



HARFORD COUNTY, MARYLAND

Office of the County Auditor

September 12, 2019

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 FY2020.

What We Found

- 16 recommendations have been closed
- 19 recommendations remain open

What We Recommend

Management should continue to take steps to correct identified audit findings.

cc: Mr. Billy Boniface,
Director of Administration

STATUS OF PRIOR AUDIT FINDINGS

Council Members and County Executive Glassman:

In accordance with Section 213 of the Harford County Charter, we have performed audits of various subject matters. The results of those audits have been communicated to you in prior reports. For each audit finding reported, management has provided a response indicating its agreement or disagreement with the finding, corrective actions and an expected remediation date, if applicable. This report is being sent to update you on management's efforts to address the previously reported recommendations. As of July 1, 2019, there were 34 recommendations being tracked by the County Auditor, relating to 19 audits and reviews. One (1) new finding was added during the follow-up period.

Based on our review, management continues to take steps to address audit findings. For action plans that were beyond their due date, but not yet implemented, members of management indicated that remediation efforts were planned. We did not find these to be critical issues requiring further escalation. A summary, and details, of the status of the audit findings reviewed follows this letter.

Management has been advised of our results and has been given an opportunity to respond to the report; however, none was required or provided. The audit team is available to respond to any questions you have regarding the attached report.

Sincerely,

Chrystal Brooks
County Auditor

FINDINGS SUMMARY

Audit Name	Status		
	Closed	Open	Due Date Not Passed
2013 Procurement Practices	1	1	
2015 Network Security Monitoring Controls		1	
2015 Purchase Card Controls	1		
2016 Recruitment and Hiring Practices		1	
2017 Environmental Services Billing and Collection Controls	1		
2017 Grant Award and Monitoring Controls		1	
2017 Hotel Occupancy Tax Revenue		1	
2018 Employee Benefits Administration	2		
2018 Facility Access Controls	2		2
2018 Financial and Ethics Disclosures and Related Processes	3		
2018 Public Info., Open Mtgs., and Records Retention		2	
2018 Purchase Card Controls	1		
2018 Section 214 Review Info. and Comm. Technology	1		
2019 Agricultural Preservation Program Monitoring Controls	1	1	
2019 Employee Separation Procedures			4
2019 Grant Award and Monitoring Controls	1		
2019 Parks and Recreation Revenue			1
2019 Safety Compliance and Risk Management Practices			3
2019 Section 214 Review County Council	2		
2020 Petty Cash			1
Grand Total	16	8	11



HARFORD COUNTY, MARYLAND

Office of the County Auditor

STATUS OF PRIOR AUDIT FINDINGS

Report Number:
2020-A-01

Date Issued:
09/12/2019

Audit Team:

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

Sarah Self, CIA
Staff Auditor

Period Covered:

07/01/2018 through 08/01/2019

The scope of this review was limited to assessing whether management's audit responses have been implemented. In planning and conducting our review, we focused on remediation activity prior to August 1, 2019. Our review was limited to management responses to prior audit findings that indicated an expected remediation date on or before July 1, 2019. Review procedures included inquiries of appropriate personnel and inspection of documents and records. We also tested transactions and performed other procedures we considered necessary to meet the review's objectives.

This review 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.

The status of the Findings and their Recommendations follows.

DETAILED FINDINGS STATUS

Orig. Date	Due Date	Revised Due Date	Completion Date	Recommendation	Management Response	Status Comments
2013 Procurement Practices						
Open - 3+ years						
2012-A-02.05 Public Advertising						
Public Notice of Procurement Opportunities is not published in a local newspaper.						
12/31/2013	6/30/2020			We recommend County officials consider legislation to better align the Procurement Code with the current procurement advertisement trends. We additionally recommend that the Procurement Department consider posting Board of Estimates agendas and minutes on its website to improve transparency. We further recommend that the Department of Procurement consider making bid documents available to anonymous parties on the County's website and/or direct information seekers to eMarylandMarketplace.	Management concurs with these recommendations.	Changes are still being considered for the Procurement Code. However, relevant Procurement system changes are being implemented prior to revising the Code.
Closed						
2012-A-02.02 Availability of Information						
Information related to Procurements and Purchases is not readily accessible for reference or analysis.						
9/30/2013	6/30/2019	4/1/2019		We recommend the County improve its databases to facilitate the cross-referencing of information. For example, the Procurement Database should include vendor numbers for contract awardees and purchases in ADPICS should reference a contract number. We additionally recommend that management develop procedures to search for and identify purchases that circumvent the procurement process.	Management acknowledges Auditor's comments and has met with ICT to develop a database that will combine all information and integrate into one database. We selected 147 vendors with purchases exceeding \$25,000 and found that 20 vendors did not have contracts that could be provided by the Department of Procurement.)	The County's recent implementation of Workday allows tracking of contracts by vendor.

