

OLO FY22 Work Program

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Project 1

Racial Equity and Social Justice Impact Assessments for New Legislation

Principal Agency: Montgomery County Government

In 2019, the County Council passed the Racial Equity and Social Justice Act requiring the Director of the Office of Legislative Oversight to complete Racial Equity and Social Justice Impact Statements (RESJIS) for all proposed legislation. Further, the RESJ Act requires the completion of these statements within 21 days of bill introduction and the development of an equity tool to conduct the impact assessments. OLO assumed these responsibilities on August 1, 2020. OLO will continue to produce RESJIS that assess the impact of the proposed legislation on racial and social inequities impacting residents of color and low-income communities in Montgomery County. When warranted, RESJIS will describe the intersection between the policy proposed and race, data on racial and social inequities, and proposed amendments for advancing racial equity and social justice.

Project 2

Racial Equity and Social Justice Impact Assessments for Zoning Text Amendments

Principal Agency: Montgomery County Planning Board

In 2020, the County Council passed amendments to the Racial Equity and Social Justice Act requiring the Director of the Office of Legislative Oversight to complete Racial Equity and Social Justice Impact Statements (RESJIS) for all proposed zoning text amendments. Further, Bill 44-20 requires the completion of these RESJIS within 21 days of ZTA introduction and the development of an equity tool to conduct the RESJ ZTA impact assessments. OLO will assume these responsibilities on August 1, 2021. OLO will produce RESJIS on ZTA's that assess their anticipated impact on racial and social inequities impacting residents of color and low-income communities in Montgomery County. When warranted, the RESJ ZTA impact statements will describe the intersection between the ZTA proposed and race, data on racial and social inequities, and proposed amendments for advancing racial equity and social justice.

Project 3

Racial Equity and Social Justice Policy Handbook, Part 2

Principal Agency: Montgomery County Government

A RESJ Policy Handbook describing research-informed policies and practices for reducing racial and ethnic disparities could inform OLO's racial equity impact assessments and the County's overall efforts to establish and implement racially equitable policies and practices. Relying on research and subject matter experts, this second part of the RESJ Policy Handbook project would identify best practices for narrowing racial and ethnic inequities in three policy areas: (a) PreK-12 Education and Child Well-Being, (b) Health and Safety, and (c) Civic Engagement and Services. Each handbook chapter will also describe the intersection between the policy area and race, and local data on disparities in the policy area by race, ethnicity, and income.

Project 4

Racial Equity and Social Justice Action Plan for OLO

Principal Agency: Office of Legislative Oversight

The County's Racial Equity and Social Justice Act requires each County department to develop a Racial Equity and Social Justice Action Plan aimed at advancing racial and social equity in departmental decision-making and outcomes. Towards the end, OLO will assemble a Racial Equity Core team of staff who will work together regularly to: 1) normalize conversations about racial and other inequities through staff trainings and workshops, 2) review and assess OLO operations to identify opportunities to enhance racial and social equity, 3) communicate about racial equity and social justice across the office and with key stakeholders, 4) design and develop an organizational RESJ action plan for the office, and 5) collect and analyze data to assess and measure progress in achieving RESJ action plan goals.

Project 5

Economic Impact Statements

Principal Agency: All County-funded agencies

Starting March 1, 2020, the Office of Legislative Oversight has been required to prepare an economic statement for each new bill introduced by the Council. Per the requirements of Bill 10-19, the economic impact statements evaluate the “costs and/or benefits to private organizations and individuals in the County attributable to a change in the law.”

Each statement includes the following sections:

- Summary of the bill’s impact on private organizations and residents in the County and its overall impact on the County economy;
- Description of the bill;
- Discussion on the sources of information, assumptions and methodologies used to arrive at the estimates and conclusions made in the analysis;
- Description of the variables that could affect the economic impact of the bill;
- Analysis of the costs and benefits of the bill for businesses and residents, focusing particularly on eight outcomes—workforce, taxation policy, property values, incomes, business operating costs, capital investment from the private sector, economic development, and competitiveness;
- Questions related to the economic impacts of the bill for Councilmembers to consider; and
- Works cited.

In FY22, OLO will continue producing an economic impact statement for each new bill introduced by the Council.

