

**LOCAL LAW NUMBER 4-16
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 County Charter.

- A. Section 2.05(c) of the Chautauqua County Charter regarding the policy-making powers of the County Legislature is hereby amended as follows:

(c) To adopt general policy for County government including enacting, amending, or rescinding local laws, charter laws, legalizing acts or resolutions, except that local laws and resolutions may not supersede the enumerated powers of other County officials set forth in this Charter without a duly adopted Charter amendment. On at least an annual basis prior to the County Executive's preparation of the tentative budget, the County Legislature shall adopt by resolution a comprehensive financial management policy and an investment policy, and shall adopt by resolution goals and objectives, as well as specific performance measures for those goals and objectives, which shall be utilized in the formulation of the budget and in measuring the success of its implementation. In adopting annual goals and objectives, the County Legislature shall take into consideration the recommendations of the County's comprehensive plan. Resolutions adopting goals, objectives, and specific performance measures shall not be subject to veto by the County Executive.

- B. Section 2.05(d) of the Chautauqua County Charter regarding the County Legislature's fixing of compensation for all officers and employees is hereby amended to remove reference to the office of the Comptroller that was previously eliminated by Charter amendment commencing in 2008:

(d) To fix the compensation of all officers and employees paid from county funds. With respect to employees not represented by a bargaining unit who are employed by the Sheriff, District Attorney, County Clerk, or in the executive branch, the County Legislature shall establish salary ranges and the appointing authority shall have discretion to set the actual salary within the range.

C. Section 3.02(a) of the Chautauqua County Charter regarding the County Executive's role as head of the executive branch is hereby amended to remove reference to the office of the Comptroller that was previously eliminated by Charter amendment commencing in 2008:

(a) Be the chief executive officer and administrative head of the executive branch of county government. The executive branch shall be responsible for the administration, organization, and implementation of all functions of County government, except: (1) those functions under the control and supervision of the Sheriff, District Attorney, County Clerk, and Board of Elections; (2) the internal functions of the County Legislature; and (3) the administration of the public defender and coroners, which shall be the responsibility of the County Legislature.

D. Section 3.02(b)(i) of the Chautauqua County Charter regarding the County Executive's duty to promulgate an Administrative Code is hereby amended to read as follows:

(b) Promulgate an administrative code for the administration, organization, and implementation of all functions of County government, except those excluded in Section 3.02(a) above, to include:

(i) the details of the organizational structure of the executive branch of County government, to be grouped into four general areas:

(1) Administrative Services;

(2) Human Services;

(3) Planning and Economic Development; and

(4) Public Facilities

Section 3.02 of the Chautauqua County Charter regarding the powers and duties of the County Executive is hereby amended to add a new enumerated power and duty of the County Executive as subparagraph (k), with the existing subparagraphs (k) through (n) to be re-lettered as (l) through (o):

(k) Be responsible for fostering and implementing intermunicipal agreements and cooperation with other governmental entities in order to create greater quality and efficiency in the delivery of services to the people of Chautauqua County;

E. Section 4.00 of the Chautauqua County Charter is hereby amended as follows:

Section 4.00 Other Elected Officers

There shall be other County officers elected to a specific term of office from the County at large as provided for in this Article. Said officials may at any time make transfers of up to \$4,000.00 of part or all of any unencumbered appropriation balance between three (3) classifications of expenditures within the same administrative unit if such transfer is necessary to carry out an adjustment of proposed expenditure in the adopted budget. Said classifications of expenditure shall be Personnel Expense, Equipment, and Contractual Expense. Written notification of the amount and purpose of the transfer shall be presented by the elected official to the County Legislature at its next regularly scheduled meeting following the effective date of the transfer.

F. Section 4.04 of the Chautauqua County Charter is hereby amended as follows:

Section 4.04 Internal and External Audit Functions

1. 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. 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 Audit and Control Committee of the County Legislature and the chief fiscal officer of the County. The Audit and Control Committee shall have 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.

2. The Audit and Control Committee of the County Legislature shall select the County's independent external auditors, subject to confirmation by the County Legislature, and

approve and oversee their contract for services and each proposed audit plan developed by management and the external auditors. No individual firm shall provide audit services for more than six (6) consecutive years. A request for proposals (RFP) for external audit services shall be issued by the Audit and Control Committee no less than every three (3) years. The external auditors shall report directly to the Audit and Control Committee.

G. Section 4.04 of the Chautauqua County Charter is hereby amended as follows:

Section 4.04 Internal and External Audit Functions

1. 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. 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 Audit and Control Committee of the County Legislature and the chief fiscal officer of the County. The Audit and Control Committee shall have 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.

2. The Audit and Control Committee of the County Legislature shall select the County's independent external auditors, subject to confirmation by the County Legislature, and approve and oversee their contract for services and each proposed audit plan developed by management and the external auditors. No individual firm shall provide audit services for more than six (6) consecutive years. A request for proposals (RFP) for external audit

services shall be issued by the Audit and Control Committee no less than every three (3) years. The external auditors shall report directly to the Audit and Control Committee.

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.

Laid on Desks: 7/27/16

Adopted by Legislature: 5/25/16

Public Hearing by County Executive: 6/8/16 60 Day Permissive Referendum

Mailed to State: 8/8/16