

COUNTY COUNCIL OF WICOMICO COUNTY, MARYLAND

2019 Legislative Session

Legislative Day No. 06

Resolution No. 58-2019

Introduced by: The President of the Council

A RESOLUTION AMENDING THE ANNUAL AUDIT PLAN FOR FISCAL YEAR ENDING JUNE 30, 2019.

WHEREAS, the Internal Auditor submitted an "Annual Audit Plan for Fiscal Year ending June 30, 2019" that was approved by Resolution 81-2018; and

WHEREAS, the Internal Auditor wants to amend the plan to include an Auto Lease Audit.

NOW, THEREFORE, BE IT RESOLVED, by the County Council of Wicomico County, Maryland that the Annual Audit Plan for Fiscal Year ending June 30, 2019 is amended to include the Auto Lease Audit as described in the attached Exhibit A.

Done at Salisbury, Maryland, on March 19, 2019.

ATTEST:

COUNTY COUNCIL OF WICOMICO COUNTY, MARYLAND

[Signature of Laura Hurley]
Laura Hurley,
Council Administrator

[Signature of John T. Cannon]
John T. Cannon,
Council President

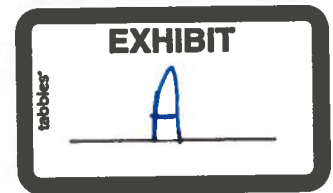
Certification: Upon consideration by the County Council on March 19, 2019, this Resolution was:

Adopted [checked], Adopted with Amendments ____, Failed ____, Withdrawn ____.

Certified by: [Signature of Laura Hurley]
Laura Hurley, Council Administrator



Wicomico County
Internal Auditor



60 days

AUTO LEASE AUDIT

OBJECTIVES

The objectives of the audit are to:

1. Perform a financial review of auto leases in effect
2. Compare lease arrangement with the purchase of vehicles
3. Make recommendations (if appropriate)

SCOPE AND OBJECTIVES

Objectives and methodology may be adjusted as information is gathered. The audit period that will be examined on a test basis is FY 2019 to date. The Scope is open ended. Observations and Inquiries with appropriate personnel and the interrelated vendors will be conducted, as well as examination of various documents (subject to change based on preliminary surveys and interviews) pertaining to the following:

- Evaluate all contracts in force
- Evaluation of procedure to procure selected contracts
- Interview selected service providers
- Interview purchasing personnel