

Resolution No.: 17-830
Introduced: July 9, 2013
Adopted: July 30, 2013

**COUNTY COUNCIL
FOR MONTGOMERY COUNTY, MARYLAND**

By: County Council

SUBJECT: Fiscal Year 2014 Work Program of the Office of Legislative Oversight

Background

1. Chapter 29A, Montgomery County Code, establishes the Office of Legislative Oversight to serve as the principal means through which the Council exercises its legislative oversight functions. This includes providing the Council with information and recommendations concerning the operations of public and private agencies, programs, and functions for which funds are appropriated or approved by the Council.
2. The law establishing the Office of Legislative Oversight (Chapter 29A, Montgomery County Code) specifically authorizes the Office to conduct special program or budget analyses at the request of the Council.
3. Section 29A-6 provides that the Director, Office of Legislative Oversight, shall prepare an annual Work Program, which shall be submitted to the Council for approval. On July 09, 2013, the Council introduced this resolution that outlines projects to be included on the Office of Legislative Oversight's FY14 Work Program

Action

The County Council for Montgomery County, Maryland, approves the attached Fiscal Year 2014 Work Program for the Office of Legislative Oversight.

This is a correct copy of Council action.


Linda M. Lauer
Linda M. Lauer, Clerk of the Council

Project Number	Title
1	Social Science Data Analytics Advisory Board
2	Fire and Rescue Service Overtime, Disability and the Disability Process
3	Procurement and Small, Minority, Female, Disabled and Locally Owned Businesses
4	Juvenile Justice in Montgomery County
5	Developmental Education at Montgomery College
6	Montgomery County Public Schools' High School Consortia – A FY14 Update
7	School Demographic Makeup among MCPS Students and Educators
8	An Examination of Similarities and Differences Between English and Spanish Calls to 311
9	Workforce Development Services in Montgomery County
10	After School Programs and their Impact
11	A Review of the Change Order Process for County Government Construction Contracts
12	Streamlining the Development Process
13	Property Tax Appeals
14	Alternative Financing Methods for Infrastructure Projects
15	Bethesda Urban Partnership
16	Management of the Council's Independent Audit Contracts
17	Assist with the Review of the FY15 Operating Budget
18	Staff Support for the Council's Audit Committee

PROJECT # 1
SOCIAL SCIENCE DATA ANALYTICS ADVISORY BOARD

Principal Agency: Montgomery County Government

Over the past decade, the scope and content of data related to government activities has changed dramatically. The sheer quantity of data available for public consumption, the way in which it is structured and how these data sets are used has the potential to transform program planning, analysis and evaluation at the local government level. A 2013 survey of state and local government officials revealed, however, that only two percent of jurisdictions have a strategy to use “big data” effectively.

Recent examples of jurisdictions using data analysis to improve services include:

- A county used predictive analytics to monitor water consumption, identify leaks, and predict how much water would be needed, where and when. The county reduced water use by 20 percent, saving \$1 million a year.
- A city combined data on illegal property conversion complaints, foreclosures, tax liens, and neighborhood demographics and found that certain factors correlate with a high risk of fire. A team created a risk assessment model to prioritize illegal conversion inspections. Before creating the model, inspectors found seriously hazardous conditions in 15 percent of inspections. Using the model, inspectors found seriously hazardous conditions in 75 percent of inspections.

These and other similar examples demonstrate potential benefits to jurisdictions using data analytics to improve efficiency and services. In this project, the Office of Legislative Oversight (OLO) will examine the feasibility of creating an advisory board of social scientists and others with the expertise to conduct large scale data analytics and the desire to proactively search County Government and/or County agency data with the goal of identifying areas of interest based on patterns and relationships found in the data.

OLO will develop a proposal for Council approval detailing

- The composition of such a group,
- How the group would function,
- How OLO would oversee and interact with this group,
- How suggestions would be filtered from the group, and
- How members would be selected.

OLO will put emphasis on the importance of ensuring that members of the advisory board are interested in the neutral examination of data and not in promoting a particular agenda item or idea.

