

**COUNTY COUNCIL OF WICOMICO COUNTY, MARYLAND**

2017 Legislative Session

Legislative Day No. 04

**Resolution 17-2017**

Introduced by: The President of the Council

**A RESOLUTION ACCEPTING THE WICOMICO COUNTY CONSERVATION FUNDS  
CONSULTATION REPORT.**

WHEREAS, under Section 305, titled "County Internal Auditor" of the Charter of Wicomico County, Maryland, the Internal Auditor is charged with the duty to report on internal accounting controls, administrative and operating practices and procedures, and other pertinent financial and compliance matters within Wicomico County; and

WHEREAS, the Internal Auditor has submitted a Consultation Report on Conservation Funds for the County Council's consideration, which outlines the fund accounting and reporting requirements.

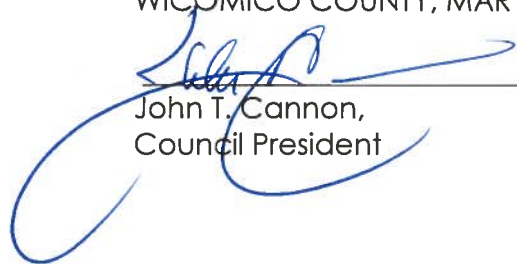
NOW, THEREFORE, BE IT RESOLVED, by the County Council of Wicomico County, Maryland that the Consultation Report on the Wicomico County Conservation Funds submitted by the County Internal Auditor, attached as Exhibit A, is accepted.

Done at Salisbury, Maryland, this 21<sup>st</sup> day of February, 2017.

ATTEST:

COUNTY COUNCIL OF  
WICOMICO COUNTY, MARYLAND

  
\_\_\_\_\_  
Laura Hurley,  
Council Administrator

  
\_\_\_\_\_  
John T. Cannon,  
Council President

CERTIFICATION

This Resolution was Adopted , Adopted with Amendments \_\_\_\_, Failed \_\_\_\_, Withdrawn \_\_\_\_ by the County Council on February 21, 2017.

Certified by   
\_\_\_\_\_  
Laura Hurley, Council Administrator



**Wicomico County, Maryland**  
**OFFICE OF THE INTERNAL AUDITOR**

P.O. BOX 870  
SALISBURY, MARYLAND 21803-0870  
410-548-4696  
FAX 410-548-7872



Steve Roser, CPA/CIA/CFE  
*Internal Auditor*

**January 31, 2017**

## **Internal Auditor's Report**

The County Council and County Executive of Wicomico County, Maryland:

Pursuant to Section 305(D) of the Wicomico County Code and Council Resolution No. 86-2016, the Office of the Internal Auditor (IA) conducted a review of the Wicomico County Conservation Funds. A report is submitted herewith. The purpose of the consultation was to gain an understanding of the fund accounting and reporting requirements.

IA conducted the consultation with due professional care, and IA planned and performed the consultation to obtain an understanding of the current practices, analyze reporting requirements, and accounting methodology for Wicomico County Conservation Funds.

IA extends our appreciation to management and staff from the County Planning and Zoning, Information Technology, and Finance for their assistance.

Respectfully submitted,

*J. Stephen Roser, CPA*

J. Stephen Roser, CPA  
Internal Auditor