

Audit Oversight Committee & Investment Oversight Committee Bylaws

The Audit Oversight Committee (AOC) was established on April 25, 1995, in the wake of the County's declaration of bankruptcy. The AOC's purpose was to assist the Board of Supervisors (Board) in fulfilling its oversight responsibilities over the County's various methods of financial reporting, internal controls, and internal and external auditing activities. Over the past 30 years, the AOC's membership and duties have been modified by the Board through its approval of periodic amendments to the AOC's Bylaws to include more representation from the public, refine membership terms and conditions of appointment, and add oversight responsibilities.

The Investment Oversight Committee (IOC) was established on March 11, 2025, to assist the Board in fulfilling its responsibilities with respect to independent review and oversight over the County's treasury and investment activities. The membership of the IOC is comprised of the members of the AOC and the County Superintendent of Schools, or his or her designee.

County of Orange
AOC & IOC Consolidated Bylaws

ARTICLE 1 ESTABLISHMENT

The AOC was established in 1995 by Board Resolution No. 95-271 to provide oversight of the County's internal audit functions. This resolution was superseded by Resolution No. 2016-014, which affirmed and amended the duties and responsibilities of the AOC considering the creation of the position of Performance Audit Director and the transfer of the internal audit responsibilities to the Auditor-Controller's (AC) office. In 2018, the Board adopted Resolution No. 18-068, establishing an Internal Audit Department (IAD) independent from the Auditor- Controller and reporting directly to the Board. In 2025, the Board approved mid-year changes to the County's FY 2024-25 budget, which included the transfer of the performance audit function and duties to the Internal Audit Department. In 2025, the Board also adopted Resolution No. 25-029, superseding Resolution No. 2016-014, to affirm and amend the duties and responsibilities of the AOC, and direct that the AOC members sit as the members of the IOC.

The IOC was established in 2025 by Resolution No. 25-028, to assist the Board in fulfilling its responsibilities with respect to independent review and oversight over the County's treasury and investment activities. The membership of the IOC is comprised of the members of the AOC and the County Superintendent of Schools, or his or her designee.

ARTICLE 2 PURPOSE

The purpose of the AOC is to serve as an advisory committee to the Board on issues related to the County's internal audit function and the County's external audit coverage including the financial statements (e.g., Annual Comprehensive Financial Report (ACFR), Single Audit Report and Management Letter) and federal and state audits. The AOC assists the Board in fulfilling their oversight responsibilities with respect to financial, operational, and compliance audit activities including, but not limited to: (i) external audit; (ii) internal audit; (iii) performance audit; and (iv) mandated audits. The AOC is responsible for monitoring the independence of the internal audit function, reviewing and recommending approval of the IAD's Annual Audit Plans, reviewing audit reports, and monitoring whether corrective action is taken on audit findings.

The purpose of the IOC is to serve as an advisory committee to the Board on issues related to the County's treasury and investment activities. The IOC assists the Board in fulfilling their oversight responsibilities with respect to the County's treasury and investment activities, through its review and monitoring of any Board-approved investment policies.

ARTICLE 3 MEMBERSHIP

3.1 AOC Membership

3.1.1 The membership of the AOC shall consist of the following: the Chairperson and Vice-Chairperson of the Board, the County Executive Officer (CEO), and five public members from the private sector appointed by the Board. All public members shall serve a term of office that is coterminous with the term of the member of the Board that nominated such public member, not to exceed four (4) years. Members selected to fill a vacancy for reasons other than the regular expiration of a term shall serve only for the remainder of that term. The public members may be reappointed or removed by the Board.

3.1.1.1 Public members whose term has expired, including those coterminous with the Board, as described in Section 3.1.1, shall continue to discharge their duties as a holdover appointee until their successor has been appointed by the Board or they have resigned from the AOC, whichever is earlier.