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					Purchase orders were used in place of contracts in 20 instances, further, 1 was a developer agreement and 2 were grants; these 3 agreements are outside the Procurement scope of authority.	
2015 Network Security Monitoring Controls						
Open - Current						
2015-A-01.03 Technology Inventory Action Plan						
Computer inventory appears excessive.						
12/31/2016		12/31/2019		We recommend management review inventory that is not currently in use to determine whether some items may be surplus.	Management is unable to determine how the Auditor derived the numbers associated with the inventory of equipment in order to give a specific response. However, Management maintains only enough inventory to enable the County to replace equipment timely and to be able to supply workstations for deployment in case of emergency. Management does agree that a County-wide comprehensive policy concerning when and what inventory should be surplus needs to be developed.	The purchase and implementation of a new inventory management system is in progress.
2015 Purchase Card Controls						
Closed						
2015-A-05.01 Insufficient Support for Purchase Card Transactions Action Plan						
Documentation for purchase card transactions was not sufficient to support the necessity, appropriateness, and approval of purchases.						
10/31/2015			7/1/2019	We recommend management require cardholders to provide sufficient documentation to support the propriety of all transactions, including proper approval for out-of-state travel. We also recommend all	We are in agreement that sufficient documentation be provided, including attachment to the logs of out-of-state travel approval. In the short term, notification will be sent out to every	Based on our testing for FY2019 and discussions with management, the error rate for purchase card transactions is

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				cardholders and approving officials receive refresher training regarding the purchase card program, so they will be aware of the documentation and approval requirements for purchase card use. Finally, we recommend that consequences for inappropriate purchase card use be enforced systematically.	individual cardholder, making them aware of their issues from this audit. For the long term, Marcus Williams and I will be holding mandatory PCard Refresher Training, targeted for October 2015. Procurement will be taking a more proactive role with holding all cardholders accountable for their actions and implementing consequences identified in Section IV. Of the Corporate Purchasing Card Program Policy and Procedures Manual.	sufficiently low to close this issue.
2016 Recruitment and Hiring Practices						
Open - Current						
2016-A-03.01 Advertising Process Action Plan						
<i>New positions were not always advertised; particularly when designated as "temporary".</i>						
3/26/2016				We recommend management propose changes to the County Code creating a designation for Executive branch appointed employees and/or defining the maximum length of temporary employment. We further recommend temporary status only be assigned as designated in the County Code and Charter and all classified positions be advertised as required.	Management disagrees and it is Management's position that the definition of "temporary appointment" in Section 38-30 of the Harford County Code pertains only to a specific appointment made during the temporary absence of a classified employee and not to the entire class of temporary employees. Pursuant to Section 602 of the Harford County Charter, positions within the County are categorized as either classified or exempt. The Auditor correctly states that four individuals were selected for temporary positions; however, it is Management's responsibility to	In our recent audit, we were not able to confirm that each hire was associated with an advertised recruitment because required documentation was not provided.

Orig. Date	Due	Revised Due Date	Completion Date	Recommendation	Management Response	Status Comments
					determine its operational needs and as such, retains the authority to determine whether a position should be categorized as temporary or fall within the classified service.1	
2017 Environmental Services Billing and Collection Controls						
Closed						
2017-A-01.01 Hauler Applications						
Hauler applications are not submitted and approved in a timely manner.						
2/28/2017			7/1/2019		The Department of Public Works (DPW) and MES agree with the analysis of the audit team that hauler applications were not submitted and approved in a timely manner in some instances. To prevent such occurrences in the future, DPW and MES are developing written procedures for the hauler licensing process which will be completed and implemented by 28 February 2017.	We tested a sample of waste haulers and found that they had submitted timely applications that had been approved by a DPW official.
2017 Grant Award and Monitoring Controls						
Open - Current						
2017-A-06.03 Monitoring Controls						
Grant Monitoring Procedures were not always performed.						
6/30/2017		6/30/2020		Economic Development does not have a mechanism in place to confirm that funds are spent at year end. Their review process might be simplified and made more effective by issuing quarterly disbursements and using the same grantee financial reporting form required by Community Services and Housing.	Disagree. The grants awarded by each County department are different in nature and require different monitoring procedures. To place overly burdensome requirements on minimally staffed non-profits would negatively impact their ability to provide necessary services to our citizens. However, Management agrees	Per 2019 audit report, "We do currently require that organizations that receive Tourism awards provide annual financial reports and quarterly reports with receipts. This year we have also added a Personnel Activity Report that is to be included in the

