

Article X - County Internal Auditing of the Summit County Charter outlines the creation of both the Audit Committee and the Internal Audit Department of Summit County. It mandates the Audit Committee to direct the Internal Audit Department's activities.

The article specifies who shall head the Internal Audit Department and what their qualifications shall be as well as their code of ethics. Article X specifies the authority of the Internal Audit Department and the auditing standards it shall follow.

The Audit Committee is mandated by Article X to oversee all internal and external audits of Summit County. The Committee meets on at least a quarterly basis and there are no designees for the Committee members. Only they may vote on items brought before the Committee and only they may approve the internal and external financial audits of the County.