

December 2000

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

Re: Departure of Robert J. Antonetti, Sr., Elections Administrator
Board of Elections

INTRODUCTION AND SCOPE OF EXAMINATION

Conforming with Article III, Section 313 of the Charter of Prince George's County, Maryland, we have performed a special audit of the accounts of the Elections Administrator of the Board of Elections. This audit was initiated due to the Retirement of Robert J. Antonetti, Sr., from the position of Elections Administrator of the Board of Elections, effective September 1, 2000.

Our examination included such tests of the accounting records and such other auditing procedures as we considered necessary under the circumstances. Consideration was given to the fact that the records of the Board of Elections were included in the scope of County's annual financial audit, conducted by KPMG Peat Marwick, independent auditors, for the year ended June 30, 2000, and no discrepancies or irregularities were disclosed. Therefore, we primarily directed our examination to include a review of Mr. Antonetti's travel advances, expense reimbursements, leave records, and selected expense accounts for the period July 1, 2000 through September 30, 2000.

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FINDINGS, COMMENTS, AND RECOMMENDATIONS

Expenditures, Encumbrances and Commitments

A statement of expenditures, encumbrances and commitments compared with appropriations for the Board of Elections, for the period July 1, 2000 through September 30, 2000 is presented in Schedule 1 of this report. At September 30, 2000, total expenditures and encumbrances did not exceed total appropriations for the Board of Elections.

Travel Advances and Expense Reimbursements

We reviewed the travel advances log maintained by the Office of Finance, Accounting Division, for the period July 1, 2000 through September 30, 2000, and determined that Mr. Antonetti had no unsettled travel advances at the time of his retirement. We also reviewed expense reimbursements paid to Mr. Antonetti for the period July 1, 2000 through September 30, 2000 and found no discrepancies or irregularities.

Leave Records and Final Pay

We verified final pay computations for Mr. Antonetti 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 Personnel. We determined that the annual and sick leave payouts were computed correctly and found no discrepancies or irregularities.

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Fixed Assets

The Fixed Assets Procedures Manual prepared by the Office of Finance requires that the Fixed Assets Section of the Office of Central Services' Contract Administration and Procurement Division, upon the departure of any agency head, take inventory of only those fixed assets for which that 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 Contract Administration and Procurement Division and determined that there were no fixed assets assigned to the Board of Elections or Mr. Antonetti.

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 Elections Administrator of the Board of Elections) 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 of employment.”

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Additionally, Title 15, Subtitle 6 of the Maryland Public Ethics Law requires Elections Administrators to file financial disclosure statements in the same manner with the State Ethics Commission. Mr. Antonetti filed the proper financial disclosure statement with the State Ethics Commission for the period January 1, 1999 through December 31, 1999, on March 14, 2000. Mr. Antonetti was also required to file a financial disclosure statement for the period January 1, 2000 through September 1, 2000, on or before November 1, 2000. As of December 21, 2000, Mr. Antonetti's final financial disclosure statement had not been filed with the State Ethics Commission.

We recommend:

- 1. The State Ethics Commission take appropriate action to obtain the required financial disclosure statement from Mr. Antonetti for the period January 1, 2000 through September 1, 2000 to ensure compliance with the Annotated Code of Maryland.**

Supplemental Pay Authorizations

During our audit, we reviewed individuals being paid through the payroll system as a result of Supplemental Pay Authorizations. Supplemental Pay Authorizations were used by the Elections Administrator of the Board of Elections to employ staff as needed. Large numbers of additional staff are needed by the Board of Elections during election years.

We examined all of the Supplemental Pay Authorizations which allowed individuals to receive pay during the period reviewed. We determined that there were 98 individuals hired in 1998 or prior, that did not receive any pay in fiscal year 2001 related to working the calendar year 2000 elections. Some of these employees were hired as early as 20 – 30 years ago. These employees should not be left

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on the payroll system in an active status. Internal controls over payroll are weakened when inactive employees remain in the payroll system for extended periods of time. We recommend:

- 2. The Board of Elections request the Office of Finance to remove all inactive staff paid through Supplemental Pay Authorizations from the payroll system.**

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

Emmanuel C. Nwachuku
Auditor-In-Charge

BOARD OF ELECTIONS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS FOR THE PERIOD
JULY 1, 2000 THROUGH SEPTEMBER 30, 2000

	Compensation	Fringe Benefits	Other Current Operating Expenses	Total
<u>Appropriations</u>				
Current Year	\$ 835,300	\$ 139,400	\$ 481,000	\$ 1,455,700
<u>Expenditures and Encumbrances</u>				
Current Year:				
Salaries:				
Officials and Administrative	\$ 40,387	\$ -	\$ -	\$ 40,387
Professionals	37,267	-	-	37,267
Technicians-Genl. Schedule	1,385	-	-	1,385
Office and Clerical	50,737	-	-	50,737
Other Compensation	57,895	-	-	57,895
Telephone	-	-	13,153	13,153
Printing and Reproduction	-	-	134	134
Data/Voice Communication	-	-	102,200	102,200
Training Costs				
Conference/Seminar Fees	-	-	299	299
Travel and Lodging	-	-	8,163	8,163
Advertising	-	-	54,058	54,058
Membership Fees	-	-	500	500
Mileage Reimbursement	-	-	1,456	1,456
Pool Car Rental	-	-	457	457
Transport Voting Machines	-	-	48,000	48,000
Professional Service - Legal	-	-	4,500	4,500
Office and Operating Supplies	-	-	1,809	1,809
Equipment Rental/Lease	-	-	2,400	2,400
Procurement Card Purchases	-	-	2,578	2,578
Fringe Benefits	-	30,711	-	30,711
Total Expenditures and Encumbrances	\$ 187,671	\$ 30,711	\$ 239,707	\$ 458,089
Unencumbered Balance September 30, 2000	\$ 647,629	\$ 108,689	\$ 241,293	\$ 1,012,611