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					that it will review the monitoring procedures for each department/agency to determine if the process can be streamlined/simplified.	quarterly reports provided to us. If an organization does not provide the requested information or their reporting during the year is not complete it is noted during the scoring of the new year's application (if they apply again). It does not, however, preclude them from receiving an award. In the future, we will be requesting that Visit Harford provide an audited financial report as a part of their application for the Tourism award." To be completed "Next round of Tourism Awards FY 21"
2017 Hotel Occupancy Tax Revenue						
Open						
2017-A-15.01 Audits of Hotel Operators Action Plan						
Audits of hotels' reported income are not conducted.						
			7/16/2019	The Treasurer's Office should take steps to initiate audits of Hotels as identified in the County Auditor's audit plan.	Auditor Note: Management was provided an opportunity to respond to this report; however, no response was provided.	Treasury has advised that they will defer the audit procedures to the Office of the County Auditor. We will reconsider implementing audits of hotel operators into our audit plan.

Orig. Date	Due	Revised Due Date	Completion Date	Recommendation	Management Response	Status Comments
2018 Employee Benefits Administration						
Closed						
2018-A-11.01 Employee Benefits Policies and Procedures						
<i>Without written policies and procedures for employee benefits administration, the County may not be able to effectively administer employee benefits.</i>						
5/1/2019			7/1/2019	The County should develop written policies and procedures for the administration of employee benefits.	Management currently has procedures in place for the payroll side of benefits administration. Human Resources recognizes that there is a need for written procedures and is currently working on and hope to have complete within one year.	HR has created procedures for benefits enrollment.
2018-A-11.02 Benefits Succession Planning						
<i>Without a succession plan for the benefit manager, their retirement may negatively affect the administration of employee benefits.</i>						
5/1/2019			7/1/2019	The County should develop a succession plan for the retirement of the benefit manager and other key employees to ensure continuity of operations.	Management currently has a succession plan in place for the payroll side of benefits administration and has identified three different employees within Human Resources to ensure continuity of operations as benefit manager.	HR has cross trained employees to ensure that there are backups for the Benefits Manager.
2018 Facility Access Controls						
Open - Current						
2018-A-15.01 Physical Key Management						
<i>Management does not have a process in place to track physical keys for County facilities.</i>						
11/1/2019				We recommend management develop procedures so that, as new locks are installed, new keys are logged and assigned, and PIN locks are periodically changed.	Management appreciates the recommendation and will be reviewing the processes and policies regarding physical key management as well as periodic reprogramming of PIN locks.	Management is working to purchase and implement a new key system to allow better control of physical keys. In the interim, existing keys have a sing-in/out system.

Orig. Date	Due Date	Revised Due Date	Completion Date	Recommendation	Management Response	Status Comments
2018-A-15.02 Inappropriate or Unnecessary Access (1)						
<i>Some facility access rights are inappropriate or unnecessary.</i>						
11/1/2019				Active devices assigned to separated employees, or not specifically assigned to County personnel, should be disabled. Additionally, access role configurations should be reviewed periodically and updated to reflect changes in operations.	Management will review the access provided to employees/contractors and refine or correct their privileges.	Due Date Not Passed - Action Item: Review of all users' facility access configurations periodically.
Closed						
2018-A-15.02 Inappropriate or Unnecessary Access (2)						
<i>Some facility access rights are inappropriate or unnecessary.</i>						
11/1/2019			8/12/2019	Active devices assigned to separated employees, or not specifically assigned to County personnel, should be disabled. Additionally, access role configurations should be reviewed periodically and updated to reflect changes in operations.	Management will review the access provided to employees/contractors and refine or correct their privileges.	Action Item: Revoke access for separated employees. We tested a sample of security badges and found that access was appropriate.
2018-A-15.03 Facility Access Monitoring						
<i>After hours facility entries are not reviewed or monitored for unusual activity.</i>						
11/1/2019			8/2/2019	We recommend management periodically review event logs to identify trends, ensure that unusual activity is detected and granted access remains appropriate.	Management will create procedures/policies for management to review access event logs to identify trends or unusual activity.	Management has implemented procedures to review after-hours activity on a regular basis.
2018 Financial and Ethics Disclosures and Related Processes						
Closed						
2018-A-12.01 Ethics Board Approval of Disclosure Filings						
<i>Documentation provided did not demonstrate that a majority of the Ethics Board reviewed and approved financial disclosure statements for calendar year 2015.</i>						
8/10/2018			8/10/2018	We recommend that the Law Department establish processes and procedures to ensure all Board members approve disclosure filings	Management has already established a new process to verify approval by board members, which was reviewed	The procedures were effective for calendar years 2016 and 2017.

