

Introduced 03.06.2023
Public hearing 03.20.2023
Council action 04.03.2023
Executive action 04.06.2023
Effective date 06.06.2023

County Council of Howard County, Maryland

2023 Legislative Session

Legislative day # 3

Legislative Date: March 6, 2023

BILL NO. 11 – 2023

Introduced by:
Opel Jones and Christiana Rigby

AN ACT amending the Howard County Code to establish certain processes for certain audits by the Howard County Auditor's Office; and generally relating to the Howard County Auditor's Office.

Introduced and read first time March 6, 2023. Ordered posted and hearing scheduled.

By order Michelle Harrod
Michelle Harrod, Administrator

Having been posted and notice of time & place of hearing & title of Bill having been published according to Charter, the Bill was read for a second time at a public hearing on March 20, 2023.

By order Michelle Harrod
Michelle Harrod, Administrator

This Bill was read the third time on April 3, 2023 and Passed , Passed with amendments , Failed .

By order Michelle Harrod
Michelle Harrod, Administrator

Sealed with the County Seal and presented to the County Executive for approval this 5 day of April, 2023 at 1⁰⁰ a.m./p.m.

By order Michelle Harrod
Michelle Harrod, Administrator

Approved/Vetoed by the County Executive April 6, 2023

Calvin Ball
Calvin Ball, County Executive

NOTE: [[text in brackets]] indicates deletions from existing law; TEXT IN SMALL CAPITALS indicates additions to existing law; Strike-out indicates material deleted by amendment; Underlining indicates material added by amendment.

1 **Section 1. Be it enacted** by the County Council of Howard County, Maryland, that the
2 Howard County Code is hereby amended as follows:

3
4 *By Renaming:*

5 Title 5. "County Council"

6 Subsection 4. "Miscellaneous."; and

7
8 *By Adding:*

9 Title 5. "County Council"

10 Subsection 4. "County Auditor"

11 Section 5.401. "Audits."

12
13 **HOWARD COUNTY CODE**

14
15 **TITLE 5. COUNTY COUNCIL**

16
17 **SUBTITLE 4. ~~[[MISCELLANEOUS]]~~ COUNTY AUDITOR**

18 **SEC. 5.401. AUDITS.**

19 (A) *SCOPE OF SECTION.* THIS SECTION APPLIES TO:

20 1) ~~THE FOLLOWING AUDITS PRESCRIBED IN SECTION 212 OF THE COUNTY~~
21 ~~CHARTER:~~

22 i. ~~OTHER FINANCIAL AUDITS;~~

23 ii. ~~MANAGEMENT AUDITS; AND~~

24 iii. ~~OTHER AUDITS, INCLUDING FUNCTIONS AND DUTIES, PURSUANT TO~~
25 ~~ANY RESOLUTION ADOPTED UNDER THE SECOND TO LAST SENTENCE~~
26 ~~OF SECTION 212, EXCEPT FUNCTIONS RELATED TO FISCAL ANALYSES~~
27 ~~FOR LEGISLATION, THE ANNUAL BUDGET, AND THE ANNUAL~~
28 ~~FINANCIAL AUDIT; AND~~

29 2) SPECIAL AUDITS, AS PRESCRIBED IN THE FIRST SENTENCE OF SECTION 213 OF
30 THE COUNTY CHARTER, INVOLVING THE ALLEGED MISUSE OF COUNTY
31 FUNDS THAT THE COUNCIL MAY ORDER OF THE ACCOUNTS OF ANY
32 DEPARTMENT, OFFICE, OR AGENCY RECEIVING FUNDS FROM THE COUNTY
33 GOVERNMENT.

