

**Departure of Robin Barnes-Shell, Executive Director
Office of Ethics and Accountability**

**EXIT AUDIT
FEBRUARY 2024**

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



THE PRINCE GEORGE'S COUNTY GOVERNMENT

Office of Audits and Investigations

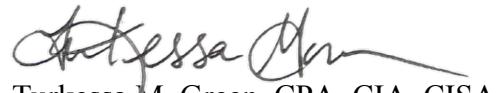
February 2024

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

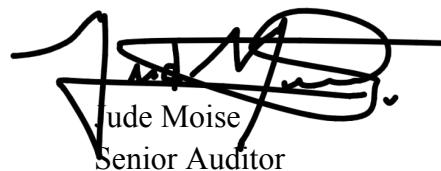
Conforming to Article III, Section 313 of the Charter of Prince George's County, Maryland, we have performed a special audit of the accounts of the Office of Ethics and Accountability. This audit was initiated due to the resignation of Robin Barnes-Shell from the position of Executive Director, effective December 5, 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 Ms Barnes-Shell'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.



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



Jude Moise
Senior Auditor

FINDINGS, COMMENTS, AND RECOMMENDATIONS

Expenditures, Encumbrances, and Commitments

A statement of expenditures, encumbrances, and commitments compared with appropriations for the Office of Ethics and Accountability (OEA) 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 Ethics and Accountability.

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 Ms. Barnes-Shell did not have any unsettled travel advances at the time of her resignation. We also reviewed expense reimbursements paid to Ms. Barnes-Shell for the period July 1, 2022, through December 31, 2022, and found no discrepancies or irregularities.

Expense Accounts

We reviewed selected expense accounts for the Office of Ethics and Accountability, for the period July 1, 2022, through December 31, 2022, to ensure that County funds expended by the departed official were appropriate. Upon our review of six (6) selected expenditure transactions incurred by the Office of Ethics and Accountability, we found that OEA staff did not maintain adequate supporting documentation for two (2) transactions tested. Invoices and receipts were not provided for the two (2) transactions.

- 1. We recommend that the Office of Ethics and Accountability ensure that staff maintain appropriate documentation to support expenditure transactions.**

Leave Records and Final Pay

We verified that there was no leave payout or final pay for Ms. Barnes-Shell since she transferred to the Office of Law and did not separate from the County.

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 Ethics and Accountability and determined there was no County-owned fixed assets, including a County vehicle, assigned to Ms. Barnes-Shell.

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 no Employee Separation Form in Ms. Barnes-Shell's personnel file since she did not separate from the County. Staff from the Office of Information and Technology (OIT) and the Office of Ethics and Accountability confirmed that Ms. Barnes-Shell took her IT equipment to the Office of Law.

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 Executive Director of the Office of Ethics and Accountability) 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, Ms. Barnes-Shell was required to file a financial disclosure within sixty (60) days of leaving office. At the time of our review, Ms. Barnes-Shell had filed a financial disclosure statement with the Prince George's County Board of Ethics, for the period January 1, 2022 through December 31, 2022, as required.

Schedule 1

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

	Compensation	Fringe Benefits	Operating Expenses	Total
<u>Appropriations</u>				
Current Year	\$613,800	\$235,800	\$225,200	\$1,074,800
<u>Expenditures and Encumbrances</u>				
Salaries				
Full Time Regular (Net of adjustments)	\$340,251			\$340,251
Overtime Compensation	235			235
Leave Payout	9,982			9,982
Beneflex Opt Out	277			277
Compensation Journal Entry Adjustment	(22,323)			(22,323)
Fringe Benefits				
Telephone & Cable		1,687		1,687
Duplication & Reproduction		150		150
Office Automation Charges		57,300		57,300
Other Training Costs		229		229
Other Membership Costs		134		134
Mileage Reimbursement		14		14
Contract Services		31,554		31,554
Procurement Card Purchase		4,195		4,195
Total Expenditures & Encumbrances	\$328,422	\$103,108	\$95,263	\$526,793
Unencumbered Balance as of December 31, 2022	\$285,378	\$132,692	\$129,937	\$548,007