



# HARFORD COUNTY, MARYLAND

## Office of the County Auditor

### Fiscal Year 2025 Audit Plan Summary

As required by the Rules of Procedure for the Office of the County Auditor, the fiscal year 2025 annual audit plan (Resolution 013-24) was approved by the County Council on June 18, 2024.

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 FY2024	May 2024	January 2025	General coordination related to ensuring that required Financial Statement Audits are completed and provided to the County Auditor.
Employee Separation Procedures	June 2024	September 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. This project will also include Exit Audit procedures in accordance with §214 of the County Charter.
Building Inspections and Permits Billing and Collection Controls	July 2024	September 2024	Confirm that procedures facilitate complete and timely payment for inspection services and that permits are issued only after proper approval steps.
Status of Prior Audit Findings	July 2024	August 2024	Review the remediation status of prior audit recommendations.
Payroll Controls	August 2024	October 2024	Confirm that controls are sufficient and effective to ensure that payroll calculations, time entry, leave balances, benefit deductions and leave payouts are correct.
Purchase Card Controls	September 2024	August 2025	Continuous audit procedures related to the County's purchase card program. Program-wide controls will also be tested this year.

Audit	Start Date	End Date	Audit Objective
ICT Inventory Controls	September 2024	December 2024	Determine if the County's Department of ICT has adequate controls in place to ensure that inventory is properly protected and accounted for.
Safety Compliance and Risk Management Practices	September 2024	December 2024	Confirm that safety training is provided to all employees and procedures are followed for Safety incidents.
Real Property Tax Billing and Collection Controls	November 2024	February 2025	Determine if controls are adequate to ensure that property tax revenue is recorded and collected.
Contract Management	December 2024	April 2025	Determine if contracts for commodities and general services are being appropriately monitored to ensure compliance with County policies and contract terms. The project will also attempt to determine that amounts paid to vendors were in accordance with contract terms.
Capital Projects for Affiliated Agencies	January 2025	April 2025	Determine if affiliated agency requests for capital project reimbursements are supported.
Employee Benefits Administration	April 2025	June 2025	This audit will review the procedures in place to ensure that Harford County employees receive the correct benefits, appropriate premiums are collected and the County monitors its outgoing payments for benefits provided.
Detention Center Inmate Accounts	May 2025	June 2025	Confirm that controls are adequate to ensure that each individual's commissary account is properly managed.
Hotel Occupancy Tax	June 2025	July 2025	Determine if the County has collected 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.