COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2024, Legislative Day No. 13

Resolution No. 27-24

Introduced by Ms. Hummer

By the County Council, June 17, 2024

A RESOLUTION ENTITLED Charter Amendment – County Auditor

RESOLUTION proposing an amendment to the Charter of Anne Arundel County to 1 2 clarify the duties of the County Auditor. 3 Be it resolved by the County Council of Anne Arundel County, Maryland, That the 4 following amendment to the Anne Arundel County Charter is proposed for submission to 5 the qualified voters of the County at the General Election in November 2024: 6 7 8 **Article III. Legislative Branch** 9 10 Sec. 311. Duties of the County Auditor 11 *** 12 13 14 (b) **Other specific duties.** All records and files pertaining to the receipt and expenditure of County funds, and ALL RECORDS AND FILES MAINTAINED BY ALL OFFICERS, AGENTS 15 AND EMPLOYEES OF THE COUNTY, INCLUDING THOSE THAT ARE CONFIDENTIAL BY 16 LAW, [[all records and files pertaining to County business]] shall at all times be open to the 17 inspection of the County Auditor. The County Auditor shall devote full time to the duties 18 of the office. The County Auditor shall make a current post audit of all County OFFICES, 19 DEPARTMENTS, INSTITUTIONS, BOARDS, COMMISSIONS, COURTS, CORPORATIONS AND 20 OTHER AGENCIES [[agencies]] as previously specified and, with the approval by resolution 21 of the Council, may examine and audit all accounts, books and records [[reflecting 22 transactions]] involving [[the financial]] activities and affairs of the County including those 23 for which the County has a responsibility as an agent, custodian or trustee. The County 24 Auditor shall have the authority to conduct other financial or performance audits or reviews 25 of any office, department, or agency funded in whole or in part by County funds and to 26 conduct a separate investigation of an act or allegation of fraud, waste, or abuse in the 27 obligation, expenditure, receipt, or use of County resources. The County Auditor shall 28 promptly call to the attention of the County Council and the County Executive any 29

irregularity or improper procedure which the County Auditor, from time to time, may
discover and to take exception to such practices, and it shall be the duty of the County

EXPLANATION:

Executive to cause corrective action to be taken promptly, such action to include, as 1 appropriate, the withholding of funds. Any special examination or audit shall be available 2 for public inspection and shall be reported promptly to the County Executive, the County 3 Council and the OFFICES, DEPARTMENTS, INSTITUTIONS, BOARDS, COMMISSIONS, 4 COURTS, CORPORATIONS AND OTHER AGENCIES [[department or office]] covered thereby. 5 6 The County Auditor shall receive a copy of any [[report]] ALLEGATION OR INVESTIGATION related to employee [[theft or fraud]] FRAUD, WASTE, OR ABUSE in the County government 7 and may inspect the records relating to the [[report]] ALLEGATION OR INVESTIGATION and 8 9 shall forward any exception to the findings of the fraud, WASTE, OR ABUSE ALLEGATION OR investigation to the County Council and the County Executive. AN EMPLOYEE AND 10 OTHER PERSONS ASSOCIATED IN ANY MANNER WITH THE EXPENDITURE OF COUNTY 11 12 FUNDS SHALL COOPERATE WITH THE COUNTY AUDITOR IN THE PERFORMANCE OF 13 THE AUDITOR'S DUTIES UNDER THIS SECTION. AN EMPLOYEE OR OTHER PERSON 14 WHO ASSISTS OR PROVIDES INFORMATION TO THE EMPLOYEES OR AUTHORIZED 15 REPRESENTATIVE OF THE OFFICE OF THE COUNTY AUDITOR MAY NOT BE RETALIATED AGAINST, PENALIZED, OR THREATENED IN ANY MANNER AS A RESULT 16 OF ASSISTING WITH OR PROVIDING INFORMATION TO THE OFFICE OF THE COUNTY 17 18 AUDITOR OR THE AUDITOR'S STAFF.

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(c) County Council – power to assign additional duties. The County Council shall 20 have the power to implement the provisions of this section and to assign additional 21 functions, duties and personnel to the County Auditor BY RESOLUTION [[related to the 22 finances and financial affairs of the County]] CONSISTENT WITH THOSE PROVIDED HEREIN. 23 The County Council to the extent permitted by law may by resolution authorize the County 24 Auditor to examine and audit the books and records of persons or firms contracting with 25 the County when in its judgment such action is needed to protect the interests of the County. 26 All actions of the County Council pursuant to this section shall be exempt from the 27 executive veto. 28

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30 *And be it further resolved*, That the following question is adopted for submittal to the 31 qualified voters of the County at the General Election in November 2024 for their adoption 32 or rejection:

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34 "To amend the Anne Arundel County Charter to clarify the duties of the County35 Auditor."

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And be it further resolved, That this question shall be designated as Question "__" on
the ballot at the General Election in November 2024.

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40 And be it further resolved, That if the majority of qualified votes cast in the election 41 are for the Charter Amendment, this amendment shall stand adopted from and after the 42 30^{th} day following the election.