

COUNTY COUNCIL OF WICOMICO COUNTY, MARYLAND

2020 Legislative Session

Legislative Day No. 19

Resolution No. 91-2020

Introduced by: The President of the Council

A RESOLUTION AMENDING THE ANNUAL AUDIT PLAN FOR FISCAL YEAR ENDING JUNE 30, 2021 TO INCLUDE A WORKPLACE CULTURE AUDIT.

WHEREAS, the Internal Auditor submitted an "Annual Audit Plan for Fiscal Year ending June 30, 2021" that was approved by Resolution 51-2020; and

WHEREAS, the Internal Auditor wants to amend the plan to include a Workplace Culture Audit.

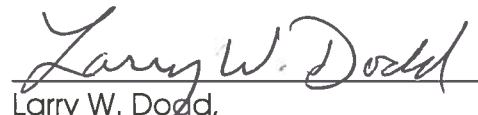
NOW, THEREFORE, BE IT RESOLVED, by the County Council of Wicomico County, Maryland that the Annual Audit Plan for Fiscal Year ending June 30, 2021 is amended to include the Workplace Culture Audit as described in the attached Exhibit A.

Done at Salisbury, Maryland, on September 1, 2020.

ATTEST:

COUNTY COUNCIL OF  
WICOMICO COUNTY, MARYLAND

  
\_\_\_\_\_  
Laura Hurley,  
Council Administrator

  
\_\_\_\_\_  
Larry W. Dodd,  
Council President

**Certification:** Upon consideration by the County Council on September 1, 2020, this Resolution was:

Adopted , Adopted with Amendments \_\_\_\_\_, Failed \_\_\_\_\_, Withdrawn \_\_\_\_\_.

Certified by:   
\_\_\_\_\_  
Laura Hurley, Council Administrator



**Wicomico County, Maryland**  
**OFFICE OF THE INTERNAL AUDITOR**

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Levin Hitchens, CIA  
*Internal Auditor*

September 1, 2020

## **AMENDED ANNUAL AUDIT PLAN FOR FISCAL YEAR ENDING JUNE 30, 2021**

The County Council and County Executive of Wicomico County, Maryland:

The purpose of the Audit Plan is to outline the audits and other activities for which the Internal Auditor anticipates completion during the year. The Office of the Internal Auditor (IA) developed the plan to comply with responsibilities established by the Institute of Internal Auditors. As you may be aware, the IIA Standards require an annual risk assessment and an annual internal audit plan based on that assessment. Some time ago, the committee and IA decided that a full-blown assessment project might be overkill for Wicomico owing to the size of the organization, and the size of the IA office. It was decided instead to perform a complete risk assessment on a biennial basis and assess risk via some other less time-consuming method for the off years. Risk assessment surveys were sent out in June to department leaders for input.

It is important to note that the Audit Plan is a working document that should be flexible in addressing current priorities in a changing environment. We are proud to point out that county management is willing to involve the Auditors in an independent capacity to assist with problem solving where appropriate. The Auditors will notify the County Council of any significant additions, deletions, or other changes to the Audit Plan.

The Audit Plan includes audits related to internal controls, policies and procedures, and the economic and efficient use of resources. IA considered numerous projects for the FY2021 Audit Plan. Total budgeted time for all projects totals exceeds our capacity to complete them. IA prioritized the projects and chose ten projects that could be realistically perform over the next twelve months.

Audits included in the Plan are:

- Selected projects not completed during the Audit Plan approved by Council for FY2020
- Selected Audits recommended by interviewees during the current or past risk assessment processes
- Cooperation with external auditors for mutually beneficial projects
- Based on observations, perceptions, and other qualitative criteria gathered by the Auditors over time

Planned projects for fiscal year 2021 are outlined on the following pages. This year's plan includes several projects that focus on functions that most departments participate in: purchase cards, fuel, and payroll. Audits on these areas have been completed recently at a higher level. This year's projects will be long-term audits with participation from as many departments as reasonable to audit at the department level to determine compliance and internal controls.

While general audit objectives are included in the plan, specific audit objectives will be determined upon completion of preliminary surveys related to each audit. During the preliminary surveys, the Auditors will establish familiarity

with the department or function by conducting background interviews and research. At that time, potential issues will be identified and the specific audit objectives and methodology will be enhanced and adjusted. The Auditors will adjust estimated audit hours for each audit based on preliminary survey results. It is possible that IA may be unable to complete this audit plan in its entirety due to limitations of time, resources, and other urgent matters that come to the forefront. IA will reevaluate projects not completed for possible inclusion in the following year's plan.

- Purchase Card Audit
- Fuel Audit
- Payroll Audit
- Legislative Bills Audit
- Grant Expenditures Audit
- Vendor Audit
- Employee Classification System Study
- Comprehensive Budget Review
  - Enterprise Fund Study
  - Revenue Cap Calculation Review
  - Vacant Positions Review
  - Debt Service Calculations
- Civic Center Events
- Audit Manual Update
- Workplace Culture Audit

As always, your continued support is greatly appreciated.

Respectfully submitted,



Levin Hitchens, CIA  
Internal Auditor



Wicomico County  
Internal Auditor

*120 Days*

## WORKPLACE CULTURE AUDIT

### *OBJECTIVES*

The objectives of the audit are to:

1. Gain an understanding and quantify the workforce's perception of various attributes that contribute to workplace culture
2. Analyze feedback from the workforce on measures that may improve workplace culture
3. Make recommendations (if appropriate)

### *SCOPE AND METHODOLOGY*

Objectives and methodology may be adjusted as information is gathered. IA will examine pertinent County manuals, policies, and procedures. Additionally, IA will survey and interview employees as appropriate. The audit period is fiscal year 2021.