County of Orange
AOC & IOC Consolidated Bylaws

- 3.1.2 Each member of the Board may nominate one public member for appointment by the Board. Public members shall possess sufficient knowledge and experience in finance, business, and accounting to discharge the AOC's duties with an emphasis on prior audit experience (i.e., financial and internal controls).
 - 3.1.2.1 The AOC may recommend individuals to the Board as potential nominees to fill vacant public member seats.
 - 3.1.2.2 Except where the Board finds it is in the best interest of the County to waive voter and residency requirements, all public members of the AOC shall be: (i) registered voters in the County; and, (ii) reside in the district of the nominating member of the Board, unless the Supervisor representing the district where the nominee resides provides written consent for the nomination.
 - 3.1.3 In the event that a public member chooses to resign from the AOC, such member should notify the Chair of the AOC, in writing. Within 10 days of learning of such resignation, the Chair of the AOC will provide written notification to the Board, the AOC, and the Clerk of the Board. Upon notification, the CEO will then solicit nominations from the appropriate Board office that is responsible for nominating a public member for appointment by the Board to fill the vacancy.
 - 3.1.4 Members are expected to consistently attend all meetings. If a public member is unable to attend a meeting, absent extenuating circumstances, the public member shall notify the AOC Chair of his or her anticipated absence, by 5:00 p.m. of the day before a regularly scheduled meeting. Any absence without prior notification to the AOC Chair, shall be deemed an unnoticed absence. If a public member has two unnoticed absences out of five (5) meetings, the public member shall be notified of their pending removal from the AOC. The public member shall then have thirty (30) days to appeal the matter by written letter to the AOC, which if timely received, shall be agendaized for the next regularly scheduled AOC meeting. If the matter is not appealed, the seat shall be deemed vacant. If the matter is appealed, the remaining AOC members shall vote on whether the seat shall be vacated. If vacated, the vacancy shall be filled pursuant to Sections 3.1.3 and 3.1.5 as applicable.
 - 3.1.5 In the event that a public member's seat remains vacant for one hundred eighty-three (183) days or more, the AOC Chair may, upon prior notification to the Board, select an interim public member to fill the vacancy. The interim public member shall serve only until the Board selects a public member to fill the vacancy.
 - 3.1.6 The Director of IAD, AC, and Treasurer-Tax Collector or their authorized designees, shall attend all AOC meetings. The Director of IAD, AC, and Treasurer-Tax Collector shall not be voting members of the AOC.
- 3.2 IOC Membership
- 3.2.1 The membership of the IOC shall consist of the following: the members of the AOC and the County Superintendent of Schools, or his or her designee.
 - 3.2.2 The Director of IAD, AC, and Treasurer-Tax Collector or their authorized designees, shall attend all IOC meetings. The Director of IAD, AC, and Treasurer-Tax Collector shall not be voting members of the IOC.

County of Orange
AOC & IOC Consolidated Bylaws

ARTICLE 4 CHAIR AND VICE CHAIR - POWERS AND DUTIES

- 4.1 The Chair and Vice-Chair of the AOC shall be elected for a one-year term extending from January 1st to December 31st, which may be extended for one additional year by a majority vote of the AOC members. The election of Chair and Vice-Chair shall be held annually during the last AOC meeting of the calendar year by majority vote, a quorum being present.
- 4.1.1 The Chair and Vice-Chair of the AOC shall serve as the Chair and Vice-Chair of the IOC.
- 4.2 The Chair's duties include presiding over all AOC and IOC meetings, establishing subcommittees, responding to members' requests for information, signing communications on behalf of the AOC and IOC and representing the AOC and IOC before the Board and other governmental and quasi-governmental bodies, subject to the approval of the other AOC and IOC members.
- 4.3 The Chair and Vice-Chair may review drafts of the ACFR upon request to the extent that the exemption for the production of such record can be preserved. The Chair and Vice-Chair shall maintain the confidentiality of such draft records and shall not retain copies of such drafts upon the completion of their review.
- 4.4 In the absence or inability of the Chair to preside over the meetings, the Vice-Chair will perform such duties. If neither the Chair nor Vice-Chair is able to preside, the AOC or IOC shall select one of the members to act as Chair for the meeting, and who shall have all the powers and duties of the Chair during the meeting.
- 4.5 The Chair and Vice-Chair may only be selected from the public members of the AOC. The Chair cannot serve as Vice-Chair in the year immediately following his or her service as Chair. With the exception of the AOC and IOC, no person, except a member of the Board, may serve simultaneously as Chair for two or more County Boards, Commissions, or Committees.
- 4.6 The Chair shall author a brief report to the Board, no later than thirty (30) days after each meeting, noting member attendance and any significant matters to come before the committees.

