



Legislation Text

File #: 16-0699, **Version:** 0

Introduced by: Councilmember Costello

A Resolution Entitled

A Resolution of the Mayor and City Council concerning

Charter Amendment - Biennial Agency Audits

For the purpose of amending the section on agency audits to require that the City Auditor conduct performance audits of principal agencies at least twice during every 4-year term of the Mayor and City Council; adding to the list of agencies subject to these audits; establishing a staggered schedule for these audits; redefining certain terms; providing for public posting of audit reports; and submitting this amendment to the qualified voters of the City for adoption or rejection.

By proposing to amend

Article VII - Executive Departments
Section 4.5
Baltimore City Charter
(1996 Edition)

Section 1. Be it resolved by the Mayor and City Council of Baltimore, That the City Charter is proposed to be amended to read as follows:

Baltimore City Charter

Article VII. Executive Departments

§ 4.5. Agency audits.

(a) Definitions.

(1) General.

In this section, the following terms have the meanings indicated.

(2) Audit.

[(i)] “Audit” means [an] a performance audit [undertaken] that, in accordance with generally accepted government auditing standards and federal and state law[.],

[(ii)] “Audit” includes both: (A) a financial audit of an agency’s financial transactions, including all accounts, revenues, and receipts; and (B) 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.

(3) Principal agency.

“Principal agency” means any of the following executive departments:

(i) *Group A* -

1. [(i)] Department of Finance.
2. [(iii)] Department of Public Works.
3. [(iv)] Fire Department.
4. [(vi)] Department of Housing and Community Development.
5. [(x)] Department of General Services.
6. [(vii)] Baltimore Development Corporation.
7. [(xiii)] Mayor’s Office of Information Technology.
8. Mayor’s Office of Human Services.

(ii) *Group B* -

1. [(ii)] Department of Law.
2. [(xii)] Department of Human Resources.
3. [(ix)] Department of Transportation.
4. [(v)] Police Department.
5. [(viii)] Department of Recreation and Parks.
6. [(xi)] Department of Planning.
7. Department of Health.
8. Mayor’s Office of Employment Development.

(b) [*Quadrennial*] *Biennial audit required.*

(1) *In general.*

At least [once] twice during every 4-year term of the Mayor and City Council, [each principal agency] the City Auditor shall [arrange for] conduct an audit of [its] each principal agency’s operations for the preceding [4] 2 fiscal years.

(2) *Staggered schedule.*

These audits shall be staggered so that:

- (i) audits of the principal agencies listed in subsection (a)(3)(i) as “Group A” are initiated in even-numbered calendar years; and

- (ii) audits of the principal agencies listed in subsection (a)(3)(ii) as “Group B” are initiated in odd-numbered calendar years.

[(c) *By whom to be conducted.*]

[The audit shall be conducted by:

(1) the City Auditor; or

(2) an independent certified public accountant or firm of certified public accountants.]

(c) [(d)] *Costs of audit.*

In each fiscal year preceding the fiscal year in which an audit is to be conducted under this section, the [principal agency] Board of Estimates shall include the costs of [the] each audit to be conducted in the [estimates that it submits for the] next year’s Ordinance of Estimates.

(d) {Reserved}

(e) *Reports.*

Reports of all audits conducted under this [subtitle] section shall be:

(1) posted on a public website maintained by the City Comptroller; and

(2) submitted to:

(i) the Board of Estimates; and

[(1) the Mayor;]

[(2) the City Comptroller; and]

[(3) the President of the City Council.]

(ii) each member of the City Council.

Section 2. And be it further resolved, That the first group of audits under this amendment shall be initiated in January 2017.

Section 3. And be it further resolved, That this proposed amendment to the City Charter be submitted to the legal and qualified voters of Baltimore City, for adoption or rejection, in accordance with Article XI-A, § 5 of the Maryland Constitution, in the form specified by the City Solicitor.