



**October 24, 2023**  
**PRELIMINARY MATTERS**

**ITEMS**

To: Montgomery County Planning Board

From: Artie Harris, Chair  
Montgomery County Planning Board

Subject: Reappointment of Erin White, C.P.A, as Public Member of the Audit Committee

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**Recommendation:** Reappoint Erin White, C.P.A. to serve on the Commission's Audit Committee as a public member for a second two-year term ending September 30, 2025. The attached letter, and qualifications, was transmitted to the Montgomery County Council for review, with no concerns or objections raised.

**Background:** In accordance with the requirements of Md. Code Ann., Land Use Article, Section 15-402(f)(1), the Commission is charged with creating an Audit Committee. In particular, the statute mandates four voting members on the Audit Committee as follows: one Commissioner who is a member of the Montgomery County Planning Board (MCPB) appointed by the MCPB Chair, one Commissioner who is a member of the Prince George's County Planning Board (PGCPB) appointed by the PGCPB Chair, two members of the public, one appointed by each planning board.

Ms. White has been a committed and active member during her first term and is recommended that she be reappointed for a second term. As a public member, Ms. White meets the following qualifications, as required by the statute:

- Advanced education and experience in the management of governmental entities that are comparable to the commission in scope and complexity;
- Demonstrated knowledge and experience in the application of:
  - Generally accepted accounting principles;
  - Generally accepted government auditing standards; and
  - Internal control systems;
- An understanding of the appropriate functions of an audit committee.



**August 14, 2023**

**Delivery Via Email and Regular Mail**

**The Honorable Evan Glass, President**

Montgomery County Council  
Council Office Building  
100 Maryland Avenue  
Rockville, Maryland 20850  
[Councilmember.Glass@montgomerycountymd.gov](mailto:Councilmember.Glass@montgomerycountymd.gov)

**RE: Nomination for Reappointment of Erin White to the M-NCPPC Audit Committee**

**Dear President Glass:**

On behalf of the Montgomery County Planning Board (the "Board"), and pursuant to Md.Code Ann., Land Use Article, Section 15-402(f)(1), this letter presents the Montgomery County Council (the "Council") with the name and qualifications of Ms. Erin White for reappointment by the Board as a public member of the Audit Committee of The Maryland-National Capital Park and Planning Commission (the "Commission").

As you may recall, Section 15-402 requires the Board to appoint one public member of the Audit Committee after submitting the person's name and qualifications for consideration by the Council. According to the statutory process, once the name and qualifications are submitted, the Board's nominee will automatically become eligible for the appointment unless the Council notifies the Board of any objection within 30 days.

In 2021, the Board appointed Ms. White to the Audit Committee for a two (2) year term expiring September 30, 2023. As you can see from the resume attached, Ms. White is an accomplished professional with more than a decade of experience leading government accounting, finance, and policy teams.

Before starting her professional career, Ms. White earned her bachelor's degree with honors from Mount Saint Mary College in Newburgh, New York. She also remains an active leader in the Maryland Government Finance Officers' Association. For all these reasons, the Board believes Ms. White is uniquely qualified based on her education, experience, and track record of serving the public with integrity. Ms. White has been serving ably on the Audit Committee for two years and we recommend her reappointment for a new two-year term commencing on September 30, 2023.

The Honorable Evan Glass, President  
August 14, 2023  
Page Two

Please feel free to let me know if you or any members of the Council have any questions or comments regarding Ms. White's reappointment.

Sincerely,



**Artie L. Harris**  
Chair

Attachment: Resumé of Erin White

cc: Peter Shapiro, Chair, Prince George's County Planning Board  
Asuntha Chiang-Smith, Executive Director, M-NCPPC  
Marlene Michaelson, Executive Director, Office of the Montgomery County Council  
Emily Vaias, Principal Counsel, M-NCPPC  
Erin White

## **Objectives**

To obtain an executive government finance position that will utilize my vast experience in advanced government financial management and will provide the opportunity to further develop existing interpersonal, analytical, and decision making skills.