ARTICLE 5 MEETINGS

- 5.1 The AOC and IOC shall meet at least quarterly, with authority to convene additional meetings as circumstances require. All meetings shall be subject to the Ralph M. Brown Act, California Government Code section 54950 et seq., as amended and held at a location within Orange County, California that satisfies the access requirements of the Americans with Disabilities Act.
- 5.2 An agenda shall be prepared for each meeting by Clerk of the Board (COB) staff and approved for distribution by the AOC and IOC Chair. The agenda shall contain a brief general description of each item of business to be transacted or discussed at the meeting of the AOC or IOC, or as required by the Brown Act. The agenda shall include any item of business that is carried forward from a prior regular meeting at the request of the AOC or IOC. The agenda shall be posted within the time and in the manner required by the Brown Act. Additional items may be added to the agenda after it is posted only in accordance with the Brown Act.
- 5.3 Special meetings of the AOC or IOC may be called by the Chair, or at the request of the Board or two public members. Notice of special meetings shall: (i) be delivered to members personally, by mail or electronically, and must be received no later than 24 hours in advance of the meeting; and (ii) state the business to be considered and whether alternative technological means may be used such as telephone or video conferencing, as technological resource availability permits and as

County of Orange
AOC & IOC Consolidated Bylaws

permissible by the Brown Act.

- 5.4 The quorum for a meeting shall be a majority of the voting members, and decisions made by a majority vote of the voting members present shall be regarded as acts of the AOC or IOC. Members choosing to abstain from voting on specific actions will not affect majority requirements. Abstentions are considered a “non-vote” – neither a vote in the affirmative nor in the negative. However, in order for an action to be passed, a majority of the quorum casting votes must be in the affirmative.
- 5.5 All AOC and IOC members will have an equal voice in the decision-making process. Due to the scope of the AOC’s and IOC’s assignment, and the value of each member’s input, consistent attendance by all members is expected; however, the Chair and Vice-Chair of the Board and the CEO may designate a substitute to attend an AOC or IOC meeting on their behalf by submitting the member’s signed proxy to the committee Chair at the start of the meeting.
- 5.6 The Chair may, as necessary, ask authorized representatives of the IAD and AC to attend AOC or IOC meetings to discuss plans, findings and other matters of mutual concern.
- 5.7 COB will keep minutes of each meeting and offer them for AOC and IOC approval as the first item on the subsequent meeting agenda.
 - 5.7.1 Minutes of each meeting shall contain a record of the persons present. The minutes should provide a record of decisions taken and a high-level summary of the discussion, providing insight on the topics and subtopics discussed.
 - 5.7.2 COB shall distribute the draft minutes, which will be presented for approval by the AOC and IOC at its next scheduled meeting, as soon as reasonably practical following the meeting.
 - 5.7.3 If the minutes for a prior meeting are corrected or amended during an AOC or IOC meeting, such minutes will be sent to the AOC or IOC members once approved by the AOC or IOC.
- 5.8 Reports and other documents distributed in conjunction with the AOC and IOC agenda shall be distributed in accordance with the Ralph M. Brown Act in advance of the meeting to allow for their review.
- 5.9 The Chair shall preserve order and decorum. The AOC and IOC shall operate under Roberts' Rules and the Chair shall decide all questions of order (unless overridden by a majority of the committee members present) consistent with such rules.
- 5.10 The AOC and IOC shall, at its first meeting of each year, adopt a schedule of regular meetings and transmit that schedule in writing, in a manner consistent with the Brown Act, to members, the Board, and the public at large.
- 5.11 The meetings of the IOC may coincide with the meetings of the AOC.

ARTICLE 6 OPERATIONS

- 6.1 The AOC and IOC Bylaws shall be submitted to the Board for approval. The Bylaws shall be reviewed periodically, no less than once every three years, by the AOC and IOC, and reaffirmed by the Board. Reassessments should specifically take into account any changes that may be needed as the result of changes in law, regulation, or professional standards.

