



HARFORD COUNTY, MARYLAND

Office of the County Auditor

September 18, 2025

Report Highlights

Why We Did This Review

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 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 2025.

Status of Audit Plan

- 14 Complete (19 reports)
- 1 Postponed to the FY2026 audit plan

A detailed status of the Audit Plan was provided to you during the June 17, 2025 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 67 Bills and Resolutions and earned more than 100 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. We have completed the internal QAIP review for FY2025 and found that audit standards were met.

Additionally, Government Audit Standards require an external peer review of the office's system of quality controls every three years. The office's peer review was completed on September 18, 2025, and resulted in a Pass rating – the highest possible rating. A copy of that report is attached to this letter.

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".

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



External Quality Control Review

of the
Harford County
Office of the County Auditor

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**

for the period of July 1, 2022 through June 30, 2025



Association of Local Government Auditors

September 18, 2025

Ms. Chrystal Brooks, County Auditor
Harford County, Office of the County Auditor
212 S. Bond Street, 2nd floor
Bel Air, MD 21014

Dear Ms. Brooks,

We have completed a peer review of the Harford County, Office of the County Auditor for the period July 1, 2022 to June 30, 2025. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide for Assessing Conformance with Government Auditing Standards* published by the Association of Local Government Auditors (ALGA).

We reviewed the internal quality control system of your audit organization and conducted tests to determine whether your internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States and applicable legal and regulatory requirements. Our procedures included:

- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff and management to assess their understanding of, and compliance with, relevant quality control policies and procedures.

Due to variances in individual performance and judgment, compliance does not imply adherence to standards in every case but does imply adherence in most situations. Organizations can receive a rating of pass, pass with deficiencies, or fail. The Harford County, Office of the County Auditor has received a rating of pass.

Based on the results of our review, it is our opinion that the Harford County, Office of the County Auditor's internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* and applicable legal and regulatory requirements for engagements during the period July 1, 2022 to June 30, 2025.

Hadiza Buhari, CPA, MBA
Director of Internal Audit
Pittsburgh Regional Transit
Pittsburgh, PA

Randall Daniel, CPA, CIA, CFE
Audit Manager
Office of the City Auditor
Oklahoma City, OK