HARFORD COUNTY, MARYLAND
Office of the County Auditor

October 2, 2020

Report Highlights

Why We Did This Audit

This audit was conducted as part of the County Auditor's risk-based Annual Audit Plan approved by the County Council for FY2021.

What We Found

- 15 recommendations are Closed or Inactive
- 13 recommendations remain Open

What We Recommend

Management should continue to take steps to correct identified audit findings.

STATUS OF PRIOR AUDIT FINDINGS

Council Members and County Executive Glassman:

In accordance with Section 213 of the Harford County Charter, we have performed audits of various subject matters. The results of those audits have been communicated to you in prior reports. For each audit finding reported, management has provided a response indicating its agreement or disagreement with the finding, corrective actions and an expected remediation date, if applicable. This report is being sent to update you on management's efforts to address the previously reported recommendations.

As of 08/01/2020 there were 28 findings being tracked by the County Auditor, relating to 17 audits and reviews. Fourteen (14) of them have been closed. One (1) action plan, related to public Procurement advertising, was moved to Inactive status; it has been open for more than 3 years and it does not appear that any management action will be taken. We will not follow-up in future reports.

Based on our review, there are 13 action plans that remain open and will be included in the next status update. Two (2) of these have due dates that have not yet passed. For action plans that were beyond their due date, but not yet implemented, members of management indicated that remediation efforts were planned. We did not find these to be critical issues requiring further escalation. A summary, and details, of the status of the audit findings reviewed follows this letter.

Management has been advised of our results and has been given an opportunity to respond to the report; however, no response was required or provided. The audit team is available to respond to any questions you have regarding the attached report.

Sincerely,

Chrystal Brooks, CPA

Chrystal Brooks
County Auditor

cc: Mr. Benjamin Lloyd, Director of Administration

FINDINGS SUMMARY

Audit Name	Closed	Status Open	Due Date Not Passed
2013 Procurement Practices		1	
2015 Network Security Monitoring Controls	1		
2016 Recruitment and Hiring Practices	1		
2017 Grant Award and Monitoring Controls		1	
2017 Hotel Occupancy Tax Revenue		1	
2018 Facility Access Controls		2	
2018 Public Information Open Meetings and Records Retention Compliance	1	1	
2019 Agricultural Preservation Program Monitoring Controls	1		
2019 Employee Separation Procedures	3	1	
2019 Parks and Recreation Revenue	1		
2019 Recruitment and Hiring Practices	2		
2019 Safety Compliance and Risk Management Practices	1	2	
2020 Detention Center Inmate Accounts	1		
2020 EMS Billing Controls	1	1	
2020 Mobile Home Park Revenue	1		
2020 Office on Aging Revenue		1	2
2020 Petty Cash		1	
Grand Total	**14**	**12**	**2**

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STATUS OF PRIOR AUDIT FINDINGS

Period Covered:
7/1/2019 through 8/31/2020

The scope of this review was limited to assessing whether management's audit responses have been implemented. In planning and conducting our review, we focused on remediation activity prior to September 1, 2020. Our review was limited to management responses to prior audit findings that indicated an expected remediation date on or before 08/01/2020. Review procedures included inquiries of appropriate personnel and inspection of documents and records. We also tested transactions and performed other procedures we considered necessary to meet the review's objectives.

This review 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.

The status of the Findings and their Recommendations follows.

DETAILED FINDINGS STATUS

Orig. Due Date	Revised Due Date	Completion Date	Recommendation	Management Response	Status Comments
2013 Procurement Practices					
Open - Inactive for Follow-up					
2012-A-02.05 Public Advertising					
Public Notice of Procurement Opportunities is not published in a local newspaper.					
12/31/2013	6/30/2020		We recommend County officials consider legislation to better align the Procurement Code with the current procurement advertisement trends. We additionally recommend that the Procurement Department consider posting Board of Estimates agendas and minutes on its website to improve transparency. We further recommend that the Department of Procurement consider making bid documents available to anonymous parties on the County's website and/or direct information seekers to eMarylandMarketplace.	Management concurs with these recommendations.	There are no changes planned to the County Code. As this finding has been open for nearly 7 years, we will not continue to actively follow-up on it.
2015 Network Security Monitoring Controls					
Closed					
2015-A-01.03 Technology Inventory Action Plan					
Computer inventory appears excessive.					
12/31/2016	12/31/2019	09/23/2020	We recommend management review inventory that is not currently in use to determine whether some items may be surplused.	Management is unable to determine how the Auditor derived the numbers associated with the inventory of equipment in order to give a specific response. However, Management maintains only enough inventory to enable the County to replace equipment timely and to be able to supply workstations for deployment in case of emergency. Management does agree that a County-wide comprehensive policy concerning when and what inventory should be surplused needs to be developed.	A new inventory system has been purchased and implemented. We reviewed the list and noted that surplused and stored items are identified. Management has created a policy regarding IT refresh and surplus guidelines.