County of Orange
AOC & IOC Consolidated Bylaws

- 6.2 Members shall be briefed on the AOC's and IOC's purpose, responsibilities, objectives, and on the business of the County upon joining the AOC and IOC by the Director of IAD and CEO. A process of continuing education (e.g., briefings and information on emerging issues and risks and legal updates) shall be provided to the AOC and IOC members, no less frequently than annually, subject to available budget appropriations. Public members shall receive ethics training as required by AB 1234, Government Code sections 53234, *et seq.*, which shall be provided by the County.
- 6.3 In the performance of its responsibilities, the AOC and IOC shall not engage in nor employ any unlawfully discriminatory practices in the provision of services or benefits, assignment of accommodations, treatment, employment of personnel or in any other respect on the basis of sex, race, color, ethnicity, national origin, ancestry, religion, age, marital status, medical condition, sexual orientation, physical or mental disability or any other protected group in accordance with the requirements of all applicable County, state, or federal laws.
- 6.4 Members of the AOC and IOC shall comply with the County Equal Opportunity and Anti-Harassment Policy and Procedures.
- 6.5 The AOC and IOC shall be provided with the resources necessary to carry out its role, responsibilities, and duties. To the extent it deems necessary to meet its responsibilities, and in keeping with its Bylaws, the AOC and IOC have the authority to retain independent advice and assistance pursuant to County purchasing policy and procedures subject to available budget appropriations.
- 6.6 The AOC and IOC may request funds needed for its operation during the County's normal budget process. Such appropriation will be included within the COB's budget to be administered by COB staff.
- 6.7 The COB shall provide staffing and support for the AOC and IOC. This includes:
- a. the timely preparation of all notices and draft agendas of meetings;
 - b. coordination of presentations and distribution of reports and/or related documents that are prepared for the AOC's and IOC's information or consideration;
 - c. the timely preparation and distribution of minutes of meetings; and
 - d. the performance of other incidental duties as may be assigned.
- 6.8 The official location and mailing address of the AOC and IOC shall be:
- Clerk of the Board
AOC/IOC Clerk
County Administration North
400 W. Civic Center Drive, Sixth Floor
Santa Ana, CA 92701

ARTICLE 7 RESPONSIBILITIES AND DUTIES

7.1 AOC Responsibilities and Duties

- 7.1.1 *Representation Letter.* The CEO will annually provide the AOC with a copy of the signed representation letter issued to the external auditor. Furthermore, the CEO and all County agencies/departments under the authority of the CEO, will cooperate with internal/external auditors and will comply with all laws, regulations, policies, and standards of ethical conduct during the audits, and will request that County elected Department Heads similarly comply.
- 7.1.2 *Financial Statements and Reporting.* The AOC shall provide oversight of the County's

County of Orange
AOC & IOC Consolidated Bylaws

independent external auditor and shall:

- a. review the quality of the County's financial reporting activities;
- b. review all findings, recommendations, and management's responses related to all external audit reports and consult with external auditors regarding audit adjustments, weaknesses in internal controls, fraud, and compliance matters related to laws, regulations, contracts and grant agreements that would have a material impact on the basic financial statements, included in the ACFR, Single Audit and other audit reports prepared by the County's independent external auditors;
- c. provide oversight for the periodic review and selection of the County's independent external auditor to perform the audit of the County's basic financial statements included in the ACFR, including all component units and the Single Audit;
- d. review any additional work beyond the original scope of work conducted by the independent external auditors on behalf of the County;
- e. review the independent external auditor's scope and plan and any significant changes to the scope during the audit process;
- f. the Chair and Vice-Chair may review the draft of the County's ACFR and provide questions and/or comments to the AC for consideration;
- g. discuss, as needed, with County Counsel, the independent external auditor, and the Director of IAD, legal and regulatory matters that, in the opinion of management, may have a material impact on the financial statements and compliance with federal, state, and local laws and regulations, grant agreements and contracts;
- h. review with the independent external auditor their judgments about the quality, not just the acceptability, of the County's accounting principles as applied in its financial reporting;
- i. review all matters required by generally accepted auditing standards (GAAS) and generally accepted government auditing standards (GAGAS) to be communicated to those charged with governance, including those specific matters covered in AU-C Section 260;
- j. review with management and the independent external auditor the effect of any regulatory and accounting initiatives, such as related organizations financing structures, derivatives, or securities lending; and
- k. review all alternative treatments of financial information brought to the AOC's attention by the independent external auditor, within generally accepted accounting principles (GAAP) for state and local governments in the United States, that have been discussed with County management, including the ramifications of each alternative and the treatment preferred by the County.

