

COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2016, Legislative Day No. 32

Resolution No. 50-16

Introduced by Mr. Walker

By the County Council, July 5, 2016

A RESOLUTION ENTITLED
Charter Amendment – Legislative Branch – Duties of the County Auditor

1 RESOLUTION proposing an amendment to the Charter of Anne Arundel County to
2 permit the County Auditor to inspect all records and files by all agents and employees of
3 the County and all offices, departments, institutions, boards, commissions, courts,
4 corporations and other agencies other than documents protected by attorney-client
5 privilege.

6
7 *Be it resolved by the County Council of Anne Arundel County, Maryland, That the*
8 *following amendment to the Anne Arundel County Charter is proposed for submission to*
9 *the qualified voters of the County at the General Election in November 2016:*

10
11 **Sec. 311. Duties of County Auditor.**

12
13 The County Auditor shall, not later than six months after the close of each fiscal year,
14 submit to the County Council and to the County Executive, a complete financial audit for
15 the preceding fiscal year, of all offices, departments, institutions, boards, commissions,
16 corporations, courts and other agencies of the County government. The audit shall be
17 performed by the County Auditor or, subject to the availability of funds in the budget, by
18 an independent firm of certified public accountants whose members are licensed for the
19 practice of their profession under the laws of this State. The County Council may in its
20 discretion except those agencies whose entire records, accounts and affairs are
21 completely audited each year by the State government, and those special taxing districts
22 which are required by State law or County law to have independent audits performed on a
23 periodic basis. Such audit shall include a report thereon, together with such explanatory
24 comments as the Auditor may deem appropriate. Copies of the complete audit shall be
25 open for the inspection of the public and the press in the County Auditor's office and a
26 reasonable number of copies shall be available for public distribution. THE COUNTY
27 AUDITOR MAY INSPECT, AT ANY TIME AND WITHOUT EXCEPTION OR CONSIDERATION OF
28 DISCLOSURE PROTECTIONS AVAILABLE IN LAW, [All] ALL records and files [pertaining to
29 the receipt and expenditure of County funds] by all agents and employees of the County
30 and all offices, departments, institutions, boards, commissions, courts, corporations and

1 other agencies thereof, [shall at all times be open to the inspection of the County Auditor]
2 INCLUDING RECORDS OR FILES THAT ARE DELIBERATIVE OR PREPARED BY OR FOR USE
3 OF COUNSEL. THE COUNTY AUDITOR SHALL KEEP ALL CONFIDENTIAL INFORMATION, OR
4 INFORMATION OTHERWISE PROTECTED BY PRIVILEGE, THAT IS OBTAINED DURING
5 INSPECTION OF COUNTY RECORDS, CONFIDENTIAL AND MAY NOT DISCLOSE THE
6 INFORMATION IN ANY REPORT UNLESS THE REPORT EXCLUDES INFORMATION
7 OTHERWISE PROTECTED FROM DISCLOSURE BY COUNTY OR STATE LAW. The County
8 Auditor shall devote full time to the duties of the office. He or she shall make a current
9 post audit of all County agencies as heretofore specified and may, with the approval by
10 resolution of the Council, examine and audit all accounts, books and records reflecting
11 transactions involving the financial activities and affairs of the County including those for
12 which the County has a responsibility as an agent, custodian or trustee. The County
13 Auditor shall promptly call to the attention of the County Council and the County
14 Executive any irregularity or improper procedure which he or she may, from time to time,
15 discover and to take exception to such practices, and it shall be the duty of the County
16 Executive to cause corrective action to be taken promptly, such action to include, as
17 appropriate, the withholding of funds. Any special examination or audit shall be available
18 for public inspection and shall be reported promptly to the County Executive, the County
19 Council and the department or office covered thereby. The County Council shall have the
20 power to implement the provisions of this section and to assign additional functions,
21 duties and personnel to the County Auditor not inconsistent with those provided herein.
22 The County Council to the extent permitted by law may by resolution authorize the
23 County Auditor to examine and audit the books and records of persons or firms
24 contracting with the County when in its judgment such action is needed to protect the
25 interests of the County. All actions of the County Council pursuant to this section shall be
26 exempt from the executive veto.

27
28 *And be it further resolved,* That the following question is adopted for submittal to the
29 qualified voters of the County at the General Election in November 2016 for their
30 adoption or rejection:

31
32 "To amend the Anne Arundel County Charter to permit the County Auditor to inspect
33 all records and files by all agents and employees of the County and all offices,
34 departments, institutions, boards, commissions, courts, corporations and other agencies."

35
36 *And be it further resolved,* That this question shall be designated as Question "_"
37 on the ballot at the General Election in November 2016.

38
39 *And be it further resolved,* That if the majority of qualified votes cast in the election
40 are for the Charter Amendment, this amendment shall stand adopted from and after the
41 30th day following the election.