

6/15/2020

### Testimony on CR-97

Hello again. I'm Carolan Stansky, a 30+ year resident of Ellicott City.

I was a member of the Charter Review Commission; these comments are my own.

I admit I am biased —because I am a CPA. My 1<sup>st</sup> job out of college was as an auditor for a “Big 8” firm.

So, in general, I support anything that improves the audit function. I fear, however, that this proposal comes from a pot that was simmering and is now starting to boil. “We the People” need more information!

Over the course of a year, the Charter Review Commission heard testimony from several persons who work for Howard County government, including County Auditor, Craig Glendenning.

Craig provided the CRC with a 2-page “wish list” of Charter change to enhance the operation of his department and, I believe, improve transparency of local government, based solely on the language in other “Big 8” Maryland counties’ charters.

The CRC did not make a Charter change recommendation, although Craig’s document was well received. Instead, we included an “advisory note” stating that these issues demand further study by the Council. It appears there are many operational and policy issues that were beyond the scope of the CRC’s mission to “review the Charter” and, as the Office of Law counseled, “avoid policy—that’s the Council’s job.” The CRC thought they were important issues, hence the note in our report.

The CRC learned that both the recent County Executive and the current CE have included an “auditor” on their staff. That’s their prerogative—but why has this occurred? CR-97 seems to “force correction” of one result of this particular staffing addition. But why did the former practice changed? Is there any harm to the “road show” if one county employee attends over the other? What is the benefit to the citizens? Aren’t we all using the same numbers as we obligate future Howard County taxpayers with bond repayments? This former auditor’s antennae is up.

Do I think every little thing should be audited? No, because materiality matters.

Do I think everything should be subject to audit? Yes, because transparency matters more.

If there are effective internal controls in all departments and if supervisors are effectively monitoring both employees and processes, then the results of an audit are akin to getting a good report card.

CR-97 really asks: Who should take the train to NYC? Well, those persons who will most effectively and honestly represent Howard County’s long term financial picture should go. To me, sending the County Auditor sends a message of financial strength and transparency. I am disappointed that we are at this point. Both the Executive and Legislative branch (where the County Auditor budget falls) should be fairly represented. It’s sad that we need a Charter amendment to define this.

Thank you.