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REPORT NO. 2026-17

TO: Julie Marcus, Supervisor of Elections
Supervisor of Elections Office

FROM: Melissa Dondero, Inspector General/Chief Audit Executive MD
Division of Inspector General

DIST: Ken Burke, CPA, Clerk of the Circuit Court and Comptroller
Jeanette Staveley, Chief Deputy Director, Finance Division
Marc Gillette, Deputy Supervisor of Elections, Supervisor of Elections Office

SUBJECT: Inspector General's Observation of the Supervisor of Elections Office 2026 Annual Physical Inventory of Fixed Assets

DATE: June 8, 2026

This memo serves to inform you that the Division of Inspector General completed its observation of the annual physical inventory of fixed assets for the Supervisor of Elections (SOE) Office on May 6, 2026.

Our objectives were to:

1. Interview and observe staff conducting the department's physical inventory to determine compliance with required inventory procedures
2. Test and verify, on a sample basis, the assets recorded by staff

Our audit was conducted in accordance with the *Global Internal Audit Standards* of The Institute of Internal Auditors and the *Principles and Standards for Offices of Inspector General* of the Association of Inspectors General. Accordingly, it included such tests of records and other auditing procedures as we considered necessary in the circumstances.

Based on our independent and objective assessment, the department's governance, risk management, and internal control environment were effective for the scope of this audit. Governance, risk management, and internal controls were operating effectively and consistently applied to support the achievement of objectives in the area audited. We identified areas of strength where controls were strong and aligned with the department's goals. Additional background from our site work is provided below to support our overall assessment.

During our May 6, 2026, visit to the SOE Office, we spoke with members of the fixed asset group to determine whether they were following required inventory procedures. The group explained that, with management approval, they completed the physical inventory in March 2026 to align with the annual maintenance schedule for their equipment. When we originally scheduled our observation, the fixed asset group attempted to coordinate an earlier visit by us; however, we were unable to align on the date. We consider this to be acceptable and acknowledge the efficiencies gained by the SOE Office performing its inventory in March 2026.

As a result, we adjusted our May 2026 observation to focus on the fixed asset group members designated to lead the physical inventory and the documents they used to help locate and verify the items in our sample. The alternate recordkeeper and inventory contact person led our testing using the SOE Office’s version of the PIN FA Custom Inventory Report, as they were the individuals who performed the physical inventory. Through interviews and limited observation, we confirmed the SOE Office’s management and fixed asset group understood the required procedures and were compliant with the physical inventory requirements.

During our testing, we observed all sampled assets to be present and in working order. However, we identified an exception, as 1 of 60 assets observed, or less than 2%, in our book-to-floor review was missing an asset tag. The occurrence was isolated, minor, and did not indicate a broader control issue. Therefore, a formal reportable issue was not included in this memo.

We appreciate your staff’s cooperation during this audit.

MD/CS/SP