Orig. Date	Due Date	Revised Due Date	Completion Date	Recommendation	Management Response	Status Comments
				and documentation of those approvals is maintained.	and approved by the Auditors for calendar year 2016. This procedure will continue moving forward.	
2018-A-12.02 Incomplete Financial Disclosures and Lobbyist Filings						
Some financial disclosure forms and lobbyist filings were not completed in conformity with Ethics Code requirements.						
8/10/2018			4/1/2019	We recommend the Law Department more consistently follow its procedures for review of the board members disclosures and lobbyist registration and activity filings.	Management will consistently follow its procedures for review.	We tested Lobbyists' current filings and found that two had not filed disclosure forms. However, the Law Department had taken steps to follow-up.
2018-A-12.03 Ethics Training Report						
Human Resources had not prepared an annual report detailing Ethics training provided to employees as required by the County Code.						
8/10/2018			7/23/2019	Human Resources should continue to provide, annually, a report detailing ethics training provided to employees, as required by the County Code.	Management will continue to provide an annual report detailing ethics training provided to employees.	The annual report was provided to the Council on 7/23/2019.
2018 Public Information Open Meetings and Records Retention Compliance						
Open - Current						
2018-A-05.01 Lack of Current Records Retention Schedules						
Records retention schedules are not available.						
6/30/2018				Each County Department should develop a current records retention schedule and file it with Maryland State Archives.	Management will coordinate with County Departments to develop/update current records retention schedules and file with Maryland State Archives.	There is a plan to develop retention policies, but there has not been action to complete the plan in the last year.
2018-A-05.02 Lack of Public Access to Meeting Minutes						
Some Meeting Agendas and Minutes are not available for public review.						
				Responsible officials for each board should utilize the systems in place for publishing information related to Public Meetings.	Management disagrees with Auditor's opinion with regards to copies of board minutes being posted online.	We tested a sample of recent meetings and found this issue remains open.

Orig. Date	Due	Revised Due Date	Completion Date	Recommendation	Management Response	Status Comments
					The law states "to the extent practicable".	
2018 Purchase Card Controls						
Closed						
2018-A-10.01 Cardholder Training Not Completed						
Not all County Purchase Card users have completed the required on-line training.						
7/1/2019			7/18/2019	We recommend the department have the remaining employees complete the training in a timely manner.	Management provides training to all pcard holders. No employee receives a pcard until they have gone through training. The on-line training was a new tool provided by the previous Administrative Secretary. After her retirement earlier this year, her replacement and the Director both trained new cardholders in-person. We could supply the list of those who received training. Procurement will be utilizing the on-line training tool again in the near future. Providing in-person training was a more in-depth way to train the new Administrative Secretary on the program.	The online training program has been discontinued until further notice. Management is continuing offline training for cardholders. Accordingly, we will not continue to follow-up on this issue.
2018 Section 214 Review Information and Communication Technology						
Closed - Superseded						
2018-A-17.01 Confirmation of Return of Assigned Inventory						
County officials cannot locate all equipment assigned to the employee.						
				We recommend the County provide training to County personnel responsible for tracking departmental inventory and confirming the return of assigned inventory upon employee separations. We also recommend the County review and, if necessary, update procedures	Management agrees that Mr. Pibil is not responsible for these items. Management will continue to search our inventory and will advise when/if items are located.	Since there is no indebtedness for the separated official, this issue has been superseded by Finding 2019-A-15.03.

