



HARFORD COUNTY, MARYLAND

Office of the County Auditor

AUDIT ADVISORY BOARD

MINUTES OF AUGUST 23, 2022 MEETING

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

Other Attendees: Brad DeLauder, Sarah Self

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

Board Meeting Minutes - May 24, 2022

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

Status of FY2023 Audit Plan

- Ms. Brooks updated the attendees on the status of the audits in the FY2023 audit plan. Of the fourteen (14) projects in the plan – and one (1) that was added – three (3) are in planning, one (1) is in progress, one (1) is in wrap-up, two (2) are complete, and eight (8) have not yet started. All audits are expected to proceed on schedule.

Audit Reports

- Ms. Brooks explained that the audits of Petty Cash covered nine funds: Five were related to the Office on Aging and its four Senior Centers; Two were related to Parks and Recreation (Fallston Maintenance Shop and Emmorton Tennis Center); and, Two were related to Public Works (Highways Maintenance and Abingdon Water and Sewer Maintenance shops). All of the accounts agreed to the expected cash-on-hand and had relevant documentation supporting and proper use. However, one fund's (Highways Maintenance) routine reconciliations were performed as needed, rather than at least once a month. The Board was satisfied with the results.
- Ms. Brooks explained we added and performed an exit audit of the Director of Procurement, Karen Myers, following her resignation. No issues were noted regarding pay, access, or accounts under her control and Ms. Myers has no indebtedness to the County. The Board was satisfied with the results. Ms. Brooks noted that with the outgoing Administration there is an expectation additional departmental directors will separate from County employment up until the inauguration of the incoming County Executive in December. Consequently, the Office will seek input from the Budget Office to confirm directors' separations in time to complete their exit audits.



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Other Items

- Ms. Brooks inquired of the Board as to its preference for date of the next meeting of the Board given the timing of elections, inauguration, holidays and council members leaving and joining the Board. Ms. Heckler proposed meeting immediately prior to Thanksgiving. There was no disagreement from the remainder of the Board.
- Ms. Heckler inquired about a previous audit of grant award controls, specifically, regarding when/if the Office would revisit the issue that some grantees did not provide audited year-end financial statements. Ms. Brooks advised that an audit of Grant-In-Aid Award and Monitoring Controls is included in the FY2023 audit plan. Ms. Brooks also clarified that the Office's prior recommendation was to designate a financial threshold requiring submission of audited financial information. Ms. Brooks further stated that the largest grant recipient, Visit Harford!, still does not provide audited financial statements and the finding was closed as management has accepted the risk of not implementing the recommendation. Ms. Heckler stated that the current grant requirements should either be revised or enforced. Council President Vincent mentioned that the auditor's recommendation could be addressed by the next administration.

The meeting was adjourned at 4:43pm. The next meeting is scheduled for November 22, 2022.

Respectfully submitted,
Chrystal Brooks
County Auditor

Minutes were approved via email on 9/8/2022.