



July 28, 2023

Report Highlights

This annual summary is required by the OCA Rules of Procedure.

What We Found

The Office's Quality Assurance procedures meet internal audit and governmental auditing standards.

HARFORD COUNTY, MARYLAND

Office of the County Auditor

Harford County Council
212 S. Bond St., 2nd Floor
Bel Air, MD 21014

Dear Council Members:

In accordance with the Rules of Procedure for the Office of the County Auditor, this report summarizes the activities of the Office for fiscal year 2023.

Status of Planned Audits

- 14 Complete
- 3 In Progress
- 1 Postponed at Management's Request

A detailed status of the Audit Plan was provided to you during the June 13, 2023 Auditor Update public presentation. For the audits completed during the year, we noted seven, issues to be remediated; a comprehensive report detailing the current status of the prior audit findings will be provided to you as a separate report in a few months.

In addition to performing audits, this year the office has completed fiscal notes for 74 Bills and Resolutions and earned more than 140 Continuing Professional Education credits.

Quality Assurance and Improvement

In accordance with the International Standards for the Professional Practice of Internal Auditing, the Office has a Quality Assurance and Improvement Program (QAIP). Internal assessments are performed for every engagement to confirm that audits are performed in accordance with governmental and internal auditing standards. Our QAIP also involves an annual review of completed projects, continuous review of our audit methodology and input from our stakeholders. An external assessment of the Office's procedures, conducted in November 2022, resulted in a Pass rating.

We have completed the internal QAIP review for FY2023 and found that audit standards were met.

I would like to acknowledge the hard work of everyone working in the Office this year. I am available to respond to any questions you have regarding this report.

Sincerely,

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

Chrystal Brooks

CPA, CGFM, CIA, CISA, CGAP, CRMA

County Auditor

cc: Mr. Bob Cassilly, County Executive
Mr. Robert McCord, Director of Administration
Audit Advisory Board Members