



December 9, 2013

The Honorable President and Members  
Of the Baltimore City Council  
Attn: Karen Randle, Executive Secretary  
Room 419, City Hall  
100 North Holliday Street  
Baltimore, Maryland 21202

Re: City Council Bill Number 12-0174 – Agency Audits Online

The City Council Bill No. 12-0174, entitled *Agency Audits Online*, is for the purpose of requiring the creation, updating, and posting online of certain information about proposed, ongoing, and completed agency audits; requiring agencies to provide the Comptroller with this information for audits that the agency itself arranges; defining certain terms; and generally relating to the maintenance of an online database of agency audits.

The Comptroller's website, under the Department of Audits' link, has a database of all audits performed by the Department of Audits, a schedule of audits to be performed for the current fiscal year, and the Departments' current Peer Review by the Association of Local Government Auditors (ALGA). The Comptroller will continue to maintain its website of audits performed by the Department of Audits for which the Comptroller has a direct oversight responsibility. While there are various ways to present this information to the public, the Clearing House method for submitting Single Audits, as operated by the U.S. Census Bureau for OMB, may be an appropriate model to consider. The Comptroller's Office website would be the logical choice to maintain a Clearing House for audits performed by independent CPA firms.

It is imperative that the Comptroller's Office:

- Be directly involved with the procurement of audit services to be performed by independent CPA firms to ensure that the firms bidding for Departmental audits will be conducting their audits in accordance with Generally Accepted Government Auditing Standards (GAGAS), issued by the Comptroller General of the United States (commonly known as the "Yellow Book"), and with Generally Accepted Auditing Standards (GAAS) of the American Institute of Certified Public Accountants (AICPA),
- Be notified of the Department's selection of an independent CPA firm, and

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- Receive a copy of all completed audit reports.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Robert L. McCarty, Jr.", written in a cursive style.

Robert L. McCarty, Jr., CPA  
City Auditor

cc: Honorable Joan M. Pratt, Comptroller  
Angela C. Gibson, Mayor's Legislative Liaison  
Gail F. Adams, Deputy City Auditor  
Sheila Wyche