Project 6

K-12 Virtual Schools: Promising Practices and Considerations

Principal Agency: Montgomery County Public Schools

During the 2019-20 school year, public school systems across the country converted from in-person to virtual learning to continue educational opportunities for students during the COVID-19 pandemic. With virtual learning, school systems delivered instruction online both synchronously (in actual time) and asynchronously (recorded). While this approach was less than ideal for some students and staff, especially given the technology and access challenges for implementation, for some, virtual schooling yielded more positive experiences and outcomes than in-person instruction. In fact, some researchers contend that online students can perform better than their face-to-face instruction peers if online classes are implemented correctly.¹ This OLO project will examine promising practices for implementing virtual schools in grades K-12. Toward this end, it will describe the advantages and disadvantages of virtual schools for staff and students, the types of students most likely to benefit from virtual schools, and how other jurisdictions are planning to continue offering virtual school opportunities after the pandemic.

¹ <https://thehill.com/changing-america/well-being/prevention-cures/505452-the-advantages-and-disadvantages-of-online>

Project 7

Montgomery County Airpark

Principal Agencies: Montgomery County Revenue Authority

The Montgomery County Airpark opened in 1959, features a 4,200-foot runway and is the only airport in Montgomery County. The airpark is owned and operated by the Montgomery County Revenue Authority (MCRA) which is a public corporation established to construct, improve, equip, furnish, maintain, acquire, operate, and finance projects devoted wholly or partially for public good, use, or general welfare.

The County Council is interested in better understanding the airpark's operations, MCRA's oversight of the airpark and how the airpark and MCRA interact with the community in close vicinity to the airpark. Additional issues OLO will attempt to examine are the number and level of flights handled by the airpark, 'Touch and Go operations', and how noise and other environmental factors are impacting the surrounding communities.

Project 8

Gender Equity in Youth and Adult Sports Programs

Principal Agencies: Montgomery County Government, Montgomery County Public Schools, and Maryland-National Capital Park and Planning Commission

Girls' and women's sports participation has increased substantially since the 1972 passage of Title IX, a federal law that prohibits discrimination based on sex in education programs or activities that receive federal assistance, including athletic programs. However, significant gender disparities persist. Girls start to play sports later in life than boys, exit sports earlier, and are participate at persistently lower rates than boys at the high school level.²

In Montgomery County, several government entities provide sports programming and manage sports facilities. Additionally, private, and nonprofit organizations play a major role in sports provision. This OLO study will respond to the Council's request to review gender equity in youth and adult sports programs in Montgomery County. Specifically, this study will:

- Summarize national research and data on gender equity in sports participation;
- Gather information from stakeholders involved in the provision of youth and adult sports in the County regarding disparities based on gender to include access to quality programs, equipment, facilities, coaches, transportation, revenue allocations/distribution and marketing strategies targeted to girls and women; and
- Analyze available data from the Department of Recreation and Montgomery County Public Schools on participation by gender in youth and adult sports programs.

² "Chasing Equity: The Triumphs, Challenges, and Opportunities in Sports for Girls and Women," Women's Sports Foundation, January, 2020.

Project 9

Assist with Review of the FY23 Operating Budget

Principal Agencies: Montgomery County Government

During the spring of 2022, OLO staff will team with Central Council staff to prepare analyses for Committee and Council worksessions on the FY23 operating budget. This project is similar to OLO's operating budget-related assignment in recent years. For this portion of the FY22 Work Program, the OLO Director will work collaboratively with the Council Staff Director to identify specific budget areas for OLO staff assistance. Priority consideration will be given to topics that OLO has studied before.

Additionally, OLO will assist the County Council on additional budget-related analysis throughout the year. OLO will be on call to provide support and analysis for a limited number of tasks that may include fiscal impact statements, collective bargaining provisions that result from labor negotiations, non-competitive awards, or unanticipated items that arrive in agencies' budget proposals.

Project 10

Revenue Estimating Group

Principal Agencies: Montgomery County Government

Bill 6-21, Finance - Revenue Estimating Group – Established, enacted by the County Council on March 16, 2021, amended the County Code to establish the Revenue Estimating Group. The duties of the Revenue Estimating Group include: regularly reviewing and analyzing revenue attainment; developing revenue forecasts; developing a methodology to forecast revenue; and providing quarterly reports on revenue projections to the County Executive and the County Council. As stipulated in Bill 6-21, membership in the Revenue Estimating Group must include one or more representatives from the Office of Legislative Oversight. OLO staff will participate in the work of the Revenue Estimating Group as required by the County Code.

