

**COUNTY COUNCIL OF WICOMICO COUNTY, MARYLAND**

2011 Legislative Session

Legislative Day No. 15

**Resolution No. 92-2011**

Introduced by: The President of the Council

**A RESOLUTION CONCURRING WITH THE DECLARATION FROM THE INTERNAL AUDITOR  
ON ORGANIZATIONAL INDEPENDENCE.**

WHEREAS, the International Professional Practices Framework (IPPF), published by the Institute of Internal Auditors, comprises the Standards for Internal Auditing; and

WHEREAS, the IPPF Attribute Standard 110 entitled "Organizational Independence" indicates "The chief audit executive must confirm to the board, at least annually, the organizational independence of the internal audit activity"; and

WHEREAS, the governing equivalent of the board of directors referred to in the IPPF attribute standard as "the board" is the County Executive and the County Council; and


WHEREAS, the internal auditor has declared to the best of his knowledge and belief, there have been no contraventions of: 1) the auditor independence requirements of the IPPF 2) any applicable code of professional conduct in relation to the audits performed for Wicomico County, Maryland.

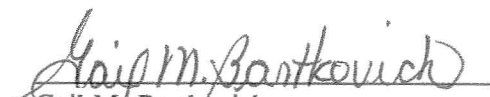
NOW, THEREFORE, BE IT RESOLVED, by the County Council of Wicomico County, Maryland that this Resolution is adopted to evidence its concurrence with the declaration from the internal auditor on organizational independence.

Done at Salisbury, Maryland, this 19th day of July, 2011.


ATTEST:

COUNTY COUNCIL OF  
WICOMICO COUNTY, MARYLAND

  
Matthew E. Creamer,  
Council Administrator

  
Gail M. Bartkovich,  
Council President

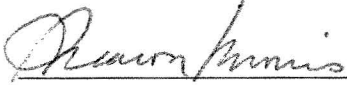
Executed and presented to the County Executive for approval this 25<sup>th</sup> day of July, 2011 at 4:40 p.m.

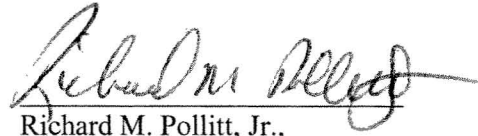
  
Matthew E. Creamer,  
Council Administrator

BY THE COUNTY EXECUTIVE:

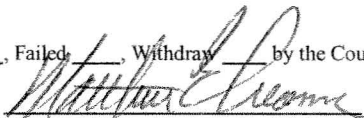
Concurred this 27<sup>th</sup> day of July, 2011.

ATTEST:

  
\_\_\_\_\_  
Sharon Morris,  
Acting Director of Administration

  
\_\_\_\_\_  
Richard M. Pollitt, Jr.,  
County Executive

This Resolution was Adopted , Adopted with Amendments \_\_\_\_\_, Failed \_\_\_\_\_, Withdraw \_\_\_\_\_ by the County Council on July 19, 2011.

Certified by   
\_\_\_\_\_  
Matthew E. Creamer, Council Administrator