



Legislation Details (With Text)

**File #:** 12-0174    **Version:** 0    **Name:** Agency Audits Online  
**Type:** Ordinance    **Status:** Withdrawn  
**File created:** 12/6/2012    **In control:** City Council  
**On agenda:**    **Final action:** 7/17/2014  
**Enactment date:**    **Enactment #:**  
**Title:** Agency Audits Online

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.

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**Indexes:** Audits, Online

**Code sections:**

**Attachments:** 1. 12-0174 - 1st Reader.pdf, 2. MOIT - 12-0174.pdf, 3. Law - 12-0174.pdf, 4. Audits - 12-0174.pdf

Date	Ver.	Action By	Action	Result
7/17/2014	0	City Council	Withdrawn	
11/18/2013	0	Taxation, Finance and Economic Development Committee	Scheduled for a Public Hearing	
12/11/2012	0	The City Council	Referred for a Report	
12/11/2012	0	The City Council	Referred for a Report	
12/11/2012	0	The City Council	Referred for a Report	
12/11/2012	0	The City Council	Referred for a Report	
12/6/2012	0	City Council	Assigned	
12/6/2012	0	City Council	Introduced	

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

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THE OFFICIAL COPY CONSIDERED BY THE CITY COUNCIL IS THE FIRST READER COPY.  
INTRODUCTORY\*

CITY OF BALTIMORE  
COUNCIL BILL

Introduced by: Councilmember Mosby

A BILL ENTITLED

AN ORDINANCE concerning  
**Agency Audits Online**

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.

BY adding

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

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

Baltimore City Code

Article 5. Finance, Property, and Procurement

SUBTITLE 9. AGENCY AUDITS ONLINE

§ 9-1. DEFINITIONS.

(A) IN GENERAL.

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

(B) AGENCY.

“AGENCY” MEANS:

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

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

(C) AUDIT.

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

(2) “AUDIT” INCLUDES EITHER OR BOTH:

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

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

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

(A) IN GENERAL.

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

(1) THE CITY AUDITOR; OR

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

(B) CONTENTS.

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

(1) THE AGENCY TO BE AUDITED;

(2) THE TENOR AND SCOPE OF THE AUDIT;

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

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

§ 9-3. AGENCY NOTIFICATIONS TO COMPTROLLER.

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

(1) NOTIFY THE COMPTROLLER OF THE PROPOSAL; AND

(2) AS SOON AS AVAILABLE, PROVIDE THE COMPTROLLER WITH THE INFORMATION REQUIRED TO BE POSTED BY § 9-3(B) {"COMPTROLLER TO POST AUDIT INFORMATION ONLINE: CONTENTS"} OF THIS SUBTITLE.

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

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

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