



HARFORD COUNTY, MARYLAND

Office of the County Auditor

AUDIT ADVISORY BOARD

MINUTES OF MAY 27, 2020 MEETING

Board Members: Bill Seymour, Pam Heckler, Gregory Scherer, Walter Tilley, Pat Vincenti, Debbie Button (on behalf on Councilman Wagner), Chrystal Brooks

Other Attendees: Brad DeLauder, Sarah Self

The meeting began at approximately 4:30 pm via WebEx conference. Ms. Brooks introduced the newest member to the Board, Walter Tilley.

Board Meeting Minutes – February 25, 2020

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

Status of FY2020 Audit Plan

- Ms. Brooks mentioned some projects in-progress have been delayed due to the COVID-19 health crisis. Two projects have been postponed and included in the FY2021 Audit Plan.

Proposed FY2021 Audit Plan

- Ms. Brooks presented the proposed FY2021 audit plan for feedback from the Board. She noted that the annual audits like Prior Audit Findings, Petty Cash and Purchase Card Controls have been included in the plan. Most other audits have been performed in the past.
- Ms. Brooks stated that the audit of COVID-19 Assistance Programs has been included in the audit plan because there are three new County created programs with various criteria for benefit qualification. At this point, it is unclear if funding for these programs will be included in the County's Single Audit.
- Ms. Brooks mentioned the Tuition Reimbursement Program has never been audited by the Office.
- Ms. Brooks stated the Water & Sewer billing system is scheduled to be replaced in the upcoming year, but the process is due for audit sooner.
- Ms. Heckler inquired if the County had identified new or emerging risks related to the pandemic such as new procurement challenges and inventory tracking. Ms. Brooks said, for now, the Office will have to rely on the current inventory tags and counting processes since a new single County-wide inventory system has not been implemented. She added that she plans to discuss with the Administration its risk tolerance related to inventory.



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- Mr. Seymour added, via email, “the heightened risk of fraud- giving the new remote working processes people may be more emboldened to commit fraud (while also being under additional pressure).”
- The Board did not recommend any changes to the proposed audit plan.

The meeting was adjourned at 4:49pm. The next meeting is scheduled for 8/25/2020 at 4:30pm.

Respectfully submitted,
Chrystal Brooks
County Auditor

Minutes were approved via email on 06/16/2020