Orig. Due Date	Revised Due Date	Completion Date	Recommendation	Management Response	Status Comments
2016 Recruitment and Hiring Practices					
Closed					
2016-A-03.01 Advertising Process Action Plan					
New positions were not always advertised; particularly when designated as "temporary".					
3/26/2016		9/19/2019	We recommend management propose changes to the County Code creating a designation for Executive branch appointed employees and/or defining the maximum length of temporary employment. We further recommend temporary status only be assigned as designated in the County Code and Charter and all classified positions be advertised as required.	Management disagrees and it is Management's position that the definition of "temporary appointment" in Section 38-30 of the Harford County Code pertains only to a specific appointment made during the temporary absence of a classified employee and not to the entire class of temporary employees... The Auditor correctly states that four individuals were selected for temporary positions; however, it is Management's responsibility to determine its operational needs and as such, retains the authority to determine whether a position should be categorized as temporary or fall within the classified service. ..... Regarding the finding that three temporary classifications were not in the Pay and Classification Plan, Management agrees and those positions, while having different working titles, will be assigned an appropriate classification within the Plan by March 26, 2016.	Based on the documentation provided regarding a sample of exceptions from our testing, resulting from conversations with management at the Exit Conference, we found that, if required, hires were selected from an advertised recruitment. The issue has been closed.
2017 Grant Award and Monitoring Controls					
Open - 3+ years					
2017-A-06.03 Monitoring Controls					
Grant Monitoring Procedures were not always performed.					
6/30/2017	6/30/2020		Economic Development does not have a mechanism in place to confirm that funds are spent at year end. Their review process might be simplified and made more effective by issuing quarterly disbursements and using the same grantee financial reporting form required by Community Services and Housing.	Disagree. The grants awarded by each County department are different in nature and require different monitoring procedures. To place overly burdensome requirements on minimally staffed non-profits would negatively impact their ability to provide necessary services to our citizens. However, Management agrees that it will review the monitoring procedures for each department/agency to determine if the process can be streamlined/simplified.	Management advised that new procedures were expected to be completed for the FY2021 Tourism awards. We will test this during the planned FY2021 Economic Development Audit.
2017 Hotel Occupancy Tax Revenue					
Open - 3+ years					
2017-A-15.01 Audits of Hotel Operators					
Audits of hotels' reported income are not conducted.					
			The Treasurer's Office should take steps to initiate audits of Hotels as identified in the County Auditor's audit plan.	Auditor Note: Management was provided an opportunity to respond to this report; however, no response was provided.	In the prior year, Treasury advised that they will defer the audit procedures to the Office of the County Auditor. In the FY2021 Hotel Tax audit, we will request management

Orig. Due Date	Revised Due Date	Completion Date	Recommendation	Management Response	Status Comments
					initiate a number of hotel operator audits, in accordance with the applicable Rules and Regulations.

2018 Facility Access Controls

Open - Current

2018-A-15.01 Physical Key Management

Management does not have a process in place to track physical keys for County facilities.

Orig. Due Date	Revised Due Date	Completion Date	Recommendation	Management Response	Status Comments
11/1/2019			We recommend management develop procedures so that, as new locks are installed, new keys are logged and assigned, and PIN locks are periodically changed.	Management appreciates the recommendation and will be reviewing the processes and policies regarding physical key management as well as periodic reprogramming of PIN locks.	A new key system has been tested and the County is in the process of procuring the system for County-wide use.

2018-A-15.02 Inappropriate or Unnecessary Access (1)

Some facility access rights are inappropriate or unnecessary.

