

**Departure of Melvin C. High, Sheriff**

**Office of the Sheriff**

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**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 Office of the Sheriff. This audit was initiated due to the death of Melvin C. High, former Sheriff, effective November 17, 2022.

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 Sheriff High's travel advances, expense reimbursements, leave records, fixed assets records, and selected expense accounts for the period July 1, 2022, through December 31, 2022.

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 "Lisa Lanier-Cary".

Lisa Lanier-Cary  
Auditor

## **FINDINGS, COMMENTS, AND RECOMMENDATIONS**

### Expenditures, Encumbrances, and Commitments

A statement of expenditures, encumbrances, and commitments compared with appropriations for the Office of the Sheriff, for the period July 1, 2022, through December 31, 2022, is presented on Schedule 1 of this report. As of December 31, 2022, total expenditures and encumbrances did not exceed total appropriations for the Office of the Sheriff.

### 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 December 31, 2022, and determined that Sheriff High did not have any unsettled travel advances at the time of his death. We also reviewed expense reimbursements paid to Sheriff High for the period July 1, 2022, through December 31, 2022, and found no discrepancies or irregularities.

### Leave Records and Final Pay

We verified the final pay computations for Sheriff High 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 and found no discrepancies or irregularities. We determined that Sheriff High was a State elected official and did not earn leave, therefore no leave payout was required.

### 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 Office of the Sheriff and determined that the County vehicle assigned to Sheriff High was returned upon his passing.

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 Sheriff High's personnel file. However, the form was not signed due to the passing of Sheriff High.

Financial Disclosure Requirement

Sheriff High 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 Sheriff) 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.

Sheriff High filed the proper financial disclosure statement with the Maryland State Ethics Commission for the period January 1, 2021 through December 31, 2021, as required. However, due to the passing of Sheriff High, he was not required to file a financial disclosure statement for 2022.

**Schedule 1**

**OFFICE OF THE SHERIFF**  
**OFFICE OF THE SHERIFF- ADMINISTRATION**  
**STATEMENT OF EXPENDITURES, ENCUMBRANCES, AND COMMITMENTS**  
**COMPARED WITH APPROPRIATIONS FOR THE PERIOD**  
**JULY 1, 2022 THROUGH DECEMBER 31, 2022**

	<b>Compensation</b>	<b>Fringe Benefits</b>	<b>Operating Expenses</b>	<b>Total</b>
<b><u>Appropriations</u></b>				
Current Year	\$ 839,200	\$ 2,518,600	\$ 23,100	\$ 3,380,900
<b><u>Expenditures and Encumbrances</u></b>				
Salaries				
Full Time Regular (Net of adjustments)	\$ 413,157			\$ 413,157
Overtime Compensation		626		626
Beneflex Opt Out		946		946
Compensation Journal Entry Adjustment		(19,699)		(19,699)
Fringe Benefits		890,039		890,039
Allowances			3,186	3,186
Food			6,000	6,000
Other Operating Supplies			21,105	21,105
Other Equipment Rental/ Lease			1,004	1,004
<b>Total Expenditures &amp; Encumbrances</b>	<b>395,030</b>	<b>890,039</b>	<b>31,295</b>	<b>\$ 1,316,364</b>
Unencumbered Balance as of December 31, 2022	\$ 444,170	\$ 1,628,561	\$ (8,195)	\$ 2,064,536