



HARFORD COUNTY, MARYLAND

Office of the County Auditor

SECTION 214 REVIEW - DIRECTOR OF PUBLIC WORKS

Report Highlights

Why We Did This Audit

This audit was conducted as required by §214 of the Harford County Charter.

What We Found

Mr. Whittie does not have any indebtedness to the County.

Report Number: 2016-A-05

Date Issued: 01/22/2016

Council Members and County Executive Glassman:

In accordance with Section 214 of the Harford County Charter, we have performed an audit of the accounts under the direction of the former Director of Public Works, Timothy Whittie.

We concluded that Mr. Whittie does not have any indebtedness to the County. The objectives, scope and results of the audit are detailed in the attached report. We would like to thank the members of management for their cooperation during the audit.

The audit team is available to respond to any questions you have regarding the attached report.

Sincerely,

A handwritten signature in black ink that reads "Chrystal Brooks, CPA".

Chrystal Brooks
County Auditor

cc: Mr. Billy Boniface, Director of Administration
Mr. Robert Sandlass, Treasurer
Mr. James Richardson, Director of Human Resources

Audit Team:

Laura Tucholski
CPA, CIA, CFE, CRMA
Managing Auditor

Sarah Self
Staff Auditor

REVIEW RESULTS

We have audited the accounts under the control of Timothy Whittie, former Director of Public Works for the period of 7/1/2014 through 12/31/2015, in accordance with §214 the Harford County Charter. These audit procedures are required "upon the death, resignation or removal of any County officer".

Our conclusion, based on the evidence obtained, is that Mr. Whittie does not have any indebtedness to Harford County. The audit approach focused on testing the key controls that address management's objectives for the process. Management has been provided an opportunity to respond to this report; however, no response was required or provided since there are no recommendations reported. Conclusions drawn are below.

Risk	Expected Control	Conclusion
Accounts under the Official's control were not properly used.	<ul style="list-style-type: none">• Spending is within budgeted limits.• Large transactions are supported by adequate documentation.• Travel, Meal Expenses and Employee Reimbursements were justified.• Transactions are approved through proper channels.	Satisfactory
Official continues to have access to County financial resources.	<ul style="list-style-type: none">• Signatory access is removed from County bank accounts.• Assigned purchase cards are returned and disabled.• Access to financial and information systems are revoked timely.	Satisfactory
Official continues to have physical access to County resources.	<ul style="list-style-type: none">• Keys, security and identification cards are returned.• Assigned equipment, uniforms and vehicles are returned.	Satisfactory
Official is paid more than authorized.	<ul style="list-style-type: none">• Separation documentation was completed timely.• Pay rate reflects the approved budget amount.• Changes to pay rates were approved.• Leave payouts were correct based on accrued balances.	Satisfactory

BACKGROUND INFORMATION

PROGRAM DESCRIPTION AND KEY STATISTICS

Timothy Whittie served as Harford County's Director of Public Works from July 2012 until December 2015. As the Director of Public Works, he supervised and coordinated the work of four divisions: Construction Management; Environmental Services; Highways and Stormwater Management; and Water and Sewer. Each of those Divisions is led by a Deputy Director who is responsible for the day-to-day operations of their respective functions.

REVIEW OBJECTIVE, SCOPE AND METHODOLOGY

In accordance with Harford County Charter section 214, upon death, resignation or removal of any county officer, the County Auditor shall cause an audit and investigation to be made of any accounts maintained by the officer and by his agency. The objective of this review was to satisfy the requirements of Charter Section 214, with regard to Timothy Whittie, Director of Public Works. His separation became effective on 12/31/2015. The scope was limited to accounts and resources under the control of the Office of the Director of Public Works.

The audit focused on activity during the period of 7/1/2014 through 12/31/2015. Our audit procedures included interviewing personnel, observation and testing. Specifically, we confirmed that the accounts under Mr. Whittie's control did not have unusual or inappropriate costs; Mr. Whittie's physical and financial access to County resources had been revoked and that his final paycheck and leave payout were correct.

Harford County management is responsible for establishing and maintaining effective internal controls. Internal control is a process designed to provide reasonable assurance that objectives pertaining to the reliability of financial records, effectiveness and efficiency of operations including safeguarding of assets and compliance with applicable laws, rules and regulations are achieved. Because of inherent limitations in internal control, errors or fraud may nevertheless occur and not be detected.

The audit was performed in accordance with Generally Accepted Government Auditing Standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.