Orig. Date	Due	Revised Due Date	Completion Date	Recommendation	Management Response	Status Comments
				related to the confirmation of the returned inventory for separated employees.		
2019 Agricultural Preservation Program Monitoring Controls						
Open - Current						
2019-A-11.01 Easement Valuations						
<i>Some easement purchase prices were calculated incorrectly.</i>						
6/30/2019		7/1/2020		We recommend the databases related to the program be enhanced to automate the valuation and pricing of proposed easement purchases. The enhancements could also automate the property ranking calculations and maintain that information for future reference.	The Department of Planning & Zoning continues to modernize its processes. The transactional operations related to the County's Agricultural Land Preservation Program have been automated, to include: linking land/soil data associated with a parcel to other related preservation databases; automating land evaluation and site assessment calculations; and automating the codified valuation worksheet. Databases will be monitored by the Agricultural Preservation Coordinator and the database manager to ensure continuity and accuracy. Automation will ensure scoring and ranking proceed more efficiently and accurately.	Planning and Zoning has developed a database to perform the analysis and calculations and is working to finalize the user interface and outputs. They expect to have the system working prior to the next round of AgPres purchases.
Closed - Superseded						
2019-A-11.02 Documentation of Board Recommendations						
<i>There is no documentation to confirm that the Agricultural Preservation Advisory Board approved easement purchases.</i>						
6/30/2019				We recommend management maintain meeting minutes in accordance with the State's Open Meetings Act and maintain supporting materials for reference related to easement purchases.	The Department of Planning & Zoning is responsible for staffing meetings of the Agricultural Land Preservation Advisory Board. This includes providing the meeting agenda, facilitating discussion of agenda items,	This issue ties in with a prior issue related to Open Meetings Act compliance. It will be superseded by finding 2018-A-05.02.

Orig. Date	Due	Revised Due Date	Completion Date	Recommendation	Management Response	Status Comments
					and keeping a record of meeting notes and minutes. This generally occurs to our satisfaction. However, to ensure compliance with the Open Meetings Act and provide appropriate transparency and a record of Board decision, the department will add "management of the board proceedings" to the goals/expectations of staff responsible for attending the meetings; record and transcribe meetings; and/or provide extra staffing to the Agricultural Land Preservation Advisory Board to ensure board proceedings are accurately recorded.	
2019 Employee Separation Procedures						
Open - Current						
2019-A-15.01 Timeliness of Termination Forms						
<i>Termination forms were not always initiated and completed timely.</i>						
12/31/2019				We recommend supervisors receive refresher training on steps to be taken when an employee leaves County service.	Management training will be provided in Fall 2019. In addition, ICT will create a job that will run nightly (7 days a week) at the close of business that will query the Forms Tracker DB for TERMS whose effective termination date is equal to the current date. The job will automatically disable the terminated employee's AD (active directory) login account. For certain circumstances where a department requests that a terminated employee's AD account be re-enabled for a specified period of	Due Date Not Yet Passed

Orig. Date	Due	Revised Due Date	Completion Date	Recommendation	Management Response	Status Comments
					time, ICT will document. This will be completed within the next 6 months.	
2019-A-15.02 Timely Revocation of Systems Access						
Network accounts were not always disabled timely.						
12/31/2019				We recommend ICT implement a process to confirm that the TERM related Computer Access tasks are completed.	To ensure access to county systems for termed employees is removed in a timely manner, FORMS Tracker will generate and send a TERM email notification to ICT. After ICT receives the notification, a "VIEW IT Help Desk Ticket" will be created and a copy of the associated TERM email notification will be attached to the Ticket to document the TERM request. Next, VIEW IT will generate and send an email notification to all system admins responsible for removing access to county systems. The system admins will remove any access granted to the employee and note their actions(s) in the Ticket. Open TERM request will be monitored and left open until all system admins have responded. This process will be running within the next 6 months.	Due Date Not Yet Passed
2019-A-15.03 Documented Return of Assigned Equipment						
In some cases, the return of assigned equipment is not confirmed or documented.						
12/31/2019				We recommend departments document their review of items returned by separated employees.	Management training will be provided in Fall 2019.	Due Date Not Yet Passed
8/1/2019				We recommend departments document their review of items returned by separated employees.	The Sheriff's Office will continue to make notification via email to the relevant departments of an employee separation. Each department will	Due Date Not Yet Passed

Orig. Date	Due	Revised Due Date	Completion Date	Recommendation	Management Response	Status Comments
					maintain their checklist to ensure all issued equipment and keys are returned and computer access is disabled. The Sheriff's Office will institute a new procedure of a comprehensive checklist for all Sheriff's Office separations that will be routed appropriately to all affected departments to ensure that the issued equipment and keys are returned and computer access is disabled in a timely manner. This checklist will be initiated by the Human Resources Office when separation notice is received and upon completion of all items the checklist will be returned to Human Resources for audit and filing with the personnel file.	
2019 Grant Award and Monitoring Controls						
Closed						
2019-A-13.01 CJCC Grant Guidelines						
Guidelines for Criminal Justice Coordinating Council (CJCC) grants were not followed.						
7/1/2019			6/18/2019	We recommend management revise its guidelines to reflect current practices.	The CJCC subcommittee is comprised of Office of Drug Control Policy staff, and was prior to this Administration. Per the recommendation of the Auditor, we will revise the guidelines of CCJC funding and code these as contributions.	Management has created updated policies that reflect current procedures.

