



OFFICE OF THE COUNTY AUDITOR

Craig Glendenning, CPA
County Auditor

MEMORANDUM

September 29, 2020

MEMO TO: Council Members

Calvin Ball
County Executive

FROM: Craig Glendenning 
County Auditor

SUBJECT: Exit Audit – Christine Uhlhorn

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 Christine Uhlhorn, Chief of the Department of Fire and Rescue Services until the end of her employment, effective February 29, 2020.

The objectives of our review were to determine whether:

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

FINDING AND RECOMMENDATION

We found that County procedures were followed in Chief Uhlhorn’s separation from County employment. Additionally, Chief Uhlhorn’s access to County systems was fully terminated in accordance with County procedures and the earnings on the final earnings statement were accurate. However, we did note the following issue.

Finding

The Employee Inventory Checklist of items issued to the Chief and returned at separation was not complete.

The Employee Inventory Checklist of items issued to and returned by the Chief at separation was not complete. Specifically, the Checklist did not include two radios issued to the Chief by the Department of Technology and Communication Services (DTCS). The DTCS provided us with documentation that the radios were returned. The failure to ensure a complete and accurate Checklist could result in the loss of items issued to employees.

The Office of Human Resources' (Office) Employee Manual requires that employees return all property issued by the County and verify and sign a completed final Employee Inventory Checklist. However, the Office does not ensure that the Checklist includes all items issued to the employee. As a result, there is a lack of assurance that the Office can prepare a complete list of items on the employee's signed Checklist upon separation.

We recommend that the Office implement procedures to ensure that all items issued to a County Employee are returned upon separation. Specifically, we recommend that the Office contact County agencies that issue property to employees (such as DTCS, Department of Police) and verify that all property issued has been returned as part of the employee separation procedures.

Administration's Response:

The Administration concurs with this finding. Administration will explore implementing procedures to ensure that all items issued to a County Employee are returned upon separation. Additionally, Administration will work with County agencies that issue property to employees and verify that all property is returned upon separation from the County.

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

cc: Lonnie Robbins, Chief Administrative Officer
William Anuszewski, Chief, Department of Fire and Rescue Services
Gary Kuc, County Solicitor
Patrick Pope, Internal Auditor