## **Experience**

### **Finance Director - Frederick County Government, Frederick, Maryland**

#### ***January 2021 - Present***

- Direct all functions of the Finance Division and directly supervise the directors of the departments of Accounting, which includes financial reporting, payroll, accounts payable; Treasury which includes revenue collection and investment management; Debt and Benefit Trust Management which includes managing long-term financial obligations, disclosure requirements, conduit debt financing, administration of the of the County's Pension, Defined Contribution, Other Post Employment Benefits, and Length of Service Award Program trust investments.
- Oversee all aspects of finance related information systems and funds according to generally accepted accounting principles by keeping abreast of all government financial methods and accounting practices.
- Review and monitor all Finance Division operating budgets to meet fiscal year end goals.
- Serve as the administrative liaison between the Finance Division and all other County agencies.
- Responsible for the development of the County's fiscal policies, and in the planning, organization, coordination and direction of financial programs, policies and activities of the Finance Division.
- Oversee and manage the preparation of credit presentations to bond rating agencies to ensure the County's AAA credit ratings are maintained.
- Provide financial information and financial expertise to the County Executive and County Council as needed.

### **Deputy Finance Director - Frederick County Government, Frederick, Maryland**

#### ***October 2016 - January 2021***

- Direct the day-to-day operations of the Finance Division.
- Directly supervise the Director of Accounting, Director of Procurement and Contracting, Director of Treasury, Director of Risk Management and the Financial Services Manager.
- Provide accounting, auditing and management assistance to the Finance Director.
- Prepare the Management Discussion and Analysis and Transmittal Letter included in the Comprehensive Annual Financial Report.
- Review, prepare, and monitor all Finance Division operating budgets to meet fiscal year goals.
- Serve as the administrative liaison between the Finance Division and all other County agencies.
- Assist in the planning, organization, coordination and direction of financial programs, policies and activities of the Finance Division.
- Serve as liaison to the County Council for preparing fiscal and policy notes on proposed legislation as required by Section 4-4 of the Council Rules of Procedure.
- Assist with the preparation of credit presentations to bond rating agencies to ensure the County's AAA credit ratings are maintained.

**Deputy Finance Director - Frederick County Government, Frederick, Maryland (Continued)**

- Directly supervise all Finance Division subject matter experts tasked with the implementation and on-going optimization of the enterprise resource software.
- Represent the Finance Division in meetings with user department management.
- Perform duties of Director of Finance in their absence.

**Accounting Director - Frederick County Government, Frederick, Maryland**

***October 2014 - October 2016***

- Direct the day-to-day operations of the Accounting Department, which includes financial reporting, payroll and accounts payable.
- Perform analytical review of accounting transactions, account balances, and fund analysis.
- Develop financial reports, reporting methodologies, and techniques to assist County agency operating managers in the execution of their assigned duties and responsibilities.
- Ensure automated financial system is compliant with generally accepted accounting principles.
- Direct the production of various financial reports required by Federal, State and local laws.
- Direction of all staff members in the achievement of departmental goals and objectives, including hiring, training, time management and self-awareness in the coordination and evaluate their work.
- Prepare operating budget for Accounting Department and monitor the budget to ensure budgetary compliance.
- Maintain knowledge of all Government Accounting Standards Board (GASB) pronouncements and guidance. Interpreted and implemented new accounting policies and standards as applicable.
- Coordinate and manage the annual audits of the Comprehensive Annual Financial Report and the Schedule of Expenditures of Federal Awards.
- Assist with the credit presentation for bond sales, resulting in an upgrade in bond rating to AAA from Moody's Investor Services in 2016.
- Represent the Finance Division in meetings with other County departments and agencies management.
- Perform duties of Director of Finance in their absence.

**Acting Finance Director - Frederick County Government, Frederick, Maryland**

***October 2012 - October 2014***

- Direct all functions of the Finance Division; oversee the Accounting, Procurement and Contracting, Treasury, and Risk Management Departments.
- Directly supervise the Director of Procurement and Contracting, Director of Treasury, and the Financial Services Manager. Establish goals and evaluate performance.
- Maintain an accounting system according to generally accepted accounting principles while keeping abreast of government financial methods and accounting practices.
- Oversee and manage the preparation of bond sales; consult with the County's financial advisor and bond counsel on debt issues and the financing of County projects; received an upgrade in bond rating to AAA from Standard and Poor's Financial Services during June 2014 credit presentation.
- Serve as a voting member of the County's pension plan administrative oversight committee.