**PROJECT # 2
FIRE AND RESCUE SERVICE OVERTIME, DISABILITY
AND THE DISABILITY PROCESS**

Principal Agency: Montgomery County Government (FRS)

Overtime in the Montgomery County Fire and Rescue Services (MCFRS) accounts for approximately 34% of all overtime in the County and will cost a projected \$16.9 million in FY13. As a result, the use of overtime by MCFRS has generated significant discussions in the County. One aspect of the use of overtime that has not been discussed in detail is the relationship between overtime use and disability within MCFRS.

This report will focus on two aspects of the relationship between the use of overtime and the use of disability within MCFRS:

- The correlation between the level of overtime use and the use of administrative/disability leave for MCFRS employees. The report will examine whether the significant use of overtime by individual FRS personnel puts them at a higher risk for injury, resulting in administrative and/or disability leave.
- The impact of the disability claim process on the use of overtime within the department. The length and manner in which disability claims are processed (and the employee is unable to work) can have a direct impact the need for overtime to cover minimum staffing requirements.

This report will focus specifically on MCFRS; however the results of this study and any recommendations that result from it may be relevant to other departments' or agencies' overtime and disability practices.

**PROJECT #3
PROCUREMENT AND SMALL, MINORITY, FEMALE, DISABLED
AND LOCALLY OWNED BUSINESSES**

Principal Agency: Montgomery County Government

The role of the Office of Procurement is to assist departments and agencies in acquiring goods, services, or construction “in accordance with the best practices; resulting in the highest value for County government and its residents.” The Office lists its five objectives as being:

- To obtain the right products or services; (meeting quality requirements)
- In the right quantity;
- For delivery at the right time to the right place;
- From the right source (a responsive and reliable supplier); and,
- At the right price.

Montgomery County also seeks to encourage the participation of small, minority, female, disabled and locally-owned businesses in the procurement process.

The purpose of this OLO report will be to examine how the County encourages participation in the procurement process by businesses meeting the criteria for small, minority, female, disabled and locally-owned status. Specifically, it will:

- Review the amounts and percentages of procurement dollars awarded to MFD firms within the County in recent years;
- Examine how the County provides assistance to these businesses;
- Evaluate the County’s existing policies and procedures that encourage MFD firms to apply for Montgomery County contracts; and,
- Evaluate the current measurements and metrics that are in place to track awards made to MFD firms.

This report will also examine best practices among other jurisdictions in an effort to determine how these types of businesses can best be assisted in their efforts to successfully win competitively-awarded contracts.

PROJECT # 4
JUVENILE JUSTICE IN MONTGOMERY COUNTY

Principal Agencies: Montgomery County Government
Maryland Department of Juvenile Services

Nationally, incarceration rates of adults and youth have increased over the past three decades. The Center for Economic and Policy Research (CEPR) finds that the U.S. incarcerates a higher share of its population than any other country in the world (1 of every 48 working age-men in 2008).¹ CEPR also finds that the U.S. incarceration rate has increased by 240% since 1980 and that non-violent offenders comprise 60% of the current prison and jail populations compared to comprising 10% in 1980. Federal, state and local governments expended approximately \$75 billion combined in 2008 on corrections.

Trends in the juvenile justice system likely contribute to the higher rates of adult incarceration evidenced by the data. In Montgomery County, the local courts, the State Department of Juvenile Services (DJS), and Montgomery Departments for Police, Corrections and Rehabilitation, and Health and Human Services collectively impact local youth incarceration and diversion trends as well. Although FY 2010 to FY 2012 data indicate that the number of youth referred to DJS has declined over this time frame by 25% (3,800 to 2,800 cases), youth of color and black youth in particular are disproportionately referred to DJS locally.² For example, while black youth accounted for 20% of all Montgomery County youth, they accounted for 46% of all youth processed by DJS in FY 2012.

