



HARFORD COUNTY, MARYLAND

Office of the County Auditor

July 8, 2019

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 2019.

Status of Audit Plan

13 Complete	2 In Progress	2 Postponed
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A detailed status of the Audit Plan was provided to you during the June 11, 2019 public presentation. For the audits completed during the year, we noted twelve (12) issues to be remediated; a comprehensive report detailing the status of the 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 the following:

7	Research Requests, Fraud and Abuse Reports
50	Fiscal Analysis of Bills and Resolutions
284	Hours spent on Budget Analysis
198	Continuing Professional Education Credits Earned

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 projects completed, continuous review of our audit methodology and input from our stakeholders. An external assessment of the Office's procedures, conducted in October 2018, resulted in a Pass rating.

I have completed the QAIP internal review for FY2019 and found that audit standards were met.

212 South Bond Street * 2nd floor * Bel Air, Maryland 21014
410-638-3161 * www.harfordcountymd.gov/auditor

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.

What We Recommend

We can improve by including more Executive input in our annual planning process.

Last year, I reported that a number of projects were postponed; we made progress on this front by reducing auditor multitasking, focusing on one project at a time. This year, projects that were postponed were at the request of management. In the upcoming year, I plan to involve the Executive Administration earlier in our annual planning process to ensure that our planned engagements are well known and timed to avoid busy work seasons.

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,



Chrystal Brooks

CPA, CGFM, CIA, CISA, CGAP, CRMA

County Auditor

cc: Mr. Barry Glassman, County Executive
Mr. Billy Boniface, Director of Administration
Audit Advisory Board Members