



OFFICE OF THE COUNTY AUDITOR


Craig Glendenning, CPA
County Auditor

MEMORANDUM

January 27, 2022

MEMO TO: Council Members

Calvin Ball
County Executive

FROM: Craig Glendenning 
County Auditor

SUBJECT: Exit Audit – William Anuszewski

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 William Anuszewski, Chief of the Department of Fire and Rescue Services, until the end of his employment, effective August 31, 2021.

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.
- The Chief’s access to County systems had been terminated.
- The Chief’s earnings on his final earnings statement were accurate.

FINDINGS AND RECOMMENDATIONS

We found that County procedures were followed in Chief Anuszewski’s separation from County employment. Additionally, the accounts maintained by the Chief were in order and his access to County systems was fully terminated in accordance with County procedures. However, we did note the following issue.

Finding**The auto allowance amount on the Chief's final Earnings Statement was not accurate.**

The auto allowance amount on the Chief's final Earnings Statement was not accurate. Specifically, the auto allowance amount of \$4,592 was calculated using an inaccurate Months-To-Date fraction that totaled 96 percent instead of 100 percent.

In reperforming the calculation for the auto allowance, we noted that the Months-To-Date fraction used each month was an exact 8 percent amount and not the actual fraction of 1/12. As a result, the auto allowance amount, and therefore the Chief's tax liability, was understated by \$184.

We recommend that the County utilize the correct fraction in calculating the auto allowance for all separating employees. We further recommend that the County issue an updated final Earnings Statement to Chief Anuszewski.

Administration's Response:

We agree with the County Auditor that Chief Anuszewski auto allowance was calculated based on our practice of rounding up the calculation of the Month to Date Fraction to determine the auto allowance amount. In the future, we will move the decimal point out three places (as oppose to our practice of rounding up to whole numbers) to calculate as suggested by the auditor. However, the amount in question is de minimis and therefore immaterial to issue another W-2.

At this point, the W-2's have been produced for 2021 and since this is a fringe benefit (tax liability) and needs to offset with earnings, a corrected earnings statement is not possible. Furthermore, this issue will be resolved when Chief Anuszewski files his personal income taxes.

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
Gary Kuc, County Solicitor
Patrick Pope, Internal Auditor