



HARFORD COUNTY, MARYLAND

Office of the County Auditor

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

August 21, 2024

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.

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 2024.

Status of Planned Audits

- 12 Complete (23 reports)
- 1 In Progress
- 2 Postponed (1 now complete)

A detailed status of the Audit Plan was provided to you during the June 18, 2024 Auditor Update presentation; a comprehensive report detailing the current status of the recent and prior audit findings will be provided to you as a separate report.

In addition to performing audits, this year the office has completed fiscal notes for 56 Bills and Resolutions and earned more than 168 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 FY2024 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 black ink 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