

COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2019, Legislative Day No. 35

Resolution No. 36-19

Introduced by the Entire Council

By the County Council, September 3, 2019

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

1 RESOLUTION proposing an amendment to the Charter of Anne Arundel County to
2 allow the County Auditor to have access to all records and files pertaining to County
3 business, ~~including records and files that contain information subject to disclosure~~
4 ~~protections under the law; to require the County Auditor to keep protected information~~
5 ~~confidential~~; to allow the County Auditor to conduct additional financial and performance
6 audits or reviews of any office, department, or agency funded in whole or in part by County
7 funds; and to allow the County Auditor to conduct investigations of an act or allegation of
8 fraud, waste, or abuse in the obligation, expenditure, receipt, or use of County resources
9

10 *Be it resolved by the County Council of Anne Arundel County, Maryland, That the*
11 *following amendment to the Anne Arundel County Charter is proposed for submission to*
12 *the qualified voters of the County at the General Election in November 2020:*
13

14 **Article III. The Legislative Branch**

15
16 **Sec. 311. Duties of County Auditor.**

17
18 (A) **Annual audits.** The County Auditor ~~[[shall]]~~, not later than six months after the
19 close of each fiscal year, SHALL submit to the County Council and to the County Executive,
20 a complete financial audit for the preceding fiscal year, of all offices, departments,
21 institutions, boards, commissions, corporations, courts, and other agencies of the County
22 government. The audit shall be performed by the County Auditor or, subject to the
23 availability of funds in the budget, by an independent firm of certified public accountants
24 whose members are licensed for the practice of their profession under the laws of this State.
25 The County Council, ~~[[may]]~~ in its discretion, MAY except those agencies whose entire
26 records, accounts, and affairs are completely audited each year by the State government
27 ~~[[,]]~~ and those special taxing districts which are required by State law or County law to
28 have independent audits performed on a periodic basis. ~~[[Such]]~~ THE audit shall include a
29 report ~~[[thereon]]~~, together with ~~[[such]]~~ explanatory comments as the Auditor may deem
30 appropriate. Copies of the complete audit shall be open for the inspection of the public and

EXPLANATION: CAPITALS indicate new matter added to existing law.
[[Brackets]] indicate matter deleted from existing law.
Captions and taglines in **bold** in this bill are catchwords and are not law.
Underlining indicates amendments to the resolution.
~~Strikeover~~ indicates matter stricken from the resolution by amendment.

1 the press in the County Auditor's office and a reasonable number of copies shall be
2 available for public distribution.

3
4 **(B) Other specific duties.** All records and files pertaining to ~~the receipt and~~
5 ~~expenditure of~~ County ~~funds~~ AND ALL RECORDS AND FILES PERTAINING TO COUNTY
6 ~~BUSINESS, INCLUDING RECORDS AND FILES THAT CONTAIN INFORMATION SUBJECT TO~~
7 ~~DISCLOSURE PROTECTIONS UNDER THE LAW,~~ ~~[[by all agents, and employees of the County~~
8 ~~and all offices, departments, institutions, boards, commissions, courts, corporations, and~~
9 ~~other agencies thereof,]]~~ shall at all times be open to the inspection of the County Auditor.
10 ~~THE COUNTY AUDITOR SHALL KEEP ALL PROTECTED INFORMATION CONFIDENTIAL AND~~
11 ~~MAY NOT DISCLOSE THE INFORMATION IN ANY REPORT.~~ The County Auditor shall devote
12 full time to the duties of the office. He or she shall make a current post audit of all County
13 agencies as ~~[[heretofore]]~~ PREVIOUSLY specified and ~~[[may]]~~, with the approval by
14 resolution of the Council, MAY examine and audit all accounts, books, and records
15 reflecting transactions involving the financial activities and affairs of the County, including
16 those for which the County has a responsibility as an agent, custodian, or trustee. THE
17 COUNTY AUDITOR SHALL HAVE THE AUTHORITY TO CONDUCT OTHER FINANCIAL OR
18 PERFORMANCE AUDITS OR REVIEWS OF ANY OFFICE, DEPARTMENT, OR AGENCY FUNDED
19 IN WHOLE OR IN PART BY COUNTY FUNDS AND TO CONDUCT A SEPARATE INVESTIGATION
20 OF AN ACT OR ALLEGATION OF FRAUD, WASTE, OR ABUSE IN THE OBLIGATION,
21 EXPENDITURE, RECEIPT, OR USE OF COUNTY RESOURCES. The County Auditor shall
22 promptly call to the attention of the County Council and the County Executive any
23 irregularity or improper procedure which he or she ~~[[may]]~~, from time to time, MAY
24 discover and to take exception to such practices, and it shall be the duty of the County
25 Executive to cause corrective action to be taken promptly, such action to include, as
26 appropriate, the withholding of funds. Any special examination or audit shall be available
27 for public inspection and shall be reported promptly to the County Executive, the County
28 Council, and the department or office covered thereby. The County Auditor shall receive a
29 copy of any report related to employee theft or fraud in the County government and may
30 inspect the records relating to the report and shall forward any exception to the findings of
31 the fraud investigation to the County Council and the County Executive.

32
33 **(C) County Council – power to assign additional duties.** The County Council shall
34 have the power to implement the provisions of this section and to assign additional
35 functions, duties, and personnel to the County Auditor not inconsistent with those provided
36 herein. The County Council, to the extent permitted by law, may by resolution authorize
37 the County Auditor to examine and audit the books and records of persons or firms
38 contracting with the County when in its judgment such action is needed to protect the
39 interests of the County. All actions of the County Council pursuant to this section shall be
40 exempt from the executive veto.

41
42 *And be it further resolved,* That the following question is adopted for submittal to the
43 qualified voters of the County at the General Election in November 2020 for their adoption
44 or rejection:

45
46 “To amend the Anne Arundel County Charter to allow the County Auditor to have
47 access to all records and files pertaining to County business, ~~including records and files~~
48 ~~that contain information subject to disclosure protections under the law;~~ ~~to require the~~
49 ~~County Auditor to keep protected information confidential;~~ to allow the County Auditor to
50 conduct additional financial and performance audits or reviews of any office, department,

1 or agency funded in whole or in part by County funds; and to allow the County Auditor to
2 conduct investigations of an act or allegation of fraud, waste, or abuse in the obligation,
3 expenditure, receipt, or use of County resources.”

4

5 *And be it further resolved*, That this question shall be designated as Question “ ___ ”
6 on the ballot at the General Election in November 2020.


7

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

AMENDMENTS ADOPTED: November 18, 2019

READ AND PASSED this 18th day of November, 2019

By Order:



JoAnne Gray
Administrative Officer

I HEREBY CERTIFY THAT RESOLUTION NO. 36-19, AS AMENDED, IS TRUE AND CORRECT AND
DULY ADOPTED BY THE COUNTY COUNCIL OF ANNE ARUNDEL COUNTY.



Andrew Pruski
Chairman