



THE PRINCE GEORGE'S COUNTY GOVERNMENT

Office of Audits and Investigations

March 2016

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

Re: Departure of Brian Moe
Director of the Office of Homeland Security

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 Homeland Security. This audit was initiated due to the resignation of Brian Moe from the position of Director of the Office of Homeland Security, effective December 31, 2015.

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 Clifton Larson Allen, LLP, independent auditors, for the year ended June 30, 2015. Therefore, we primarily directed our examination to include a review of Mr. Moe's travel advances, expense reimbursements, leave records, fixed assets records, and selected expense accounts for the period July 1, 2015, through December 31, 2015.

FINDINGS, COMMENTS, AND RECOMMENDATIONS

Expenditures, Encumbrances, and Commitments

A statement of expenditures, encumbrances, and commitments compared with appropriations for the Office of Homeland Security, for the period July 1, 2015, through December 31, 2015, is presented on Schedule 1 of this report. As of December 31, 2015, total expenditures and encumbrances did not exceed total appropriations for the Office of Homeland Security.

Travel Advances and Expense Reimbursements

We reviewed the travel advance records maintained by the Office of Finance, Accounting Division, for the period July 1, 2015, through December 31, 2015, and determined that Mr. Moe did not have any unsettled travel advances at the time of his resignation. We also reviewed expense reimbursements paid to Mr. Moe for the period July 1, 2015, through December 31, 2015, and found no discrepancies or irregularities.

Leave Records and Final Pay

We verified the final pay computations for Mr. Moe 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 Fixed Assets Procedures Manual prepared by the Office of Finance requires that the Office of Central Services' General Services Division, upon the departure of any agency head, take inventory of only those fixed assets for which that agency head has signed an Equipment

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Custody Receipt (PGC FORM# 1890) form. It further requires that the unexplained loss of any such fixed assets be reported to the Chief Administrative Officer, who is to take action to recover the value of the assets. We contacted personnel within the Office of Central Services' General Services Division and the Office of Homeland Security and determined the only fixed asset assigned to Mr. Moe was a County vehicle. In accordance with Administrative Procedure 624, Mr. Moe's request to purchase his assigned vehicle was approved by the Director of the Office of Central Services.

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 terminated employees. When an employee is terminated from County service, an Employee Separation Form (OHRM Form #4281) is filled out by the employee as a part of the exit process. OHRM Form #4281 records the return of assigned County personal property and normally a copy can be found in the terminated employee's personnel file. At the time of our review there was an OHRM Form #4281 in the personnel file documenting the return of County issued non-fixed asset items reflecting that all County personal property issued to Mr. Moe was collected and properly accounted for. In accordance with Administrative Procedure 624, Mr. Moe's request to purchase his Apple Ipad and Dell Laptop Computer with Docking Station was approved by the Office of Central Services.

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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 the Office of Homeland Security) 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. Moe was required to file a financial disclosure within sixty (60) days of leaving office. At the time of our review, Mr. Moe had filed a financial disclosure statement with the Prince George's County Board of Ethics for the period January 1, 2015, through December 31, 2015, as required.



David H. Van Dyke, C.P.A.
County Auditor



Patrick D. Pope
Auditor-In-Charge

OFFICE OF HOMELAND SECURITY
OFFICE OF THE DIRECTOR
STATEMENT OF EXPENDITURES, ENCUMBRANCES, AND COMMITMENTS
COMPARED WITH APPROPRIATIONS FOR THE PERIOD
JULY 1, 2015, THROUGH DECEMBER 31, 2015

	Compensation	Fringe Benefits	Other Operating Expenses	Total
<u>Appropriations</u>				
Current Year	\$ 668,100	\$ 205,800	\$ 237,300	\$ 1,111,200
Total Appropriations	\$ 668,100	\$ 205,800	\$ 237,300	\$ 1,111,200
<u>Expenditures and Encumbrances</u>				
Current Year:				
Salaries				
Full Time Regular	\$ 342,213	\$ -	\$ -	\$ 342,213
Overtime Compensation	2,924	-	-	2,924
Holiday Premium Compensation	738	-	-	738
Telephone and Automation	-	-	141,926	141,926
Professional Service- Audit	-	-	4,948	4,948
Personnel Safety Equip. Non Capital	-	-	175	175
P-Card Purchase	-	-	5,138	5,138
General Office Supplies	-	-	2,395	2,395
Salary Recovery	-	-	(120)	(120)
Fringe Benefits	-	108,973	-	108,973
Total Expenditures and Encumbrances	\$ 345,875	\$ 108,973	\$ 154,462	\$ 609,310
Unencumbered Balance as of December 31, 2015	<u>\$ 322,225</u>	<u>\$ 96,827</u>	<u>\$ 82,838</u>	<u>\$ 501,890</u>