The purpose of this project is to improve the Council's understanding of juvenile justice trends within Montgomery County and best practices for transitioning adjudicated youth into the community. Specific topics that may be considered include:

- Profiles of the youth involved in the juvenile justices system, including risk factors;
- A synthesis of the research on best practices;
- A review of how state and local agencies work together to serve adjudicated youth and help them transition back into the community; and
- Perspectives on what works well and opportunities for improvement.

¹ CEPR, The High Budgetary Cost of Incarceration, June 2010

² Maryland Department of Juvenile Services Data Resource Guide, FY 2012

PROJECT # 5 DEVELOPMENTAL EDUCATION AT MONTGOMERY COLLEGE

Principal Agency: Montgomery College

Origin of Project: ED Committee

Across the county, community colleges enroll close to 50 percent of all undergraduates and about 59% of first time community college students require remedial/developmental education.³ At Montgomery College, where MCPS graduates account for approximately three quarters of all students, about half of enrolled students needed at least one developmental course in 2011.⁴

The demand for developmental courses in math is higher than the demand for reading and writing at Montgomery College: 30 percent students require a remedial reading or writing course compared to 60 percent who require a remedial math course.⁵ And, the need for remedial math is slightly higher for MCPS graduates who enroll in Montgomery College within in two years of graduation: 70% of these students require remedial help in math.⁶ Thus the typical pathway for a student at Montgomery College is to complete at least one non-credit bearing developmental course before enrolling in for-credit courses that place them on track to complete an associate's/bachelor's degree.

Developmental education that prepares students for college level work can serve as an effective component of an overall strategy for addressing the effects of the K-12 achievement gap: underachieving and non-traditional students can benefit from this second chance opportunity. Yet, it is also important to recognize the costs of developmental education: students are often discouraged by incurring tuition costs for knowledge that should have been acquired in high school; and taxpayers subsidize the costs of developmental education at significant cost.

The purpose of this project is to describe the supply, demand, and efficacy of development education programs at Montgomery College and opportunities for improvement. Topics to be covered include:

- The assessment and development education placement process
- Trends in development education enrollment and outcomes
- Trends in costs and staffing for development education
- Best practices in developmental education
- Collaboration between the College and MCPS to improve college readiness
- The College's efforts to improve developmental education
- Program strengths and opportunities for improvement

³ Data from Columbia University's Community College Research Center cited by Montgomery College – The College-wide Developmental Math Task Force Year One Report: 2009-2010 (June 2010)

⁴ See Montgomery College 2012 Accountability Report

⁵ Ujjifusa, A., "Montgomery College to look at redesigning its remedial courses" The Gazette, December 8, 2010.

⁶ Washington Examiner – "Don't blame the test"- The Washington Examiner, May 30, 2013.

**PROJECT #6
MONTGOMERY COUNTY PUBLIC SCHOOLS' HIGH SCHOOL CONSORTIA –
AN FY14 UPDATE**

Principal Agency: Montgomery County Public Schools

Origin of Project: ED Committee

In FY09, OLO reviewed data to determine whether MCPS' two high school consortia were achieving the goals and objectives associated with their establishment. Both the Northeast Consortium⁷ and the Downcounty Consortium⁸ were originally established with federal magnet desegregation program funding. MCPS viewed student choice with access to specialized programs across consortia schools as an effective strategy to enhance student integration and improve student outcomes.

OLO Report 2009-4, Cost and Performance Montgomery County Public Schools' High School Consortia,⁹ offered three key findings:

- Neither consortium achieved its student integration goals because, at the start of each consortium, minority students comprised a majority of the student populations enrolled each of the consortia high schools.
- Across the measures of student performance reviewed, the Northeast consortia high schools performed the same as all MCPS high schools and the Downcounty high schools performed marginally better than MCPS high schools as group.
- The additional cost to operate the consortia high schools was approximately \$3.2 million to support additional staffing and transportation to non-boundary schools.

