



# HARFORD COUNTY, MARYLAND

## Office of the County Auditor

### Fiscal Year 2013 Audit Plan Summary

As required by the Rules of Procedure for the Office of the County Auditor, the fiscal year 2013 annual audit plan was presented to the County Council on June 19, 2012.

The plan was developed based on a risk assessment process performed by the Office of the County Auditor.

The risk assessment included discussions with department heads, the County Executive and the County Council members. We used those meetings to identify each department's priorities, business functions and organizational structure. 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 Executive to determine the areas of greatest risk to the County. The audits planned for the upcoming years have been prioritized to address the highest rated business processes. Risks and business processes will be evaluated annually and throughout each audit; consequently, audit priorities and schedules may change over time.

The audits planned for fiscal year 2013 are summarized below. In addition to audits, the plan includes time for preparing fiscal analysis of legislation, responding to research requests from Council Members and continuing professional education. **The plan outlined below is flexible and the audit schedule is subject to change as new areas of concern are identified.**

Ideally, all key business processes will be reviewed at least every three years. However, due to financial and staffing constraints, the audits scheduled are only those that were most critical, as determined by the risk assessment. We estimate that two additional full-time staff people would be needed in the County Auditor's office to completing the entire audit plan.

### Fiscal Year 2013 Planned Audits

Audit - Phase	Start Date	End Date	Est. Hours	Comments
Network and Application Security Controls	07/01/2012	06/30/2013	790	This review of ICT controls will be led by ICT and performed by a contractor using funds from the Safeguarding Business Operations capital project. The scope of the audit has not yet been determined.
<b>2012-A-01</b>				
Section 214 Review - Public Works	07/01/2012	09/30/2012	55	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. Robert Cooper, Director of Public Works is expected to retire effective 6/30/2012.

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Audit - Phase	Start Date	End Date	Est. Hours	Comments
<b>2012-A-02</b>				
Procurement Practices	07/01/2012	10/24/2012	220	The objective of this review will be to determine if all applicable guidelines were followed for County procurements. As they will be reviewed in a separate project, purchase card controls will be excluded from this review.
<b>2012-A-03</b>				
Grants Administration and Monitoring Controls	07/01/2012	12/16/2012	365	The objective of this audit is to 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.
<b>2012-A-04</b>				
Payroll Controls	11/15/2012	02/15/2013	350	The objective of the audit is to confirm that controls are sufficient and effective to ensure that payroll calculations, time entry, leave balances, benefit deductions and leave payouts are correct.
<b>2012-A-05</b>				
Purchase Card Controls	12/15/2012	04/15/2013	300	The objective of this review is to determine if Harford County's corporate purchase card program has sufficient controls in place to ensure that purchases are proper, allowable and correctly allocated for reporting.
<b>2012-F-01</b>				
Financial Statement Audits for FY2012 - Harford County	04/01/2012	10/31/2012	500	General coordination related to ensuring that required Financial Statement Audits are completed and provided to the County Auditor.
<b>2012-F-02</b>				
OMB A-133 Single Audits for FY2012 - Harford County	04/01/2012	12/31/2012	165	General Coordination related to ensuring that Single Audits are completed timely.
<b>2013-A-01</b>				
Detention Center Commissary Account Controls	05/15/2013	07/30/2013	170	Confirm that controls are adequate to ensure that each individual's commissary account is properly managed.
<b>2013-R-##</b>				
Council Member Requests	07/01/2012	06/30/2013	370	Budgeted time to respond to research requests from Council Members or on behalf of the County Executive.
Budget - Unanticipated Projects	07/01/2012	06/30/2013	280	Budget for urgent projects that are not already included in the audit plan. The budget represents 10% of the office's annual hours available for audits.