**Acting Finance Director - Frederick County Government, Frederick, Maryland (Continued)**

- Provide financial information and financial expertise to the Board of County Commissioners and County Manager as needed.
- Prepare and submit annual operating budgets for the Finance Division; monitor and reallocate appropriations as needed.
- Participate on the Growth Task Force, Charter Transition Committee, and Budget Committee.

**Accounting Director - Frederick County Government, Frederick, Maryland**

***January 2007 - October 2012***

- Same job duties as position held in October 2014 – October 2016

**Accounting Team Leader- Frederick County Government, Frederick, Maryland**

***January 2002 - January 2007***

- Responsible for the oversight of accounting transactions, account balances, and fund analysis for the Capital Projects and various Special Revenue and Fiduciary Funds.
- Identify potential financial trends and/or indications of matters requiring further investigation.
- Responsible for the County's Debt Affordability Model and other revenue projections associated with six year Capital Improvements Program.
- Responsible for the calculation of the County's Biannual Impact Fee Study.
- Represent the Accounting Department as a member of the Capital Improvement Program committee.
- Perform special projects and other related duties as required.
- Provide direct supervision to professional accounting staff. This includes performance evaluations, hiring, and technical guidance.

**Supervisor - Linton, Shafer and Company, P.A. Frederick, Maryland**

***June 2000 - January 2002***

Linton, Shafer and Company is a public accounting firm that provides accounting and consulting services to local government, nonprofit organizations, individuals, and a wide variety of businesses.

- In-charge accountant for annual audit of several local governments in accordance with Governmental Accounting Standards Board principles and standards including OMB A-133 single audits for federal awards programs.
- In-charge accountant for annual audits of several nonprofit organizations.
- Perform review and compilation services for a wide variety of businesses.
- Directly supervise and train staff and senior accountants including employee performance evaluations.
- Attend strategic meetings with client personnel to assist in developing short and long-term goals, including presentation of financial statements at Board of Directors meetings.
- Develop analytical reports for the purpose of in-depth trend analysis.
- Prepare income tax returns for nonprofit, corporate, partnership, and individual tax clients.



**Controller – International Association of Refrigerated Warehouses, Bethesda, Maryland**

***January 1999 - June 2000***

The International Association of Refrigerated Warehouses is a large nonprofit trade association whose mission is to aid its members to advance and enhance the safe storage of large quantities of food products.

- Fiscally responsible for General Ledger, Accounts Payable, Accounts Receivable, and Payroll for offices in the United States, Netherlands, and India.
- Responsible for all company personnel issues including medical benefits and both defined benefits and 401(k) Retirement Plans.
- Supervised membership administrative staff including the development and maintenance of a new domestic/international database.

**Senior Accountant - Linton, Shafer and Company, P.A. Frederick, Maryland**

***September 1994 - January 1999***

- In-charge accountant for annual audit of several local governments and nonprofit organizations, including several clients receiving Housing and Urban Development (HUD) funds.
- Responsible for accounting and special consulting services for nonprofit organizations.
- Perform review and compilation services for a wide variety of businesses.
- Provide payroll tax services to various businesses and individuals.

**Controller – ETC Data Services, Newburgh, New York**

***May 1993 - September 1994***

ETC is a data management and outsourcing contractor for the insurance, communications and manufacturing segments. Projected annual revenues exceeded \$5 million for fiscal year 2014.

- Fiscal responsibility for General Ledger, Accounts Payable, Accounts Receivable, and Payroll for approximately 300 employees in multiple locations.
- Supervised all administrative employees.
- Responsible for all company Human Resource issues including 401(k) Retirement Plan, Long and Short Term Disability, unemployment insurance, and worker's compensation.
- Compiled information and generated standard reports needed to comply with tax codes, as well as Financial Statements and Quarterly Reports.
- Developed ad hoc analytical reports of individual department's financial data and provided recommendations for improvements.
- Other duties as directed by Chief Executive Officer.