Orig. Date	Due	Revised Due Date	Completion Date	Recommendation	Management Response	Status Comments
2019 Parks and Recreation Revenue						
Open - Current						
2019-A-09.01 Contract Fee Calculations						
<i>Some Swan Harbor contract fees were calculated incorrectly.</i>						
11/15/2019				We recommend the use of an automated program to calculate the final balance worksheets.	Management will create and utilize an automated program to calculate payments by Fall of 2019.	Due Date Not Yet Passed
2019 Safety Compliance and Risk Management Practices						
Open - Current						
2019-A-05.01 Safety Manual Distribution and Updates						
<i>The Harford County Safety Manual is not regularly updated or distributed to employees.</i>						
9/2/2020				We recommend Risk Management review, update and distribute the Harford County Safety Manual to all employees electronically.	Management is in the process of reviewing and updating the Harford County Safety Manual. Management disagrees with the recommendation that the County distribute the Safety Manual to all employees electronically because the updated Safety Manual will be available online for current employees and new employees will be directed during Orientation to the website with instructions on how to access the Manual.	Due Date Not Passed
2019-A-05.02 Risk Management Audits						
<i>Risk Management has not been performing internal Safety inspections.</i>						
9/2/2020				Risk Management should develop procedures for Safety Audits and a plan to execute those audits.	Management is in the process of developing and documenting these procedures. However, the previous Risk and Safety Officers are no longer employed with the County so confirmation of follow up internal inspections was not possible.	Due Date Not Passed

Orig. Date	Due Date	Revised Due Date	Completion Date	Recommendation	Management Response	Status Comments
2019-A-05.03 Missing Documentation of Incident Follow-up						
<i>For some safety incidents, documentation of follow-up action was not provided.</i>						
9/2/2020				We recommend Risk Management provide refresher training to all supervisory personnel to ensure follow-up actions are performed documented.	Risk Management agrees to provide general information on the need for follow up on audit issues. However, with regard to more detailed training, the Risk and Safety Officer will provide training options to supervisors to aid them in obtaining the appropriate classes for themselves or employees that they identify to be in need of such training.	Due Date Not Passed
2019 Section 214 Review County Council						
Closed						
2019-A-12.01 Incorrect Mileage Reimbursements Action Plan						
<i>Mileage Reimbursements for Council Members were not calculated correctly.</i>						
1/28/2019			7/11/2019	We recommend Council Members receive refresher training on the mileage reimbursement process to ensure that business miles are calculated correctly.	The prior form did not require the listing and subsequent deduction of daily commuting mileage. It only required the entry of reimbursable mileage. As indicated, the form was modified based upon your advice. It is our understanding that this has addressed your concerns.	We reviewed recent expense reports and found one error resulting from a typo. However, the new form appears to work as designed.
2019-A-12.02 Missing Inventory Items Action Plan						
<i>Some equipment assigned to Council members could not be located.</i>						
1/29/2019			7/11/2019	We recommend Council members receive training on the inventory process to ensure they are aware of how to return or surplus unused items.	The item in question has been assigned since 2013 per inventory sheet revived by staff. I will be meeting with staff and review the inventory policy to ensure the proper controls are in place regarding adding or removing inventory.	A reminder about procedures has been provided to the Council and its staff. The item in question will be removed from the inventory files.

Orig. Date	Due	Revised Due Date	Completion Date	Recommendation	Management Response	Status Comments
2020 Petty Cash						
Open - Current						
2020-A-04.01 P&R Maintenance Petty Cash Reconciliations						
Fallston Maintenance Shop reconciles petty cash less than monthly.						
7/19/2019				We recommend Parks and Recreation update its procedures to reflect the County Code requirements.	Management will adjust our procedure to comply with the County Code which includes a monthly audit and replenish funds when approx. \$50 remains. We will implement this action immediately.	Due Date Not Passed