



HARFORD COUNTY, MARYLAND
Office of the County Auditor

**CHARTER SECTION 214 AUDIT –
DIRECTOR OF PUBLIC WORKS**

Period Covered:
07/01/2010 through 07/31/2012

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Table of Contents

EXECUTIVE SUMMARY 1

BACKGROUND INFORMATION 2

INTRODUCTION 2

REVIEW OBJECTIVE, SCOPE AND METHODOLOGY 2

REVIEW RESULTS..... 2

EXECUTIVE SUMMARY

Audit of Section 214 Review - Public Works
Period: 07/01/2010 through 07/31/2012

Per the 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 the agency. The County Auditor shall report the results of this audit to the County Executive and the Council, and copies shall be made available to the public no later than three months after the ordering of the audit.”

The required audit was completed and we found that Mr. Cooper has no indebtedness to Harford County.

BACKGROUND INFORMATION

INTRODUCTION

Robert Cooper served as Harford County's Director of Public Works from June 2008 until his retirement on June 30, 2012. As the Director of Public Works, he supervised and coordinated the work of four divisions: Construction Management; Environmental Services; Highways and Water Resources; 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 Robert Cooper, Director of Public Works, who retired on June 30, 2012. 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 07/01/2010 through 07/31/2012. Our audit procedures included interviewing personnel, observation and substantive testing. Specifically, we confirmed that the accounts under Mr. Cooper's control did not have unusual or inappropriate costs; Mr. Cooper's physical and financial access to County resources had been revoked and that his final paycheck and leave payout were correct.

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.

REVIEW RESULTS

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.

With regard to transactions that were approved or initiated by Mr. Cooper, we found that the accounting system controls limited him to approving transactions for the Director's Office. This appeared reasonable given the organizational structure of the Department of Public Works; Deputy Directors are responsible for approving transactions within their divisions. The Director's Office is a small office and the majority of its budget is personnel costs. We reviewed relevant documentation and confirmed that purchase card charges, travel, meals and miscellaneous expenses during the review period were reasonable and appropriate.

As expected, we were advised that Mr. Cooper did not have signatory access to any County bank accounts. We were additionally advised that Mr. Cooper's purchase card was returned and destroyed in a timely fashion, but we were not provided documentation to confirm that the purchase card account has been disabled. In lieu of this documentation, we confirmed that there were no charges, as of July 31, 2012, to the purchase card account subsequent to Mr. Cooper's separation date.

We confirmed that Mr. Cooper's logical access to County resources, including network and computer systems, has been revoked. We additionally confirmed that Mr. Cooper's security card has been disabled and that he returned facility keys to County officials.

We confirmed that Mr. Cooper's final paycheck and leave payout amounts were correct and that he returned all County property assigned to him that required return. Mr. Cooper retains a cellular phone that was assigned to him by the County, but did not need to be returned. We confirmed that the phone was acquired at no cost to the County and that the phone number and monthly service obligation have been transferred to Mr. Cooper's personal responsibility.

Our conclusion, based on the evidence obtained, is that Mr. Cooper does not have any indebtedness to Harford County.