**Education**

**Mount Saint Mary College, Newburgh, New York, Bachelor of Science in Accounting**

GPA in Accounting – 4.0 ; Overall GPA – 3.87

Who's Who Among Students in American Universities and Colleges, 1993

Delta Mu Delta Honor Society for Accounting and Business Administration Majors, May 1991

Alpha Sigma Lambda Honor Society for Part-time College Students, 1988

[Redacted]

**Professional Designations and Affiliations**

- Certified Public Accountant in both States of Maryland and New York
- American Institute of Certified Public Accountants
- Government Finance Officers Association
- Maryland Government Finance Officers Association

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]



# **Montgomery County Planning Board**

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

## DRAFT RESOLUTION NOT ADOPTED

MCPB No 23-108

**RESOLUTION FOR  
REAPPOINTMENT OF ERIN WHITE  
AS PUBLIC MEMBER OF THE AUDIT COMMITTEE OF  
THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING  
COMMISSION**

WHEREAS, the General Assembly established the Audit Committee of the Maryland-National Capital Park and Planning Commission (the “Commission”) by adoption of Subtitle 4, Title 15 of the Land Use Article of the Maryland Annotated Code (“Land Use Article”); and

WHEREAS, among other things, Subtitle 4, Title 15 of the Land Use Article provides in Section 15-402 that the Audit Committee of the Commission (the “Audit Committee”) shall have two public members, including one appointed by the Montgomery County Planning Board (the “Board”); and

WHEREAS, upon recommendation of the Chair, by its vote held on December 16, 2021, the Board selected Erin White for initial appointment as a public member of the Audit Committee for a two-year term ending September 30, 2023; and

WHEREAS, upon recommendation of the Chair, by its vote held on October 26, 2023, the Board selected Erin White for reappointment as a public member of the Audit Committee for a two-year term ending September 30, 2025; and

WHEREAS, as required by the Land Use Article Section 15-402(f), the Board has given timely notice to the County Council of Montgomery County, by letter dated August 14, 2023, of the pending reappointment of Erin White to remain a voting public member of the Audit Committee and serve for the aforesaid term; and

WHEREAS, the County Council of Montgomery County has not notified the Board in writing of any objection to the reappointment, or any basis for any such objection, to the reappointment of Erin White to the Audit Committee; and

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2425 Reedie Drive, Floor 14, Wheaton, MD 20902 | Phone: 301-495-4605 | Fax: 301-495-1320

[www.montgomeryplanningboard.org](http://www.montgomeryplanningboard.org) | [mcp-chair@mncppc.org](mailto:mcp-chair@mncppc.org)

Approved as to

Legal Sufficiency: /s/ \_\_\_\_\_

M-NCPPC Legal Department

WHEREAS, Erin White, has now been duly qualified for reappointment.

NOW, THEREFORE, BE IT RESOLVED that the Montgomery County Planning Board of the Maryland-National Capital Park and Planning Commission does hereby memorialize and acknowledge the reappointment of the said Erin White as a public member of the Audit Committee for the two-year term ending September 30, 2025.

BE IT FURTHER RESOLVED that the Board authorizes and directs the appropriate officers of the Commission to undertake such further acts, instruments and further assurances as are necessary to effectuate the purpose and intent of this Resolution.

\* \* \* \* \*

**CERTIFICATION**

This is to certify that the foregoing is a true and correct copy of a resolution adopted by the Montgomery County Planning Board of the Maryland-National Capital Park and Planning Commission on motion of Vice Chair \_\_\_\_\_, seconded by Commissioner \_\_\_\_\_, with a vote of \_\_\_\_\_, Chair Harris, Vice Chair \_\_\_\_\_, and Commissioner \_\_\_\_\_ voting in favor of the motion, Commissioner \_\_\_\_\_ abstaining, and Commissioner \_\_\_\_\_ absent at its regular meeting held on Thursday, October 26, 2023, in Wheaton, Maryland.

\_\_\_\_\_  
Artie L. Harris, Chair  
Montgomery County Planning Board