



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 Pamela Creekmur
Health Officer, Health Department

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 Health Officer. This audit was initiated due to the resignation of Pamela Creekmur from the position of Health Officer of the Health Department, effective November 30, 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 Ms. Creekmur'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 Health Officer, 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 and encumbrances did not exceed total appropriations for the Office of the Health Officer.

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 Ms. Creekmur did not have any unsettled travel advances at the time of her resignation. We also reviewed expense reimbursements paid to Ms. Creekmur for the period July 1, 2018, through December 31, 2018, and found no discrepancies or irregularities.

Leave Records and Final Pay

As the Health Officer for Prince George's County, Ms. Creekmur was a State employee and paid by the State of Maryland. In addition to her State salary, Ms. Creekmur was entitled to additional salary paid by the County through a Supplemental Pay Agreement. We verified that the supplemental pay payments made by the County were calculated correctly and the payments ended upon her resignation as Health Officer.

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 Health and determined there were no fixed assets assigned to Ms. Creekmur.

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 Ms. Creekmur's personnel file documenting the return of non-fixed assets that were assigned to her.

Financial Disclosure Requirement

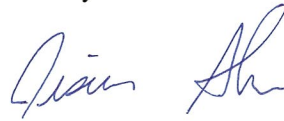
Section 2-294 (c) (1) of the Prince George's County Code requires certain officials, employees, and candidates for office to file financial disclosure statements. Council Bill 125-1984, effective February 4, 1985, modified Section 2-294(c) (1) of the County Code, by adding the following requirement:

“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.”

However, since Ms. Creekmur is an employee of the State of Maryland, she is required to file a financial disclosure statement with the State Ethics Commission, as well as an affirmation statement with the County that such disclosure had been filed, within sixty (60) days of leaving office. At the time of our review, Ms. Creekmur had filed an affirmation statement with the Prince George's County Board of Ethics and filed a financial disclosure statement with the State of Maryland for the period of January 1, 2018 to December 31, 2018, as required.

A handwritten signature in blue ink, appearing to read "D.H. Van Dyke".

David H. Van Dyke, CPA
County Auditor

A handwritten signature in blue ink, appearing to read "Jisun Ahn".

Jisun Ahn
Auditor-in-Charge

OFFICE OF THE HEALTH OFFICER
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>
<u>Appropriations</u>				
Current Year	\$ 1,578,400	\$ 393,300	\$ 1,744,200	\$ 3,715,900
<u>Expenditures and Encumbrances</u>				
Current Year:				
Salaries				
Full Time Regular (Net of adjustments)	\$ 504,757	\$ -	\$ -	\$ 504,757
Overtime Compensation	3,675	-	-	3,675
Beneflex Opt Out	999	-	-	999
Compensation Journal Entries	(23,147)	-	-	(23,147)
Fringe Benefits	-	182,591	-	182,591
Telephone	-	-	1,326	1,326
Printing, Duplication, & Reproduction	-	-	1,030	1,030
Conference and Seminar Fees	-	-	1,240	1,240
Training - Travel & Lodging	-	-	4,595	4,595
Membership Fees/Dues	-	-	2,475	2,475
Mileage Reimbursement	-	-	744	744
Other General and Administrative Contract Services	-	-	389,015	389,015
Other Operating Contract Services	-	-	18,108	18,108
General Office Supplies	-	-	4,441	4,441
Food	-	-	10,579	10,579
Graphic Supplies	-	-	2,388	2,388
Other Operating Supplies	-	-	8	8
Software Non-Capital	-	-	2,650	2,650
Information Technology Equipment Non-Capital	-	-	2,047	2,047
Other Operating Equipment	-	-	32,502	32,502
Vehicles and Heavy Equipment Repair & Maint.	-	-	3,557	3,557
Building/Office Space Rental/Lease	-	-	11,713	11,713
Total Expenditures & Encumbrances	\$ 486,284	\$ 182,591	\$ 488,417	\$ 1,157,292
Unencumbered Balance as of December 31, 2018	\$ 1,092,116	\$ 210,709	\$ 1,255,783	\$ 2,558,608