



HARFORD COUNTY, MARYLAND

Office of the County Auditor

July 11, 2014

Report Highlights

Why We Did This Audit

This audit was conducted as required by §214 of the Harford County Charter.

What We Found

We found that Mr. Tomarchio does not have any indebtedness to the County.

SECTION 214 REVIEW - CHIEF OF STAFF

Council Members and County Executive Craig:

In accordance with Section 214 of the Harford County Charter, we have performed an audit of the accounts under the direction of the former Chief of Staff, Aaron Tomarchio.

We concluded that Mr. Tomarchio does not have any indebtedness to the County. The objectives, scope and results of the audit are detailed in the attached report.

We would like to thank the members of management for their cooperation during the audit. The audit team is available to respond to any questions you have regarding the attached report.

Sincerely,

Chrystal Brooks
County Auditor

cc: Ms. Kathryn Hewitt, Treasurer
Ms. Janet Schaub, Director of Human Resources

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212 South Bond Street * Room 219 * Bel Air, Maryland 21014

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HARFORD COUNTY, MARYLAND

Office of the County Auditor

AUDIT REPORT: SECTION 214 REVIEW - CHIEF OF STAFF

Report Number:
2014-A-02

Date Issued:
07/11/2014

Period Covered:
07/01/2012 through
06/30/2014

BACKGROUND INFORMATION

INTRODUCTION AND KEY STATISTICS

Aaron Tomarchio served as the County Executive's Chief of Staff from 2005 until his resignation in February 2014. As the Chief of Staff, he was "responsible for the coordination and oversight of major county initiatives as assigned by the County Executive", in accordance with County Code Section 9-201. The role includes supervision of the Divisions of Agricultural Affairs and Constituent Services.

REVIEW OBJECTIVE, SCOPE AND METHODOLOGY

In accordance with Harford County Charter Section 214, upon 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. The objective of this review was to satisfy the requirements of Charter Section 214, with regard to Aaron Tomarchio, Chief of Staff. The separation became effective in June, 2014. The scope was limited to accounts and resources under the control of the Office of the Chief of Staff.

The audit focused on activity during the period of 07/01/2012 through 06/30/2014. Our audit procedures included interviewing personnel, observation and testing. Specifically, we sought to confirm that the accounts under Mr. Tomarchio's control did not have unusual or inappropriate costs; physical and financial access to County resources had been revoked and that the final paycheck and leave payout were correct.

Audit Team:

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

Laura Tucholski
CPA, CIA, CFE, CRMA
Managing Auditor

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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.

REVIEW RESULTS

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.

With regard to transactions that were approved or initiated by Mr. Tomarchio, we found that he did not have access to the accounting system, a purchase card or County bank accounts. This appeared reasonable given the organizational structure as a division of the County Executive's Office. Personnel costs are a significant portion of the office's budget and financial administration is centralized. We reviewed relevant documentation for the Chief of Staff's Office and confirmed that purchase card charges, travel, meals and miscellaneous expenses during the review period were reasonable and appropriate.

We confirmed that Mr. Tomarchio's logical access to County resources, including network and computer systems, were revoked shortly after his last working day. We additionally confirmed that Mr. Tomarchio's security card was disabled and that he returned facility keys and all County property assigned to him.

We confirmed that Mr. Tomarchio's final paycheck and leave payout amounts were correct.

Our conclusion, based on the evidence obtained, is that Mr. Tomarchio does not have any indebtedness to Harford County. There are no findings or recommendations to report; accordingly, no management response was required or provided.