



## OFFICE OF THE COUNTY AUDITOR

Craig Glendenning, CPA  
County Auditor

### MEMORANDUM

October 6, 2015

MEMO TO: Council Members

Allan Kittleman  
County Executive

FROM: Craig Glendenning  
County Auditor

SUBJECT: Exit Audit – Lois Mikkila

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 Lois Mikkila, Director of the Department of Citizen Services until the termination of her employment, effective May 6, 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. Mikkila were in order.
- Ms. Mikkila’s access to County systems had been followed
- Ms. Mikkila’s earnings on her final earnings statement were accurate.

Regarding the first objective, to determine if the County’s procedures for separation from duty have been followed, we found that the employee manual requires that, “upon separation from any employment position with the County, whether voluntary or involuntary, an employee is required to verify and sign a completed Employee Inventory Checklist.” Although the department used its own checklist to document equipment being returned, the Employee Inventory Checklist was not prepared for and signed by Ms. Mikkila to acknowledge its accuracy.

***We recommend that the Human Resources Administrator follows the County’s procedure for all outgoing employees, and ensures that the Employee Inventory Checklist is completed and signed by the employee.***

*Administration's Response*

The Administration concurs with this finding. The Employee Inventory Checklist shall be signed by the outgoing employee. In certain circumstances when an employee is terminated and the Employee Inventory Checklist is not available do to confidentiality of the termination, the Human Resources Administrator will ensure all County equipment and property has been collected before the last paycheck is issued and annotate on the Employee Inventory Checklist "Employee not available to sign, I verify that all items listed have been returned and are accounted for."

We found no exceptions regarding our other objectives. We reviewed the Detailed Obligations vs. Budget report for the Department of Citizen Services for the eleven months ended May 31, 2015 to determine if there was any over-expenditure or projected over-expenditure of funds in Ms. Mikkila's area of responsibility and found none. We verified that Ms. Mikkila's access to County automated systems was terminated timely. We verified that Ms. Mikkila's final earnings statement was computed correctly.

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