The purpose of this project update is to track the progress that the consortia high schools have achieved since the original OLO report on a subset of student performance measures that include:

- Graduation rates
- Dropout rates
- Algebra II completion rates
- College readiness performance on AP, IB, SAT, and ACT exams¹⁰
- Suspension rates
- Academic ineligibility rates

Overall, OLO will update the student achievement data reported for students enrolled in these two high school consortia compared to all MCPS high schools. OLO will also describe the performance of three "consortia-like" schools in terms of demographics – Watkins Mill, Gaithersburg, and Seneca Valley high schools - to discern their progress relative to the consortia high schools and other non-consortia high schools. Finally, OLO will analyze performance data by student subgroup to discern the progress the consortia, consortia-like, and non-consortia high schools have achieved in narrowing the achievement gap by race, ethnicity, and service group status.

⁷ The Northeast Consortium comprised of Paint Branch, Springbrook, and Blake high schools, began in 1998.

⁸ The Downcounty Consortium, comprised of Blair, Einstein, Kennedy, Northwood, and Wheaton high schools, began in 2002.

⁹ See <http://www.montgomerycountymd.gov/content/council/olo/reports/pdf/2009-4.pdf>

¹⁰ Score at least a 3 on the AP, 4 on IB, a 1,650 on the SAT, and 24 on the ACT according to MCPS' Seven Keys.

PROJECT #7
SCHOOL DEMOGRAPHIC MAKEUP AMONG MCPS STUDENTS AND EDUCATORS

Principal Agency: Montgomery County Public Schools (MCPS)

Students in Montgomery County Public Schools come from a wide variety of geographic, ethnic, and racial backgrounds and are native speakers of dozens of different languages. Student and faculty demographics and native spoken languages vary from school to school.

This OLO report will assess how the gender, ethnic, and racial backgrounds and spoken languages of MCPS educators align with those of their students on a school-to-school basis. It will examine these characteristics in all MCPS elementary, middle, and high schools. Specifically, OLO will:

- Collect and analyze data on the number and percentage of students by ethnicity, race, gender, and native language;
- Analyze corresponding data on ethnicity, race and gender for school-based educators, as well as native language where possible; and
- Compare the student and educator demographics data within and among MCPS schools.

Additionally, OLO will review existing academic research on the impact of the alignment of student and educator demographics on student outcomes.

PROJECT #8
AN EXAMINATION OF SIMILARITIES AND DIFFERENCES BETWEEN ENGLISH
AND SPANISH CALL TO 311

Principal Agency: Montgomery County Public Schools (MCPS)

Approximately 15 percent of Montgomery County residents speak English less than “very well.” In 2010, the County Executive signed Executive Order 046-10 on Access to County Government Services for Individuals with Limited English Proficiency, which requires all Executive Branch departments to take steps to remove language barriers to public services for LEP individuals.

311 is often the first point of contact between the public and the County Government and therefore plays a key role in the County Government’s interactions with LEP individuals. 311 is Montgomery County’s phone number for non-emergency government information and service request calls. After dialing 311 but prior to reaching an actual operator, individuals are prompted to stay on the line for English or press #1 to proceed in Spanish.

The purpose of this project is to enhance the Council’s understanding of the needs of LEP individuals and how the County Government is meeting these needs. Specifically, this project will examine the similarities and differences between 311 calls that are conducted in English and those that are conducted in Spanish by:

- Examining the total call volume for calls received in English and Spanish;
- Exploring the similarities and differences in the types/purposes of calls depending upon the language; and
- Studying whether or not the overall results of calls are similar or different depending upon the language spoken during the call.

The results of this analysis will then be compared to marketing and promotion efforts to determine how these efforts impact the types of calls received by 311. This analysis may also include outreach to other jurisdictions operating similar 311 systems in order to present other best practices or lessons learned.

