

COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2018, Legislative Day No. 33

Resolution No. 24-18

Introduced by Mr. Walker

By the County Council, July 2, 2018

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

1 RESOLUTION proposing an amendment to the Charter of Anne Arundel County to
2 require that the County Auditor receive a copy of any report related to employee theft or
3 fraud in the County government and to permit the County Auditor to inspect the records
4 relating to the report and forward any exception to the findings of the fraud investigation
5 to the County Council and the County Executive
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 2018:*
10

11 **Article III. The Legislative Branch**
12

13 **Sec. 311. Duties of County Auditor.**
14

15 The County Auditor shall, not later than six months after the close of each fiscal year,
16 submit to the County Council and to the County Executive, a complete financial audit for
17 the preceding fiscal year, of all offices, departments, institutions, boards, commissions,
18 corporations, courts and other agencies of the County government. The audit shall be
19 performed by the County Auditor or, subject to the availability of funds in the budget, by
20 an independent firm of certified public accountants whose members are licensed for the
21 practice of their profession under the laws of this State. The County Council may in its
22 discretion except those agencies whose entire records, accounts and affairs are completely
23 audited each year by the State government, and those special taxing districts which are
24 required by State law or County law to have independent audits performed on a periodic
25 basis. Such audit shall include a report thereon, together with such explanatory comments
26 as the Auditor may deem appropriate. Copies of the complete audit shall be open for the
27 inspection of the public and the press in the County Auditor's office and a reasonable
28 number of copies shall be available for public distribution. All records and files pertaining
29 to 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
31 other agencies thereof, shall at all times be open to the inspection of the County Auditor.
32 The County Auditor shall devote full time to the duties of the office. He or she shall make

EXPLANATION: CAPITALS indicate new matter added to existing law.
[Brackets] indicate matter stricken from existing law.
Captions and taglines in **bold** in this resolution are catchwords and are not law.

1 a current post audit of all County agencies as heretofore specified and may, with the
2 approval by resolution of the Council, examine and audit all accounts, books and records
3 reflecting transactions involving the financial activities and affairs of the County including
4 those for which the County has a responsibility as an agent, custodian or trustee. The
5 County Auditor shall promptly call to the attention of the County Council and the County
6 Executive any irregularity or improper procedure which he or she may, from time to time,
7 discover and to take exception to such practices, and it shall be the duty of the County
8 Executive to cause corrective action to be taken promptly, such action to include, as
9 appropriate, the withholding of funds. Any special examination or audit shall be available
10 for public inspection and shall be reported promptly to the County Executive, the County
11 Council and the department or office covered thereby. THE COUNTY AUDITOR SHALL
12 RECEIVE A COPY OF ANY REPORT RELATED TO EMPLOYEE THEFT OR FRAUD IN THE
13 COUNTY GOVERNMENT AND MAY INSPECT THE RECORDS RELATING TO THE REPORT AND
14 SHALL FORWARD ANY EXCEPTION TO THE FINDINGS OF THE FRAUD INVESTIGATION TO
15 THE COUNTY COUNCIL AND THE COUNTY EXECUTIVE. The County Council shall have the
16 power to implement the provisions of this section and to assign additional functions, duties
17 and personnel to the County Auditor not inconsistent with those provided herein. The
18 County Council to the extent permitted by law may by resolution authorize the County
19 Auditor to examine and audit the books and records of persons or firms contracting with
20 the County when in its judgment such action is needed to protect the interests of the County.
21 All actions of the County Council pursuant to this section shall be exempt from the
22 executive veto.

23

24 *And be it further resolved*, That the following question is adopted for submittal to the
25 qualified voters of the County at the General Election in November, 2018 for their adoption
26 or rejection:

27

28 “To amend the Anne Arundel County Charter to require that the County Auditor
29 receive a copy of any report related to employee theft or fraud in the County and to permit
30 the County Auditor to inspect the records relating to the report and forward any exception
31 to the findings of the fraud investigation to the County Council and the County Executive.”

32

33 *And be it further resolved*, That this question shall be designated as Question “__”
34 on the ballot at the General Election in November 2018.

35

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

READ AND PASSED this 16th day of July, 2018

By Order:

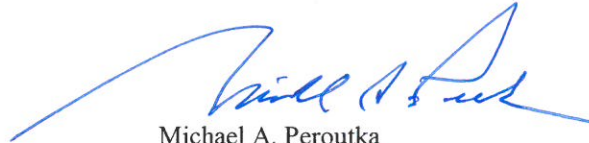


JoAnne Gray
Administrative Officer

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I HEREBY CERTIFY THAT RESOLUTION NO. 24-18 IS TRUE AND CORRECT AND DULY ADOPTED BY THE COUNTY COUNCIL OF ANNE ARUNDEL COUNTY.

A handwritten signature in blue ink, appearing to read "Michael A. Peroutka". The signature is stylized with a large, sweeping initial "M" and a long horizontal stroke at the end.

Michael A. Peroutka
Chairman