7.1.3 Oversight of the Audit Function of the AC. The AOC shall:

- a. review regularly and annually discuss the adequacy of resources of the audit function;
- b. review the mandated audit plan prepared by the AC and any subsequent revisions;
- c. compare the mandated audit plan with actual work completed;
- d. review significant findings during the year and management's responses thereto;
- e. discuss with the AC any significant difficulties encountered in the course of AC audits, including any restrictions on the scope of their work or access to required information;
- f. review and discuss, as necessary, critical impact findings and recommendations contained in audit reports and management action plans to address recommendations; and
- g. monitor that the AC establishes and audits agencies/department's adoption of the County's comprehensive framework of internal controls.

County of Orange
AOC & IOC Consolidated Bylaws

7.1.4 Oversight of the Internal Audit Department. The AOC shall:

- a. review the County's IAD charter and recommend revisions with all revisions submitted to the Board for its review and approval;
- b. review regularly and annually discuss the adequacy of resources of the internal audit function;
- c. review and approve the risk assessment and internal audit plan, including performance audits, prepared by the Director of IAD and any subsequent revisions;
- d. compare the approved internal audit plan with actual work completed;
- e. review significant findings during the year and management's responses thereto;
- f. discuss with the Director of IAD any significant difficulties encountered in the course of IAD audits, including any restrictions on the scope of their work or access to required information;
- g. review and discuss, as necessary, critical impact findings and recommendations contained in audit reports and management action plans to address recommendations; and
- h. ensure IAD establishes and audits agencies/department's compliance with a comprehensive framework of internal controls.

7.1.5 Oversight of Performance Audit. The AOC shall:

- a. provide input regarding the County's performance auditing function, including oversight over the auditing activities;
- b. review performance audit reports and determine whether they adequately address whether the audited functions are effective, efficient, economical, equitable, compliant with Federal and State laws, ethical, and are based on reliable data;
- c. review and discuss, as necessary, findings and recommendations contained in performance audit reports and management action plans to address recommendations; and

7.1.6 Follow-up Audits. The AOC shall:

- a. review whether there are effective arrangements in place to monitor and follow-up on management action plans responding to recommendations from internal audits or other sources; and
- b. review and receive reports from the IAD on whether management's action plans have been implemented and whether the actions taken have been effective. The IAD reports shall identify any areas where it believes management has accepted a level of risk that is unacceptable to the County.

7.1.7 Quality Assurance. The AOC shall monitor whether an external quality assessment of the IAD, including performance audits, is conducted by an organization not affiliated with the IAD in accordance with Global Internal Audit Standards (GIAS).

7.1.8 Comprehensive Framework of Internal Control. The AOC will review with the AC, IAD and CEO the adequacy of the County's internal control structure. The AOC should consider a number of factors:

- a. the adequacy of the County's internal controls including computerized information systems;
- b. determine adherence to the principle established in the COSO guidelines including cybersecurity;
- c. significant risks or exposures identified by County management and the steps management has taken or proposes to take to minimize such risks;
- d. findings and recommendations of the independent external and internal auditors;
- e. audit adjustments;

County of Orange
AOC & IOC Consolidated Bylaws

- f. code of conduct;
- g. Fraud Hotline complaints; and
- h. pending accounting and regulatory changes.

7.1.9 *Oversight of Fraud Hotline.* The AOC shall ensure that the County has established procedures for the receipt, retention, investigation, and treatment of Fraud Hotline complaints, that have been referred to the County.

7.1.10 *Coordination and Scheduling of Audits.* The AOC shall review and provide recommendations regarding the coordination and scheduling of external, internal and performance audits to avoid disruption of departmental workflows and duplication of effort.

7.1.11 *Resolution of Audits.* The AOC shall be made aware of incidents in which management does not concur with an audit's findings or recommendations. The AOC may, at its discretion, request applicable management and auditors to appear at an AOC meeting to discuss the differing opinions.

