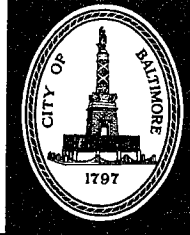


COMPTROLLER

JOAN M. PRATT, CPA
Room 204, City Hall
Baltimore, Maryland 21202-3461



OFFICE OF THE COMPTROLLER

Department of Audits
Department of Real Estate
Municipal Post Office
Municipal Telephone Exchange
Harbor Master

February 25, 2020

The Honorable President and Members
of the Baltimore City Council
Attn.: Natawna B. Austin, Executive Secretary
Room 409, City Hall
100 N. Holliday Street
Baltimore, MD 21202

Re: City Council Bill 20-0491 (Resolution) (Charter Amendment)—Charter Amendment—City Auditor—Powers and Duties

Dear President and City Council Members:

The Comptroller's Office has reviewed City Council Bill 20-0491. This Bill would amend Article V, §8 of the City Charter to authorize the City Auditor to issue a subpoena to any municipal officer, municipal employee, or any other person receiving City funds to require the production of any information, document, report, record, account or other material. It would also amend Article V, §11(e) to require the City Auditor to submit a report of an audit to the principal agency that is the subject of the audit.

The Department of Audits is a unit of City government that reports to the Office of the Comptroller. Article V, §11 of the City Charter requires the Department of Audits to conduct biennial audits of principal agencies of City government. As a matter of practice, the City Auditor provides each agency that is subject to an audit with a copy of the audit so the provision on page 2, line 18 would codify this practice.

The Office of the Comptroller defers to the Department of Law on its interpretation of Council Bill 20-0491. If the bill were amended as proposed by the Department of Law, the City Auditor would be able to subpoena records in the custody of entities outside City government, such as banks that may have account records of City funds. This could be a beneficial tool for use in investigations.

For these reasons, the Office of the Comptroller has no objection to Council Bill 20-0491 with the amendments proposed by the Department of Law.

Sincerely,

Joan M. Pratt, CPA
Comptroller

cc: Mr. Dominic McAlily, Legislative Assistant, Office of the City Council President
Mr. Matt Stegman, Legislative Liaison, Office of the Mayor