



OFFICE OF THE COUNTY AUDITOR

Craig Glendenning, CPA
County Auditor

MEMORANDUM

October 10, 2023

MEMO TO: Council Members

Calvin Ball
County Executive

FROM: Craig Glendenning 
County Auditor

SUBJECT: Exit Audit – Amy Gowan

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 Amy Gowan, Director of the Department of Planning and Zoning, until the end of her employment, effective April 9, 2023.

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 her final earnings statement were accurate.

FINDINGS AND RECOMMENDATIONS

Our audit did not disclose any findings that warrant mention in this report. We found that County procedures were followed in Director Gowan’s separation from County employment. The accounts maintained by the Director were in order and expenditures were within reasonable parameters. The Director’s access to County systems was fully terminated in accordance with County procedures. In addition, the Director’s earnings on her final earnings statement were accurate.

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