



# HARFORD COUNTY, MARYLAND

## Office of the County Auditor

### Fiscal Year 2022 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 036-21) was approved by the County Council on June 1, 2021.

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
Financial Statement Audits for FY2021	May 2021	December 2021	General coordination related to ensuring that required Financial Statement Audits are completed and provided to the County Auditor.
Status of Prior Audit Findings	July 2021	August 2021	Review of the remediation status of prior audit findings and preparation of a summary report for the County Council.
Water and Sewer Billing Analysis	July 2021	August 2021	Confirm that controls in place are adequate to ensure that customers were billed the correct amount.
Petty Cash	July 2021	August 2021	Budget for 6-8 petty cash audits. Departments audited will be determined throughout year, but will not be disclosed until immediately preceding the project.
Purchase Card Controls	August 2021	August 2022	Continuous audit procedures related to the County's purchase card program.
Payroll Controls	August 2021	December 2021	Confirm that controls are sufficient and effective to ensure that payroll calculations, time entry, leave balances, benefit deductions and leave payouts are correct.

Audit	Start Date	End Date	Audit Objective
Procurement Practices	August 2021	December 2021	Determine if all applicable guidelines were followed for County procurements.
Real Property Tax Billing and Collection Controls	October 2021	January 2022	Determine if controls are adequate to ensure that property tax revenue is recorded and collected.
Capital Projects for Affiliated Agencies	December 2021	February 2022	Determine if affiliated agency requests for capital project reimbursements are supported.
Environmental Services Billing and Collection Controls	December 2021	March 2022	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.
Fiscal Notes	January 2022	December 2022	Fiscal Impact Analysis for legislation introduced in calendar year 2022.
Accounts Receivable	January 2022	June 2022	Confirm that payments received at the Treasurer's payment window, lockbox, website and through other sources are properly applied and deposited.
Budget Analysis	March 2022	May 2022	Fiscal impact analysis of the County's budget legislation and analysis of the Board of Education's proposed budget.
Fleet Maintenance Management	May 2022	July 2022	The objective of this audit is to 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.
Hotel Occupancy Tax	May 2022	July 2022	Determine if the County has collected the correct amount of revenue for the Hotel Occupancy Tax based upon supporting information from taxpayers. We will audit 3-5 hotel operators.

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