



HARFORD COUNTY, MARYLAND

Office of the County Auditor

Fiscal Year 2023 Audit Plan Summary

As required by the Rules of Procedure for the Office of the County Auditor, the fiscal year 2023 annual audit plan (Resolution 018-22) was approved by the County Council on June 14, 2022.

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 FY2022	April 2022	January 2023	General coordination related to ensuring that required Financial Statement Audits are completed and provided to the County Auditor.
Petty Cash	July 2022	August 2022	Budget for 6-8 petty cash audits. Departments audited will be determined throughout year, but will not be disclosed until immediately preceding the project.
Status of Prior Audit Findings	July 2022	August 2022	Review of the remediation status of prior audit findings and preparation of a summary report for the County Council.
Fleet Maintenance Management	August 2022	November 2022	Determine if the Fleet Maintenance Contract is properly monitored and costs are billed in accordance with the contract and evaluate the efficiency and effectiveness of the vehicle replacement and utilization.
Purchase Card Controls	August 2022	August 2023	Continuous audit procedures related to the County's purchase card program.

Audit	Start Date	End Date	Audit Objective
Banking and Investment Controls	September 2022	November 2022	Ensure that controls are adequate to ensure proper selection, purchase, sale and accounting of the County's investments and bank account balances and transactions are routinely reviewed and reconciled.
DPW Inventory Controls	September 2022	December 2022	Determine if the County's Department of Public Works has adequate controls in place to ensure that inventory is properly protected and accounted for.
Section 214 Reviews	November 2022	December 2022	In accordance with Harford County Charter section 214, Upon the 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.
Grant-In-Aid Award and Monitoring Controls	December 2022	March 2023	Confirm that Harford County has appropriate controls in place to ensure the grants-in-aid it receives, provides or administers are sufficient to ensure that funds are used as intended and allowed.
License Issuance and Billing Controls	December 2022	March 2023	Confirm that controls are adequate to ensure that licenses are not issued without proper payment and approvals.
Fiscal Notes	January 2023	December 2023	Fiscal Impact Analysis for legislation introduced in calendar year 2023.
Zoning Requests	January 2023	March 2023	Confirm that requests requiring Planning and Zoning approval are reviewed and approved in accordance with the County Code.
Budget Analysis	March 2023	May 2023	Fiscal impact analysis of the County's budget legislation and analysis of the Board of Education's proposed budget.
Hotel Occupancy Tax	May 2023	June 2023	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.

Audit	Start Date	End Date	Audit Objective
Recruitment and Hiring Practices	May 2023	July 2023	Determine if controls are adequate to ensure that recruitments were performed in accordance with the County's Code, Charter and other relevant regulations.
Water & Sewer Billing System Controls	May 2023	July 2023	Confirm that system controls in place are adequate to ensure that customers are billed the correct amount.

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.