



# HARFORD COUNTY, MARYLAND

## Office of the County Auditor

### AUDIT OF TRAINING AND PROFESSIONAL DEVELOPMENT

#### 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

There is no County-wide training and professional development standard.

Processes to ensure training and professional development of County employees are sufficient at the departmental level.

Updated training policies are currently being implemented by Human Resources at the County level.

**Report Number:** 2019-A-07

**Date Issued:** 03/01/2019

Council Members and County Executive Glassman:

In accordance with Section 213 of the Harford County Charter, we have performed an audit of Harford County's Training and Professional Development processes. 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 there is no County-wide standard governing employee training and professional development; processes to track and record employee training vary by department. However, procedures and controls at the departmental level, particularly in high safety risk areas, were adequate to ensure employees received appropriate and timely training.

A significant number of departments were involved in this review; we would like to thank the members of management for their cooperation. The audit team is available to respond to any questions you have regarding the attached report.

Sincerely,

A handwritten signature in cursive script that reads "Chrystal Brooks, CPA".

Chrystal Brooks  
County Auditor

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



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### REVIEW RESULTS

We have reviewed Harford County's employee training and professional development for the period of 7/1/2016 through 8/31/2018. Our conclusion, based on the evidence obtained, is that the County does not have a standard, formal process for confirming that employees' development needs are identified and addressed.

The objective of this audit was to 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. The scope was limited to employees of the County's Executive and Legislative branches. We did not seek to evaluate the training needs of contractors or employees who report to another elected official. For all of the employees within the scope, the Department of Human Resources (HR) manages County-wide training and can provide support for training needs that are identified by each department. In planning this audit, we met with HR to find out how training needs are identified and addressed.

County-wide, training is provided online using BizLibrary. Courses like "Protecting Your PC" and "Harassment Hurts: It's Personal" are required for all employees. Courses covering many other topics are available to employees in the system, as well. Courses vary in length from a few minutes to many hours, depending on the subject matter. Our understanding was that BizLibrary reports would be able to confirm that required courses were completed with passing scores and that HR periodically confirms completion of required courses. *Our testing of BizLibrary reports did not demonstrate this to be the case. A BizLibrary "mandatory assignment" does not require completion by the assigned employee and the courses that are required do not have quizzes or other completion markers in BizLibrary. Management explained that HR is currently compiling a policy to ensure appropriate training is assigned and completed by employees.*

At the department level, we surveyed Directors and met with some of them to learn how each identifies and tracks employee training needs. Overall, we found that practices varied significantly from department to department. For example, Emergency Services tracks many data points in an electronic system, while some departments have no mechanisms for keeping track of training that has been completed. *In practice, we sampled employees for review, but were only able to gather information for departments that tracked training. That portion of an otherwise adequate sample was not large enough to draw a conclusion about job or department-specific training for all employees.*

For individual employees, skill deficiencies should be identified during employee evaluations; however, HR and various Directors advised that specific requirements are not generally documented in the employee evaluation system for follow-up. *Accordingly, we did*

*not search employee evaluations to confirm if individual training needs were actually completed.*

Management has been provided an opportunity to respond to this report; however, none was required. Accordingly, no response was provided.

## **OTHER INFORMATION**

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.

### **Audit Team:**

Chrystal Brooks  
CPA, CIA, CGAP, CISA, CGFM, CRMA  
*County Auditor*

Brad DeLauder, CPA  
*Senior Auditor*