



HARFORD COUNTY, MARYLAND

Office of the County Auditor

June 29, 2021

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 2021.

Status of Audit Plan

14 Complete	2 In Progress	5 Postponed
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A detailed status of the Audit Plan was provided to you during the April 20, 2021 public presentation. For the audits completed during the year, we noted seven (7) 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 fiscal notes for 82 Bills and Resolutions and earned 176 Continuing Professional Education Credits.

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. The deadline for our next peer review has been extended from 2021 to September 2023 because of the pandemic.

I have completed the QAIP internal review for FY2021 and found that audit standards were met.

Last year, I reported on the impact of the pandemic on the Office's operations, primarily with regard to scheduling. This year, I am happy to report that we have settled into a new normal where we combine remote

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working tools for efficiency and an in-office presence for close collaboration. Moving forward, I have designed the FY2022 audit plan to focus more on deadlines rather than just budget hours for projects. This year, we were not able to host summer interns in the office but are now in a position to welcome back interns in July 2021. Teaching students helps the office staff refine their understanding of audit theory, so the internship program benefits all involved.

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