



THE PRINCE GEORGE'S COUNTY GOVERNMENT

Office of Audits and Investigations

March 2022

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

Re: Departure of Terry L. Bellamy
Director of Public Works and Transportation

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 Public Works and Transportation. This audit was initiated due to the resignation of Terry L. Bellamy from the position of Director, effective September 1, 2021.

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, 2021. Therefore, we primarily directed our examination to include a review of Mr. Bellamy's travel advances, expense reimbursements, leave records, fixed assets records, and selected expense accounts for the period July 1, 2021, through October 31, 2021.

FINDINGS, COMMENTS, AND RECOMMENDATIONS

Expenditures, Encumbrances, and Commitments

A statement of expenditures, encumbrances, and commitments compared with appropriations for the Office of the Director, for the period July 1, 2021, through October 31, 2021, is presented on Schedule 1 of this report. As of October 31, 2021, total expenditures and encumbrances 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, 2021, through October 31, 2021, and determined that Mr. Bellamy did not have any unsettled travel advances at the time of his resignation. We also reviewed expense reimbursements paid to Mr. Bellamy for the period July 1, 2021, through October 31, 2021, and found no discrepancies or irregularities.

Leave Records and Final Pay

We verified the final pay computations for Mr. Bellamy 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 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 Public Works and Transportation and determined that the County vehicle assigned to Mr. Bellamy was purchased prior to his departure.

Our review also included the verification of County issued non-fixed asset items such as a cell phone, personal digital assistant, a County identification and security card, keys, a 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 separates from County service, an Employee Separation Form (PGC Form #4281) is filled out by the 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 Mr. Bellamy's personnel file. In accordance with Administrative Procedure 624, Mr. Bellamy's request to purchase his vehicle, cell phone, iPad, laptop and monitors was approved by the Office of Central Services.

During our review of the Employee Separation Form (PGC Form #4281), we noted that the form was not signed by Mr. Bellamy, the Department IT Coordinator and an OHRM representative. **We recommend the Office of Human Resources Management implement procedures to ensure that Departmental HR Liaisons obtain completed, signed Employee Separation Forms for departing officials.**

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 Public Works and Transportation) 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.”

According to the County Code, Mr. Bellamy was required to file a financial disclosure within sixty (60) days of leaving office. At the time of our review, Mr. Bellamy had filed a financial disclosure statement with the Prince George’s County Board of Ethics, for the period January 1, 2021 through September 1, 2021, as required.



Turkessa M. Green, CPA, CIA, CISA
County Auditor



Jisun Ahn
Staff Auditor

Schedule 1

DEPARTMENT OF PUBLIC WORKS AND TRANSPORTATION
OFFICE OF THE DIRECTOR
STATEMENT OF EXPENDITURES, ENCUMBRANCES, AND COMMITMENTS
COMPARED WITH APPROPRIATIONS FOR THE PERIOD
JULY 1, 2021 THROUGH OCTOBER 31, 2021

	Compensation	Fringe Benefits	Other Operating Expenses	Total
<u>Appropriations</u>				
Current Year	\$ 1,690,500	\$ 574,200	\$ 357,800	\$ 2,622,500
<u>Expenditures and Encumbrances</u>				
Current Year:				
Salaries				
Full Time Regular (Net of adjustments)	\$ 482,637	\$ -	\$ -	\$ 482,637
Overtime Compensation	1,657	-	-	1,657
Part Time Temporary Hours	1,731	-	-	1,731
Shift Differential	13	-	-	13
Leave Payout	63,761	-	-	63,761
Beneflex Opt Out	69	-	-	69
Compensation Journal Entry Adjustment	(44,024)	-	-	(44,024)
Fringe Benefits	-	296,205	-	296,205
Telephone	-	-	3,199	3,199
Printing, Duplication, & Reproduction	-	-	3,037	3,037
Other Data/Voice Communication	-	-	9,419	9,419
Office Automation	-	-	28,671	28,671
Conference and Seminar fees	-	-	750	750
Training and Travel & Lodging	-	-	1,604	1,604
Advertising	-	-	104	104
Membership Fees/Dues	-	-	5,050	5,050
Other General and Administrative Service	-	-	75,000	75,000
General Office Supplies	-	-	2,446	2,446
Xerox Supplies	-	-	1,500	1,500
Food	-	-	6,442	6,442
Licenses Tags & Forms	-	-	1,140	1,140
Other Operating Supplies	-	-	505,100	505,100
Vehicle and Heavy Equipment Repair/Maintenance	-	-	152,500	152,500
Procurement Card Purchase	-	-	2	2
Total Expenditures & Encumbrances	<u>\$ 505,844</u>	<u>\$ 296,205</u>	<u>\$ 795,964</u>	<u>\$ 1,598,013</u>
Unencumbered Balance as of October 31, 2021	<u>\$ 1,184,656</u>	<u>\$ 277,995</u>	<u>\$ (438,164)</u>	<u>\$ 1,024,487</u>