1 (B) *NOTICE.* PRIOR TO THE START OF A REVIEW OF ANY CREDIBLE ALLEGED MISUSE
2 OF COUNTY FUNDS ~~OR THE START OF ANY AUDIT COVERED BY SUBSECTION (A),~~
3 THE COUNTY AUDITOR SHALL OUTLINE THE SCOPE OF THE REVIEW OR AUDIT FOR
4 THE COUNTY COUNCIL. SPECIFICALLY, THE COUNTY AUDITOR SHALL:

5 1) ~~WORK WITH THE COUNCIL ADMINISTRATOR TO CONVENE A MEETING WITH~~
6 ~~THE COUNTY COUNCIL TO SEEK THE INPUT FROM THE COUNCIL~~
7 COMMUNICATE THE ALLEGED MISUSE OF COUNTY FUNDS WITH THE COUNTY
8 COUNCIL AND INFORM THE COUNCIL OF THE FOLLOWING PARAMETERS FOR
9 THE REVIEW OR AUDIT:

- 10 i. ALLEGATIONS TO BE REVIEWED OR AUDITED AND ANY KNOWN
- 11 FACTS;
- 12 ii. RATIONALE FOR THE REVIEW OR AUDIT;
- 13 iii. THE ADMINISTERING OF OATHS;
- 14 iv. AUDIT STANDARDS TO GOVERN THE REVIEW OR AUDIT AND HOW THE
- 15 REVIEW OR AUDIT WOULD MEET THE STANDARDS;
- 16 v. TIMELINE OF THE REVIEW OR AUDIT;
- 17 vi. A LIST OF WITNESSES THAT WILL BE INTERVIEWED;
- 18 vii. A LIST OF RECORDS OR OTHER MATERIALS BEING SOUGHT BY THE
- 19 COUNTY AUDITOR IN CONNECTION WITH THE REVIEW OR AUDIT; AND
- 20 viii. ANY OTHER INFORMATION THE COUNCIL MAY REQUIRE.

21 ~~(C)~~ ~~*REPORT.* PRIOR TO THE COMPLETION OF THE FINAL AUDIT REPORT, THE COUNTY~~
22 ~~AUDITOR SHALL WORK WITH THE COUNCIL ADMINISTRATOR TO CONVENE A~~
23 ~~MEETING WITH THE COUNTY COUNCIL TO DISCUSS THE PRELIMINARY DRAFT~~
24 ~~AND FINDINGS.~~

25 (C) *REPORT.* UPON THE COMPLETION OF ANY PRELIMINARY SPECIAL AUDIT REPORT,
26 AS PRESCRIBED IN THE FIRST SENTENCE OF SECTION 213 OF THE COUNTY
27 CHARTER INVOLVING THE ALLEGED MISUSE OF COUNTY FUNDS, THE COUNTY
28 AUDITOR SHALL WORK WITH THE COUNCIL ADMINISTRATOR TO COMMUNICATE
29 THE PRELIMINARY DRAFT AND FINDINGS TO THE COUNTY COUNCIL.

30
31 (D) *CONFIDENTIALITY.* THE COUNTY COUNCIL SHALL KEEP CONFIDENTIAL ANY
32 COMMUNICATIONS BETWEEN THE COUNTY COUNCIL AND THE COUNTY AUDITOR

1 PERTAINING TO ANY SPECIAL AUDIT OR ANY ALLEGED MISUSE OF COUNTY
2 FUNDS, INCLUDING INFORMATION RELATING TO ANY ALLEGATION, COMPLAINT,
3 OR RECORD OF THE REVIEW OR AUDIT, EXCEPT AS OTHERWISE PROVIDED BY
4 STATE OR FEDERAL LAW.

5 ***Section 2. Be it further enacted by the County Council of Howard County, Maryland, that this***
6 *Act shall become effective 61 days after its enactment.*

Amendment 1 to Council Bill No. 11-2023

BY: Liz Walsh

Legislative Day No. 4

Date: April 3, 2023

Amendment No. 1

(This amendment limits the scope of the bill to the special audits as prescribed in Section 213 of the Charter.)

