



Legislation Details (With Text)

**File #:** 15-0260R    **Version:** 0    **Name:** Investigative Hearing - Reviewing Charter Required Agency Audits  
**Type:** City Council Resolution    **Status:** Adopted  
**File created:** 9/21/2015    **In control:** Taxation, Finance and Economic Development Committee  
**On agenda:**    **Final action:** 10/19/2015  
**Enactment date:**    **Enactment #:**

**Title:** Investigative Hearing - Reviewing Charter Required Agency Audits  
FOR the purpose of calling on representatives from the Finance Department, Law Department, and Department of Audits to appear before the Council to provide a comprehensive update about the City's progress towards meeting the Charter requirement that designated City agencies be audited once every 4 years, explain why the current round of audits is behind schedule as well as what the potential consequences of this delay may be, and discuss the City's plan for meeting this Charter obligation in a responsible and timely manner.

**Sponsors:** Eric T. Costello, President Young, Brandon M. Scott, Sharon Green Middleton, Bill Henry, Carl Stokes, James B. Kraft, Helen L. Holton, William "Pete" Welch, Nick Mosby, Robert Curran, Warren Branch, Edward Reisinger

**Indexes:** Investigative Hearing, Reviewing Charter Required Agency Audits

**Code sections:**

**Attachments:** 1. 15-0260R~1st Reader, 2. City Solicitor 15-0260R, 3. Finance 15-0260R, 4. Audits 15-0260R, 5. 15-0260R~2nd Reader

Date	Ver.	Action By	Action	Result
10/19/2015	0	City Council	Adopted	
10/19/2015	0	Taxation, Finance and Economic Development Committee	Recommended Favorably	
10/5/2015	0	Taxation, Finance and Economic Development Committee	Recommended Favorably	Pass
9/24/2015	0	The City Council	Refer to Dept. of Audits	
9/24/2015	0	The City Council	Refer to Dept. of Finance	
9/24/2015	0	The City Council	Refer to City Solicitor	
9/21/2015	0	Taxation, Finance and Economic Development Committee	Scheduled for a Public Hearing	
9/21/2015	0	City Council	Assigned	
9/21/2015	0	City Council	Introduced	

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

CITY OF BALTIMORE  
COUNCIL BILL        R  
(Resolution)

Introduced by: Councilmember Costello

## A RESOLUTION ENTITLED

### A COUNCIL RESOLUTION concerning **Investigative Hearing - Reviewing Charter Required Agency Audits**

FOR the purpose of calling on representatives from the Finance Department, Law Department, and Department of Audits to appear before the Council to provide a comprehensive update about the City's progress towards meeting the Charter requirement that designated City agencies be audited once every 4 years, explain why the current round of audits is behind schedule as well as what the potential consequences of this delay may be, and discuss the City's plan for meeting this Charter obligation in a responsible and timely manner.

#### Recitals

In November of 2012 the voters of Baltimore City approved the addition of § 4.5 to Article VII of the City Charter, requiring quadrennial financial and performance audits of 13 designated principal City agencies. Earlier this year, on January 15, 2015, the Council's Taxation, Finance and Economic Development Committee held a hearing to investigate why none of these required audits had yet been completed. At this hearing, the Finance Department stated that the first round of audits, encompassing 5 of the 13 agencies § Finance, Public Works, Transportation, Police, and Recreation & Parks § would be completed by June 30.

However, despite this timeline, Finance's § Quadrennial Audits § website indicates that none of these 5 audits were completed by the original date committed to by Finance, which was June 30th. Instead it lists expected completion dates in September 2015 for Finance, Recreation & Parks, and Transportation, along with a November completion date for the Police Department audit. For the Department of Public Works, it is noted that the audit should have begun in August, but no completion estimate is given.

With these delays, Finance has allowed the schedule to be pushed back, increasing the likelihood that the City will not meet its Charter requirement of completing all 13 of the required audits by January of 2017.

The citizens of Baltimore who voted by a nearly 3 to 1 margin in favor of requiring these audits deserve an explanation for this situation. The reason for these delays, and the City's plan to ensure that all 13 audits are completed by the Charter mandated deadline, needs to be explained.

It is important that the Council, and, through it, the public that it represents, be apprised of the current status of all 13 required audits. This status update should include discussions about the scope of the performance audits for the Police Department and Recreation & Parks, as well as how Finance intends to leverage existing resources within the Comptroller's Office to cut down on the award time to outside consultants in order to get back onto a workable schedule.

The continuing delays in completing these audits also require a frank discussion with the Law Department about the potential consequences of failing to meet the Charter imposed deadline for the

completion of all 13 audits and how the Charter envisions enforcing this requirement.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF BALTIMORE, That the Council calls on representatives from the Finance Department, Law Department, and Department of Audits to appear before it to provide a comprehensive update about the City's progress towards meeting the Charter requirement that designated City agencies be audited once every 4 years, explain why the current round of audits is behind schedule as well as what the potential consequences of this delay may be, and discuss the City's plan for meeting this Charter obligation in a responsible and timely manner.

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

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ccres/AuditFollow/ec:tw

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ccres/AuditFollow/ec:tw