



OFFICE OF THE COUNTY AUDITOR

Craig Glendenning, CPA
County Auditor

MEMORANDUM

July 10, 2020

MEMO TO: Council Members

Calvin Ball
County Executive

FROM: Craig Glendenning
County Auditor

A handwritten signature in blue ink, appearing to be "CG", is written next to the name "Craig Glendenning".

SUBJECT: Exit Audit – Valdis Lazdins

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 Valdis Lazdins, Director, Department of Planning and Zoning, until the termination of his employment, effective October 18, 2019.

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; and
- The Director’s earnings on his final earnings statement were accurate.

Our audit did not disclose any findings that warrant mention in this report.

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
Patrick Pope, Internal Auditor
Gary Kuc, County Solicitor