- 1 On page 1, in line 19, strike the colon.
- 2
- 3 On page 1, strike lines 20 – 28, in their entirety.
- 4
- 5 On page 1, in line 29, strike “2”.
- 6
- 7 On page 2, in line 2, strike “OR THE START OF ANY AUDIT COVERED BY SUBSECTION (A)”.
- 8
- 9

I certify this is a true copy of
Am 1 CB 11-2023
passed on April 3, 2023
Nichole Harrod
Council Administrator

Amendment 2 to Council Bill No. 11-2023

**BY: Christiana Rigby
Opel Jones**

**Legislative Day: 4
Date: April 3, 2023**

Amendment No. 2

(This amendment establishes an audit committee for Charter Section 212 audits.)

1 On page 1, immediately following line 12, insert the following:

2 “Title 22. “General Provisions”

3 Subtitle 2. “Howard County Public Ethics Law”

4 Subsection 22.206 “Financial Disclosure Statements”

5 Letter c.

6 Number 24. “Audit Committee”.”.

7
8 On page 1, strike line 19 – 28, and substitute:

9 (A) SECTION 212 AUDITS. THIS SECTION APPLIES TO THE FOLLOWING AUDITS

10 PRESCRIBED IN SECTION 212 OF THE COUNTY CHARTER:

- 11 • OTHER FINANCIAL AUDITS;
- 12 • MANAGEMENT AUDITS; AND
- 13 • OTHER AUDITS, INCLUDING FUNCTIONS AND DUTIES, PURSUANT TO ANY
- 14 RESOLUTION ADOPTED UNDER THE SECOND TO LAST SENTENCE OF SECTION 212,
- 15 EXCEPT FUNCTIONS RELATED TO FISCAL ANALYSES FOR LEGISLATION, THE
- 16 ANNUAL BUDGET, AND THE ANNUAL FINANCIAL AUDIT.

- 17 1) ANNUAL AUDIT PLAN. THE COUNTY AUDITOR SHALL COMPLETE AN ANNUAL
- 18 AUDIT PLAN AND SUBMIT THE PLAN TO THE COUNTY COUNCIL AND THE AUDIT
- 19 COMMITTEE BY JUNE 30 EACH YEAR FOR THE ENSUING FISCAL YEAR. THE
- 20 ANNUAL AUDIT PLAN SHOULD INCLUDE THE PROPOSED AUDITS, IDENTIFY
- 21 POTENTIAL AUDIT OBJECTIVES OR THE GENERAL NATURE OF THE AUDITS, AND
- 22 MAY IDENTIFY POTENTIAL AUDITS FOR FOLLOWING FISCAL YEARS. THE ANNUAL
- 23 AUDIT PLAN MAY BE AMENDED BY THE AUDITOR AFTER REVIEW WITH THE
- 24 COUNTY COUNCIL OR AUDIT COMMITTEE, BUT THE AUDITOR SHALL HAVE
- 25 FINAL AUTHORITY TO SELECT THE AUDITS PLANNED. THE AUDITOR MAY
- 26 MODIFY THE ANNUAL AUDIT PLAN AS NECESSARY DURING THE FISCAL YEAR

1 AND WILL NOTIFY THE COUNTY COUNCIL AND THE AUDIT COMMITTEE OF SUCH
2 MODIFICATIONS.

3 2) AUDIT COMMITTEE. AN AUDIT COMMITTEE SHALL BE ESTABLISHED IN AN
4 ADVISORY CAPACITY TO PROVIDE RECOMMENDATIONS AND GUIDANCE TO THE
5 COUNTY COUNCIL AND THE COUNTY AUDITOR ON THE AUDITOR'S ANNUAL
6 AUDIT PLAN.