Orig. Due Date	Revised Due Date	Completion Date	Recommendation	Management Response	Status Comments
11/1/2019			Active devices assigned to separated employees, or not specifically assigned to County personnel, should be disabled. Additionally, access role configurations should be reviewed periodically and updated to reflect changes in operations.	Management will review the access provided to employees/contractors and refine or correct their privileges.	Action Item: Review of all users' facility access configurations periodically. Management has advised that they have reviewed facility access and are working on adjusting the configurations.

2018 Public Information Open Meetings and Records Retention Compliance

Open - Current

2018-A-05.01 Lack of Current Records Retention Schedules

Records retention schedules are not available.

Orig. Due Date	Revised Due Date	Completion Date	Recommendation	Management Response	Status Comments
6/30/2018	6/30/2024		Each County Department should develop a current records retention schedule and file it with Maryland State Archives.	Management will coordinate with County Departments to develop/update current records retention schedules and file with Maryland State Archives.	Management plans to begin its retention policy development early next year and expects full implementation to take 3 years.

Closed

2018-A-05.02 Lack of Public Access to Meeting Minutes

Some Meeting Agendas and Minutes are not available for public review.

Orig. Due Date	Revised Due Date	Completion Date	Recommendation	Management Response	Status Comments
		9/21/2020	Responsible officials for each board should utilize the systems in place for publishing information related to Public Meetings.	Management disagrees with Auditor's opinion with regards to copies of board minutes being posted online. The law states "to the extent practicable".	Management advised that training was provided to all employees responsible for compliance. We tested a sample of recent meetings and found most meetings were documented with minutes available online.

Orig. Due Date	Revised Due Date	Completion Date	Recommendation	Management Response	Status Comments
2019 Agricultural Preservation Program Monitoring Controls					
Closed					
2019-A-11.01 Easement Valuations					
Some easement purchase prices were calculated incorrectly.					
6/30/2019	7/1/2020	9/6/2019	We recommend the databases related to the program be enhanced to automate the valuation and pricing of proposed easement purchases. The enhancements could also automate the property ranking calculations and maintain that information for future reference.	The Department of Planning & Zoning continues to modernize its processes. The transactional operations related to the County's Agricultural Land Preservation Program have been automated, to include: linking land/soil data associated with a parcel to other related preservation databases; automating land evaluation and site assessment calculations; and automating the codified valuation worksheet. Databases will be monitored by the Agricultural Preservation Coordinator and the database manager to ensure continuity and accuracy. Automation will ensure scoring and ranking proceed more efficiently and accurately.	We reviewed the calculations for the proposed 2019 purchases and found that they were calculated correctly.
2019 Employee Separation Procedures					
Open - Current					
2019-A-15.03 Documented Return of Assigned Equipment					
In some cases, the return of assigned equipment is not confirmed or documented.					
12/31/2019			We recommend departments document their review of items returned by separated employees.	Management training will be provided in Fall 2019.	Management has provided follow-up training to HR super users. However, we tested a sample of 6 terminated employees and noted that only 3 of the TERM forms noted returned equipment.
Closed					
2019-A-15.01 Timeliness of Termination Forms					
Termination forms were not always initiated and completed timely.					
12/31/2019		9/15/2020	We recommend supervisors receive refresher training on steps to be taken when an employee leaves County service.	Management training will be provided in Fall 2019. In addition, ICT will create a job that will run nightly (7 days a week) at the close of business that will query the Forms Tracker DB for TERMS whose effective termination date is equal to the current date. The job will automatically disable the terminated employee's AD (active directory) login account. For certain circumstances where a department requests that a terminated employee's AD account be re-enabled for a specified period of time, ICT will document. This will be completed within the next 6 months.	We tested a sample of terminations and found that the term forms were completed timely.
2019-A-15.02 Timely Revocation of Systems Access					
Network accounts were not always disabled timely.					
12/31/2019		8/27/2020	We recommend ICT implement a process to confirm that the TERM related Computer Access tasks are completed.	To ensure access to county systems for termed employees is removed in a timely manner, FORMS Tracker will generate and send a TERM email notification to ICT. After ICT receives the notification, a "VIEW IT Help Desk Ticket" will be created and a copy of the associated TERM email notification	We tested a sample of recently separated employees and noted that their system access was revoked timely.

Orig. Due Date	Revised Due Date	Completion Date	Recommendation	Management Response	Status Comments
				will be attached to the Ticket to document the TERM request. Next, VIEW IT will generate and send an email notification to all system admins responsible for removing access to county systems. The system admins will remove any access granted to the employee and note their actions(s) in the Ticket. Open TERM request will be monitored and left open until all system admins have responded. This process will be running within the next 6 months.	

