



HARFORD COUNTY, MARYLAND

Office of the County Auditor

AUDIT ADVISORY BOARD

MINUTES OF FEBRUARY 28, 2023 MEETING

Board Members: Pam Heckler, Gregory Scherer, Pat Vincenti, Tony Giangliordano, Kim Spence, Chrystal Brooks

Other Attendees: Brad DeLauder, Sarah Self, Kaitlyn Castillo

The meeting began at approximately 4:30 pm in the County Council Conference Room and via Microsoft Teams.

Board Meeting Minutes - November 22, 2022

With no changes, Members approved meeting notes via email prior to this meeting.

Status of FY2023 Audit Plan

- Ms. Brooks reviewed the status of the audits in the FY2023 audit plan noting that 9 projects are complete, 3 projects are in progress, 2 are in planning, and 3 have not yet started. Expected completion of 3 audits has been delayed. The completion of the audit plan will proceed on schedule.
- Ms. Brooks explained the Office completed the review of audited financial statements from various County affiliated agencies. All but one volunteer fire company reported its statements to be included in the review. Council President Vincenti inquired about which company was late; Ms. Brooks informed the group it was Joppa Magnolia VFC.
- Ms. Brooks informed the Board that the Single Audit was completed with one deficiency that has been corrected.

Audit Reports

- Ms. Self presented the results of the Charter Section 214 Exit Audits noting, for the 17 elected and appointed officials reviewed, no issues were noted regarding pay, access, or accounts under their control. None of the officials under audit had any indebtedness to the County. The Board was satisfied with the results.
- Mr. DeLauder presented the results of the Public Works Inventory Controls audit noting 3 findings: the Bureau of Highways Maintenance does not report equipment over \$500 to Facilities & Operations (F&O) per County policy; the process to deactivate inventory system users of the Division of Water & Sewer's (W&S) inventory management system who no longer required access is not always followed; and inventory and equipment management processes between the Operations and Maintenance bureaus within W&S is not consistent and some current procedures could be implemented throughout to



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improve efficiency. Generally, management agreed with the findings and is taking steps to address them. The Board was satisfied with the results.

Other Items

- Ms. Brooks summarized the County-wide Risk Assessment that will be used to create the next annual audit plan. She noted that she will hold discussions with the County Council members and the County Executive to determine if any additional areas for review should be included. Board members were satisfied with the risk assessment.
- Ms. Brooks informed the Board she expected new citizen Board members would be approved before the next Board meeting, which will include updates to the FY2023 Audit Plan as well as the Proposed FY2024 Audit Plan.

The meeting was adjourned at 4:50 pm. The next meeting is scheduled for May 30, 2023.

Respectfully submitted,
Chrystal Brooks
County Auditor

Minutes were approved via email on 03/14/2023