PROJECT #9
WORKFORCE DEVELOPMENT SERVICES IN MONTGOMERY COUNTY

Principal Agency: Montgomery County Government

The Department of Economic Development is charged with providing workforce development services, e.g., vocational assessment, job training and job placement services, to serve the County's businesses and residents. Most of the County's workforce services for residents are provided at two workforce centers. Policy and program oversight is provided by the Workforce Investment Board (WIB). Staff in the Division of Workforce Services administer a federal Workforce Investment Assistant grant, manage program contracts and provide staff support to the WIB. Funding from federal, state and County dollars totals \$3 million annually. Roughly 13,000 unemployed or dislocated adult workers and 160 businesses access workforce services every year.

This project will provide the Council with a better understanding of the County's workforce development services. It will describe the types of services provided, including the characteristics of those who receive services, and examine the outcome and performance data the program collects.

This report will analyze the effectiveness of this program, the service and delivery mechanisms it employs, compare the results we achieve against other Maryland jurisdictions and investigate the cultural competency of its services.

PROJECT # 10 AFTER SCHOOL PROGRAMS AND THEIR IMPACT

Principal Agency: Montgomery County Government

Origin of Project: ED and PHED Committees (and DHHS if focus includes early childhood)

In FY14, the County Council appropriated \$1.4 billion in local revenue to fund Montgomery County Public Schools' operating budget and meet the state's Maintenance of Effort requirement. With total appropriations to MCPS accounting for approximately half of the County's overall budget and changes in state law that effectively prohibit the County from reducing its contribution to MCPS, the Council has increased its oversight of MCPS and its efforts to narrow the persistent achievement gap in academic outcomes by race, ethnicity, and service group status, including income.

Beyond the County's direct appropriation to MCPS, the County also supports the operations of the school system through other departments' expenditures. In FY14, these additional supports which were not included in the MCPS budget, totaled \$286 million. Funding for debt service on construction bonds, pre-funding of retiree benefits, and technology modernization accounted for most of this amount. Approximately \$52 million funded support services delivered directly in schools and/or to school age children that could impact the achievement gap. These include:

- School health and child wellness services provided by the DHHS,
- Early childhood education and afterschool services also provided by DHHS; and
- Excel Beyond the Bell and other afterschool programs provided by the Department of Recreation.

Both MCPS and the County agencies that administer these acknowledge that several of them may help ameliorate factors that may contribute the achievement gap. For example, school health services may ensure that all children have access to basic medical services in schools that enable them to learn; community based preschool programs can improve children's readiness to learn; and afterschool programs may enhance school engagement and motivation, particularly among students at-risk of dropping out of school.

Several Council members have concurred that the significant level of funding for County agencies and non-profits aimed at improving student outcomes and narrowing the achievement gap warrants the inclusion of their funding as part of the County's maintenance of effort calculation. The purpose of this project is to explore the intended and estimated impact of these social service programs on student achievement and the achievement gap. Specific questions that maybe considered include:

- Which MCG-funded support services are designed to improve student outcomes? Do they work as intended?
- What outcomes are monitored among these programs? Are measures of student performance monitored? If not, what resources are needed to collect and analyze outcome data?
- What are best practices for delivering support services that improve student outcomes?
- How does MCG work with MCPS to ensure that MCG programs serving students are aligned with MCG's goals for improving student achievement and narrowing the achievement gap?
- What opportunities exist to improve current programs aimed at improving student outcomes and narrowing the achievement gap?
- What resources would be required to expand effective programs to students at-risk?

**PROJECT #11
A REVIEW OF THE CHANGE ORDER PROCESS
FOR COUNTY GOVERNMENT CONSTRUCTION CONTRACTS**

Principal Agency: Montgomery County Government

The Montgomery County Government contracts with private firms to design and construct public facilities such as fire stations, recreation centers, and roads. The County Government awards contracts through competitive solicitations (e.g. requests for proposals) for projects with defined scopes of work. At times, the department managing a contract will modify the requirements of an executed contract. A contract modification of this type is referred to as a “change order.” Chapter 11B of the Code of Montgomery County Regulations governs the County Government procurement process and authorizes contract change orders under certain conditions.

