

Internal Audit Report

EXIT AUDIT
WILLIAM GODDARD
CHIEF, DEPARTMENT OF FIRE
AND RESCUE SERVICES
MARCH 2015

Office of the County Auditor





OFFICE OF THE COUNTY AUDITOR

Craig Glendenning, CPA
County Auditor

March 2015

The Honorable Members of the County Council
The Honorable Allan Kittleman, County Executive

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 Goddard, Chief of the Department of Fire and Rescue Services until the termination of his employment, effective December 1, 2014.

The objectives of our review were to determine whether:

- The accounts maintained by Mr. Goddard were in order.
- The County's procedures for separation of employment were followed.
- Mr. Goddard's earnings on his final Earnings Statement were accurate.

Our report is submitted herewith. We wish to express our gratitude to the staffs of the Chief Administrative Officer, the Office of Human Resources, and the Department of Finance for the cooperation and assistance extended to us during the course of this engagement.

A handwritten signature in blue ink, appearing to read "Craig Glendenning".

Craig Glendenning, CPA
County Auditor

FINDINGS AND RECOMMENDATIONS

Objective #1 – To determine if the County’s procedures for separation from duty have been followed.

An Employee Inventory Checklist was prepared for and signed by Mr. Goddard. We found no exceptions.

Objective #2 – To determine whether the accounts maintained by Mr. Goddard are in order.

We reviewed the Detailed Obligations vs. Budget report for the Department of Fire and Rescue Services for the five months ended November 30, 2014 to determine if there was any over-expenditure or projected over-expenditure of funds in Mr. Goddard’s area of responsibility. We found no exceptions.

Objective #3 – To determine if the County officer’s access to County systems has been terminated.

We verified that Mr. Goddard’s access to County automated systems was terminated timely.

Objective #4 – To determine if the earnings on the final Earnings Statement were accurate.

Our review of Mr. Goddard’s final paycheck disclosed that while the total pay amount was computed correctly, the Department of Finance incorrectly calculated State tax withholding. As a result of the error, Mr. Goddard received an additional \$390 in his final pay that should have been remitted to the State. Since the error affected Mr. Goddard’s calendar year 2014 withholding, no changes can be made at this time. There is no impact to the County.

We recommend that the Department of Finance take steps to ensure the accuracy of withholding calculations.

Administration’s Response:

The Administration concurs with this recommendation. The Department of Finance has reviewed the County Auditor’s exit audit of Chief Goddard’s final pay and agrees with the findings and recommendations as stated. The Department of Finance recognizes that the manual calculations required for a final paycheck should be reviewed by a second party as a final step. Finance is initiating an internal review procedure for certain tax billing and payroll calculations.

AUDITOR

Stephen E. Peters, Jr., CPA
Audit Manager