

Introduced _____
Public hearing _____
Council action _____
Executive action _____
Effective date _____

County Council of Howard County, Maryland

2023 Legislative Session

Legislative day # 3

Legislative Date: March 6, 2023

BILL NO. 11 – 2023

Introduced by:
Opel Jones and Christiana Rigby

AN ACT amending the Howard County Code to establish certain processes for certain audits by the Howard County Auditor’s Office; and generally relating to the Howard County Auditor’s Office.

Introduced and read first time _____, 2023. Ordered posted and hearing scheduled.

By order _____
Michelle Harrod, Administrator

Having been posted and notice of time & place of hearing & title of Bill having been published according to Charter, the Bill was read for a second time at a public hearing on _____, 2023.

By order _____
Michelle Harrod, Administrator

This Bill was read the third time on _____, 2023 and Passed ____, Passed with amendments _____, Failed _____.

By order _____
Michelle Harrod, Administrator

Sealed with the County Seal and presented to the County Executive for approval this ___ day of _____, 2023 at ___ a.m./p.m.

By order _____
Michelle Harrod, Administrator

Approved/Vetoed by the County Executive _____, 2023

Calvin Ball, County Executive

NOTE: [[text in brackets]] indicates deletions from existing law; TEXT IN SMALL CAPITALS indicates additions to existing law; ~~Strike out~~ indicates material deleted by amendment; Underlining indicates material added by amendment.

1 **Section 1. Be it enacted** by the County Council of Howard County, Maryland, that the
2 Howard County Code is hereby amended as follows:

3
4 *By Renaming:*

5 Title 5. "County Council"

6 Subsection 4. "Miscellaneous."; and

7
8 *By Adding:*

9 Title 5. "County Council"

10 Subsection 4. "County Auditor"

11 Section 5.401. "Audits."

12
13 **HOWARD COUNTY CODE**

14
15 **TITLE 5. COUNTY COUNCIL**

16
17 **SUBTITLE 4. ~~[[MISCELLANEOUS]]~~ COUNTY AUDITOR**

18 **SEC. 5.401. AUDITS.**

19 (A) *SCOPE OF SECTION.* THIS SECTION APPLIES TO:

20 1) THE FOLLOWING AUDITS PRESCRIBED IN SECTION 212 OF THE COUNTY
21 CHARTER:

22 i. OTHER FINANCIAL AUDITS;

23 ii. MANAGEMENT AUDITS; AND

24 iii. OTHER AUDITS, INCLUDING FUNCTIONS AND DUTIES, PURSUANT TO
25 ANY RESOLUTION ADOPTED UNDER THE SECOND TO LAST SENTENCE
26 OF SECTION 212, EXCEPT FUNCTIONS RELATED TO FISCAL ANALYSES
27 FOR LEGISLATION, THE ANNUAL BUDGET, AND THE ANNUAL
28 FINANCIAL AUDIT; AND

29 2) SPECIAL AUDITS, AS PRESCRIBED IN THE FIRST SENTENCE OF SECTION 213 OF
30 THE COUNTY CHARTER, INVOLVING THE ALLEGED MISUSE OF COUNTY
31 FUNDS THAT THE COUNCIL MAY ORDER OF THE ACCOUNTS OF ANY
32 DEPARTMENT, OFFICE, OR AGENCY RECEIVING FUNDS FROM THE COUNTY
33 GOVERNMENT.

1 (B) NOTICE. PRIOR TO THE START OF A REVIEW OF ANY CREDIBLE ALLEGED MISUSE
2 OF COUNTY FUNDS OR THE START OF ANY AUDIT COVERED BY SUBSECTION (A),
3 THE COUNTY AUDITOR SHALL OUTLINE THE SCOPE OF THE REVIEW OR AUDIT FOR
4 THE COUNTY COUNCIL. SPECIFICALLY, THE COUNTY AUDITOR SHALL:

5 1) WORK WITH THE COUNCIL ADMINISTRATOR TO CONVENE A MEETING WITH
6 THE COUNTY COUNCIL TO SEEK THE INPUT FROM THE COUNCIL AND INFORM
7 THE COUNCIL OF THE FOLLOWING PARAMETERS FOR THE REVIEW OR AUDIT:

- 8 i. ALLEGATIONS TO BE REVIEWED OR AUDITED AND ANY KNOWN
9 FACTS;
- 10 ii. RATIONALE FOR THE REVIEW OR AUDIT;
- 11 iii. THE ADMINISTERING OF OATHS;
- 12 iv. AUDIT STANDARDS TO GOVERN THE REVIEW OR AUDIT AND HOW THE
13 REVIEW OR AUDIT WOULD MEET THE STANDARDS;
- 14 v. TIMELINE OF THE REVIEW OR AUDIT;
- 15 vi. A LIST OF WITNESSES THAT WILL BE INTERVIEWED;
- 16 vii. A LIST OF RECORDS OR OTHER MATERIALS BEING SOUGHT BY THE
17 COUNTY AUDITOR IN CONNECTION WITH THE REVIEW OR AUDIT; AND
- 18 viii. ANY OTHER INFORMATION THE COUNCIL MAY REQUIRE.

19 (C) REPORT. PRIOR TO THE COMPLETION OF THE FINAL AUDIT REPORT, THE COUNTY
20 AUDITOR SHALL WORK WITH THE COUNCIL ADMINISTRATOR TO CONVENE A
21 MEETING WITH THE COUNTY COUNCIL TO DISCUSS THE PRELIMINARY DRAFT
22 AND FINDINGS.

23
24 **Section 2. Be it further enacted** by the County Council of Howard County, Maryland, that this
25 Act shall become effective 61 days after its enactment.