



HARFORD COUNTY, MARYLAND

Office of the County Auditor

AUDIT ADVISORY BOARD

MINUTES OF APRIL 23, 2019 MEETING

Board Members: Brian Rowe, Pam Heckler, Gregory Scherer, Pat Vincenti, Rob Wagner, Kim Spence, Chrystal Brooks

Other Attendees: Brad DeLauder

The meeting began at approximately 4:30 pm in the County Council Conference Room

Board Meeting Minutes – February 12, 2019

Members approved meeting notes via email prior to this meeting.

Status of FY2019 Audit Plan

- Mr. DeLauder updated the Board Members on the changes to the audit plan since the last meeting. In particular, three projects were completed, two were started and two have been postponed.
- Ms. Brooks explained that the postponed projects were delayed at the request of management to allow Treasury staff to focus on the Workday ERP implementation. Both are included in the FY2020 proposed audit plan.

Risk Assessment and Proposed Audit Plan

- Mr. DeLauder presented the updated risk assessment, explaining that each process is considered and then ranked based upon their criticality and residual risk.
- Mr. Scherer asked for an example of what is included in a particular subprocess' assessment. Ms. Brooks walked through the EMS Billing and Collection assessment as an example. She also briefly explained the criticality, likelihood and significance scales.
- Ms. Brooks noted that there are some items in the Risk Assessment that are filtered out before selecting audits such as Service Delivery and Legal Services, which wouldn't have specific criteria to audit against or the office wouldn't have specific expertise to perform.
- Mr. Rowe asked about the office's ability to do performance or compliance audits of the school board. Ms. Brooks said that she would look into it and noted that she had discussed the schools' auditor's tentative plans for the next year.
- Ms. Heckler asked about the reasoning for inclusion of Senior Centers in the potential FY2020 Audit Plan, specifically the risks Senior Centers pose to the County. Ms. Brooks discussed the locations of the County's senior centers, various sources of revenues, and the need to ensure proper billing and collections of those revenues.
- Mr. DeLauder presented the proposed FY2020 audit plan for feedback from the Board.



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- Mr. Scherer asked why the list of projects does not just take the highest risks projects. Ms. Brooks explained that, aside from the items noted earlier, business processes are usually only skipped if they are related to an outside agency or if they were audited in recent years.
- No changes were recommended to the proposed plan.

Audit Reports

- Training and Professional Development - Mr. DeLauder explained the results of the audit, noting that there were no issues reported. While there was no County-wide standard, departments had identified employees training needs, developed processes to track training and were able to provide support that training had been completed. Mr. Rowe asked how certifications was managed. Ms. Brooks confirmed that each department is responsible for determining how to track this. The Board was satisfied with the results.
- Safety and Risk Management Practices - Mr. DeLauder explained the results of the audit and it's three findings. The issues were related to Safety Manual updates, internal inspections and incident follow-up. Mr. DeLauder noted that the project took longer than expected because of turnover in the Risk Manager position. That also impacted the availability of some information for the project. Board Members were satisfied with the results.
- Agricultural Preservation Monitoring and Controls Audit - Mr. DeLauder provided an overview of the Agricultural Preservation Audit. Ms. Brooks provided additional details. There were two issues in the report related to Board Meeting documentation and agricultural easement price calculations. Mr. Rowe asked if the amounts of the errors were calculated for management to correct. Ms. Brooks explained that the amounts were included in the report and management planned to correct the errors going forward. Board Members were satisfied with the results.

Other Items

- The group discussed open auditor access to records, files, and staff. Ms. Brooks noted that coordination of documentation continues to improve, but still has limited direct access to staff. Council Members Vincenti and Wagner both noted that they have been speaking to Administration officials about increased transparency and will add this matter to those discussions.
- Ms. Brooks explained that her more urgent concern is that the office does not have useful access to the new financial system. She explained that auditors can view Council Office details, but nothing else. Additionally, she has not yet been able to figure out how to extract information from the system for data analysis. Ms. Brooks has requested the



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needed access levels, but it has not yet been provided. Ms. Spence will follow up with Treasury about the access.

- Mr. Rowe stressed the importance of unrestricted access.

The meeting was adjourned at 5:10 pm. The next meeting is scheduled for August 27, 2019.

Respectfully submitted,
Chrystal Brooks
County Auditor

Minutes were approved via email on 5/3/2019