Project 11

The Composition of Montgomery County's Businesses

Principal Agencies: Montgomery County Government

The backbone of Montgomery County's economy are small businesses. Indeed, more than 95% of businesses located in Montgomery County have fewer than 50 employees. According to the Census Bureau, Montgomery County was home to 27,376 employer establishments and 118,612 non employer establishments in 2019. These small businesses include a range of self- or family-run businesses ranging from law offices to food trucks. In order to best serve the needs of this vast and diverse group of businesses, the County Council wants to better understand where these businesses are located, the demographics of the business' owners, the type of businesses being operated, and revenues generated by these businesses. Unfortunately, this type of information is difficult if not impossible to access.

This OLO project will oversee an effort to gather as much of the above information as possible. Because outside research firms are best able to provide this information in an accurate and timely fashion, OLO will work with procurement to identify and contract with the entity best capable of conducting this analysis in a timely and cost sensitive manner. This project will not require additional resources or supplemental funding as OLO will direct FY21 budget funds to secure outside expertise as necessary.

Project 12

How the County Communicates to its Residents

Principal Agencies: Montgomery County Government

When MC311 was implemented it was intended to be a one stop shop where residents would interact with County government and receive answers to questions, requests or complaints they had. Placed within the Public Information Office (PIO), MC311 is a key component of the County government's strategy to communicate with its residents in an efficient, effective and consistent way. In the years since MC311 was implemented the explosion of technology and social media platforms have fundamentally changed the way in which government officials can reach their constituents and vice versa. Councilmembers are interested in understanding how Montgomery County residents are receiving information from County government and how they are interacting with various government entities. This OLO report will:

1. Inventory the range of ways in which departments are communicating with constituents including twitter, blogs and other social media. Additionally, it will document how press releases are managed and whether departments are coordinating with a centralized location and communicating with MC311. Focus will be placed on non-emergency calls; and
2. Discuss long term citizen centric communication strategies and examine how other jurisdictions have successfully moved in this direction. This discussion will include an examination of various technology platforms that enable local governments to effectively listen and efficiently respond to resident's inquires and requests.

Project 13

Tracking Public Funds Distributed During Emergencies

Principal Agencies: Montgomery County Government

When COVID-19 abruptly shut down Montgomery County and the rest of the United States in spring of 2019, government officials at the County, State and National level quickly acted to protect individuals and businesses most vulnerable to the economic impacts of the pandemic closures. These efforts prioritized getting funds into the hands of those most in need as quickly as possible, and so, in-depth application and reporting requirements were necessarily limited. While unquestionably a justifiable approach in the face of a sudden and severe economic crisis, this lack of data collection at the inception of these programs made measuring the impact and effectiveness of the relief distribution process difficult.

While pandemics such as COVID-19 are hoped to be a once in a century or less occurrence, unexpected emergencies that require significant, and quick distribution of relief funds are not uncommon. One only needs to look back to the 2008 financial crisis and the 9-11 terrorist attacks to find two other examples where the large-scale distribution of emergency funds was made in a similar rapid manner. In both these cases, retrospective reviews of the impact the distributed funds and analysis of potential program improvements were difficult because of similar early data collection issues.

This OLO project will examine what crucial data points that would allow for a better assessment of how relief funds are spent during times of emergency might be easily collected in a fashion that would not delay the flow of relief funds. This project likely will result in the development of a simple template to collect a small set of significant and easily obtained data sets that can be ready for rapid use in response to the future of emergencies.

Project 14

Assignments as Needed

Principal Agencies: All

The unique situation that Montgomery County finds itself in as it recovers from the COVID-19 emergency coupled with the rapid social changes occurring across the country necessitate that OLO leave significant space to add additional projects as assigned. In addition to reviewing the overall FY22 workplan in November, OLO will generate projects as deemed necessary by the County Council.

Project 15

A Business-Friendly Environment

Principal Agencies: All

The Washington D.C. metropolitan area is one of the largest, wealthiest and fastest growing metropolitan areas in the country. The area consists of numerous jurisdictions simultaneously working together to enhance the region while also competing with one another for residents and business growth. County Councilmembers are interested in understanding how the County can make it easier for individuals or companies to build from scratch, relocate or otherwise begin doing business in Montgomery County. This OLO report will examine practices put in place by other jurisdictions, both local and across the country, that were intended to make starting or relocating a business or franchise easier within their respective borders. The report will include analysis on the policies as well as a discussion about how identified strategies may or may not be relevant to Montgomery County.

