



# HARFORD COUNTY, MARYLAND

## Office of the County Auditor

### Fiscal Year 2024 Audit Plan Summary

As required by the Rules of Procedure for the Office of the County Auditor, the fiscal year 2024 annual audit plan (Resolution 035-23) was approved by the County Council on June 13, 2023.

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 FY2023	May 2023	January 2024	General coordination related to ensuring that required Financial Statement Audits are completed and provided to the County Auditor.
Petty Cash	July 2023	August 2023	The objective of these audits is to confirm proper tracking, use and accounting of cash held by County departments. 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 2023	September 2023	Review the remediation status of prior audit recommendations.
Property Management Controls	August 2023	November 2023	Determine if processes are adequate to ensure that the County's rental and lease contracts are properly monitored for compliance with contract terms.

<b>Audit</b>	<b>Start Date</b>	<b>End Date</b>	<b>Audit Objective</b>
Purchase Card Controls	August 2023	August 2024	Continuous audit procedures related to the County's purchase card program. Program-wide controls will also be tested this year.
Accounts Payable	September 2023	October 2023	Confirm that controls related to Accounts Payable are adequate to ensure that only valid vendors and debts are paid by the County.
Parks and Recreation Inventory Controls	September 2023	January 2024	Determine if the County's Department of Parks and Recreation has adequate controls in place to ensure that inventory is properly protected and accounted for.
Facility Access Controls	November 2023	February 2024	Confirm that physical access to County facilities is adequately controlled and routinely monitored.
Cable Franchise Fees	November 2023	January 2024	Determine if revenue reported by cable companies is complete and if franchise fees were completely collected by the County.
Harford Transit Cash Receipts Controls	January 2024	March 2024	Determine if controls are adequate to ensure that cash collected for Harford Transit is physically protected and deposited completely.
Employee Separation Procedures	February 2024	April 2024	Confirm that when employees are separated from County service, their physical, financial, and electronic access to County resources is properly revoked and leave payouts are correct.
Budget Analysis	March 2024	May 2024	Fiscal impact analysis of the County's budget legislation and analysis of the Board of Education's proposed budget.
Building Inspections and Permits Billing and Collection Controls	May 2024	July 2024	Confirm that procedures facilitate complete and timely payment for inspection services and that permits are issued only after proper approval steps.
EMS Billing Controls	May 2024	July 2024	Confirm that Emergency Medical Services Revenue is collected completely and accurately.

Audit	Start Date	End Date	Audit Objective
Hotel Occupancy Tax	May 2024	July 2024	The objective of this audit is to determine if the County has collected, allocated, and distributed the correct amount of revenue for the Hotel Occupancy Tax based upon supporting information from taxpayers. We will audit 3-5 hotel operators.

**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.