



HARFORD COUNTY, MARYLAND

Office of the County Auditor

EXIT AUDIT – PLANNING AND ZONING

Report Highlights

Why We Did This Audit

This audit was conducted as required by §214 of the Harford County Charter.

What We Found

We noted that Mr. Killian does not have any indebtedness to the County.

Report Number: 2021-A-15

Date Issued: 02/04/2021

Council Members and County Executive Glassman:

In accordance with Section 214 of the Harford County Charter, we have performed an audit of the accounts under the direction of Bradley Killian, former Director of the Department of Planning and Zoning. The results of that audit are detailed in the attached report. We would like to thank the members of management for their cooperation during the audit.

The audit found Mr. Killian has no indebtedness to the County.

The audit team is available to respond to any questions you have regarding the attached report.

Sincerely,

A handwritten signature in cursive script that reads "Chrystal Brooks, CPA".

Chrystal Brooks
County Auditor

cc: Mr. Robert Sandlass, Treasurer
 Ms. Tiffany Stephens, Director, Human Resources

Audit Team:

Chrystal Brooks
CPA, CIA, CGAP, CISA, CGFM, CRMA
County Auditor

Sarah Self, CIA, CGAP
Staff Auditor



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REVIEW RESULTS

We have audited the accounts under the control of Bradley Killian for the period of 01/01/2019 through 12/31/2020, in accordance with §214 the Harford County Charter. These audit procedures are required "upon the death, resignation or removal of any County officer". Our conclusion, based on the evidence obtained, is that Mr. Killian has no indebtedness to the County. The audit approach focused on testing the key controls that address management's objectives for the process. Conclusions drawn are below.

Risk	Expected Control	Conclusion
Accounts under the Official's control were not properly used.	<ul style="list-style-type: none">Spending is within budgeted limits.Large transactions are supported by adequate documentation.Travel Reimbursements are supported.Transactions are approved through proper channels.	Satisfactory Satisfactory Satisfactory Satisfactory
Official continues to have access to County financial resources.	<ul style="list-style-type: none">Signatory access is removed from County bank accounts.Assigned purchase cards are returned and disabled.Access to financial and information systems is revoked timely.	Satisfactory Satisfactory Satisfactory
Official continues to have physical access to County resources.	<ul style="list-style-type: none">Keys, security and identification cards are returned.Assigned equipment is returned.	Satisfactory Satisfactory
Official is paid more than authorized.	<ul style="list-style-type: none">Separation documentation was completed timely.Pay rate reflects the approved budget amount.Changes to pay rates were approved.	Satisfactory Satisfactory Satisfactory
Accounts under the Official's control were not properly used.	<ul style="list-style-type: none">Spending is within budgeted limits.Large transactions are supported by adequate documentation.Travel Reimbursements are supported.Transactions are approved through proper channels.	Satisfactory Satisfactory Satisfactory Satisfactory

Areas for improvement are described in the Findings and Corrective Actions section of this report. Management has been provided an opportunity to respond to this report; however, no response was required or provided.

BACKGROUND, OBJECTIVES, SCOPE AND METHODOLOGY

The Department of Planning and Zoning is responsible for establishing, enforcing, and administering regulations affecting development of the County. Mr. Killian served as the Department's Director until his resignation in January 2021. Responsibilities include the preparation of master plans, the establishment of regulations affecting the physical development and growth of the county, the enforcement of rules governing subdivisions, and the administration of zoning regulations.

In accordance with Harford County Charter section 214, upon 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. The objective of this review was to satisfy the requirements of Charter Section 214, with regard to Bradley Killian, who left County service on January 8, 2021. The scope was limited to accounts and resources under the control of the Department of Planning and Zoning.

The audit focused on activity during the period of 01/01/2019 through 12/31/2020. Our audit procedures included interviewing personnel, observation and testing. Specifically, we sought to confirm that the accounts under the official's control did not have unusual or inappropriate costs; physical, logical and financial access to County resources had been revoked and that the final paycheck and leave payout were correct.

Harford County management is responsible for establishing and maintaining effective internal controls. Internal control is a process designed to provide reasonable assurance that objectives pertaining to the reliability of financial records, effectiveness and efficiency of operations including safeguarding of assets and compliance with applicable laws, rules and regulations are achieved. Because of inherent limitations in internal control, errors or fraud may nevertheless occur and not be detected.

The audit 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.