Project 16

Update on Children’s Trusts and County-Designated Nonprofit Organizations

Principal Agencies: All

In September 2020, the Montgomery County Council approved a special appropriation for Montgomery Moving Forward, a network of nonprofit organizations in the County. The purpose of the appropriation was to evaluate best practices, identify necessary legislative action, and recommend a governance structure and responsibilities for a public-private early care and education coordinating entity. This entity would be tasked with building an efficient, effective and equitable system of high-quality Early Care Education (ECE) to meet the needs of children, families and employers.

This OLO report will provide additional background information to assist the Council with determining their approach for establishing an early care and education coordinating entity. This report will include two components. The first component is an update of the case studies of “children’s trusts” in other jurisdictions, previously described in OLO Memorandum Report 2016-11, including their legal framework, current activities, budget, community demographics, and performance metrics.

The second component is an analysis of enabling legislation for existing organizations that the County has designated as representing the County’s interest in particular areas, such as the Collaboration Council for Children, Youth and Families, the Montgomery County Economic Development Corporation, the Arts and Humanities Council and the Montgomery Coalition for Adult English Literacy (MCAEL). This analysis will include each organization’s authority, responsibilities, governance structures, board composition and accountability measures.

Project 17

Services for Victims of Power-Based Violence

Principal Agencies: All

Victims of domestic violence may need a wide variety of services to safely leave an abusive situation, including legal assistance, counseling, housing, and financial aid. Often, victims of domestic violence are also dealing with other types of power-based violence such as child abuse, sexual assault, elder abuse and human trafficking as these types of abuses are frequently connected.

The Montgomery County Family Justice Center (FJC) serves as a “one stop shop” for domestic violence victims in the County by co-locating multiple agencies in a safe and secure facility and providing coordinated advocacy, government, civil legal services and social services for victims of domestic violence and their children. However, the FJC would like to expand into a Center that addresses all types of power-based violence. In order to plan for the future and fill the gaps, there is a need for a comprehensive overview of victim services available in the County.

For this report, OLO will identify what government and other organizations provide services and supports to victims of power-based violence in the County. OLO will summarize what services they offer, the populations served, outreach and referral efforts, and collaboration with other organizations that provide support services.

Project 18

Behavioral Health Crisis and Hospital Capacity in Montgomery County

Principal Agencies: All

According to the CDC, a year into the COVID pandemic, approximately one third of Americans report symptoms of anxiety or depression, 13% reported having started or increased substance use, 26% reported stress-related symptoms, and 11% reported having serious thoughts of suicide in the past 30 days. These numbers are more than double what would have been expected prior to the pandemic. In Montgomery County, this crisis has significantly impacted the ability of hospitals to effectively manage emergency room cases. Hospital beds are filled with those experiencing some type of behavioral health crisis and balancing these patients needs with those impacted by serious accidents, life threatening medical emergencies such as heart attacks or strokes and those with other serious but non-life threatening medical emergencies such as bone fractures or concussions is stretching the County's medical facilities to the breaking point.

This OLO report will examine how the increase in patients experiencing some type of behavioral crisis has impacted the ability of hospitals located in Montgomery County to effectively support emergency room cases. It will explore how County facilities are dealing with the rise of patients in behavioral crisis, document what crisis referral capacity is available and how this trend, if it continues, will impact County residents seeking any type of emergency room support. Finally, it will examine strategies other jurisdictions have been using to mitigate this trend, what strategies may be relevant to Montgomery County and how federal, state and local laws impact the County's available options.

Project 19

Nursing Homes in Montgomery County

Principal Agencies: All

While the COVID pandemic challenged all residents of Montgomery County perhaps no one group was more impacted than residents of nursing homes. The County Council is interested in better understanding the universe of nursing homes in Montgomery County, the amount of money the County spends to support these homes, how state and local laws impact how nursing homes in the County are run and, ultimately how the Council can better support nursing homes and their residents located in Montgomery County.

In particular this report will focus on what regulations, as they relate to nursing homes are with the County's authority to regulate, how the County can enhance state regulations, how the County can respond to concerns about nursing homes voiced by County residents and how information regarding quality of care and access to nursing home information is as transparent as possible to the families of patients.

Project 20

Diversion of Emergency Care

Principal Agencies: All

Montgomery County is now home to more than 1,050,000 people and this number continues to grow. The County Council wants to ensure that, as the County grows, emergency response and care continues to serve the population the level the County residents have become accustomed to. Of particular concern to Councilmembers is the diversion of emergency response vehicles transporting patients with non-life threatening injuries. In short, ambulance diversion is a strategy invoked to temporarily relieve emergency rooms/departments when they report overcrowding issues. When a hospital invokes diversion status, incoming ambulances with non-life threatening cases are directed to other facilities located further away but are not experiencing overcrowding issues.

