

**Departure of Jamel (Mel) R. Franklin, Council Member
Legislative Branch**

**EXIT AUDIT
SEPTEMBER 2024**

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



THE PRINCE GEORGE'S COUNTY GOVERNMENT

Office of Audits and Investigations

September 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, and Section 2-103 of the Prince George's County Code of Ordinances, we have performed a special audit of the accounts of the Legislative Branch, County Council Member At-Large. This audit was initiated due to the resignation of Jamel (Mel) R. Franklin, effective June 14, 2024.

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, 2023. Therefore, we primarily directed our examination to include a review of Mel Franklin's travel advances, expense reimbursements, leave records, fixed assets records, and selected expense accounts for the period July 1, 2023, through June 30, 2024.

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. 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.

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

A handwritten signature in black ink.

Deneen D. Mackall, MBA, CFE, CIA
Audit Supervisor

A handwritten signature in black ink.

Norine Lane
Auditor

FINDINGS, COMMENTS, AND RECOMMENDATIONS

Expenditures, Encumbrances, and Commitments

A statement of expenditures, encumbrances, and commitments compared with appropriations for the Legislative Branch, Council Member At-Large office, for the period July 1, 2023, through June 30, 2024, is presented below. As of June 30, 2024, total expenditures and encumbrances did not exceed total appropriations for the Council Member At-Large office.

	Compensation	Operating Expenses	Total
<i>Appropriations</i>	\$3,000	\$199,350	\$202,350
<i>Expenditures and Encumbrances</i>			
Other Operating Supplies	—	47,716	\$47,716
<i>Total Expenditures & Encumbrances</i>	\$0	\$47,716	\$47,716
Unencumbered Balance as of June 30, 2024	\$3,000	\$151,634	\$154,634

Travel Advances and Expense Reimbursements

We reviewed the travel advance records maintained by the Office of Finance, Accounting Division, for the period July 1, 2023, through June 30, 2024, and determined that Mr. Franklin did not have any unsettled travel advances at the time of his resignation. We also reviewed expense reimbursements paid to Mr. Franklin for the period July 1, 2023, through June 30, 2024, and found no discrepancies or irregularities.

Expense Accounts

We reviewed selected expense accounts for the Council Member, for the period July 1, 2023, through June 30, 2024, 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. Franklin 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 noted that an official serving on the County Council is ineligible for annual leave compensation. We reviewed Mr. Franklin's final pay computations 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. Franklin 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. Franklin' personnel file that documented his return of the non-fixed assets that were assigned to him. During our review of the Employee Separation Form, we noted that the form was not signed by the departing official, Mel Franklin. However, the Legislative Branch IT Coordinator confirmed that County issued non-fixed asset items issued to Mr. Franklin were collected.

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 County Council Members) 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. Franklin was required to file a financial disclosure within sixty (60) days of leaving office. At the time of our review, Mr. Franklin had filed a financial disclosure statement with the Prince George’s County Board of Ethics, for the period January 1, 2024 through December 31, 2024, as required.

Special Appropriation Grants

Individual Council Members award Special Appropriation grants throughout the fiscal year in response to applications received from non-profit organizations. The Council Finance Office – Grants Division, under the direction of the Council Administrator, reviews the applications for these grants before forwarding them to the Council Member for final award.

We performed a limited review of the list of FY 2024 Special Appropriation grants awarded by Mr. Franklin (20 grants totaling \$195,000) to determine whether any irregularities exist that may require further review. However, an in-depth analysis of the Special Appropriation grants was not included in the scope of the exit audit. Risk assessments will be conducted on the organizations that received FY 2024 Special Appropriation grant awards and organizations deemed high-risk are subject to audit by the Office of Audits and Investigations.