



HARFORD COUNTY, MARYLAND

Office of the County Auditor

AUDIT OF PETTY CASH – JURY COMMISSIONER

Report Highlights

Why We Did This Audit

This audit was conducted as part of the County Auditor's risk-based Annual Audit Plan approved by the County Council for FY2019.

What We Found

We noted that controls over the Jury Commissioner's petty cash fund are adequate.

Report Number: 2019-A-03

Date Issued: 7/11/2018

Council Members and County Executive Glassman:

In accordance with Section 213 of the Harford County Charter, we have performed an audit of Jury Commissioner's petty cash funds. The results of that audit, our findings and recommendations for improvement are detailed in the attached report. We would like to thank the members of management for their cooperation during the audit.

The audit found that the cash on location agreed to the amount expected and was appropriately secured. We have no recommendations for improvement at this time. Accordingly, management has not provided a response to the report.

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

Sincerely,

Chrystal Brooks, CPA

Chrystal Brooks
County Auditor

cc: Mr. Robert Sandlass, Treasurer
Judge Angela Eaves, Administrative Judge
Ms. Cathy Valdivia, Jury Commissioner



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REVIEW RESULTS

We have focused on activity during the period of 7/1/2016 through 7/9/2018 and cash on hand on 7/9/2018. The audit approach focused on testing the key controls that address management's objectives for the process.

Our opinion, based on the evidence obtained, is controls are adequate to ensure that petty cash is used, secured, and reconciled properly. Conclusions drawn are below.

Risk	Expected Control	Conclusion
Cash could be lost or stolen	Cash is secured in a locked safe or drawer with limited access.	Satisfactory
	At all times, cash on hand and receipts agree to the expected fund amount.	Satisfactory
Purchases are not appropriate or approved	Expenditures are supported by receipts and approval documentation.	Satisfactory
	Reconciliations are performed at least monthly.	Satisfactory
Procurement limits are exceeded	Purchases do not exceed \$50.	Satisfactory

BACKGROUND INFORMATION

PROGRAM DESCRIPTION AND KEY STATISTICS

The Jury Commissioner's Office maintains a petty cash fund to make daily payments to people serving jury duty. Using the juror attendance sheet – which includes all potential system generated juror names – the office tracks juror attendance and thus determines who receives payment. Jurors may donate a portion or the entire payment to the Generous Jurors Fund. Donations made by jurors to the Generous Juror Fund require a separate signed form. The fund is reconciled by the Jury Commissioner and the Assistant Jury Commissioner twice each business day.

REVIEW OBJECTIVE, SCOPE AND METHODOLOGY

The objective of this review was to ensure that petty cash processes for the Jury Commissioner's Office are in compliance with Petty Cash policies and ensure disbursement

and replenishment transactions were approved and properly accounted for. The scope of this review was limited to reviewing the controls over Jury Commissioner's petty cash fund. The review did not include a complete evaluation of internal controls, but instead, relied on substantive testing to support conclusions. This lack of a complete review did not affect achievement of the audit objective.

The audit focused on activity during the period of 7/1/2016 through 7/9/2018. Our audit procedures included interviewing personnel, observation and testing. Specifically, we counted the cash and receipts on hand, confirmed the outstanding reimbursements, observed physical security, and reviewed the supporting documentation for a sample of petty cash fund expenditures and replenishments.

Harford County Circuit Court 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.

Audit Team:

Chrystal Brooks

CPA, CIA, CGAP, CISA, CGFM, CRMA

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