



Catherine E. Pugh
Mayor

MEETING MINUTES

Charter Review Subcommittee on Audits

Thursday, March 1st, 2018

City Hall, 2nd Floor, Conference Room 2

4:00 PM – 5:30 PM

Meeting Attendees:

- Brandon Moore
- Audrey Askew
- Marie Grant
- Sarah Hemminger

Topics Discussed:

The meeting was called to order at 4:06 PM. Co-chair Brandon Moore summarized the discussion from the subcommittee's last meeting (Feb. 22) and called for approval of that meeting's minutes. The minutes were approved. Thursday, March 8, is the last scheduled meeting of the Subcommittee on Audits. The Charter Review Public Hearing will be held on Wednesday, March 14, 2018 in the Board of Estimates room from 5:00PM-6:30PM.

The subcommittee entered discussion on the following topics:

- The history of the biennial audit being included within the charter as opposed to a city ordinance or regulation
 - Mike Mullen (Chief Solicitor - Contracts, Baltimore City Department of Law) noted that this provision was included at the insistence of the then-City Council
- Research conducted into the charter language in other cities
 - The subcommittee would like additional research on municipalities with comparable governmental structures and independent audit offices
- The communication process between the Department of Audits and city agencies that are being audited

The subcommittee then began discussing specific provisions that may need to be added, modified, or removed. Recommendations will be finalized at next week's meeting. Items that have been discussed to-date include:

- Adding a provision on investigatory powers for the Department of Audits
- Adding a provision on the Department of Audits having the power to conduct performance audits in addition to financial audits
 - Though this seems to already be covered in Art. V, Section 11(a)(2)(ii)(B)

- Modifying the definition and placement of the term “audit”
- Adding a provision on city agencies having the opportunity to respond to audit findings prior to a final report being submitted to the Board of Estimates
- Removing Art. V, Section 11(b)(2) from the Charter – may be more appropriate as a regulation
- Adding a provision that the Department of Audits shall have the ability to set rules and regulations pertinent to its office, including the ability to set the schedule for agency audits and impose internal rules and regulations
- Removing Art. V, Section 11(f)(6)(ii) from the Charter – again, may be more appropriate as a regulation
- Adding a provision allowing the Deputy City Auditor to act in the absence of the City Auditor

The subcommittee also noted that the Charter grants the Biennial Audits Oversight Commission the power to waive the requirement for a financial audit but does not give the Commission the same waiver power for performance audits.

At next week’s meeting the subcommittee will provide guidance to Attorney Mike Mullen, who will draft the recommended changes. The subcommittee will also receive a research update on comparable city charters’ audit sections.

No public comment was provided.

The meeting was adjourned at 5:25 PM.

COMPLIANCE CHECKLIST
FOR MEETINGS SUBJECT TO THE MARYLAND OPEN MEETINGS ACT *

CHARTER REVIEW

Name of public body AUDITS SUBCOMMITTEE Date of Meeting: 03/01/18

1. ☒ Did you give "reasonable advance notice" and keep a copy or screenshot?
2. ☒ Did you make an agenda available when notice was posted, or, if not yet determined, as soon as practicable, but at least 24 hours before the meeting?
3. ☒ Did you make arrangements for the public to attend?
4. ☒ Is someone prepared to keep minutes in writing or, otherwise, to run the equipment for minutes in the form of live and archived video or audio streaming?
5. N/A If part of this meeting might be closed to the public, have you first:
 - ☐ Made sure that the public body designated a member to take training in the Act? (eff. 10/1/17)
 - ☐ Made sure that the topic to be discussed falls entirely within one or more of the 14 "exceptions" that allow the closed session? (see over for the list)
 - ☐ Given notice of the open meeting to be held right before the closed session, so that the presiding officer can hold the required public vote to close?
 - ☐ Made sure that the initial open meeting will be attended by a member designated to take training in the Act, and, if a designated member cannot attend, made sure that the public body is ready to complete this compliance checklist at the open meeting and keep it to attach to the minutes? (eff. 10/1/17)
 - ☐ Equipped the presiding officer to prepare a written statement with the required disclosures? (for a model form with instructions, go to <http://www.marylandattorneygeneral.gov/Pages/OpenGov/Openmeetings/default.aspx>)
 - ☐ Equipped the presiding officer to limit the closed session discussion to the exceptions and topics cited on the written closing statement?
 - ☐ Arranged for closed-session minutes to be kept and adopted as sealed?
 - ☐ Equipped someone in the closed session to keep a record of each item of information that must be disclosed in the minutes of the next open meeting? (for the list, see the model closing statement).
 - ☐ For a meeting recessed to hold a closed administrative session, arranged to disclose, in the minutes of the next open meeting, the date, time, and place, persons present, and subjects discussed?
6. ☒ Have you arranged for the preparation, the adoption as soon as practicable, and posting online if practicable, of minutes of the open meeting, including summaries of any prior closed sessions, and this form (when required), completed on this side?

**This checklist is designed for general use as well as for use at open meetings of public bodies that hold closed meetings on or after 10/1/2017, when a member designated for training cannot attend the initial open meeting. See GP § 3-213(d). Like the earlier checklists, this checklist gives general guidance, does not guarantee "compliance" with every provision of the Open Meetings Act, and will be revised occasionally.*