

June 2010

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

Re: Departure of Dr. Jacqueline F. Brown
Chief Administrative Officer

INTRODUCTION AND SCOPE OF EXAMINATION

Conforming to Article III, Section 313 of the Charter for Prince George's County, Maryland, we have performed a special audit of the accounts of the Chief Administrative Officer of the Office of the County Executive. This audit was initiated due to the retirement of Jacqueline F. Brown from the position of Chief Administrative Officer on September 11, 2009.

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 were included in the scope of the County's annual financial audit conducted by Thompson, Cobb, Bazilio & Associates, PC, independent auditors, for the year ended June 30, 2009, and no discrepancies or irregularities were disclosed. Therefore, we primarily directed our examination to include a review of Dr. Brown's travel advances, expense reimbursements, leave records, and selected expense accounts for the period July 1, 2009 through September 11, 2009.

FINDINGS, COMMENTS, AND RECOMMENDATIONS

Expenditures, Encumbrances and Commitments

A statement of expenditures, encumbrances and commitments compared with appropriations for the Office of the County Executive, for the period July 1, 2009 through September 30, 2009 is presented on Schedule 1 of this report. As of September 30, 2009, total expenditures and encumbrances did not exceed total appropriations for the Office.

Travel Advances and Expense Reimbursements

We reviewed the travel advances log maintained by the Office of Finance, Accounting Division, for the period July 1, 2009 through September 30, 2009, and determined that Dr. Brown did not have any unsettled travel advances at the time of her departure from the County. We also reviewed expense reimbursements paid to Dr. Brown for the period July 1, 2009 through September 30, 2009 and found no discrepancies or irregularities.

Leave Records and Final Pay

We verified final pay computations for Dr. Brown based on leave records maintained by the Payroll Section of the Office of Finance and the salary and hourly rate of pay maintained by the Office of Human Resources Management and found no discrepancies or irregularities.

Fixed Assets

The Fixed Assets Procedures Manual prepared by the Office of Finance requires that the Office of Central Services' General Services Division, upon the departure of any agency head, take inventory of only those fixed assets for which the agency head has signed an Equipment Custody Receipt (PGC Form #1890) Form. It further requires that the unexplained loss of any such fixed assets be reported to the Chief Administrative Officer, who is to take action to recover the costs of the assets. We contacted personnel within the General Services Division and personnel within the Office of Central Services to determine whether any fixed assets were assigned to Dr. Brown, and determined that no fixed assets were assigned to Dr. Brown.

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 equipment, etc. The review included an examination of personnel records maintained by the Office of Human Resources Management (OHRM) and the Office of Finance's Payroll Section maintained on terminated employees. When an employee is terminated from County service, an Employee Separation Form (OHRM Form #4281) is filled out by each employee as a part of the exit process. Form #4281 records the return of assigned County personal property and normally a copy can be found in the terminated employee's personnel file. At the time of our review we determined there was a Form #4281 in the personnel file documenting the return of County issued non-fixed assets and all County personal property issued to Dr. Brown was collected and properly accounted for.

Financial Disclosure Requirement

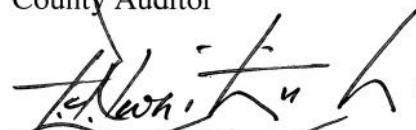
Section 2-294(c) (1) of the Prince George's County Code requires certain officials, employees, and candidates for office (among them the County's Chief Administrative Officer) to file financial disclosure statements. Council Bill 125-1984, effective February 4, 1985, modified Section 2-294(c) (1) of 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."

Dr. Brown filed financial disclosure statements with the Prince George's County Board of Ethics for the reporting period January 1, 2008 through December 31, 2008, and a final financial disclosure statement for the period January 1, 2009 through September 1, 2009.



David H. Van Dyke, CPA
County Auditor



Emmanuel C. Nwachuku
Auditor-In-Charge

**OFFICE OF THE COUNTY EXECUTIVE
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS FOR THE PERIOD
JULY 1, 2009 THROUGH SEPTEMBER 30, 2009**

<u>Appropriations</u>	<u>Compensation</u>	<u>Fringe Benefits</u>	<u>Other Operating Expenses</u>	<u>Total</u>
Current Year	\$3,781,500	\$ 875,000	\$800,800	\$5,457,300
Prior Year			16,909	16,909
Total Appropriations	\$3,781,500	\$ 875,000	\$817,709	\$5,474,209
 <u>Expenditures & Encumbrances</u>				
Current Year				
Salaries				
Officials & Admin.	\$ 450,209			\$ 450,209
Professionals	345,807			345,807
Other	28,730			28,730
Telephone			13,047	13,047
Printing & Reproduction			2,094	2,094
Books/Periodicals/Ref Mat.			2,306	2,306
Training Costs			10,345	10,345
Travel-NonTraining			5,256	5,256
Membership Costs			620	620
Local Transp/Mileage/Moving			1,923	1,923
Genl. & Admin Contract Svc.			9,097	9,097
Office & Operating Supplies			4,280	4,280
Veh & Hvy Equip-Rep/Maint.			2,092	2,092
Veh. & Equip-Gas & Oil			596	596
Equip. Rental & Lease			2,507	2,507
Miscellaneous			3,052	3,052
Fringe Benefits		\$ 158,377		\$ 158,377
 Current Expenditures and Encumbrances	 \$ 824,746	 \$ 158,377	 \$ 57,215	 \$1,040,338
Prior Year Costs:				
General office Supplies			\$ 16,909	\$ 16,909
 Total Expenditures and Encumbrances	 \$ 824,746	 \$ 158,377	 \$ 74,124	 \$ 1,057,247
Unencumbered Balance September 30, 2009	\$ 2,956,754	\$ 716,623	\$ 743,585	\$ 4,416,962