While the diversion strategy does relieve short-term crowding it often results in a domino effect where other emergency rooms also become overcrowded, then having to divert patients and causes first responders and emergency responders to travel further and wait longer thus preventing them from responding to other urgent calls and ultimately delays response and treatment time. This OLO report will examine how diversion is implemented in Montgomery County hospitals, how other jurisdictions utilize ambulance diversion strategies, and what, if any strategies may be relevant to Montgomery County as the County's population continues to rise and emergency room beds remain limited.

Project 21

State Aid for MCPS Capital Improvement Projects

Principal Agencies: All

The State of Maryland annually provides financial aid to school districts to support public school capital improvement projects through the Maryland Public School Construction Program. The Interagency Commission on School Construction (IAC) is charged with overseeing the Program and determining the allocation of funding to specific capital improvement projects. For FY22, the IAC approved a total of \$369.9 million in state funding for public school construction projects. Of this FY22 statewide total, Montgomery County Public Schools (MCPS) received \$44.8 million.

In many cases, the IAC has funded MCPS construction projects at amounts below the maximum eligibility level of 50%. Maximizing state school construction aid is a critical issue for both the fulfillment of MCPS's educational mission and the health of the County's Capital Improvement Program.

The ability of the County to maximize its eligibility for school construction aid will become increasingly important as the state begins to implement the 2020 Built to Learn Act. Under this Act, up to \$2.2 billion in bonds will be issued by the Maryland Stadium Authority for public school construction, beginning in FY22. MCPS' School's allocation of the bond proceeds could be near \$400 million over the next 10 years for projects that meet the IAC's eligibility criteria.

OLO staff will team with representatives from the Office of Management and Budget, the Office of Intergovernmental Relations, and MCPS to review the state aid for MCPS construction projects. The interagency team will assess which state aid eligibility criteria have the greatest effect on capital project funding received by MCPS and other school districts and to identify possible modification to MCPS practices and state policies that might increase aid to MCPS.

More specifically, the interagency team will:

- Identify the total project cost, total eligible costs, and the total amount of state aid awarded during the past three years for each MCPS capital project.
- For each project where state aid received was less than the maximum 50% of eligible costs, identify the major causes for reduced state aid.
- Compare MCPS construction specifications (such as square footage per student) with those of other school districts in the state to determine if those specifications affect the amount of aid received.
- Conduct a comparative analysis of state school construction aid received by MCPS versus select other school systems in Maryland.
- Identify potential changes to state law, regulation or policies that might increase MCPS' state aid eligibility.

Project 22-25

OLO Carryover Projects

Principal Agencies: All

The coronavirus fundamentally altered the way in which Montgomery County Government was able to operate. These changes have impacted the Office of Legislative Oversight, and its current workload. Because of the pandemic OLO was assigned several tasks that were not initially on its workplan. Similarly, several projects that relied either on significant in person contact or space in school's or other County owned facilities were postponed. These projects (number XX – XX) are listed below. While OLO typically releases some reports from the prior year's work program in the Fall following Council recess (and will again in FY22), the below numbered projects will need to start from a base level and are being reassigned to the FY22 workplan.

- **Project 22** (Formerly Project #2 FY20 Workplan): **Community Use of Public Facilities (CUPF)**- The Council is interested in understanding the functions/purpose of CUPF and how these functions align with Council/County objectives. This report will focus on the general access to all public facilities, how the disadvantaged/vulnerable constituents are served, and CUPF's prioritization of Council/County goals for facilitating the use of space.
- **Project 23** (Formerly Project #6 FY20 Workplan): **Before and Afterschool Childcare Selection Process in Other Jurisdictions** – The before and afterschool childcare selection process sometimes leaves schools underserved by afterschool providers. Councilmembers are interested in better understanding how the process might be changed to allow for broader access to afterschool providers across the County. This project will examine how other jurisdictions perform their before and afterschool childcare provider selection process and determine how relevant these strategies might be to Montgomery County.

As other jurisdictions have shown, public private approaches can significantly advance the goal of making care available to every child in a manner that is affordable to the family. Montgomery County Councilmembers are seeking solutions that will provide universal childcare to all County residents and this report will focus on approaches that move the County closer to this goal.

