

COUNTY COUNCIL OF WICOMICO COUNTY, MARYLAND

2013 Legislative Session

Legislative Day No. 13

Resolution No. 90-2013

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

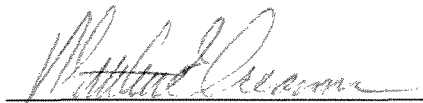
WHEREAS, the governing equivalent of the board of directors referred to in the IPPF attribute standard as "the board" is the County Executive and the County Council; and


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 18th day of June, 2013.

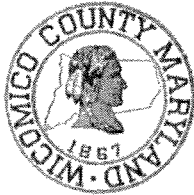
ATTEST:


Matthew E. Creamer,
Council Administrator

COUNTY COUNCIL OF
WICOMICO COUNTY, MARYLAND

Matt Holloway,
Council President

Executed and presented to the County Executive for approval this 21st day of June, 2013 at 4:30 a.m. (p.m.)


Matthew E. Creamer,
Council Administrator



Wicomico County, Maryland
OFFICE OF THE INTERNAL AUDITOR

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Steve Roser, CPA/CIA
Internal Auditor

June 18, 2013

To the County Council and County Executive of Wicomico County, Maryland:

The Institute of Internal Auditors publishes the International Professional Practices Framework (IPPF). IPPF comprises the Standards for Internal Auditing. IPPF Attribute Standard 1110 entitled "Organizational Independence" states:

The chief audit executive must confirm to the board, at least annually, the organizational independence of the internal audit activity.

In Wicomico County, the governing equivalent of the board of directors referred to in the standard as "the board" is the County Executive and the County Council. The Internal Auditor (IA) is willing to meet with the Executive or the County Council to address any concerns. Subsequent to, or in lieu of a meeting (if there are no concerns), a letter of concurrence from both the Executive and the County Council is requested for the IA's permanent file. Additionally, the Wicomico County Audit Committee acknowledges and concurs with the requirement and the declaration.

In accordance with IPPF Attribute Standard 1110, I am pleased to provide the following declaration of independence to the County Council and County Executive of Wicomico County, Maryland.

As chief audit executive for the Office of the Internal Auditor for Wicomico County, Maryland, I declare that to the best of my knowledge and belief, there have been no contraventions of:

- i the auditor independence requirements of the IPPF
- ii any applicable code of professional conduct in relation to the audits performed for Wicomico County, Maryland

Yours sincerely,

Digitally signed by J. Stephen Roser, CPA
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email=srosier@wicomicocounty.org, c=US
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J. Stephen Roser, CPA/CIA
Internal Auditor