

## **Howard County Citizens Association**

Since 1961... The Voice of the People of Howard County

Date: April 21,2025

Subject: HCCA Testimony for CB28-2025

Good evening, Council Members,

The HCCA is unclear on the need and justification for moving fiscal analysis from the County Auditor to the County Council Administrator as provided for in CB28-2025. We believe the quasiindependent nature of the County Auditor makes fiscal analysis done by this office an important check of both County Executive and County Council proposed bills. Most importantly, the County Auditor is mandated to report any irregularities they discover during business while the County Council Administrator is not. We believe this is an important feature when investigating county code, not a bug. Keeping fiscal notes under the purview of the County Auditor ensures freedom from undue political influence; it preserves transparency and provides for governance efficiencies. Notwithstanding the jack-of-all-trades qualifications of our current County Council Administrator, the County Auditor's job description states: "The County Auditor shall be a certified public accountant licensed for the practice of his or her profession under the laws of this State, and shall be appointed on the basis of his or her knowledge of governmental accounting and auditing and his or her experience pertaining to the duties of his or her office." Inherently, this makes County Auditors better qualified by mandated minimum standards. Legislative auditors working for any office should maintain these professional qualifications, but we also believe having the fiscal note performed in the same office as those that audit the county's books is good governance. There are probably "water-cooler" advantages in keeping fiscal analysis with the same team of experts, including greater context and nuisance added to any fiscal note.

This bill provides an opportunity for HCCA to make suggestions which we believe will improve residents' understanding of the County Council's legislative efforts. We believe that the County Council should be given the opportunity to ask questions about the fiscal note and receive an answer in writing before any public hearing. We also suggest that the fiscal note should be available to residents more than one day ahead of a public hearing (Sec 5.400(f)(1)). We need the best-informed citizens to offer their testimony before the Council; doing this is an easy change to improve civic engagement.

The HCCA is providing this testimony against CB28-2025 because we don't understand how this bill makes Howard County better; we continue to find the fiscal notes an important resource to break through the legalese and politics of county bills and ask for guarantees that those standards will be maintained.

Thank you for your time,

Ryan Powers, on behalf of the HCCA Board.