



OFFICE OF THE COUNTY AUDITOR

Craig Glendenning, CPA
County Auditor

MEMORANDUM

October 2, 2023

MEMO TO: Council Members

Calvin Ball
County Executive

FROM: Craig Glendenning
County Auditor

A handwritten signature in blue ink, appearing to be "CG", is written over the printed name "Craig Glendenning".

SUBJECT: Exit Audit – Thomas Meunier

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 Thomas Meunier, Director of the Department of Public Works, until the end of his employment, effective November 28, 2022.

The objectives of our review were to determine whether:

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

FINDINGS AND RECOMMENDATIONS

We found that County procedures were followed in Mr. Meunier’s separation from County employment, including fully terminating his access to County systems. In addition, the Director’s earnings on his final earnings statement were accurate. However, we noted that the accounts maintained by the Director were not in order. Specifically, we identified the following issue with a trip reimbursement.

Finding – Improper Reimbursement for Trip

We found that Mr. Meunier had been improperly reimbursed for lodging during the Maryland Association of Counties 2022 Summer Conference. According to his Official Leave Request, the Deputy Chief Administrative Officer had approved Mr. Meunier for two nights of hotel stay during the conference. It was noted that he was to be responsible for paying for any additional lodging expenses.

According to the records we reviewed, Mr. Meunier paid the majority of the hotel expenses out-of-pocket. However, when an Administrative Support Technician submitted a trip reimbursement request to refund Mr. Meunier for the County's portion of the lodging expenses, the request erroneously stated that the County should pay for three nights of lodging instead of two, and the County reimbursed Mr. Meunier accordingly.

We recommend the Administration notify Mr. Meunier of this error and request that \$359 be reimbursed to the County.

Administration's Response:

We agree that the former director should have only been reimbursed for two nights of hotel accommodations per the official leave request form. The Administration released a revised version of the Official Leave Policy in August of 2023 and subsequently conducted multiple training sessions to ensure the proper application and processing of official leave.

The Administration will meet internally and determine whether to pursue this matter.

We wish to express our gratitude to the Administration for the cooperation and assistance extended to us during the course of this engagement.

cc: Brandee Ganz, Chief Administrative Officer
Gary Kuc, County Solicitor