



HARFORD COUNTY, MARYLAND

Office of the County Auditor

EXIT AUDIT - DIRECTOR OF ADMINISTRATION

Report Highlights

Why We Did This Audit

This audit was conducted as required by §214 of the Harford County Charter.

What We Found

We noted no unusual activity within the accounts under Mr. Boniface's control.

Report Number: 2021-A-02

Date Issued: 08/28/2020

Council Members and County Executive Glassman:

In accordance with Section 214 of the Harford County Charter, we have performed an audit of the accounts under the direction of Administration, Billy Boniface. The results of that audit are detailed in the attached report. We would like to thank the members of management for their cooperation during the audit.

The audit found no unusual activity in the accounts under Mr. Boniface's control. He has no indebtedness to the County at this time.

The audit team is available to respond to any questions you have regarding the attached report.

Sincerely,

Chrystal Brooks, CPA

Chrystal Brooks
County Auditor

cc: Mr. Robert Sandlass, Treasurer
Mr. James Richardson, Director of Human Resources



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REVIEW RESULTS

We have audited the accounts under the control of Billy Boniface, Director of Administration for the period of 07/01/2018 through 06/30/2020, in accordance with §214 the Harford County Charter. These audit procedures are required “upon the death, resignation or removal of any County officer”. Mr. Boniface served as the Director of Administration until July 6, 2020; he remains employed by the County in a new role. Our conclusion, based on the evidence obtained, is Mr. Boniface has no indebtedness to the County. The audit approach focused on testing the key controls that address management’s objectives for the process. Conclusions drawn are below.

Risk	Expected Control	Conclusion
Accounts under the Official's control were not properly used.	<ul style="list-style-type: none"> • Spending is within budgeted limits. • Large transactions are supported by adequate documentation. • Travel Reimbursements are supported. • Transactions are approved through proper channels. 	<p>Satisfactory</p> <p>Satisfactory</p> <p>Satisfactory</p> <p>Satisfactory</p>
Official continues to have access to County financial resources.	<ul style="list-style-type: none"> • Signatory access is removed from County bank accounts. • Assigned purchase cards are returned and disabled. • Access to financial and information systems is revoked timely. 	<p>Satisfactory</p> <p>Not applicable</p> <p>Not applicable</p>
Official continues to have physical access to County resources.	<ul style="list-style-type: none"> • Keys, security and identification cards are returned. • Assigned equipment is returned. 	<p>Not applicable</p> <p>Not applicable</p>
Official is paid more than authorized.	<ul style="list-style-type: none"> • Separation documentation was completed timely. • Pay rate reflects the approved budget amount. • Changes to pay rates were approved. 	<p>Not applicable</p> <p>Satisfactory</p> <p>Satisfactory</p>

Management has been provided an opportunity to respond to this report; however, none was required or provided.

BACKGROUND, OBJECTIVES, SCOPE AND METHODOLOGY

In accordance with Harford County Charter section 214, upon death, resignation or removal of any county officer, the County Auditor shall cause an audit and investigation to be made

of any accounts maintained by the officer and by his agency. The objective of this review was to satisfy the requirements of Charter Section 214, with regard to Billy Boniface, who was Director of Administration and was appointed to a new role with the County, effective July 6, 2020. The scope was limited to accounts and resources under the control of the Director of Administration.

The audit focused on activity during the period of 07/01/2018 through 06/30/2020. Our audit procedures included interviewing personnel, observation and testing. Specifically, we sought to confirm that the accounts under the official's control did not have unusual or inappropriate costs; and that the most recent paycheck reflects the correct pay rate. Since Mr. Boniface remains employed by Harford County, we did not confirm that physical, financial or logical access had been revoked.

Harford County management is responsible for establishing and maintaining effective internal controls. Internal control is a process designed to provide reasonable assurance that objectives pertaining to the reliability of financial records, effectiveness and efficiency of operations including safeguarding of assets and compliance with applicable laws, rules and regulations are achieved. Because of inherent limitations in internal control, errors or fraud may nevertheless occur and not be detected.

The audit was performed in accordance with Generally Accepted Government Auditing Standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Audit Team:

Chrystal Brooks
CPA, CIA, CGAP, CISA, CGFM, CRMA
County Auditor

Brad DeLauder
CPA, CIA
Senior Auditor