

**CITY OF BALTIMORE
COUNCIL BILL 12-0174
(First Reader)**

Introduced by: Councilmembers Mosby, Henry, Middleton, Kraft, Cole, Stokes, Clarke,
Reisinger, Scott, Spector, Welch

Introduced and read first time: December 6, 2012

Assigned to: Taxation, Finance and Economic Development Committee

REFERRED TO THE FOLLOWING AGENCIES: City Solicitor, Department of Audits, Mayor's Office of
Information Technology, Department of Comptroller

A BILL ENTITLED

1 AN ORDINANCE concerning

2 **Agency Audits Online**

3 FOR the purpose of requiring the creation, updating, and posting online of certain information about
4 proposed, ongoing, and completed agency audits; requiring agencies to provide the
5 Comptroller with this information for audits that the agency itself arranges; defining certain
6 terms; and generally relating to the maintenance of an online database of agency audits.

7 BY adding

8 Article 5 - Finance, Property, and Procurement
9 Section(s) 9-1 to 9-3, to be under the new subtitle,
10 "Subtitle 9. Agency Audits Online"
11 Baltimore City Code
12 (Edition 2000)

13 **SECTION 1. BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF BALTIMORE,** That the
14 Laws of Baltimore City read as follows:

15 **Baltimore City Code**

16 **Article 5. Finance, Property, and Procurement**

17 **SUBTITLE 9. AGENCY AUDITS ONLINE**

18 **§ 9-1. DEFINITIONS.**

19 (A) *IN GENERAL.*

20 IN THIS SUBTITLE, THE FOLLOWING TERMS HAVE THE MEANINGS INDICATED.

21 (B) *AGENCY.*

22 "AGENCY" MEANS:

EXPLANATION: CAPITALS indicate matter added to existing law.
[Brackets] indicate matter deleted from existing law.

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1 (1) ANY DEPARTMENT, BOARD, COMMISSION, COUNCIL, AUTHORITY, COMMITTEE,
2 OFFICE, OR OTHER UNIT OF CITY GOVERNMENT; AND

3 (2) ANY INDIVIDUAL NOT EMBRACED IN A UNIT OF CITY GOVERNMENT WHO EXERCISES
4 AUTHORITY COMPARABLE TO THAT OF THE HEAD OF A UNIT OF CITY GOVERNMENT.

5 (C) *AUDIT.*

6 (1) "AUDIT" MEANS ANY AUDIT UNDERTAKEN IN ACCORDANCE WITH GENERALLY ACCEPTED
7 GOVERNMENT AUDITING STANDARDS AND FEDERAL AND STATE LAW.

8 (2) "AUDIT" INCLUDES EITHER OR BOTH:

9 (I) A FINANCIAL AUDIT OF AN AGENCY'S FINANCIAL TRANSACTIONS, INCLUDING ALL
10 ACCOUNTS, REVENUES, AND RECEIPTS; AND

11 (II) A PERFORMANCE AUDIT THAT ASSESSES AN AGENCY'S PRACTICES TO DETERMINE
12 WHETHER THE AGENCY IS OPERATING ECONOMICALLY AND EFFICIENTLY AND
13 WHETHER CORRECTIVE ACTIONS FOR IMPROVING ITS PERFORMANCE ARE
14 APPROPRIATE.

15 **§ 9-2. COMPTROLLER TO POST AUDIT INFORMATION ONLINE.**

16 (A) *IN GENERAL.*

17 THE COMPTROLLER'S OFFICE SHALL CREATE, MAINTAIN, UPDATE, AND POST ON ITS WEBSITE
18 A SEARCHABLE DATABASE OF ALL AGENCY AUDITS BEING CONDUCTED OR SCHEDULED TO BE
19 CONDUCTED BY:

20 (1) THE CITY AUDITOR; OR

21 (2) SUBJECT TO THE NOTICE REQUIREMENTS OF § 9-3 {"AGENCY NOTIFICATIONS TO
22 COMPTROLLER"} OF THIS SUBTITLE, AN INDEPENDENT CERTIFIED PUBLIC
23 ACCOUNTANT OR FIRM OF CERTIFIED PUBLIC ACCOUNTANTS.

24 (B) *CONTENTS.*

25 AS TO EACH AUDIT, THE POSTING SHALL CONTAIN THE FOLLOWING INFORMATION,
26 INCLUDING ANY UPDATES FROM TIME TO TIME:

27 (1) THE AGENCY TO BE AUDITED;

28 (2) THE TENOR AND SCOPE OF THE AUDIT;

29 (3) A SCHEDULE OF THE ANTICIPATED START AND COMPLETION OF THE AUDIT; AND

30 (4) ON COMPLETION OF THE AUDIT, A COPY OF THE FINAL AUDIT REPORT.

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1 **§ 9-3. AGENCY NOTIFICATIONS TO COMPTROLLER.**

2 EACH AGENCY THAT PROPOSES TO ITSELF ARRANGE FOR AN INDEPENDENT CERTIFIED PUBLIC
3 ACCOUNTANT OR FIRM OF CERTIFIED PUBLIC ACCOUNTANTS TO CONDUCT AN AUDIT OF ITS
4 OPERATIONS SHALL PROMPTLY:

- 5 (1) NOTIFY THE COMPTROLLER OF THE PROPOSAL; AND
- 6 (2) AS SOON AS AVAILABLE, PROVIDE THE COMPTROLLER WITH THE INFORMATION REQUIRED
7 TO BE POSTED BY § 9-3(B) {"COMPTROLLER TO POST AUDIT INFORMATION ONLINE:
8 CONTENTS"} OF THIS SUBTITLE.

9 **SECTION 2. AND BE IT FURTHER ORDAINED,** That the catchlines contained in this Ordinance
10 are not law and may not be considered to have been enacted as a part of this or any prior
11 Ordinance.

12 **SECTION 3. AND BE IT FURTHER ORDAINED,** That this Ordinance takes effect on the 30th day
13 after the date it is enacted.