



## OFFICE OF THE COUNTY AUDITOR

### MEMORANDUM

Craig Glendenning, CPA  
County Auditor

October 8, 2015

MEMO TO: Council Members

Allan Kittleman  
County Executive

FROM: Craig Glendenning  
County Auditor

SUBJECT: Exit Audit – Marsha McLaughlin

Pursuant to Section 213 of the Howard County Charter, “upon the death, resignation, removal or expiration of the term of any County administrative officers, the County Auditor shall cause an audit and investigation of the accounts maintained by the officer, and by his or her department, office or agency, to be made.” We have conducted an exit audit for Marsha McLaughlin, Director of the Department of Planning and Zoning until the termination of her employment, effective June 30, 2015.

The objectives of our review were to determine whether:

- The County’s procedures for separation of employment were followed.
- The accounts maintained by Ms. McLaughlin were in order.
- Ms. McLaughlin’s access to County systems had been followed
- Ms. McLaughlin’s earnings on her final earnings statement were accurate.

Our audit did not disclose any exceptions regarding the above objectives.

We wish to express our gratitude to the staffs of the Chief Administrative Officer, the Office of Human Resources, and the Department of Finance for the cooperation and assistance extended to us during the course of this engagement.

cc: Lonnie Robbins, Chief Administrative Officer  
Gary Kuc, County Solicitor  
Nancy Gray, Deputy Chief Administrative Officer