



HARFORD COUNTY, MARYLAND

Office of the County Auditor

August 10, 2020

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.

Harford County Council
212 S. Bond St., 2nd 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 2020.

Status of Audit Plan

9 Complete	2 In Progress	2 Postponed
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A detailed status of the Audit Plan was provided to you during the June 9, 2020 public presentation. For the audits completed during the year, we noted eight (8) 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:

9	Research Requests, Fraud and Abuse Reports
62	Fiscal Analysis of Bills and Resolutions
315	Hours spent on Budget Analysis
180.5	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 October 2018, resulted in a Pass rating.

I have completed the QAIP internal review for FY2020 and found that audit standards were met.

Last year, I reported that some projects were postponed at management's request. In FY2020, this continued to a degree, but we adjusted the schedule so that other audits could be started sooner, and staff had more time to dedicate to those projects. The end of the fiscal year also saw delays related to the Covid-19 pandemic; the departments that we needed to gather information from were often busy addressing more immediate tasks. However, over the last several months, we have found that there are many functions that the Office can perform remotely when information is independently accessible; we will continue to promote, to management, the efficiencies created by auditor-level (read-only) access to information systems. Further, we will need to get a better handle on how various departments are impacted by and adapt to changing circumstances

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. Benjamin Lloyd, Director of Administration
Audit Advisory Board Members