

INTERNAL AUDITORS - EXECUTIVE FORM COUNTIES						
	<u>Falls under which Branch of Government:</u>	<u>Job Qualifications</u>	<u>Function</u>	<u>Internal Audit Reports Go To:</u>	<u>Who Appoints/Hires:</u>	<u>Notes</u>
Anne Arundel	Legislative Branch	Certified public accountant licensed in MD with at least 5 years of experience	The role of the County Auditor is to serve as a “watch dog” over the affairs of the Executive Branch – ensuring public funds are spend in accordance with budgets adopted by the County Council and other provisions in County Charter and Code Mission is to serve the Anne Arundel County Council and citizens by providing independent, objective and non-partisan evaluations of County government, operations, programs and legislation	Sent to County Executive and copied to Council.	County Council	Referred to as "County Auditor"; She considers herself more of an external auditor
Montgomery County - Office of Internal Audit	Executive Branch	Office of Internal audit - part of office of county executive	Periodically analyze risk Conduct fiscal, contract, compliance, internal control, performance and IS audits Submit report to Inspector General including Executive implementation of each written recommendation	Inspector General	Executive Branch	Office of Internal audit - part of office of county executive
<i>Montgomery County - Inspector General</i>	<i>Legislative Branch</i>	<i>Professionally qualified by experience or education in auditing, government operations, or financial management without regard to political affiliation</i>	Review the effectiveness and efficiency of programs and operations of County government and independent County agencies Prevent and detect fraud, waste and abuse of government activities Propose ways to increase the legal, fiscal, and ethical accountability of County gov depts. And County-funded agencies	<i>County Council & County Executive</i>	<i>County Council</i>	<i>Montgomery County has both an Office of Inspector General (appointed for 4 year term) - internal audit is one part of the duties</i>
Baltimore County	Legislative Branch	Certified public accountant licensed in MD	MISSION: improve the effectiveness and efficiency of local government by actively providing independent auditing and other fiscal services to County Council Reports in internal accounting control, administrative and operating practices and procedures, pertinent financial and compliance matters Operational and performance auditing of any office, department or agency funded by county funds as assigned by county council	County Council & County Executive	County Council	Referred to as "County Auditor"; Hiring Process is Separate from HR. They are completely independent. (Independent term

Prince George's County	Legislative Branch		MISSION: Complete financial audit for the preceding fiscal year of selected agencies that receive or disburse County funds.	County Council & County Executive	County Council	Referred to as "County Auditor" - 5 year term (head of Office of Audits and Investigations)
Frederick County*	Legislative Branch	Certified public accountant	<i>make annually an independent post audit of all financial records and actions of the government, its offices, agents, and employees.</i>	County Council & County Executive	County Council	<i>Referred to as "independent auditor" All information is made public</i>
Howard County	Legislative Branch	Certified public accountant licensed in MD - based on knowledge of governmental accounting and auditing and experience	WEBSITE: Role of the County Auditor to serve as "watch dog" over the affairs of the Executive Branch, ensuring public funds are spent in accordance with budgets adopted by the County Council and other provisions of the County Charter and County code Prepare and submit a complete financial audit for the preceding fiscal year of all parts of the county government	County Council & County Executive (and public)	County Council	Referred to as "County Auditor" - indefinite term
Harford County	Legislative Branch	Certified public accountant licensed in MD	Responsible for assisting the Harford County Council and Administration by providing objective reviews of legislation and operations to confirm efficient and effective use of County Resources Audit all records and files pertaining to the receipt and expenditure of County funds by all government	County Council & County Executive	County Council	Referred to as "County Auditor" Report findings in at least one newspaper widely circulated in the county and report open to public
Cecil County*	Legislative Branch	Certified public accountant	<i>make annually an independent post audit of all financial records and actions of the government, its offices, agents, and employees.</i>	County Council & County Executive	County Council	<i>Referred to as "i ndependent auditor" All information is made public</i>
			*Independent Auditors			
			Table is based on Laura Hurley April 2021 work with Internal Auditor Comparisons with Executive / Council Governments in MD			