Resolution No:	18-106
Introduced:	March 24, 2015
Adopted:	April 14, 2015

COUNTY COUNCIL
FOR MONTGOMERY COUNTY, MARYLAND

By: County Council

SUBJECT: Renewal of Council Contract for Audit Services

Background

1. Section 315 of the Montgomery County Charter states that: "The Council shall contract with, or otherwise employ, a certified public accountant to make annually an independent post audit of all financial records and actions of the County, its officials and employees."

   The Montgomery County Code (Section 33-51(c)) indicates that: "An independent audit of the retirement system will be completed annually by the firm of certified public accountants under contract with the Council."

   The Montgomery County Code (Section 21-24(d)) states that: "Financial transactions involving County fire tax funds must be included in the annual audit required by the Charter."

2. Council Resolution No. 16-326, adopted October 2, 2007, established Council procedures for the selection of the independent auditor. The procedures direct the Council's Management and Fiscal Policy Committee to perform the functions of the Contractor Qualification and Selection Committee, including reviewing and evaluating proposals and recommending independent auditors to the County Council.

3. Council Resolution No. 16-826, adopted January 27, 2009, established a Council Audit Committee consisting of the members of the Management and Fiscal Policy Committee (currently known as the Government Operations and Fiscal Policy Committee) and the Council President and Council Vice President as ex officio members. The Audit Committee is charged with providing oversight of, among other things, County audit activities and fulfills the functions of the Management and Fiscal Policy Committee established in Council Resolution No. 16-326.

4. The procedures in Council Resolution No. 16-326 indicate that the final selection of the independent auditor will be made by the County Council.

5. The Audit Committee unanimously recommends that the Council renew the contract with the firm of CliftonLarsonAllen LLP to conduct the audit of the County Government financial statements for the fiscal year ending June 30, 2015; the audit of the Montgomery County Employee Retirement Plans financial statements for the fiscal year ending June 30, 2015; the audit of the Montgomery County Union Employees Deferred Compensation Plan financial statements for the calendar year ending December 31, 2015; and other tests, reviews and certifications. The current contract provides that Council may renew the contract with CliftonLarsonAllen LLP to complete the audit for the fiscal year ending June 30, 2015 and the calendar year ending December 31, 2015.

Action

The County Council for Montgomery County, Maryland approves the Audit Committee recommendation and authorizes the Council President to renew the contract with CliftonLarsonAllen LLP to conduct the audit of the County Government financial statements for the fiscal year ending June 30, 2015; the audit of the Montgomery County Employee Retirement Plans financial statements for the fiscal year ending June 30, 2015; the audit of the Montgomery County Union Employees Deferred Compensation Plan financial statements for the calendar year ending December 31, 2015; and other tests, reviews and certifications.

This is a correct copy of Council action.

Linda M. Lauer

Linda M. Lauer, Clerk of the Council