This OLO report will examine the process and results of change orders for facility construction projects in the County Government Capital Improvements Program (CIP). The report will describe the regulatory framework and departmental practices that govern change orders. In addition, the report will provide case studies of multiple recently completed facilities. The case studies will:

- Identify the reason for executing change orders;
- Describe the process used to implement the change orders;
- Describe how the change orders modified the design, construction, and functionality of the public facility; and
- Assess how the change orders affected project timelines and costs.

In addition, OLO will seek to identify recognized best practices that address the change order process for public sector construction contracts.

**PROJECT #12
STREAMLINING THE DEVELOPMENT PROCESS**

Principal Agencies: County Government
M-NCPPC
WSSC

On September 25, 2012, the Council received a briefing on a cross-agency initiative to streamline the development process sponsored by the Council Executive, the Council President and the PHED Committee Chair. The Director of the Department of Permitting Services reported that this initiative has identified 67 items across nine issues since it began in April. In some cases, stakeholders and agency representatives have developed potential solutions that are being implemented; in other cases, more work is needed.

The focus of this collaborative streamlining effort is to identify and implement improvements that yield time and cost savings for both the development industry and the public agencies. One preliminary estimate anticipated the initial set of changes could reduce the time it takes to complete the current approval process (moving from concept to occupancy) by nine months.

This project will provide the Council with the information it needs to provide oversight of the County's development process. It will explain the cross-agency process steps and suggest metrics to measure outcomes associated with the streamlining effort.

OLO will work collaboratively with Council staff to support the Council and PHED Committee's review of this report.

PROJECT #13
Property Tax Appeals

Principal Agencies: County Government
State Department of Assessments and Taxation

The Maryland State Department of Assessments and Taxation assesses the value of real property in Montgomery County and in the state of Maryland on a three-year cycle. The Department assesses one third of properties each year, and from this assessment, calculates property tax bills based on local jurisdictions' property tax rates. Property owners who believe that the State's estimate of their property value is wrong can appeal the Department's assessment.

Property owners can file an appeal:

- Upon receipt of an assessment notice;
- By a petition for review in each of the two years that owner's property is not reassessed; and
- Upon purchase of property that is transferred after January 1 and before July 1.

This OLO project will examine the appeal process and results for property owners in Montgomery County. It will build upon a January 2013 Inspector General Report that suggested that Montgomery County should be more diligent in challenging commercial property assessments conducted by the state. The report will examine the results of property tax appeals, any trends or patterns that emerge from this analysis, and the processes the County uses to monitor the commercial property tax appeal process.

**PROJECT #14
ALTERNATIVE FINANCING METHODS for
INFRASTRUCTURE PROJECTS**

Principal Agency: Montgomery County Government

Montgomery County typically funds the construction of infrastructure improvement capital projects by means of bond financing. The County issues general obligation bonds to fund capital projects and then pays the debt service for the bonds over multiple years using current revenue. For some transportation and school projects, the County also uses impact fee revenue to help fund infrastructure construction.

This OLO report will present a survey of alternative funding methods to finance the construction, replacement, and improvement of transportation, school, public safety, and other public facilities. The report will include case studies that detail alternative infrastructure financing methods employed in other jurisdictions and will describe the outcomes achieved by those financing methods.

The report will discuss the requirements needed to implement specific financing methods in Montgomery County (for example, whether implementation of the method would require a change in current State law). Finally, OLO will assess the relative advantages and disadvantages of each alternative financing method described in the report.

PROJECT # 15
BETHESDA URBAN PARTNERSHIP

Principal Agency: Bethesda Urban Partnership, Inc.

Chapter 68A of the County Code authorizes the County to establish urban district corporations to provide services within the County's urban districts. By law, an urban district corporation exists for five years after its articles of incorporation are accepted for recording by the State Department of Assessments and Taxation. The urban district corporation can be extended for an unlimited number of additional five-year terms by a resolution adopted by the County Council and approved by the County Executive. Before the County renews the corporation's term, the law requires the Office of Legislative Oversight to conduct a performance evaluation.

