



HARFORD COUNTY, MARYLAND

Office of the County Auditor

Fiscal Year 2019 Audit Plan Summary

As required by the Rules of Procedure for the Office of the County Auditor, the fiscal year 2019 annual audit plan (Resolution 011-18) was approved by the County Council on June 19, 2018.

We performed a risk assessment of the County government and its related agencies in order to develop this plan. For each business process identified, we considered factors such as department size, level of interaction with citizens and businesses, process complexity, financial risks, prior audit issues and the priorities of citizens, the Council Members and the County Administration to determine the areas of greatest risk to the County.

Risks and business processes will be evaluated continuously and during each audit; consequently, **the audit plan is flexible and the schedule is subject to change as new areas of concern are identified.**

Audit	Start Date	End Date	Audit Objective
Financial Statement Audits for FY2018	April, 2018	December, 2018	General coordination related to ensuring that required Financial Statement Audits are completed and provided to the County Auditor.
Peer Review of the Office of the County Auditor	May, 2018	September, 2018	Government Audit Standards (GAO Yellow Book) and Internal Audit (IIA Professional Practices Framework) require an evaluation of the Office's methodology and quality controls.
Safety Compliance and Risk Management Practices	June, 2018	August, 2018	Confirm that safety training is provided to all employees and that the County's safety standards meet State and Federal requirements.
Other Reviews - Unanticipated Projects	July, 2018	June, 2019	We have budgeted for urgent projects that are not already included in the audit plan.
Petty Cash Audits	July, 2018	July, 2018	Budget for 6-8 petty cash audits. These projects will be coordinated with the Treasurer's Office to ensure adequate coverage. Departments audited will be determined throughout year, but will not be disclosed until immediately preceding the project.
Status of Prior Audit Findings	July, 2018	August, 2018	Review of the remediation status of prior audit findings and preparation of a summary report for the County Council.
Purchase Card Controls	August, 2018	August, 2019	Continuous audit procedures related to the County's purchase card program.

Audit	Start Date	End Date	Audit Objective
Zoning Requests	August, 2018	November, 2018	Confirm that requests requiring Planning and Zoning approval are reviewed and approved in accordance with the County Code.
Training and Professional Development	August, 2018	November, 2018	Confirm that employees training needs have been identified, that a plan to implement those needs has been developed and that required courses have been completed.
Income Tax Revenue	September, 2018	November, 2018	Confirm that the County's Income Tax revenue, administered by the State of Maryland, is substantially correct.
Parks and Recreation Revenue	November, 2018	January, 2019	Confirm that Parks and Recreation revenue is collected fully.
Agricultural Preservation Program Monitoring Controls	November, 2018	January, 2019	Determine if controls are in place to ensure that both the County and property owners have met the obligations of their agricultural preservation purchase agreements.
Section 214 Review County Council	November, 2018	January, 2019	In accordance with Harford County Charter section 214, Upon the 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.
EMS Billing Controls	January, 2019	April, 2019	Confirm that Emergency Medical Services Revenue is collected completely and accurately.
Fiscal Notes	January, 2019	December, 2019	Fiscal Impact Analysis for legislation introduced in calendar year 2019
HCPS Budget Analysis	January, 2019	May, 2019	Prepare an analysis of the Board of Education's proposed budget for FY2020.
Employee Separation Procedures	January, 2019	April, 2019	Confirm that when employees are separated from County service, their physical, financial and electronic access to County resources is properly revoked and leave payouts are correct.
Grant Award and Monitoring Controls	March, 2019	May, 2019	Confirm that Harford County has appropriate controls in place to ensure that the grants that it receives, provides or administers are sufficient to ensure that funds are used as intended and allowed. This audit will be outsourced.
County Budget Analysis	April, 2019	May, 2019	Fiscal impact analysis of the FY2020 budget legislation.
Banking Controls	April, 2019	June, 2019	Confirm that the County's controls are adequate to ensure that bank account balances and transactions are routinely reviewed and reconciled.
Recruitment and Hiring Practices	May, 2019	June, 2019	Determine if controls are adequate to ensure that recruitments were performed in accordance with the County's Code, Charter and other relevant regulations.