



# HARFORD COUNTY, MARYLAND

## Office of the County Auditor

July 11, 2018

### Report Highlights

#### Why We Did This Review

This annual summary is required by the OCA Rules of Procedure.

#### What We Found

The Office's Quality Assurance procedures meet internal audit and governmental auditing standards.

#### What We Recommend

We can improve by ensuring that staff have time to be dedicated to one project at a time.

Harford County Council  
212 S. Bond St., 2<sup>nd</sup> Floor  
Bel Air, MD 21014

Dear Council Members:

In accordance with the Rules of Procedure for the Office of the County Auditor, this report summarizes the activities of the Office for fiscal year 2018.

#### Status of Audit Plan

13	Complete	1	Not Started
4	In Progress	4	Postponed

A detailed status of the Audit Plan was provided to you during the June 5, 2018 public presentation. For the audits completed during the year, we noted eleven new issues to be remediated; a comprehensive report detailing the status of the audit findings will be provided to you as a separate report in a few months.

In addition to performing audits, this year the office has completed the following:

8	Research Requests, Fraud and Abuse Reports
65	Fiscal Analysis of Bills and Resolutions
303	Hours spent on Budget Analysis
264	Continuing Professional Education Credits Earned

#### Quality Assurance and Improvement

In accordance with the International Standards for the Professional Practice of Internal Auditing, the Office has a Quality Assurance and Improvement Program (QAIP). Internal assessments are performed for every engagement to confirm that audits are performed in accordance with governmental and internal auditing standards. Our QAIP also involves an annual review of projects completed, continuous review of our audit methodology and input from our stakeholders. An external assessment of the Office's procedures, conducted in 2015, resulted in a Pass rating. The next external assessment will take place in 2018.

I have completed the QAIP internal review for FY2018 and found that audit standards were met.

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Over the last year, a number of projects were postponed; this has been the combined result of auditor multitasking and delays in receiving requested documentation. Management has improved its coordination of audit responses in the past several months. Moving forward, our office will focus on assigning one project at a time to each auditor. This should help keep projects on schedule as well as allow more time for more in-depth reviews.

I would like to acknowledge the hard work of everyone working in the Office this year. I am available to respond to any questions you have regarding this report.

Sincerely,



Chrystal Brooks

CPA, CGFM, CIA, CISA, CGAP, CRMA

County Auditor

cc: Mr. Barry Glassman, County Executive  
Mr. Billy Boniface, Director of Administration  
Audit Advisory Board Members