

Departure of Alisha Alexander, Elections Administrator

Board of Elections

**EXIT AUDIT
OCTOBER 2023**

**OFFICE OF AUDITS AND INVESTIGATIONS
Prince George's County
Largo, Maryland**



THE PRINCE GEORGE'S COUNTY GOVERNMENT

Office of Audits and Investigations

October 2023

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

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 Administration Office within the Board of Elections. This audit was initiated due to the resignation of Alisha Alexander from the position of Elections Administrator, effective February 10, 2023.

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, 2022. Therefore, we primarily directed our examination to include a review of Ms. Alexander's travel advances, expense reimbursements, leave records, fixed assets records, and selected expense accounts for the period July 1, 2022, through February 28, 2023.

This report, in our opinion, fulfills the requirements of Article III, Section 313 to perform a special audit of the accounts maintained by the departing official and their agency. We wish to express our sincere gratitude to the Administration for the cooperation and assistance extended to us during the course of this engagement.

A handwritten signature in black ink, appearing to read "Turkessa M. Green".

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

A handwritten signature in black ink, appearing to read "Larry V. Whitehurst Jr.".

Larry Whitehurst Jr., CPA, MBA, CIA
Audit Manager

FINDINGS, COMMENTS, AND RECOMMENDATIONS

Expenditures, Encumbrances, and Commitments

A statement of expenditures, encumbrances, and commitments compared with appropriations for the Administration Office, for the period July 1, 2022, through February 28, 2023, is presented on Schedule 1 of this report. As of February 28, 2023, total expenditures and encumbrances did not exceed total appropriations for the Administration Office.

Travel Advances and Expense Reimbursements

We reviewed the travel advance records maintained by the Office of Finance, Accounting Division, for the period July 1, 2022, through February 28, 2023, and determined that Ms. Alexander did not have any unsettled travel advances at the time of her resignation. We also reviewed expense reimbursements paid to Ms. Alexander for the period July 1, 2022, through February 28, 2023, and found no discrepancies or irregularities.

Leave Records and Final Pay

We verified the final pay computations for Ms. Alexander 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 Board of Elections and determined that there were no fixed assets assigned to Ms. Alexander.

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 Ms. Alexander's personnel file that documented her return of all non-fixed assets that were assigned to her.

Financial Disclosure Requirement

Ms. Alexander was not required to file a financial disclosure statement with the County under Section 2-294 (c) (1) of the Prince George's County Code. However, Subtitle 6 of the Maryland Public Ethics Law requires certain officials, employees, and designated individuals (among them the Elections Administrator) to file financial disclosure statements with the State. Section 5-604(a) further requires an individual who, other than by reason of death, leaves an office for which a statement is required, to file the statement within 60 days after leaving office.

Ms. Alexander was required to file a financial disclosure statement by April 30th (for the proceeding calendar year). Additionally, she was required to file a termination statement within 60 days of leaving her position. At the time of our review, Ms. Alexander had not filed the financial disclosure or termination statement with the Maryland State Ethics Commission. **We recommend that the Office of Ethics and Accountability work with the Maryland State Ethics Commission to ensure Ms. Alexander files a financial disclosure for 2022 and a termination statement as required by the Maryland Public Ethics Law.**

Schedule 1

**BOARD OF ELECTIONS
ELECTIONS ADMINISTRATION
STATEMENT OF EXPENDITURES, ENCUMBRANCES, AND COMMITMENTS
COMPARED WITH APPROPRIATIONS FOR THE PERIOD
JULY 1, 2022 THROUGH FEBRUARY 28, 2023**

	<u>Compensation</u>	<u>Fringe</u>	<u>Other</u>	<u>Total</u>
<u>Appropriations</u>				
Current Year	\$ 7,483,100	\$ 1,259,300	\$ 2,576,600	\$ 11,319,000
<u>Expenditures and Encumbrances</u>				
Full Time Regular	\$ 1,228,009			1,228,009
Overtime Compensation	837,195			837,195
Holiday Premium	12,243			12,243
Part-Time Compensation	662			662
Part-Time Temporary Hours	746,731			746,731
Shift Differential	44			44
Leave Payout	72,497			72,497
Other Compensation	3,809,692			3,809,692
Beneflex Opt Out	3,144			3,144
Compensation Journal Entry Adjustment	(122,405)			(122,405)
Fringe Benefits		664,482		664,482
Telephone-Regular			130,000	130,000
Telephone/Wireless/Cell			19,768	19,768
Duplication & Reproduction			3,610	3,610
Printing, & Binding			255,600	255,600
Books/Newspapers			367	367
Other Data/Voice Communication			7,440	7,440
Office Automation Charges			376,200	376,200
Training Travel & Lodging			32,732	32,732
Other Advertising Costs			39,990	39,990
Mileage Reimbursement			39,541	39,541
Contract Services			1,855,317	1,855,317
Professional Service Legal			60,000	60,000
General Office Supplies			69,804	69,804
Food			20,452	20,452
Other Operating Supplies			449	449
Other Equipment Non-Capital			15,210	15,210
Office Equipment Rental Lease			69,466	69,466
Office Space & Building Rental			230,308	230,308
Total Expenditures & Encumbrances	\$ 6,587,812	\$ 664,482	\$ 3,226,254	\$ 10,478,548
Unencumbered Balance as of February 28, 2023	\$ 895,288	\$ 594,818	\$ (649,654)	\$ 840,452