

# HOUSE BILL 990

L3

5lr2090  
CF SB 35

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By: **Delegate Watson**

Introduced and read first time: January 31, 2025

Assigned to: Environment and Transportation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Municipal Appointees and Employees – Financial Oversight – Required**  
3 **Education and Experience**

4 FOR the purpose of requiring that, beginning on a certain date, an individual appointed or  
5 employed by a municipality in a role with certain financial oversight responsibilities  
6 have certain training and experience; requiring a municipality to establish certain  
7 continuing education requirements for certain individuals appointed or employed by  
8 the municipality; requiring a municipality to maintain certain records in a certain  
9 manner; requiring the Legislative Auditor to include in a certain annual report  
10 information on municipal compliance with this Act; and generally relating to the  
11 training and experience of certain municipal appointees and employees.

12 BY adding to  
13 Article – Local Government  
14 Section 4–112  
15 Annotated Code of Maryland  
16 (2013 Volume and 2024 Supplement)

17 BY repealing and reenacting, with amendments,  
18 Article – Local Government  
19 Section 16–307(a)  
20 Annotated Code of Maryland  
21 (2013 Volume and 2024 Supplement)

22 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,  
23 That the Laws of Maryland read as follows:

24 **Article – Local Government**  
25 **4–112.**

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1           **(A) BEGINNING JUNE 30, 2030, A MUNICIPALITY SHALL COMPLY WITH THIS**  
2 **SECTION WHEN APPOINTING, HIRING, OR CONTINUING TO EMPLOY AN INDIVIDUAL**  
3 **AS A COMPTROLLER, A TREASURER, OR ANY OTHER APPOINTEE OR EMPLOYEE OF**  
4 **THE MUNICIPALITY WHO IS RESPONSIBLE FOR:**

5           **(1) FINANCIAL OVERSIGHT OF THE MUNICIPALITY;**

6           **(2) MANAGING THE FUNDS OF THE MUNICIPALITY; OR**

7           **(3) MAINTAINING AND PREPARING ACCOUNTING, BUDGET, AND**  
8 **FINANCIAL REPORTS FOR THE MUNICIPALITY.**

9           **(B) A MUNICIPAL COMPTROLLER, TREASURER, OR OTHER APPOINTEE OR**  
10 **EMPLOYEE DESCRIBED UNDER SUBSECTION (A) OF THIS SECTION SHALL:**

11           **(1) HAVE SATISFACTORILY COMPLETED 27 SEMESTER HOURS OF**  
12 **UNDERGRADUATE OR GRADUATE LEVEL ACCOUNTING COURSES THAT INCLUDE AT**  
13 **LEAST:**

14           **(I) THREE SEMESTER HOURS OR THEIR EQUIVALENT OF:**

15                   **1. ACCOUNTING INFORMATION SYSTEMS;**

16                   **2. ACCOUNTING ETHICS OR BUSINESS ETHICS; AND**

17                   **3. AUDITING; AND**

18           **(II) NINE SEMESTER HOURS OR THEIR EQUIVALENT OF**  
19 **FINANCIAL ACCOUNTING;**

20           **(2) HOLD A BACCALAUREATE OR HIGHER DEGREE IN ACCOUNTING,**  
21 **BUSINESS ADMINISTRATION, FINANCE, PUBLIC ADMINISTRATION, OR A RELATED**  
22 **FIELD FROM AN ACCREDITED INSTITUTION OF HIGHER EDUCATION; AND**

23           **(3) HAVE AT LEAST 5 YEARS OF FULL-TIME EMPLOYMENT**  
24 **EXPERIENCE IN ACCOUNTING OR FINANCE OR A RELATED FIELD THAT INCLUDES AT**  
25 **LEAST 3 YEARS IN A SUPERVISORY OR LEADERSHIP ROLE IN ACCOUNTING, FINANCE,**  
26 **PUBLIC FINANCE, OR A RELATED FIELD.**

27           **(C) (1) TO ENSURE THE CONTINUED INTEGRITY AND CAPABILITY OF THE**  
28 **FINANCIAL ADMINISTRATION OF THE STATE'S MUNICIPALITIES, AS A CONDITION OF**  
29 **THE CONTINUED EMPLOYMENT OF A MUNICIPAL COMPTROLLER, TREASURER, OR**

1 OTHER APPOINTEE OR EMPLOYEE DESCRIBED UNDER SUBSECTION (A) OF THIS  
2 SECTION, EACH MUNICIPALITY SHALL ESTABLISH CONTINUING EDUCATION  
3 REQUIREMENTS.

4 (2) THE CONTINUING EDUCATION REQUIREMENTS SHALL ESTABLISH  
5 A MINIMUM NUMBER OF HOURS EACH YEAR OF PROFESSIONAL DEVELOPMENT AND  
6 TRAINING RELATED TO ETHICS IN FINANCIAL MANAGEMENT, GOVERNMENT  
7 ACCOUNTING, OR MUNICIPAL FINANCE.

8 (D) A MUNICIPALITY SHALL:

9 (1) MAINTAIN A RECORD OF THE QUALIFICATIONS OF AN INDIVIDUAL  
10 APPOINTED OR EMPLOYED AS A MUNICIPAL COMPTROLLER, TREASURER, OR OTHER  
11 APPOINTEE OR EMPLOYEE UNDER SUBSECTION (A) OF THIS SECTION;

12 (2) MAKE THE RECORD AVAILABLE FOR PUBLIC INSPECTION; AND

13 (3) INCLUDE THE RECORD IN THE REPORT TO THE LEGISLATIVE  
14 AUDITOR REQUIRED UNDER § 16-306 OF THIS ARTICLE.

15 16-307.

16 (a) (1) Each year the Legislative Auditor shall:

17 (i) review the audit reports required under § 16-306 of this subtitle;  
18 and

19 (ii) make a full and detailed written report to the Comptroller and,  
20 in accordance with § 2-1257 of the State Government Article, the Executive Director of the  
21 Department of Legislative Services on the result of the audit of the financial records of each  
22 county, municipality, and special taxing district created by the State.

23 (2) THE REPORT SHALL INCLUDE INFORMATION ON THE  
24 COMPLIANCE OF EACH MUNICIPALITY WITH THE REQUIREMENTS OF § 4-112 OF  
25 THIS ARTICLE.

26 (3) The report may include recommendations that the Legislative Auditor  
27 considers advisable relating to:

28 (i) methods of bookkeeping;

29 (ii) changes in the uniform system of financial reporting; and

30 (iii) changes in the reports of the counties, municipalities, and special  
31 taxing districts.

**HOUSE BILL 990**

1           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall apply to any  
2 individual appointed or hired by a municipality on or after July 1, 2025.

3           SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
4 1, 2025.