7 3) AUDIT COMMITTEE, MEMBERS. THE AUDIT COMMITTEE SHALL CONSIST OF THE
8 FOLLOWING SEVEN VOTING MEMBERS:

9 i. TWO HOWARD COUNTY COUNCIL MEMBERS, ELECTED ANNUALLY EACH
10 DECEMBER BY THE COUNCIL;

11 ii. ONE REPRESENTATIVE APPOINTED BY COUNCIL RESOLUTION FROM
12 EACH COUNCIL DISTRICT WITH MINIMUM PROFESSIONAL STANDARDS
13 THAT SHALL INCLUDE AT LEAST FIVE YEARS OF EXPERIENCE AS A
14 PERFORMANCE AUDITOR, A CERTIFIED PUBLIC ACCOUNTANT,
15 CERTIFIED INTERNAL AUDITOR, CERTIFIED MANAGEMENT
16 ACCOUNTANT, OR TEN YEARS OF OTHER RELEVANT PROFESSIONAL
17 EXPERIENCE.

18 a. TERMS, COUNCIL DISTRICT APPOINTEES. OF THE FIVE COUNCIL
19 DISTRICT APPOINTEES, ONE APPOINTEE SHALL BE APPOINTED FOR
20 A TERM EXPIRING ON JANUARY 31, 2024; ONE APPOINTEE SHALL
21 BE APPOINTED FOR A TERM EXPIRING ON JANUARY 31, 2025;
22 AND THREE APPOINTEES SHALL BE APPOINTED FOR A TERM
23 EXPIRING ON JANUARY 31, 2026. THEREAFTER, DISTRICT
24 APPOINTEES SHALL BE APPOINTED FOR THREE-YEAR TERMS.

25 b. REAPPOINTMENT, COUNCIL DISTRICT APPOINTEES. THE FIVE
26 DISTRICT APPOINTEES SHALL BE LIMITED TO TWO CONSECUTIVE
27 TERMS, WITH ONE YEAR INTERVENING BEFORE THEY BECOME
28 ELIGIBLE FOR REAPPOINTMENT.

29 iii. AUDIT COMMITTEE, DUTIES. THE AUDIT COMMITTEE SHALL MEET AS
30 NEEDED TO PERFORM ITS DUTIES BUT SHALL NOT MEET LESS THAN ONCE
31 QUARTERLY AND SHALL BE RESPONSIBLE FOR:

- a. REVIEWING THE AUDITOR’S AUDIT PLAN ANNUALLY;
- b. PROVIDING SUGGESTIONS AND COMMENTS FOR THE ANNUAL AUDIT PLAN;
- c. ENSURING THAT AUDIT REPORTS ARE TRANSMITTED TO THE COUNTY COUNCIL AND TO THE PUBLIC;
- d. REPORTING TO THE COUNTY COUNCIL ON ANY IRREGULARITIES OR IMPROPER PROCEDURES REGARDING THE AUDITOR’S PROCESS THAT IS USED TO CONDUCT AUDITS, AT SUCH TIMES AS DEEMED APPROPRIATE;
- e. EVALUATING THE FINDINGS AND RECOMMENDATIONS OF THE PEER REVIEW AS REQUIRED BY GOVERNMENT AUDITING STANDARDS ISSUED BY THE COMPTROLLER GENERAL OF THE UNITED STATES.

iv. AUDIT COMMITTEE, FINANCIAL DISCLOSURE AND INDEPENDENCE STATEMENT. ALL MEMBERS OF THE AUDIT COMMITTEE SHALL COMPLETE A FINANCIAL DISCLOSURE STATEMENT IN ACCORDANCE WITH SECTION 22.206 OF THE CODE AND AN INDEPENDENCE STATEMENT FOR AUDITS, AS EXPLAINED IN CHAPTER 3 OF THE GOVERNMENT AUDITING STANDARDS, AND CHAPTER 2 OF THE OIG MANUAL.”.

On page 1, in line 29, strike “2)” and substitute “(B) SECTION 213 AUDITS. THIS SECTION APPLIES TO”.

On page 2, in line 2, strike “OR THE START OF ANY AUDIT COVERED BY SUBSECTION (A)”.

Renumber the remainder of the Section 213 Audits section accordingly.

