose: Procedural requirements of the Committee, Internal Audit budget request for upcoming fiscal year*

*NOTE: This is just a proposal based on the past requests of the Committee of meeting on the same day as Board of Commissioners meetings, and taking into account approximate timelines of required tasks. This proposal is subject to change based on the decisions of the Buncombe County Audit Committee.*

**Buncombe County Audit Committee**  
**Review of Internal Audit Director's Compensation**  
**Calendar Year 2021**

The Internal Audit Director position is currently vacant. The position has been advertised and is being recruited for.

Recruitment Range	\$ 99,964.54 - \$ 125,387.29
Grade	83-S
Total Base Pay Range	\$ 86,652.10 - \$ 142,975.95 (Pay Range for Grade 83-S)

**Buncombe County, NC  
Audit Committee**

The committee bylaws allow members to serve two consecutive terms. Current term number is listed after each member's term expiration date.

<b>Required Membership Composition</b>	<b>2019</b>	<b>Term Expiration</b>	<b>Term #</b>
Buncombe County Commissioner	* Al Whitesides	*	
Buncombe County Commissioner	* Robert Pressley	*	
Member of Another Governing Body	Larry Harris	1/1/2023	2nd
Member of Accounting Profession	Kendra Ferguson	1/1/2024	2nd
Member of Accounting Profession	Danny Yelton	1/1/2023	2nd
Member of Banking Community	Mike Knepshild **	1/1/2023	2nd
Member of Business Community	Dr. Glenda Weinert	7/1/2024	1st

\* Variable depending on election

\*\* Appointed to complete Al Whitesides' term as member of banking community