- **Project 24** (Formerly Project #20 FY20 Workplan): **HOC Senior Housing** --The Housing Opportunities Commission (HOC) is tasked with “providing affordable housing and supportive services that enhance the lives of low- and moderate-income families and individuals throughout Montgomery County.” One area of significant importance to HOC is housing for Montgomery County's senior population. The County Council is interested in

better understanding the strategies employed by HOC to manage senior housing and the effectiveness of these strategies.

This OLO report will provide the Council with a formal review of HOC management practices in senior housing. It will examine the services provided in different senior housing sites managed by HOC prior and current to the COVID-19 pandemic and offer Councilmembers a discussion of strategies that may be working in some locations but not in others. The review of HOC's management of senior housing will include collecting feedback directly from property residents and exploring issues that relate to services for seniors given Montgomery County's changing demographic characteristics.

- **Project 25** (Formerly Project #11 FY21 Workplan): **Mental Health Services for First Responders** --First responders face challenging and dangerous situations and are the first to reach out to disaster survivors and provide emotional and physical support to them. These duties, although essential, are strenuous to first responders and over time, put them at an increased risk of trauma. The U.S. Substance Abuse and Mental Health Services Administration (SAMHSA) estimates that 30% of first responders develop behavioral health conditions, including depression and post-traumatic stress disorder, compared to 20% of the general U.S. population.

The County Council is interested in better understanding mental health services available to County first responders (i.e., MCPD, MCFRS, and the Sheriff's Office). Specifically, OLO will provide an inventory of mental health services currently offered and examine if gaps in services exist. OLO will also research and describe best practices for mental health services for first responders, including services offered by other jurisdictions. If applicable, OLO will offer recommendations about how other practices might be adapted in Montgomery County to address identified gaps.

Project 26

Staff Support for the Council's Audit Function

Principal Agencies: All County-funded agencies

Council Resolution 16-826, adopted January 27, 2009, calls upon the Council's Government Operations and Fiscal Policy (GO) Committee "to continue to strengthen the Council's independent review and oversight of the County's financial reporting, management control, and audit activities." When performing these functions, the GO Committee meets as the Council's Audit Committee, with the Council President and Vice President serving as ex-officio voting members. The resolution requires the GO Committee to meet as the Council's Audit Committee at least four times a year.

Council Resolution 16-826 assigns the Office of Legislative Oversight the responsibility to coordinate staff support for the GO Committee when it meets as the Audit Committee. During FY22, the Committee is scheduled to receive regular updates from the Office of the Inspector General and the Office of Internal Audit, receive a report from the County's external auditor on the results from the audit of the FY21 financial statements, submit an end-of-year report to the Council, and address other issues as needed.

As directed by the Council resolution, OLO will ensure that the Committee receives "assistance from the Council staff, the Office of the Inspector General, Executive Branch and other County agency staff, and contractors with appropriate expertise" in carrying out its "oversight of financial reporting and risk assessment."

Project 27

Management of the Council's Independent Audit Contracts

Principal Agency: County Government

Section 315 of the County Charter requires the Council to contract with a certified public accountant to perform an annual independent audit of the County Government's financial statements. The Council also contracts for the annual audit of the financial statements of the employee retirement plans and the Montgomery County Union Employees Deferred Compensation Plan.

Since 1991, the Council has assigned the Office of Legislative Oversight (OLO) the responsibility to act as the Council's contract administrator and provide support to the Council during the period of audit engagement. OLO carries out these responsibilities with oversight and guidance from the Council's Audit Committee. The Audit Committee consists of the members of the Government Operations and Fiscal Policy Committee (GO), with the Council President and Vice President serving as *ex officio* voting members.

The FY22 Independent Financial Audit NDA funds the independent audits of the FY21 financial statements issued by the County Government, the employee retirement plans, the consolidated retiree benefits trust, and the Montgomery County Union Employees Deferred Compensation Plan. FY22 is the second year of the Council's contract with SB & Company to provide audit services.

Project 28

Progressive Taxation Policy

Principal Agency: Montgomery County Government

Montgomery County is often characterized and/or viewed as one of the most progressive counties in the country. In the context of taxation, a progressive tax refers to a tax where higher rates are applied to higher incomes. Councilmembers are interested in better understanding the ways that different jurisdictions have established progressive taxing structures and how the County's taxing structure compares to other jurisdictions.

At the same time, the ways in which Montgomery County can raise tax revenue are governed and limited both by state law and by the County's own Charter. This OLO project will examine the progressiveness of Montgomery County's revenue raising system, explain where the County does and does not have control of the mechanisms that would make a revenue raising stream more progressive, and discuss strategies used in other local jurisdictions to implement more progressive tax strategies.