2019-A-15.03 Documented Return of Assigned Equipment

In some cases, the return of assigned equipment is not confirmed or documented.

Orig. Due Date	Revised Due Date	Completion Date	Recommendation	Management Response	Status Comments
8/1/2019		9/11/2020	We recommend departments document their review of items returned by separated employees.	The Sheriff's Office will continue to make notification via email to the relevant departments of an employee separation. Each department will maintain their checklist to ensure all issued equipment and keys are returned and computer access is disabled. The Sheriff's Office will institute a new procedure of a comprehensive checklist for all Sheriff's Office separations that will be routed appropriately to all affected departments to ensure that the issued equipment and keys are returned and computer access is disabled in a timely manner. This checklist will be initiated by the Human Resources Office when separation notice is received and upon completion of all items the checklist will be returned to Human Resources for audit and filing with the personnel file.	We selected a sample of terminated employees and found that each had documentation of returned equipment. A new exit form process became effective in February, 2020.

2019 Grant Award and Monitoring Controls

Closed

2019-A-13.01 CJCC Grant Guidelines

Guidelines for Criminal Justice Coordinating Council (CJCC) grants were not followed.

Orig. Due Date	Revised Due Date	Completion Date	Recommendation	Management Response	Status Comments
7/1/2019		6/18/2019	We recommend management revise its guidelines to reflect current practices.	The CJCC subcommittee is comprised of Office of Drug Control Policy staff, and was prior to this Administration. Per the recommendation of the Auditor, we will revise the guidelines of CCJC funding and code these as contributions.	Management has created updated policies that reflect current procedures.

2019 Parks and Recreation Revenue

Closed

2019-A-09.01 Contract Fee Calculations

Some Swan Harbor contract fees were calculated incorrectly.

Orig. Due Date	Revised Due Date	Completion Date	Recommendation	Management Response	Status Comments
11/15/2019		9/8/2020	We recommend the use of an automated program to calculate the final balance worksheets.	Management will create and utilize an automated program to calculate payments by Fall of 2019.	A spreadsheet has been created to automate the event calculations.

Orig. Due Date	Revised Due Date	Completion Date	Recommendation	Management Response	Status Comments
2019 Recruitment and Hiring Practices					
Closed					
2019-A-16.01 Recruitment Procedures					
Not all procedures in the recruitment process are consistently performed.					
12/31/2019		9/15/2020	We recommend Human Resources consistently maintain documentation of each step of the recruitment process.	With regard to the audit finding concerning confirmation of a candidate's qualifications, Management had addressed the issue prior to completion of the audit. The Department of Human Resources is conducting education, certification and reference checks on a consistent basis.	We tested a sample of recently hired employees and found that education and reference checks were completed.
2019-A-16.02 Quarterly Reporting					
Quarterly hiring reports were not consistently distributed to the Council as required by the County Code.					
		4/20/2020	Human Resources should provide the required quarterly report to the Council in a format that can be more readily retained for future review and confirmation and the Council should develop a filing system to maintain such documents when they are received. The two groups should work together to determine the most effective and efficient delivery method. Additionally, language in County Code §38-31 should be updated to require reporting of independent contractors in addition to contractual employees.	Management disagrees and believes that the Department of Human Resources has been compliant with the Harford County Code. The audit analysis acknowledges that the Department of Human Resources provided the reports and the underlying data to the auditor upon request. The auditor was also informed that the Director of Administration hand delivers such reports to the Council President. The Director of Administration has discussed the matter with the Council President and the County President desires to continue with the current process. The Council President indicated that he has put a procedure in place regarding the retention of the reports.