7.2 IOC Responsibilities and Duties

7.2.1 *Review of Board-Approved Investment Policy.* The IOC shall review any investment policies approved by the Board which govern the investment of funds deposited in the County treasury, including proposed amendments or modifications to such policies to ensure that the policies comply with any relevant requirement, and include the following provisions, if applicable:

- a. A list of securities or other instruments in which the county treasury may invest, according to law, including the maximum allowable percentage by type of security.
- b. The maximum term of any security purchased by the county treasury.
- c. The criteria for selecting security brokers and dealers from, to, or through whom the County treasury may purchase or sell securities or other instruments. The criteria shall prohibit the selection of any broker, brokerage, dealer, or securities firm that has, within any consecutive 48-month period following January 1, 1996, made a political contribution in an amount exceeding the limitations contained in Rule G-37 of the Municipal Securities Rulemaking Board, to the local treasurer, any member of the governing board of the local agency, or any candidate for those offices.
- d. Limits on the receipt of honoraria, gifts, and gratuities from advisors, brokers, dealers, bankers, or other persons with whom the county treasury conducts business by any member of the IOC.
- e. A requirement that the investment policy is submitted to the IOC.
- f. The manner of calculating and apportioning the costs, authorized by Government Code section 27013, of investing, depositing, banking, auditing, reporting, or otherwise handling or managing funds.
- g. The terms and conditions under which local agencies and other entities that are not required to deposit their funds in the county treasury may deposit funds for investment purposes.
- h. Criteria for considering requests to withdraw funds from the County treasury. The criteria shall include an assessment of the effect of a proposed withdrawal on the stability and predictability of the investments in the County treasury.

7.2.2 *Annual Compliance Audit.* The IOC shall cause an annual compliance audit to be conducted, which shall determine the County's compliance with any Board-approved investment policies governing the investment of funds deposited in the County treasury. Such audit may

County of Orange
AOC & IOC Consolidated Bylaws

include matters relating to the structure of the investment portfolio and risk.

- 7.2.3 *Receipt of Reports.* The IOC is authorized to receive all reports related to the County treasury and the investment of funds deposited in the County treasury.
- 7.2.4 *Report Irregularities.* The IOC shall notify the Board should the IOC determine any significant or material irregularity exists in County treasury or investment operations.
- 7.2.5 *Investment Decisions.* In no event shall the IOC direct any individual investment decision, select individual investment advisors, broker-dealers, or impinge on the day-to-day operations of the County treasury or investment operations.

ARTICLE 8 CONFLICT OF INTEREST

- 8.1 Each AOC and IOC member should also familiarize him/herself with County of Orange Conflict of Interest Code and Gift Ban Ordinance requirements and file the appropriate annual certifications.
- 8.2 Members of the AOC and IOC and any of its committees or subcommittees shall abstain from voting on any issue in which they may be personally interested to avoid a conflict of interest in accordance with County, state, and federal laws and shall refrain from engaging in any behavior that conflicts with the best interest of the County.
- 8.3 Members of the AOC and IOC shall not vote nor attempt to influence any other AOC or IOC member on a matter under consideration by the AOC or IOC or any of its committees or subcommittees: (i) that would provide direct financial benefit to such member or the immediate family of such member; or (ii) engage in any other activity constituting a conflict of interest under County, state, or federal law.
- 8.4 If a question arises as to whether a conflict exists that may prevent a member from voting, the Chair or designee may consult with designated County staff to assist them in making that determination.
- 8.5 In order to avoid a conflict of interest or the appearance of such conflict, all nominees to become members of the AOC and IOC shall disclose on forms provided by the County information regarding their private economic interests that may be implicated by their service on the AOC and IOC.
- 8.6 AOC and IOC members shall timely file Statements of Economic Interests (Form 700) and other financial disclosures as required by law.
- 8.7 Neither the AOC nor IOC, nor any of its members shall promote, directly or indirectly, a political party, political candidate, or political activity using the name, emblem, or any other identifier of the AOC or IOC.
- 8.8 No assets or assistance provided by the County to the AOC and IOC shall be used for sectarian worship, instruction, or proselytization, except as otherwise permitted by law.

ARTICLE 9 INDEMNIFICATION OF AOC AND IOC MEMBERS

The County of Orange will indemnify and defend AOC and IOC members, with counsel of the County's sole and exclusive choosing, for their participation, decisions, or actions taken on behalf of the AOC and IOC.

County of Orange
AOC & IOC Consolidated Bylaws

ARTICLE 10 SEVERABILITY

Should any part term, portion, or provision of these Bylaws be determined to be in conflict with any law or otherwise unenforceable or ineffectual, the remaining parts, terms, portions, or provisions shall be deemed severable, and their validity shall not be affected thereby, provided such remaining portions or provisions can be construed in substance to constitute the provisions that the members intended to enact in the first instance.