

COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2018, Legislative Day No. 33

Resolution No. 26-18

Introduced by Mr. Walker, Mr. Trumbauer, Mr. Pruski, and Mr. Smith

By the County Council, July 2, 2018

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

1 RESOLUTION proposing an amendment to the Charter of Anne Arundel County to
2 amend the Anne Arundel County Charter to add additional duties to the provisions related
3 to the County Auditor to provide for financial and performance audits of any office,
4 department, or agency funded in whole or in part by County funds and to permit the County
5 Auditor to review all records maintained by all officers, agents, and employees of the
6 County and all offices, departments, institutions, boards, commissions, courts, corporations
7 and other agencies to the extent necessary for the conduct of their duties and to provide
8 authority to conduct a separate investigation of an act or allegation of fraud, waste, or abuse
9 in the obligation, expenditure, receipt or use of County Resources
10

11 WHEREAS, public officials, government managers, and private citizens want and need
12 to know not only whether government funds are handled properly and in compliance with
13 laws and regulations, but also whether public programs are achieving the purposes for
14 which they were authorized and funded, and whether they are doing so efficiently and
15 effectively; and
16

17 WHEREAS, an independent auditing function provides objective information on the
18 operations of government programs, and helps ensure full accountability to the public;
19 now, therefore,
20

21 *Be it resolved by the County Council of Anne Arundel County, Maryland, That the*
22 *following amendment to the Anne Arundel County Charter is proposed for submission to*
23 *the qualified voters of the County at the General Election in November 2018:*
24

25 **Article III. The Legislative Branch**

26
27 **Sec. 311. Duties of County Auditor.**

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29 The County Auditor shall, not later than six months after the close of each fiscal year,
30 submit to the County Council and to the County Executive, a complete financial audit for
31 the preceding fiscal year, of all offices, departments, institutions, boards, commissions,
32 corporations, courts and other agencies of the County government. The audit shall be

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 performed by the County Auditor or, subject to the availability of funds in the budget, by
2 an independent firm of certified public accountants whose members are licensed for the
3 practice of their profession under the laws of this State. The County Council may in its
4 discretion except those agencies whose entire records, accounts and affairs are completely
5 audited each year by the State government, and those special taxing districts which are
6 required by State law or County law to have independent audits performed on a periodic
7 basis. Such audit shall include a report thereon, together with such explanatory comments
8 as the Auditor may deem appropriate. Copies of the complete audit shall be open for the
9 inspection of the public and the press in the County Auditor's office and a reasonable
10 number of copies shall be available for public distribution. All records and files [pertaining
11 to the receipt and expenditure of County funds] MAINTAINED by all OFFICERS, agents and
12 employees of the County and all offices, departments, institutions, boards, commissions,
13 courts, corporations and other agencies thereof, shall at all times be open to the inspection
14 of the County Auditor TO THE EXTENT NECESSARY FOR THE CONDUCT OF THEIR DUTIES.
15 The County Auditor shall devote full time to the duties of the office. He or she shall make
16 a current post audit of all County agencies as heretofore specified and may, with the
17 approval by resolution of the Council, examine and audit all accounts, books and records
18 reflecting transactions involving the financial activities and affairs of the County including
19 those for which the County has a responsibility as an agent, custodian or trustee. IN
20 ADDITION TO ANY FINANCIAL AUDIT REQUIRED BY THIS SECTION, THE COUNTY AUDITOR
21 SHALL HAVE THE AUTHORITY TO CONDUCT OTHER FINANCIAL AUDITS AND
22 PERFORMANCE AUDITS OF ANY OFFICE, DEPARTMENT, OR AGENCY FUNDED IN WHOLE OR
23 IN PART BY COUNTY FUNDS. THE COUNTY AUDITOR SHALL HAVE THE AUTHORITY TO
24 CONDUCT A SEPARATE INVESTIGATION OF AN ACT OR ALLEGATION OF FRAUD, WASTE,
25 OR ABUSE IN THE OBLIGATION, EXPENDITURE, RECEIPT OR USE OF COUNTY RESOURCES.
26 The County Auditor shall promptly call to the attention of the County Council and the
27 County Executive any irregularity or improper procedure which he or she may, from time
28 to time, discover and to take exception to such practices, and it shall be the duty of the
29 County Executive to cause corrective action to be taken promptly, such action to include,
30 as appropriate, the withholding of funds. Any special examination or audit shall be
31 available for public inspection and shall be reported promptly to the County Executive, the
32 County Council and the department or office covered thereby. The County Council shall
33 have the power to implement the provisions of this section and to assign additional
34 functions, duties and personnel to the County Auditor not inconsistent with those provided
35 herein. The County Council to the extent permitted by law may by resolution authorize the
36 County Auditor to examine and audit the books and records of persons or firms contracting
37 with the County when in its judgment such action is needed to protect the interests of the
38 County. All actions of the County Council pursuant to this section shall be exempt from
39 the executive veto.

40
41 *And be it further resolved*, That the following question is adopted for submittal to the
42 qualified voters of the County at the General Election in November 2018 for their adoption
43 or rejection:

44
45 "To amend the Anne Arundel County Charter to add additional duties to the provisions
46 related to the County Auditor to provide for financial and performance audits of any office,
47 department, or agency funded in whole or in part by County funds and to permit the County
48 Auditor to review all records maintained by all officers, agents, and employees of the
49 County and all offices, departments, institutions, boards, commissions, courts, corporations
50 and other agencies to the extent necessary for the conduct of their duties and to provide

1 authority to conduct a separate investigation of an act or allegation of fraud, waste, or abuse
2 in the obligation, expenditure, receipt or use of County Resources.”

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

5
6 *And be it further resolved*, That if the majority of qualified votes cast in the election
7 are for the Charter Amendment, this amendment shall stand adopted from and after the 30th
8 day following the election.