



HARFORD COUNTY, MARYLAND

Office of the County Auditor

AUDIT ADVISORY BOARD

MINUTES OF AUGUST 25, 2020 MEETING

Board Members: Bill Seymour, Pam Heckler, Gregory Scherer, Pat Vincenti, Chrystal Brooks

Other Attendees: Sarah Self

The meeting began at approximately 4:30 pm via Microsoft Teams

Board Meeting Minutes – May 27, 2020

Members approved meeting notes via email prior to this meeting.

Status of FY2020 Audit Plan

Ms. Brooks updated the board on the FY2020 projects that remained open after the last meeting. Two of those 4 have been completed. The other two have been delayed, awaiting information from management. With regard to the delays in purchase card support, Mr. Seymour asked how long COVID will be an acceptable reason for delays in receiving information. Ms. Brooks advised that she believes there are just a few cardholders holding up the purchase card support since they are uploaded in monthly batches, but will ask management what their expectation is for getting the remaining items.

Status of FY2021 Audit Plan

- Ms. Brooks updated the group on the audits in the FY2021 audit plan. Of the 16 projects in the plan, 1 was complete, 2 were in progress, 2 were in planning and the rest are not yet started. She explained that a number of projects have been delayed because of delays in earlier projects.
- The Economic Development Programs audit will include some COVID-19 Assistance Programs. This will reduce the scope of the related audit planned for later in the year, possibly eliminating it.
- One project, Charter Section 214 Audits, was added to the annual plan and completed.

Audit Reports

- Ms. Brooks explained the results of the Senior Center Revenue audit. There were three findings reported for the audit; management agreed with each of them. There will be corrective action taken to ensure more frequent deposits, routine daily cutoff procedures and clarification of cancellation procedures. The board was satisfied with the results.



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- Ms. Brooks presented the results of the Timekeeping and Overtime audit. There were no recommendations resulting from the audit, but information was provided for management's consideration related to trends in overtime use. The board was satisfied with the results of the audit.
- Ms. Brooks explained the two exit audits that were performed under Section 214 of the County Charter. The audit for the Director of Administration found no issues. The audit for the Deputy Director for Program Administration was ended mid-audit because management disagreed with the authority for conducting an exit audit for a retirement. No issues were noted, but some procedures could not be completed. Mr. Seymour noted that in the past, SB & Company performed these audits for retirements; Ms. Brooks agreed and noted that the Office of the County auditor has, as well. Ms. Heckler asked how this disagreement would be addressed in the future. Ms. Brooks explained that a change to the County Charter was a complicated fix; instead she will specify, in the next audit plan resolution, that exit audits should be conducted for retirements. The audit team is awaiting overdue management responses before distributing the final reports. Mr. Vincenti offered to follow-up with management about the responses.
- Ms. Brooks explained that there were 4 audits of Petty Cash conducted. There were no issues resulting from any of them. The board was satisfied with the results.

The meeting was adjourned at approximately 5:10 pm. The next meeting is scheduled for November 24, 2020.

Respectfully submitted,
Chrystal Brooks
County Auditor

Minutes were approved via email on 09/15/2020