



OFFICE OF THE COUNTY AUDITOR

Craig Glendenning, CPA
County Auditor

MEMORANDUM

September 21, 2016

MEMO TO: Council Members

Allan Kittleman
County Executive

FROM: Craig Glendenning
County Auditor

SUBJECT: Exit Audit – Thomas Carbo

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 Thomas Carbo, Director of the Department of Housing until the termination of his employment, effective June 30, 2016.

The objectives of our review were to determine whether:

- The County’s procedures for separation of employment were followed.
- The accounts maintained by Mr. Carbo were in order.
- Mr. Carbo’s access to County systems had been followed.
- Mr. Carbo’s earnings on his final earnings statement were accurate.

Our audit did not disclose any reportable exceptions regarding the above objectives.

We wish to express our gratitude to the staffs of the Chief Administrative Officer, the Department of Technology and Communication Services, 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
Caitlin Connors, Internal Auditor