



HARFORD COUNTY, MARYLAND

Office of the County Auditor

Fiscal Year 2021 Audit Plan Summary

As required by the Rules of Procedure for the Office of the County Auditor, the fiscal year 2021 annual audit plan (Resolution 017-20) was approved by the County Council on June 16, 2020.

We performed a risk assessment of the County government and its related agencies in order to develop this plan. 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 Administration to determine the areas of greatest risk to the County.

Risks and business processes will be evaluated continuously and during each audit; consequently, **the audit plan is flexible, and the schedule is subject to change as new areas of concern are identified.**

Audit	Start Date	End Date	Audit Objective	Est. Hours
Financial Statement Audits for FY2020	May, 2020	December, 2020	General coordination related to ensuring that required Financial Statement Audits are completed and provided to the County Auditor.	75
Economic Development Programs	June, 2020	July, 2020	Review Harford County's Economic Development programs to determine if the terms and conditions required by the authorizing pieces of legislation and related agreements have been met. Additionally, confirm that the County's procedures ensure timely repayment of loans, tax credit rebates and the appropriateness of training grant reimbursements.	200
Inspections and Permits Billing and Collection Controls	June, 2020	August, 2020	Confirm that the procedures facilitate complete and timely payment for inspection services and that permits are issued only after proper approval steps.	300
Petty Cash	July, 2020	July, 2020	Budget for 6-8 petty cash audits. Departments audited will be determined throughout year but will not be disclosed until immediately preceding the project.	150

Audit	Start Date	End Date	Audit Objective	Est. Hours
Status of Prior Audit Findings	July, 2020	September, 2020	Review of the remediation status of prior audit findings and preparation of a summary report for the County Council.	150
Hotel Occupancy Tax Revenue Controls	August, 2020	September, 2020	Determine if the County has collected the correct amount of revenue for the Hotel Occupancy Tax based upon supporting information from taxpayers.	100
Purchase Card Controls	August, 2020	August, 2021	Continuous audit procedures related to the County's purchase card program.	200
Accounts Payable Controls	September, 2020	October, 2020	Determine if controls related to Accounts Payable are adequate to ensure that only valid vendors and debts are paid by the County.	200
Tuition Reimbursement Program	September, 2020	October, 2020	Confirm that employee tuition reimbursements followed the program guidelines.	150
Water and Sewer Billing and Collection Controls	September, 2020	December, 2020	Confirm that controls in place are adequate to ensure that customers are billed the correct amount and revenue is collected.	450
Property Management Controls	October, 2020	December, 2020	Determine if processes are adequate to ensure that the County's rental and lease contracts are proper and monitored for compliance with contract terms.	350
Environmental Services Billing and Collection Controls	November, 2020	January, 2021	Confirm that controls are adequate to ensure that customers are billed the correct amount and receivables are collected. The audit will also consider the labor and expense costs related to the MES contract.	350
Procurement Practices	December, 2020	April, 2021	Determine if all applicable guidelines were followed for County procurements.	450
COVID-19 Assistance Programs	January, 2021	March, 2021	Confirm that controls in place for the new COVID-19 Assistance Programs are adequate to ensure payments are made in accordance with the programs' guidelines.	200
Real Property Tax Billing and Collection Controls	January, 2021	April, 2021	Determine if controls are adequate to ensure that property tax revenue is recorded and collected.	350

Audit	Start Date	End Date	Audit Objective	Est. Hours
Budget Analysis	February, 2021	June, 2021	Fiscal impact analysis of the FY2021 budget legislation and prepare an analysis of the Board of Education's proposed budget for FY2021.	350
Fleet Maintenance and Contract Management	May, 2021	July, 2021	Determine if the Fleet Maintenance Contract is properly monitored and costs are billed in accordance with the contract and to evaluate the efficiency and effectiveness of the vehicle replacement and utilization.	250

Administrative Time – In addition to the projects noted above, the office has budgeted for Training, Quality Assurance and Improvement, Risk Assessment, Paid Time Off, County Council Meetings and Other Community Meetings.