



OFFICE OF THE COUNTY AUDITOR

MEMORANDUM

Craig Glendenning, CPA
County Auditor

October 28, 2015

MEMO TO: Council Members

Allan Kittleman
County Executive

FROM: Craig Glendenning
County Auditor

SUBJECT: Exit Audit – Margaret Ann Nolan

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 Margaret Ann Nolan, County Solicitor 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. Nolan were in order.
- Ms. Nolan’s access to County systems had been terminated.
- Ms. Nolan’s earnings on her final earnings statement were accurate.

Our audit disclosed that although the Department of Technology and Communication Services changed Ms. Nolan’s password effective June 30, 2015, it did not disable system access until August 31, 2015.

Upon separation from employment, we recommend that the Department of Technology and Communication Services immediately disable a user’s system access.

Administration’s Response:

The Administration concurs with this finding. Margaret Ann Nolan’s password was changed and she could not access any county systems; however, not all services were disabled as part of the DTCS process. DTCS disabled all services on August 31, 2015.

The audit did not disclose any exceptions regarding our other 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