1 On page 2, in line 23, insert the following:

2 **“TITLE 22. GENERAL PROVISIONS**

3

4 **SUBTITLE 2. HOWARD COUNTY PUBLIC ETHICS LAW**

5 **SEC. 22.206. Financial Disclosure Statements.**

6 (C) This section applies to the following boards and commissions:

7 This section applies to members of the following boards and
8 commissions:

- 9 (1) Board of Appeals;
- 10 (2) Planning Board;
- 11 (3) Recreation and Parks Board;
- 12 (4) Public Works Board;
- 13 (5) Ethics Commission;
- 14 (6) Housing and Community Development Board;
- 15 (7) Agricultural Preservation Board;
- 16 (8) Equal Business Opportunity Commission;
- 17 (9) Historic Preservation Commission;
- 18 (10) Board of Library Trustees;
- 19 (11) Howard County Housing Commission;
- 20 (12) Economic Development Authority Board;
- 21 (13) Howard County Pension Oversight Commission;
- 22 (14) Local Behavioral Health Advisory Board;
- 23 (15) Howard County Alcoholic Beverage Hearing Board;
- 24 (16) Howard County Revenue Authority Board;
- 25 (17) Design Advisory Panel;
- 26 (18) Animal Matters Hearing Board;
- 27 (19) Advisory Board on Consumer Protection;
- 28 (20) Board of Electrical Examiners;
- 29 (21) Board of Health;
- 30 (22) Human Rights Commission; [[and]]

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(23) Police Accountability Board[.]; AND
(24) AUDIT COMMITTEE.”.

FAILED

I certify this is a true copy of
Am 2 CB11-2023
passed on April 3, 2023
Michelle Howard
Council Administrator

Amendment 3 to Council Bill No. 11-2023

BY: Liz Walsh

Legislative Day No. 4

Date: April 3, 2023

Amendment No. 3

(This amendment clarifies that the Auditor communicate with the Council prior to a review/audit or the issuance of a report involving the alleged misuse of County funds.)

1 On page 2, strike beginning with “CONVENE” in line 5 through the second “COUNCIL” in line 6
2 and substitute “COMMUNICATE THE ALLEGED MISUSE OF COUNTY FUNDS WITH THE COUNTY
3 COUNCIL”.

4

5 On page 2, strike lines 19 – 22, in their entirety and substitute the following:

6 (C) “REPORT. UPON THE COMPLETION OF ANY PRELIMINARY SPECIAL AUDIT REPORT,
7 AS PRESCRIBED IN THE FIRST SENTENCE OF SECTION 213 OF THE COUNTY CHARTER
8 INVOLVING THE ALLEGED MISUSE OF COUNTY FUNDS, THE COUNTY AUDITOR
9 SHALL WORK WITH THE COUNCIL ADMINISTRATOR TO COMMUNICATE THE
10 PRELIMINARY DRAFT AND FINDINGS TO THE COUNTY COUNCIL.”.

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I certify this is a true copy of
Am 3. CB 11-2023
passed on April 3, 2023
Mickie Howard
Council Administrator

Amendment 4 to Council Bill No. 11-2023

BY: David Yungmann

Legislative Day No. 4

Date: April 3, 2023

Amendment No. 4

(This amendment amends the parameters for review or audit to be discussed between the Auditor and the Council prior to the Auditor embarking on a review or audit.)

