



Board of Education of Harford County Office of Internal Audit

Fiscal Year 2019 Audit Plan

Project	Start Date	End Date	Comments
Ongoing Tasks			
Administration			
<ul style="list-style-type: none"> • General • Paid Time Off 			<ul style="list-style-type: none"> • Board Meetings • Other Meetings
Internal Audit Activity Management			
<ul style="list-style-type: none"> • Audit Committee • Training • Risk Assessment 			<ul style="list-style-type: none"> • Office Policies and Procedures • Quality Assurance and Improvement • Annual Planning
Annual Reviews (The items listed here will be performed each year)			
Board Member and Management Requests	07/01/2018	06/30/2019	Budgeted time to respond to research requests from board members. This budget item represents approximately 5% of the office's hours available for audits.
Budget Analysis	09/15/2018	05/31/2019	Perform an analysis of the FY2020 HCPS budget.
Exit Reviews – department head, principal or custodian of student activity fund (Required according to Charter)	07/01/2018	06/30/2019	In accordance with the Office of Internal Audit's Charter, upon the death, resignation or removal of any department head, principal or custodian of student activity fund, the Internal Auditor shall cause an audit and investigation to be made of any accounts maintained by that individual. The budget represents 15% of the office's annual hours available for audits.
Purchase Card Controls	07/01/2018	06/30/2019	Continuous audit procedures related to HCPS's purchase card program.
Student Activity Fund Audits	07/01/2018	06/30/2019	Perform various audit techniques to ensure compliance with the policies and procedures.
Follow-up to Prior Audit Findings	01/01/2019	06/30/2019	Review of the remediation status of prior audit findings and preparation of a summary report for the Board of Education.

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Planned Audits			
2019 Financial Statement Audits for FY2018	07/01/2018	12/31/2018	General coordination related to ensuring that required Financial Statement Audits are completed. Includes OMB A-133 Single Audit and Other Required Reports.
2019 Contract Management - Commodities and General Services	09/01/2018	2/01/2019	Determine if contracts are being appropriately monitored to ensure compliance with HCPS policies and contract terms.
2019 Contract Management - Legal and Professional Services Contract Controls	2/01/2019	03/31/2019	Determine if contracts are being appropriately monitored to ensure compliance with HCPS policies and contract terms.
2019 Billing and Collection - Student Tuition and Fees	3/31/2019	6/30/2019	Confirm that controls in place are adequate to ensure that students are billed the correct amount and revenue is collected.
2019 Peer Review of the Office of Internal Audit	6/1/2019	7/31/2019	IIA Professional Standards and GAO Yellow Book standards require an evaluation of the Office's compliance with those standards. Standards required an external peer review to be completed every three years.

Tentative Projects for FY2020

Audit Name	Comments
2020 Financial Statement Audits for FY2019	General coordination related to ensuring that required Financial Statement Audits are completed. Includes OMB A-133 Single Audit and Other Required Reports.
2020 Fixed Assets and Inventory Controls	Determine if HCPS has adequate controls in place to ensure that Fixed Assets and Inventory are properly protected and accounted for.
2020 Capital Projects and Construction Management	Determine if capital project contracts are being appropriately prioritized and monitored to ensure compliance with HCPS policies and contract terms.
2020 Employee Benefits Administration	This audit will review the procedures in place to ensure that Harford County Public School employees receive the correct benefits, appropriate premiums are collected and management monitors its outgoing payments for benefits provided.
2020 Fleet Maintenance Management and Utilization	The objective of this audit is to determine if the Fleet Maintenance is properly monitored and costs proper and to evaluate the efficiency and effectiveness of the vehicle/bus replacement and utilization.

Audits Not Scheduled

Audit Name	Comments
Network Security Monitoring Controls	Determine if HCPS network monitoring is adequate and to determine if changes to network configurations are appropriately approved, implemented and reviewed.
Application Security Development and Support Controls	Detailed evaluation of internal controls related to user security; input, output, processing and user controls for each business system.
Facilities Maintenance and Work Order Procedures and Efficiencies	The objective of this audit is to determine whether facilities maintenance groups can gain efficiencies by sharing resources, including knowledge, systems, equipment and people. Additionally, we will review the controls over the supplies and equipment inventory, purchases and usage.
Professional Development Controls	Evaluate the controls over professional development for teachers and administrators to ensure consistently applied.
Billing and Collection – Property Management Controls	Confirm that controls in place are adequate to ensure that billings for the use of HCPS facilities are for the correct amount and revenue is fully collected.
OPEB and Pension Administration Controls	Confirm that controls related to HCPS’s OPEB and pensions are adequate to ensure proper payments and compliance with relevant regulations and trust agreements.
Ethics Disclosures and related processes	Confirm that ethics filings are appropriately completed and reviewed to determine if procedures are adequate to identify conflicts in current or proposed HCPS relationships.
Insurance Coverages and Self-Insurance Program Controls	Ensure insurance coverage and self-insurance programs are adequately monitored.
Safety Compliance and Risk Management Practices	Confirm that safety training is provided to all employees and that the HCPS safety standards meet State and Federal requirements. The review will also confirm that physical security is adequately controlled and monitored at HCPS facilities.
Grants Monitoring Controls	Confirm that HCPS has appropriate controls in place to ensure that grants are used as intended and allowed.
Equipment Maintenance and Utilization Controls	Determine the effectiveness of the Harford County Public School’s inventory of large equipment and tools.
Billing and Collection of Medical Assistance Payments	Confirm that controls in place are adequate to ensure that billings for the Medical Assistance Payments are for the correct amount and revenue is fully collected.

Audits Not Scheduled

Audit Name	Comments
Public Information Open Meetings and Records Retention Compliance	The objective of this audit is to determine whether Harford County Public Schools has developed appropriate records retention policies and has ensured compliance with Public Information Act, Open Meetings Act and Freedom of Information Act requirements.
Employee Investigation Controls	The objective of this review is to ensure that proper controls are in place to ensure fairness and consistency of investigations.
Investment Controls	Ensure that controls are adequate to ensure proper selection, purchase, sale and accounting of the HCPS's investments.
Utility Resource Management	Ensure utilities resources (Oil, Gas and Electric) are adequately managed.
Petty Cash Fund Audits	Ensure controls are adequate over petty cash funds that are issued from General Fund or Student Activity Funds.
Cash Receipts Controls (2017 Audit Plan)	Confirm that payments received by HCPS departments and schools are properly applied and deposited.
Procurement Practices (2017 Audit Plan)	Determine if all applicable guidelines were followed for HCPS procurements.
Recruitment and Hiring Practices (2018 Audit Plan)	Determine if controls are adequate to ensure that recruitments were performed in accordance with the Board Policies. Ensure job descriptions and classifications are consistent throughout the system.
Payroll Controls (2018 Audit Plan)	Confirm that controls are sufficient and effective to ensure that payroll calculations, time entry, leave balances, benefit deductions and leave payouts are correct.
Accounts Payable Controls (2018 Audit Plan)	Determine if controls related to Accounts Payable are adequate to ensure that only valid vendors and debts are paid by HCPS.