

**CITY OF BALTIMORE
COUNCIL BILL 14-0196R
(Resolution)**

Introduced by: Councilmember Costello, President Young, Councilmembers Scott, Kraft, Henry, Holton, Branch, Middleton, Welch, Clarke, Mosby, Curran, Stokes

Introduced and read first time: November 17, 2014

Assigned to: Taxation, Finance and Economic Development Committee

REFERRED TO THE FOLLOWING AGENCIES: City Solicitor, Department of Audits, Department of Finance

A RESOLUTION ENTITLED

1 A COUNCIL RESOLUTION concerning

2 **Investigative Hearing – Status of Charter Required Agency Audits**

3 FOR the purpose of calling on representatives from the Finance Department, Law Department,
4 and Department of Audits to appear before the Council to provide a comprehensive update
5 about the City’s progress towards meeting the Charter requirement that designated City
6 agencies be audited once every 4 years, and to discuss the City’s plan for meeting this Charter
7 obligation in a responsible and timely manner.

8 **Recitals**

9 In November of 2012 the voters of Baltimore City approved the addition of § 4.5 to Article
10 VII of the City Charter, requiring quadrennial financial and performance audits of 13 designated
11 principal City agencies. However, to date none of the required financial and performance audits
12 have been completed.

13 The citizens of Baltimore who voted by a nearly 3 to 1 margin in favor of requiring these
14 audits deserve an explanation for this situation. It is important that they, and the Council, be
15 provided with an update about the expected time frame for initiation and completion of each of
16 the 13 required agency audits, as well as information about the status of any audits in progress
17 and the status of funding for each remaining audit. Any identified risks to completing all of the
18 required audits by January of 2017 should also be revealed to the public and the Council.

19 Other broad questions about who is responsible for selecting the auditor, initiating a required
20 audit, and determining the scope of the performance review to be carried out as part of the audits
21 appear to remain unsettled as well. These questions need to be resolved, and a clear answer as to
22 who is ultimately accountable for seeing the law carried out needs to be provided.

23 In order to get the City back on track to meet its Charter obligations it is essential that all of
24 these concerns be addressed as soon as possible. The public deserves a full update on both the
25 current status of these required audits and the action plan to complete the audits in a responsible
26 and timely manner.

27 **NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF BALTIMORE,** That the
28 Council calls on representatives from the Finance Department, Law Department, and Department

EXPLANATION: Underlining indicates matter added by amendment.
~~Strike out~~ indicates matter deleted by amendment.

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1 of Audits to appear before it to provide a comprehensive update about the City's progress
2 towards meeting the Charter requirement that designated City agencies be audited once every 4
3 years, and to discuss the City's plan for meeting this Charter obligation in a responsible and
4 timely manner.

5 **AND BE IT FURTHER RESOLVED**, That a copy of this Resolution be sent to the Mayor, the
6 Solicitor, the Director of Finance, the Comptroller, the City Auditor, and the Mayor's Legislative
7 Liaison to the City Council.