- 1 ~~On page 2, strike lines 11—13, in their entirety.~~
- 2 On page 2, in line in line 11, after “THE” insert “PRELIMINARY”
- 3
- 4 On page 2, in line 12, after the first “THE”, insert “PRELIMINARY”
- 5
- 6 On page 2, in line 14, before “TIMELINE”, insert “PRELIMINARY”.
- 7
- 8 On page 2, in lines 15 and 16, after “A”, insert “PRELIMINARY”.
- 9
- 10 On page 2, in line 15, after the semi-colon, insert “AND”.
- 11
- 12 On page 2, strike beginning with the semi-colon in line 17 through the period in line 18, and
- 13 substitute a period.
- 14
- 15 Renumber the subsection accordingly.
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FAILED

I certify this is a true copy of
Am 4 CB 11-2023
passed on April 3, 2023
Michelle Hassad
Council Administrator

Amendment 1 to Amendment No. 4 to Council Bill No. 11-2023

BY: Christiana Rigby

**Legislative Day 4
Date: April 3, 2023**

Amendment No.1

(This amendment keeps the "oath" and "audits standards" as parameters to be discussed prior to a review or audit.)

- 1 On page 1, strike line 1, in its entirety.
- 2
- 3

I certify this is a true copy of
Am 1 AM 4 CB 11-2023
passed on April 3, 2023
Marilyn Howard
Council Administrator

Withdrawn

Amendment 2 to Amendment No. 4 to Council Bill No. 11-2023

BY: Christiana Rigby

**Legislative Day 4
Date: April 3, 2023**

Amendment No. 2

(This amendment keeps the “preliminary oath” and “preliminary audits standards” as parameters to be discussed prior to a review or audit.)

1 On page 1, strike line 1, in its entirety.

2

3 On page 1, in line 2, insert the following:

4 “On page 2, in line in line 11, after “THE” insert “PRELIMINARY”

5 On page 2, in line 12, after the first “THE”, insert “PRELIMINARY”.

6

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I certify this is a true copy of
Am 2 Am 4 CB 11-2023
passed on April 3, 2023
Michelle Harrod
Council Administrator

Amendment 5 to Council Bill No. 11-2023

BY: Liz Walsh

Legislative Day No. 4

Date: April 3, 2023

Amendment No. 5

(This amendment clarifies that any communications between the Auditor and the Council pertaining to any special audit and the alleged misuse of County funds shall remain confidential.)

1 On page 2, immediately following line 23 insert the following:

2 (D) “CONFIDENTIALITY. THE COUNTY COUNCIL SHALL KEEP CONFIDENTIAL ANY
3 COMMUNICATIONS BETWEEN THE COUNTY COUNCIL AND THE COUNTY AUDITOR
4 PERTAINING TO ANY SPECIAL AUDIT OR ANY ALLEGED MISUSE OF COUNTY FUNDS,
5 INCLUDING INFORMATION RELATING TO ANY ALLEGATION, COMPLAINT, OR RECORD
6 OF THE REVIEW OR AUDIT, EXCEPT AS OTHERWISE PROVIDED BY STATE OR FEDERAL
7 LAW.”.

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I certify this is a true copy of

Am 5 CB 11-2023

passed on April 3, 2023

Nichole Howard

Council Administrator

Introduced _____
Public hearing _____
Council action _____
Executive action _____
Effective date _____

County Council of Howard County, Maryland

2023 Legislative Session

Legislative day # 3

Legislative Date: March 6, 2023

BILL NO. 11 – 2023

Introduced by:
Opel Jones and Christiana Rugby

AN ACT amending the Howard County Code to establish certain processes for certain audits by the Howard County Auditor's Office; and generally relating to the Howard County Auditor's Office.

Introduced and read first time _____, 2023. Ordered posted and hearing scheduled.

By order _____
Michelle Harrod, Administrator

Having been posted and notice of time & place of hearing of title of Bill having been published according to Charter, the Bill was read for a second time at a public hearing on _____, 2023.

By order _____
Michelle Harrod, Administrator

This Bill was read the third time on _____, 2023 and Passed ____, Passed with amendments _____, Failed _____.

By order _____
Michelle Harrod, Administrator

Sealed with the County Seal and presented to the County Executive for approval this ___ day of _____, 2023 at ___ a.m./p.m.