Management disagrees that County Code §38-31 should be modified to require the reporting of independent contractors. As the audit acknowledges, independent contractors are managed through normal procurement process and not the Department of Human Resources. The Department of Procurement administers these contracts because the individuals are independent agents and not employees of the County. It would be inappropriate to place such a requirement in Chapter 38 (entitled "Personnel"), and further, to place this reporting obligation on the Director of Human Resources since it is not a function that the Director oversees. However, in order to provide information regarding independent contractors to the County Council, Management is in the process of developing a report by the Director of Procurement for delivery to the Council that will capture such information. | The quarterly reports are being provided to the County Council. The Council has developed a system to confirm receipt and maintain the reports. |
2019 Safety Compliance and Risk Management Practices					
Open - Current					
2019-A-05.01 Safety Manual Distribution and Updates					
The Harford County Safety Manual is not regularly updated or distributed to employees.					
9/2/2020			We recommend Risk Management review, update and distribute the Harford County Safety Manual to all employees electronically.	Management is in the process of reviewing and updating the Harford County Safety Manual. Management disagrees with the recommendation that the County distribute the Safety Manual to all employees electronically because the updated Safety Manual will be available online for current employees and	The Safety Manual is now available on the County's intranet site. Although, the manual has not been updated, a number of new safety procedures have been created.

Orig. Due Date	Revised Due Date	Completion Date	Recommendation	Management Response	Status Comments
				new employees will be directed during Orientation to the website with instructions on how to access the Manual.	
2019-A-05.02 Risk Management Audits					
Risk Management has not been performing internal Safety inspections.					
9/2/2020			Risk Management should develop procedures for Safety Audits and a plan to execute those audits.	Management is in the process of developing and documenting these procedures. However, the previous Risk and Safety Officers are no longer employed with the County so confirmation of follow up internal inspections was not possible.	The Risk Manager attends reviews that are performed by the state, but has not yet begun performing Safety Audits.

Closed

Orig. Due Date	Revised Due Date	Completion Date	Recommendation	Management Response	Status Comments
2019-A-05.03 Missing Documentation of Incident Follow-up					
For some safety incidents, documentation of follow-up action was not provided.					
9/2/2020		11/22/2019	We recommend Risk Management provide refresher training to all supervisory personnel to ensure follow-up actions are performed documented.	Risk Management agrees to provide general information on the need for follow up on audit issues. However, with regard to more detailed training, the Risk and Safety Officer will provide training options to supervisors to aid them in obtaining the appropriate classes for themselves or employees that they identify to be in need of such training.	Supervisors were provided with updated Incident Response procedures and forms in November 2019. The employee injury procedures document was updated in July 2020.

2020 Detention Center Inmate Accounts

Closed

Orig. Due Date	Revised Due Date	Completion Date	Recommendation	Management Response	Status Comments
2020-A-01.01 Incomplete Reconciliation Procedures					
Reconciliations require additional information to ensure they are complete and accurate.					
11/15/2019	8/31/2020	8/31/2020	We recommend the weekly reconciliation process include a three-way match between the inmate management system, bank statement and vendor reported deposits and withdrawals. In addition, we recommend eliminating "Other Deposit" as a transaction classification within the inmate management system.	Those issues noted in the Exit Discussion Notes were addressed in part. Additional corrections and adjustments to financial operations are to occur in the near future. Ref. 2020-A-01.01: Para. #2- Weekly reconcile report to be altered from a Mon to Sun-changed to Wed to Wed. This method should capture the overlapping fiscal activity. Para. #3-The awareness of this issue was addressed via Deposit Code corrections followed by applicable manual entry. Para. #4 - The "OTHER" entry code that had been utilized was removed as an option leaving such an occurrence highly unlikely.	Based upon our follow-up review, weekly reconciliation controls have been updated to include a three-way match between the inmate management system, bank statement and vendor reported deposits and withdrawals.

2020 EMS Billing Controls

Open - Current

Orig. Due Date	Revised Due Date	Completion Date	Recommendation	Management Response	Status Comments
2020-A-06.02 EMS Fee Waiver Documentation					
Uncollectible ambulance fees do not have documented waivers.					
10/31/2019			We recommend the Treasurer's Office periodically review the billing company reports to confirm fee waivers entered by the billing company were approved.	There was some misunderstanding with our billing company. Our instructions to them was to pursue collection efforts up to three attempts; however, the billing company was writing-off the amount after three unsuccessful collection attempts. AS of October 2019 the County and the	Due to staffing limitations, Management was unable to provide support for sampled EMS waivers in time to be included in this report.

Orig. Due Date	Revised Due Date	Completion Date	Recommendation	Management Response	Status Comments
				billing company have agreed that before any amount is to be written off it is to be authorized by the Treasurer.	

Closed

2020-A-06.01 Some EMS Transports were not billed

Some EMS transports were not billed.

