



# THE PRINCE GEORGE'S COUNTY GOVERNMENT

## Office of Audits and Investigations

June 2019

The County Council and County Executive  
of Prince George's County, Maryland

Re: Departure of Haitham Hijazi  
Director, Department of Permitting, Inspections, and Enforcement

### INTRODUCTION AND SCOPE OF EXAMINATION

Conforming to Article III, Section 313 of the Charter of Prince George's County, Maryland, we have performed a special audit of the accounts of the Office of the Director of the Department of Permitting, Inspections, and Enforcement. This audit was initiated due to the retirement of Haitham Hijazi from the position of Director of the Department of Permitting, Inspections, and Enforcement, effective December 1, 2018.

Our examination included tests of the accounting records and other auditing procedures, as we considered necessary under the circumstances. Consideration was given to the fact that these records are included in the scope of the County's annual financial audit conducted by CliftonLarsonAllen, LLP, independent auditors, for the year ended June 30, 2018. Therefore, we primarily directed our examination to include a review of Dr. Hijazi's travel advances, expense reimbursements, leave records, fixed assets records, and selected expense accounts for the period July 1, 2018, through December 31, 2018.

## FINDINGS, COMMENTS, AND RECOMMENDATIONS

### Expenditures, Encumbrances, and Commitments

A statement of expenditures, encumbrances, and commitments compared with appropriations for the Office of the Director of the Department of Permitting, Inspections, and Enforcement, for the period July 1, 2018, through December 31, 2018, is presented on Schedule 1 of this report. As of December 31, 2018, total expenditures, encumbrances, and commitments did not exceed total appropriations for the Office of the Director.

### Travel Advances and Expense Reimbursements

We reviewed the travel advance records maintained by the Office of Finance, Accounting Division, for the period July 1, 2018, through December 31, 2018, and determined that Dr. Hijazi did not have any unsettled travel advances at the time of his retirement. We also reviewed expense reimbursements paid to Dr. Hijazi for the period July 1, 2018, through December 31, 2018, and found no discrepancies or irregularities.

### Leave Records and Final Pay

We verified final pay computations for Dr. Hijazi based on leave records maintained by the Payroll Section of the Office of Finance and verified the salary and hourly rate of pay maintained by the Office of Human Resources Management. We determined that the annual and sick leave compensation was computed correctly and found no discrepancies or irregularities.

### Fixed Assets and Non-Fixed Assets

The Capital Assets Manual, prepared by the Office of Finance and the Office of Central Services, requires the Office of Central Services' General Services Division to perform an exit inventory of capital (fixed) assets and report findings to the Director of the Office of Central Services, upon the departure or transfer of a Department/Agency Head. The Office of Central Services is required to take the necessary steps to recover any missing asset or seek restitution

for the value of the assets. We contacted personnel within the Office of Central Services' General Services Division, Fleet Management Division, and the Department of Permitting, Inspections, and Enforcement and determined there were no fixed assets assigned to Dr. Hijazi.

Our review also included the verification of County issued non-fixed asset items such as cell phone, personal digital assistant, County identification and security card, keys, laptop computer/equipment, etc. This review included an examination of personnel records maintained by the Office of Human Resources Management (OHRM), and the Office of Finance's Payroll Section on separated employees. When an employee leaves County service, an Employee Separation Form (PGC Form#4281) is filled out by each employee as a part of the exit process. This form (PGC Form#4281) records the return of assigned County personal property and normally a copy can be found in the employee's personnel file. At the time of our review there was an Employee Separation Form in Dr. Hijazi's personnel file documenting the return of non-fixed assets that were assigned to him. In accordance with Administrative Procedure 624, Dr. Hijazi's request to transfer his Apple iPhone to his personal account was approved by the Director of the Office of Central Services.