By order _____
Michelle Harrod, Administrator

Approved/Vetoed by the County Executive _____, 2023

Calvin Ball, County Executive

NOTE: [[text in brackets]] indicate deletions from existing law; TEXT IN SMALL CAPITALS indicates additions to existing law; ~~Strike-out~~ indicates material deleted by amendment; Underlining indicates material added by amendment.

1 **Section 1. Be it enacted** by the County Council of Howard County, Maryland, that the
2 Howard County Code is hereby amended as follows:

3

4 *By Renaming:*

5 Title 5. "County Council"

6 Subsection 4. "Miscellaneous."; and

7

8 *By Adding:*

9 Title 5. "County Council"

10 Subsection 4. "County Auditor"

11 Section 5.401. "Audits."

12

13 **HOWARD COUNTY CODE**

14

15 **TITLE 5. COUNTY COUNCIL**

16

17 **SUBTITLE 4. ~~[[MISCELLANEOUS]]~~ COUNTY AUDITOR**

18 **SEC. 5.401. AUDITS.**

19 (A) *SCOPE OF SECTION.* THIS SECTION APPLIES TO:

20 1) THE FOLLOWING AUDITS PRESCRIBED IN SECTION 212 OF THE COUNTY
21 CHARTER:

- 22 i. OTHER FINANCIAL AUDITS;
- 23 ii. MANAGEMENT AUDITS; AND
- 24 iii. OTHER AUDITS, INCLUDING FUNCTIONS AND DUTIES, PURSUANT TO
25 ANY RESOLUTION ADOPTED UNDER THE SECOND TO LAST SENTENCE
26 OF SECTION 212, EXCEPT FUNCTIONS RELATED TO FISCAL ANALYSES
27 FOR LEGISLATION, THE ANNUAL BUDGET, AND THE ANNUAL
28 FINANCIAL AUDIT; AND

29 2) SPECIAL AUDITS, AS PRESCRIBED IN THE FIRST SENTENCE OF SECTION 213 OF
30 THE COUNTY CHARTER, INVOLVING THE ALLEGED MISUSE OF COUNTY
31 FUNDS THAT THE COUNCIL MAY ORDER OF THE ACCOUNTS OF ANY
32 DEPARTMENT, OFFICE, OR AGENCY RECEIVING FUNDS FROM THE COUNTY
33 GOVERNMENT.

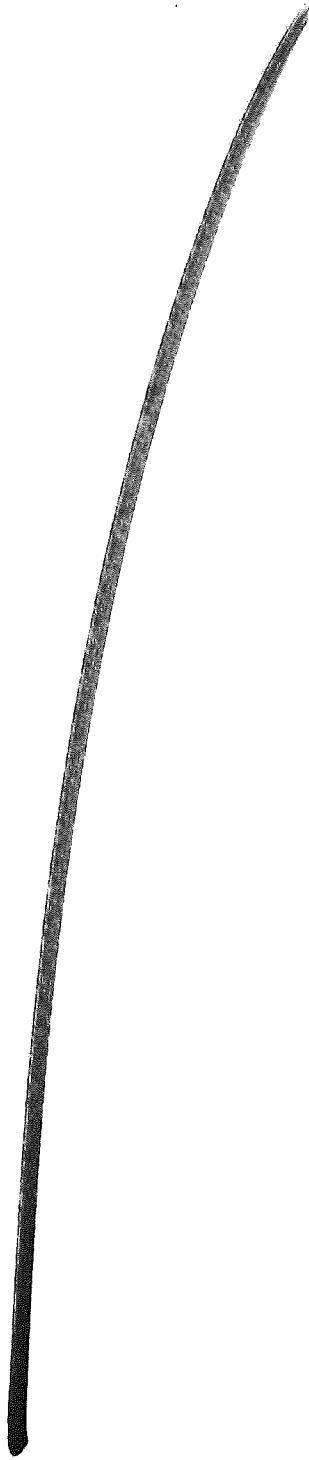
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(B) *NOTICE.* PRIOR TO THE START OF A REVIEW OF ANY CREDIBLE ALLEGED MISUSE OF COUNTY FUNDS OR THE START OF ANY AUDIT COVERED BY SUBSECTION (A), THE COUNTY AUDITOR SHALL OUTLINE THE SCOPE OF THE REVIEW OR AUDIT FOR THE COUNTY COUNCIL. SPECIFICALLY, THE COUNTY AUDITOR SHALL:

- 1) WORK WITH THE COUNCIL ADMINISTRATOR TO CONVENE A MEETING WITH THE COUNTY COUNCIL TO SEEK THE INPUT FROM THE COUNCIL AND INFORM THE COUNCIL OF THE FOLLOWING PARAMETERS FOR THE REVIEW OR AUDIT:
 - i. ALLEGATIONS TO BE REVIEWED OR AUDITED AND ANY KNOWN FACTS;
 - ii. RATIONALE FOR THE REVIEW OR AUDIT;
 - iii. THE ADMINISTERING OF OATHS;
 - iv. AUDIT STANDARDS TO GOVERN THE REVIEW OR AUDIT AND HOW THE REVIEW OR AUDIT WOULD MEET THE STANDARDS;
 - v. TIMELINE OF THE REVIEW OR AUDIT;
 - vi. A LIST OF WITNESSES THAT WILL BE INTERVIEWED;
 - vii. A LIST OF RECORDS OR OTHER MATERIALS BEING SOUGHT BY THE COUNTY AUDITOR IN CONNECTION WITH THE REVIEW OR AUDIT; AND
 - viii. ANY OTHER INFORMATION THE COUNCIL MAY REQUIRE.

(C) *REPORT.* PRIOR TO THE COMPLETION OF THE FINAL AUDIT REPORT, THE COUNTY AUDITOR SHALL WORK WITH THE COUNCIL ADMINISTRATOR TO CONVENE A MEETING WITH THE COUNTY COUNCIL TO DISCUSS THE PRELIMINARY DRAFT AND FINDINGS.

Section 2. Be it further enacted by the County Council of Howard County, Maryland, that this Act shall become effective 60 days after its enactment.



Amendment 4 to Council Bill No. 11-2023

BY: David Yungmann

**Legislative Day No. 4
Date April 3, 2023**

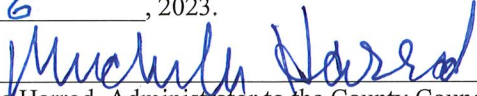
Amendment No. 4

(This amendment amends the parameters for review or audit to be discussed between the Auditor and the Council prior to the Auditor embarking on a review or audit.)

- 1 On page 2, strike lines 11 – 13, in their entirety.
- 2
- 3 On page 2, in line 14, before “TIMELINE”, insert “PRELIMINARY”.
- 4
- 5 On page 2, in lines 15 and 16, after “A”, insert “PRELIMINARY”.
- 6
- 7 On page 2, in line 15, after the semi-colon, insert “AND”.
- 8
- 9 On page 2, strike beginning with the semi-colon in line 17 through the period in line 18, and
- 10 substitute a period.
- 11
- 12 Renumber the subsection accordingly.
- 13
- 14
- 15

BY THE COUNCIL

This Bill, having been approved by the Executive and returned to the Council, stands enacted on June 6, 2023.



Michelle Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, having been passed by the yeas and nays of two-thirds of the members of the Council notwithstanding the objections of the Executive, stands enacted on _____, 2023.

Michelle Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, having received neither the approval nor the disapproval of the Executive within ten days of its presentation, stands enacted on _____, 2023.

Michelle Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, not having been considered on final reading within the time required by Charter, stands failed for want of consideration on _____, 2023.

Michelle Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, having been disapproved by the Executive and having failed on passage upon consideration by the Council stands failed on _____, 2023.

Michelle Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, the withdrawal of which received a vote of two-thirds (2/3) of the members of the Council, is withdrawn from further consideration on _____, 2023.

Michelle Harrod, Administrator to the County Council