Orig. Due Date	Revised Due Date	Completion Date	Recommendation	Management Response	Status Comments
10/31/2019		9/10/2020	We recommend Emergency Services take steps to confirm that the unbilled items have been forwarded to the billing company by a specified deadline.	As of October 2019, Emergency Services has assigned one person with oversight and responsibility of reviewing all documentation to ensure that all transports are appropriately billed and each report is capture for invoicing. Upon review of the 93 reports forwarded to us from the auditors: 14 reported not billed were found to have been billed; 22 were not billable for reasons such as refused transport, deceased at scene, lift assists, cancelled in route, etc.; 10 cannot be located (appear in CAD but never downloaded-MIEMSS is assisting in locating); and 47 were determined to not have been billed (13 were refused for lack of validation – under review by MIEMSS) the remaining 34 occurred in September/October 2018 and exceed the 12 month time period allowed to bill.	We reviewed a current list of unbilled transports and found that they are limited and have explanations. A review of billed transactions shows no clear gaps in transport dates.

2020 Mobile Home Park Revenue

Closed

2020-A-12.01 Missing Support for Excise Taxes

Property Owners do not always provide support or confirm the unpaid excise taxes.

Orig. Due Date	Revised Due Date	Completion Date	Recommendation	Management Response	Status Comments
12/18/2019		8/25/2020	When excise tax payments are processed, we recommend Treasury notify the owner of any missing support documentation. When related abatements are recorded, Treasury should confirm supporting documents were provided.	The Treasury department scans all submitted documentation from mobile parks with the initial payment records. After the payments are processed, the AR clerk who bills the mobile excise tax is responsible for review of the payments, and follow-up for any missing or incomplete documentation. The related abatements will not be recorded until Treasury confirms all supporting documentation was provided. We have revised the abatement procedures to require both the declaration page and list of vacant lots be included with the supporting documentation for any related abatements. These abatements are submitted by the AR Clerk, and reviewed and approved by the AR Accountant.	We tested a sample of recent excise tax payment and found that abatements are supported.

2020 Office on Aging Revenue

Open - Current

2020-A-09.01 Missing Support for Registration Deposits

Office on Aging deposits do not fully reconcile to transaction details.

Orig. Due Date	Revised Due Date	Completion Date	Recommendation	Management Response	Status Comments
1/31/2021			We recommend Senior Centers prepare deposits that represent one complete day's collections. Those collections should be sent to Office on Aging within two business days.	Management will advise staff to strive to reconcile as many of our daily transactions in the same day. Currently, we reconcile throughout the day. When we return to center operations we will designate staff from our main office to visit the centers (during registration) closer to the end of each day to verify the reconciliation and transfer funds back to main office for more expeditious deposits. In addition, we are considering cashless transactions	Due Date Not Passed

Orig. Due Date	Revised Due Date	Completion Date	Recommendation	Management Response	Status Comments
				allowing only credit and checks for payment. Also, we are currently in development phases of online registration capability which will not only address these issues but also should reduce demand on the in person registration process.	
2020-A-09.02 Timeliness of Deposits					
Deposits for Senior Center revenue are not always made timely.					
1/31/2021			We recommend Senior Centers send deposits to Office on Aging daily or at least within two business days and the Office on Aging make deposits in the week following collection.	Addressed in our response to the 2020-A-09.01 Missing Support for Registration Deposits finding above.	Due Date Not Passed.
2020-A-09.03 Registration Cancellations					
Aging Registration history is incomplete because of deleted registrations.					
8/10/2020			We recommend employees use the 'Registration Cancelled' (for registrations) and "Cancelled" (for courses) options in ServTracker when registrations will be reversed.	Management has created a procedure that will be shared with staff to address this finding.	New aging registrations have not yet begun so cannot be tested.

2020 Petty Cash

Open - Current

Orig. Due Date	Revised Due Date	Completion Date	Recommendation	Management Response	Status Comments
2020-A-04.01 P&R Maintenance Petty Cash Reconciliations					
Fallston Maintenance Shop reconciles petty cash less than monthly.					
7/19/2019			We recommend Parks and Recreation update its procedures to reflect the County Code requirements.	Management will adjust our procedure to comply with the County Code which includes a monthly audit and replenish funds when approx. $50 remains. We will implement this action immediately.	Based on the FY20 reimbursements, reconciliations are still not performed monthly.