In December 2008, the County Council approved Resolution 16-786, which reauthorized the Bethesda Urban Partnership, Inc. (the Partnership) as the corporation for the Bethesda Urban District for its fourth five-year term. The current term began on February 1, 2009 and ends on January 31, 2014.

OLO's evaluation of the Bethesda Urban Partnership will be submitted to the Council in October 2013. The report will include:

- Background information on urban districts in general and other designated districts in downtown Bethesda;
- An overview of the Partnership's governing structure and brief history of the organization since its creation in 1993;
- Descriptions of the Partnership's staffing, the services it provides and the Partnership's finances;
- A review of the progress that the Partnership made in implementing their 2008 strategic plan and the goals that BUP has identified in their new 2013 strategic plan; and
- Feedback from County Government and Community Representatives who interact with the Partnership or benefit from its services.

**PROJECT #16
MANAGEMENT OF THE COUNCIL'S INDEPENDENT AUDIT CONTRACTS**

Principal Agency: Montgomery County Government

Section 315 of the County Charter requires the Council to contract with a certified public accountant to perform an annual independent audit of the County Government's financial statements. The Council also contracts for the annual audit of the financial statements of the employee retirement plans and the Montgomery County Union Employees Deferred Compensation Plan.

Since 1991, the Council has assigned the Office of Legislative Oversight the responsibility to act as the Council's contract administrator and provide support to the Council during the period of audit engagement. OLO carries out these responsibilities with oversight and guidance from the Council's Audit Committee. The Audit Committee consists of the members of the Government Operations and Fiscal Policy Committee, with the Council President and Vice President serving as *ex officio* voting members.

The FY14 Independent Financial Audit NDA funds the independent audits of the FY13 financial statements issued by the County Government, the employee retirement plans, and the Montgomery County Union Employees Deferred Compensation Plan. FY14 is the first year of the Council's contract with CliftonLarsonAllen LLP to provide audit services. The contract can be extended for an additional two years, one year at a time.

PROJECT #17
ASSIST WITH REVIEW OF THE FY15 OPERATING BUDGET

Principal Agencies: All County-funded agencies

During the spring of 2014, OLO staff will assist Central Council staff to prepare analyses for Committee and Council work sessions on the FY15 operating budget. This project is similar to OLO's operating budget-related assignment in recent years. For this portion of the FY14 Work Program, the OLO Director will work collaboratively with the Council Administrator to identify specific budget areas for OLO staff assistance. Priority consideration will be given to topics that OLO has studied before.

Additionally, OLO will assist the County Council on additional budget related analysis throughout the year. OLO will be on call to provide support and analysis for a limited number of tasks that may include fiscal impact statements, collective bargaining provisions that result from labor negotiations, non-competitive awards, or unanticipated items that arrive in agencies' budget proposals.

PROJECT # 18
STAFF SUPPORT FOR THE COUNCIL'S AUDIT COMMITTEE

Principal Agencies: All County-funded agencies

Origin of Project: Council Resolution 16-826

Council Resolution 16-826, adopted January 27, 2009, calls upon the Council's Government Operations and Fiscal Policy (GO) Committee "to continue to strengthen the Council's independent review and oversight of the County's financial reporting, management control, and audit activities." When performing these functions, the GO Committee meets as the Council's Audit Committee, with the Council President and Vice President serving as *ex-officio* voting members. The resolution requires the GO Committee to meet as the Council's Audit Committee at least four times a year.

Council Resolution 16-826 assigns OLO the responsibility to coordinate staff support for the GO Committee when it meets as the Audit Committee. During FY14, the Committee is scheduled to receive regular updates from the Office of the Inspector General and the Office of Internal Audit, review the implementation of Oracle business software portion of the County Government's Enterprise Resource Management system, submit an end-of-year report to the Council, and address other issues as needed.

As directed by Council resolution, OLO will ensure that the Committee receives "assistance from the Council staff, the Office of the Inspector General, Executive Branch and other County agency staff, and contractors with appropriate expertise" in carrying out its "oversight of financial reporting and risk assessment."