

**Departure of Robert J. Williams, Jr., Council Administrator
Legislative Branch**

**EXIT AUDIT
MARCH 2024**

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



THE PRINCE GEORGE'S COUNTY GOVERNMENT

Office of Audits and Investigations

March 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 Prince George's County Council Administrator. This audit was initiated due to the resignation of Robert J. Williams, Jr. from the position of Council Administrator, 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 Mr. Williams' travel advances, expense reimbursements, leave records, fixed assets records, and selected expense accounts for the period July 1, 2022, through January 31, 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 "Jude S. Moise".

Jude S. Moise
Auditor

FINDINGS, COMMENTS, AND RECOMMENDATIONS

Expenditures, Encumbrances, and Commitments

A statement of expenditures, encumbrances, and commitments compared with appropriations for the Legislative Branch, Council Administration, for the period July 1, 2022, through January 31, 2023, is presented on Schedule 1 of this report. As of January 31, 2023, total expenditures and encumbrances did not exceed total appropriations for the Council Administration.

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 January 31, 2023, and determined that Mr. Williams did not have any unsettled travel advances at the time of his resignation. We also reviewed expense reimbursements paid to Mr. Williams for the period July 1, 2022, through January 31, 2023, and found no discrepancies or irregularities.

Expense Accounts

We reviewed selected expense accounts for the Council Administration, for the period July 1, 2022, through January 31, 2023, to ensure that County funds expended by the departed official were appropriate, and found no discrepancies or irregularities.

Leave Records and Final Pay

We verified the final pay computations for Mr. Williams 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 Legislative Branch, Council Administration, and determined that there was no County-owned fixed assets, including a County vehicle, assigned to Mr. Williams 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. Williams' personnel file that documented his return of the non-fixed assets that were assigned to him.

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 Council Administrator) 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. Williams was required to file a financial disclosure within sixty (60) days of leaving office. At the time of our review, Mr. Williams had filed a financial disclosure statement with the Prince George's County Board of Ethics, for the period January 1, 2022 through April 1, 2023, as required.

Schedule 1

**PRINCE GEORGE'S COUNTY COUNCIL ADMINISTRATION
STATEMENT OF EXPENDITURES, ENCUMBRANCES, AND COMMITMENTS
COMPARED WITH APPROPRIATIONS FOR THE PERIOD
JULY 1, 2022 THROUGH JANUARY 31, 2023**

	Compensation	Fringe Benefits	Operating Expenses	Total
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<u>Appropriations</u>				
Current Year	\$10,154,100	\$3,068,700	\$1,138,300	\$14,361,100
 <u>Expenditures and Encumbrances</u>				
Salaries				
Full Time Regular (Net of adjustments)	\$5,253,069			\$5,253,069
Overtime Compensation	1,942			1,942
Part Time Compensation	130,305			130,305
Part Time Temporary Hours	99,576			99,576
Leave Payout	123,213			123,213
Beneflex Opt Out	6,190			6,190
Other Compensation	200			200
Compensation Journal Entry Adjustment	(296,574)			(296,574)
Fringe Benefits		1,565,936		1,565,936
Telephone			22,979	22,979
Duplication & Reproduction			346	346
Printing and Binding			298	298
Printing and Binding			16,932	16,932
Office Automation			714,200	714,200
Other Office Automation			13,190	13,190
Other Training Costs			25	25
Travel & Lodging / Non-Training			8,255	8,255
Other Membership Costs			1,320	1,320
Mileage Reimbursement			333	333
Other General and Administrative Contract Svcs.			85,400	85,400
General Office Supplies			4,052	4,052
Other Operating Supplies			24,657	24,657
Other Operating Equipment			15,123	15,123
Vehicles and Heavy Equipment Repair & Maint.			12,700	12,700
Other Equipment Rental/Lease			(4,092)	(4,092)
Total Expenditures & Encumbrances	\$5,317,921	\$1,565,936	\$915,718	\$7,799,575
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Unencumbered Balance as of January 31, 2023	\$4,836,179	\$1,502,764	\$222,582	\$6,561,525