



# Howard County

## Internal Memorandum

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**SUBJECT:** SAO3 - Testimony and Fiscal Impact Statement

**TO:** Lonnie Robbins  
Chief Administrative Officer

**FROM:** Holly Sun   
Budget Administrator

**DATE:** October 4, 2019

The Office of the Budget requests the transfer of \$250,000 from the General Fund Contingency Reserve account to cover the unbudgeted costs of conducting an audit of the Howard County Public School System. The audit was called for by CR108-2019, which asked the Maryland State Department of Education (MSDE) to contract for the audit with a maximum cost of \$250,000.

The administration has met with staff of MSDE which are currently working on a Request for Proposal. The budget transfer requested in this legislation is necessary to have adequate funding available to procure the audit services.

Thank you for your consideration.

**CC:** Brook Mamo  
Jennifer Sager