



HARFORD COUNTY, MARYLAND

Office of the County Auditor

AUDIT ADVISORY BOARD

MINUTES OF MAY 24, 2022 MEETING

Board Members: Pam Heckler, Gregory Scherer, Pat Vincenti, Kim Spence, Crystal Brooks

Other Attendees: Sarah Self

The meeting began at approximately 4:30 pm in the County Council Conference Room and virtually via Microsoft Teams

Board Meeting Minutes - March 22, 2022

With no changes, Members approved meeting notes via email prior to this meeting.

Status of FY2022 Audit Plan

- Ms. Brooks updated the attendees on the status of the audits in the FY2022 audit plan. Of the thirteen (13) projects in the plan, nine (9) are complete, three (3) are in progress, one (1) was postponed, and one (1) added project is in progress. All audits in progress are expected to be completed by July 2022.

Audit Reports

- Capital Projects for Affiliated Agencies – Ms. Self presented the audit results noting that there were no findings to report. The office reviewed supporting invoices and other documents to confirm that the amounts reimbursed by the County for capital projects were appropriately supported.
- Hotel Occupancy Tax Audits – Ms. Brooks explained that four (4) hotel operators were audited this year – Extended Stay America, La Quinta Inn Edgewood, Hampton Inn and Suites Aberdeen and Spencer-Silver Mansion. The office was able to confirm that the revenues reported by each of the hotels were supported by accounting and other records. There were no findings to report.

Other Items

- Proposed FY2023 Audit Plan - The proposed plan was presented to the Board by Ms. Brooks. It includes fourteen (14) audits, five (5) of which are annual projects. The other nine (9) were selected based on the results of the County Wide Risk Assessment and a determination of which processes have not been recently reviewed. The plan also includes the Fleet Maintenance Management Audit that was postponed from FY2022 per client request. In response to Ms. Heckler's question regarding how the individual hotels



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are chosen for the Hotel Occupancy Tax Audit, Ms. Brooks explained that a judgmental/random approach is used. There are approximately thirty (30) hotels in the County, so the population size to pick from is small. Samples are chosen at random after eliminating those hotels already audited in recent years.

- Peer Review – Ms. Brooks provided an update on the status of the Office’s peer review, now expected to take place in July. The Association of Local Government Auditors (ALGA), the body coordinating and regulating peer reviews, is currently recruiting team leaders.
- Academy of Finance Interns – In response to Mr. Vincenti’s question, Ms. Brooks informed the group that the Office anticipated having 2 summer interns from Edgewood High School’s Academy of Finance program.

The meeting was adjourned at 4:45 PM. The next meeting is scheduled for August 23, 2022.

Respectfully submitted,
Chrystal Brooks
County Auditor

Minutes were approved via email on 06/07/2022