



HARFORD COUNTY, MARYLAND

Office of the County Auditor

AUDIT OF ZONING REQUESTS

Report Highlights

Why We Did This Audit

This audit was conducted as part of the County Auditor's risk-based Annual Audit Plan approved by the County Council for FY2019.

What We Found

Zoning applications are processed in a timely manner.

Application fees are calculated correctly and collected completely.

Report Number: 2019-A-08

Date Issued: 11/13/2018

Council Members and County Executive Glassman:

In accordance with Section 213 of the Harford County Charter, we have performed an audit of Zoning Requests. The results of that audit and our findings are detailed in the attached report. The audit found procedures and controls were adequate to ensure zoning requests are reviewed in a timely manner and in accordance with the County Code and applicants were billed the correct amounts.

We would like to thank the members of management for their cooperation during the audit. The audit team is available to respond to any questions you have regarding the attached report.

Sincerely,

Chrystal Brooks
County Auditor

cc: Mr. Bradley Killian, Director of Planning and Zoning



HARFORD COUNTY, MARYLAND

Office of the County Auditor

REVIEW RESULTS

We have audited Zoning Requests for the period of 8/1/2016 through 8/1/2018. We reviewed the County's procedures and controls to ensure zoning requests were processed timely and in accordance with the County Code and applicants were billed the correct amounts, per the established fee structure.

Our conclusion, based on the evidence obtained, is that the procedures and controls in place were adequate and effective. 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
Permits are issued without going through the formal application process as required by the County Code.	The Energov system is configured to guide staff through the appropriate steps for each permit type so that all necessary documents are collected and reviewed prior to issuance of any certificates.	Satisfactory
Application fees are not collected correctly or completely	Staff refer to the established fee structures for the various types of zoning requests and collect the correct amounts upon receipt of all application documents.	Satisfactory
Zoning Appeals do not receive consideration in accordance with the County Code	A Zoning Appeals Coordinator reviews each case to ensure all steps are followed in the appeals process.	Satisfactory

Although none was required, Management has been provided an opportunity to respond to this report. Accordingly, Management did not wish to provide a response.

BACKGROUND INFORMATION

PROGRAM DESCRIPTION

The Department of Planning and Zoning is responsible for issuing both commercial and residential zoning permits in accordance with the County Code and collecting all appropriate application fees. During the audit period, 2,181 permits were applied for and 2,143 were issued covering 23 different work classes, including permits for Billboards, Cottage Housing, Fences, and Untagged Vehicles, among others. The department uses the Energov system to manage the permit process. All requests begin in the Permit Center, where applications and fees are collected. The information is then entered in Energov which directs the workflow

for the rest of the review and approval process. If a request is denied by the Department of Planning and Zoning, applicants can pursue a secondary review and decision from the Board of Appeals. The Board of Appeals received applications for 20 cases during the audit period.

REVIEW OBJECTIVE, SCOPE AND METHODOLOGY

The objective of this audit was to confirm that requests requiring Planning and Zoning approval are reviewed and approved in accordance with the County Code. The scope of this review was limited to confirming that requests requiring Planning and Zoning approval were reviewed and approved in accordance with the County Code, including requests that went before the Board of Appeals and that all relevant fees were collected. We did not offer any opinions regarding the actual zoning decisions since this office does not have the necessary qualifications to make those determinations. The audit focused on activity during the period of 8/1/2016 through 8/1/2018.

Our audit procedures included interviewing personnel, observation and testing. Specifically, we reviewed a sample of the different types of zoning application requests to confirm applications were complete, all fees were paid, and staff followed the appropriate workflow steps to issue a decision. We also reviewed all of the Board of Appeals cases that were heard during the audit period to confirm correct fees were collected and the process followed the standards established by the County Code.

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

Sarah Self, CIA
Staff Auditor