#### Financial Disclosure Requirement

Section 2-294 (c) (1) of the Prince George's County Code requires certain officials, employees, and candidates for office (among them the Director of the Department of Permitting, Inspections, and Enforcement) to file financial disclosures statements. Council Bill 125-1984, effective February 4, 1985, modified Section 2-294 (c) (1) of the County Code, by adding the following requirement:

“Any official or employee who is required to file a statement and who leaves office or employment for any reason, other than the official's or employee's death, shall file, within sixty (60) days of leaving office or employment, the statement required by this section, for the calendar year immediately preceding, unless a statement has

previously been filed for that year, and any portion of the current calendar year during which that official or employee held office or employment.”

According to the County Code, Dr. Hijazi was required to file a financial disclosure statement within sixty (60) days of leaving office. At the time of our review, Dr. Hijazi had filed a financial disclosure statement for the period January 1, 2017 through December 31, 2017. However, Dr. Hijazi submitted the 2018 financial disclosure statement on February 28, 2019, which is after the 60 day required time frame. According to Section 2-292 of the County Code, “The Board may assess a late fee of \$2.00 per day up to a maximum of \$250.00 for a failure to timely file a financial disclosure statement required under Section 2-294 of this Division.” Dr. Hijazi was not assessed a late fee.



David H. Van Dyke, C.P.A.  
County Auditor



Nana K. Boadu  
Auditor-In-Charge

**DEPARTMENT OF PERMITTING, INSPECTIONS, AND ENFORCEMENT  
OFFICE OF THE DIRECTOR  
STATEMENT OF EXPENDITURES, ENCUMBRANCES, AND COMMITMENTS  
COMPARED WITH APPROPRIATIONS FOR THE PERIOD  
JULY 1, 2018 THROUGH DECEMBER 31, 2018**

	<u>Compensation</u>	<u>Fringe Benefits</u>	<u>Other Operating Expenses</u>	<u>Total</u>
<b><u>Appropriations</u></b>				
Current Year	\$ 2,493,300	\$ 652,000	\$ 223,800	\$ 3,369,100
<b><u>Expenditures and Encumbrances</u></b>				
Current Year:				
Salaries				
Full Time Regular (net of adjustments)	\$ 1,274,252	\$ -	\$ -	\$ 1,274,252
Overtime Compensation	7,787	-	-	7,787
Holiday Premium Compensation	136	-	-	136
Leave Payout	60,434	-	-	60,434
Beneflex Opt Out	1,872	-	-	1,872
Compensation JE Adjustment	(41,142)	-	-	(41,142)
Fringe Benefits	-	388,170	-	388,170
Telephone	-	-	8,398	8,398
Duplication and Reproduction	-	-	832	832
Books/Newspaper/Periodicals	-	-	79	79
Other Data/Voice Communication	-	-	1,036	1,036
Office Automation Charges	-	-	73,300	73,300
Training-Travel & Lodging	-	-	4,903	4,903
Membership Fees/Dues	-	-	299	299
Mileage Reimbursement	-	-	33	33
Other General and Administrative Contract Services	-	-	4,800	4,800
Other Operating Contract Services	-	-	24,431	24,431
General Office Supplies	-	-	6,625	6,625
Food	-	-	5,773	5,773
Licenses Tags & Forms	-	-	100	100
Information Technology Equipment Non-Capital	-	-	59,158	59,158
Other Operating Equipment Non-Capital	-	-	4	4
Vehicles and Heavy Equipment Repair & Maintenance	-	-	348,000	348,000
Gas and Oil	-	-	17,598	17,598
Office Equipment Rent/Lease	-	-	40,674	40,674
Procurement Card Purchase	-	-	5,654	5,654
<b>Total Expenditures &amp; Encumbrances</b>	<b>\$ 1,303,339</b>	<b>\$ 388,170</b>	<b>\$ 601,697</b>	<b>\$ 2,293,206</b>
Unencumbered Balance as of December 31, 2018	\$ 1,189,961	\$ 263,830	\$ (377,897)	\$ 1,075,894