

**Departure of Gloria Brown Burnett, Director
Department of Social Services**

**EXIT AUDIT
OCTOBER 2024**

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



THE PRINCE GEORGE'S COUNTY GOVERNMENT

Office of Audits and Investigations

October 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 Department of Social Services' Administration Office. This audit was initiated due to the resignation of Gloria Brown Burnett from the position of Director of the Department of Social Services, effective May 4, 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 Ms. Burnett'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 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



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



Norine Lane
Norine Lane, Auditor

FINDINGS, COMMENTS, AND RECOMMENDATIONS

Expenditures, Encumbrances, and Commitments

A statement of expenditures, encumbrances, and commitments compared with appropriations for the Department of Social Services' Administration Office, for the period July 1, 2023, through June 30, 2024, is presented on Schedule 1 of this report. As of June 30, 2024, total expenditures and encumbrances exceeded total appropriations for the Administration Office. However, we noted that the Department of Social Services' overall expenditures as of June 30, 2024 did not exceed total appropriations.

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 Ms. Burnett did not have any unsettled travel advances at the time of her resignation. We also reviewed expense reimbursements paid to Ms. Burnett 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 Administration Office, 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

As the Director of the Prince George's County Department of Social Services, Ms. Burnett was a Quasi-State employee and was paid by the State of Maryland. In addition to her State salary, Ms. Burnett was entitled to additional salary paid by the County through a Supplemental Pay Agreement. We verified that the supplemental payments made by the County were calculated correctly and the payments ended upon her resignation as Director of the Department of Social Services.

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 and Fleet Management Division, as well as personnel in the Department of Social Services, and determined that there was no County-owned fixed assets, including a County vehicle, assigned to Ms. Burnett prior to her 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 Ms. Burnett's personnel file.

In comparing Gloria Brown Burnett's signed resignation letter to the Employee Separation Form, we noted a discrepancy in the date of her departure. We also noted that the Employee Separation Form provided by the Office of Human Resources Management did not indicate that County property was returned and was not signed by Ms. Burnett, the IT Coordinator, or an OHRM representative.

A&I followed up with the HR Liaison and the IT Coordinator for the Department of Social Services on July 24, 2024, to determine if County property had been returned and to request documentation of the returned assets. Through inquiry with the Department's IT Coordinator, A&I learned that Ms. Burnett's laptop and cellphone were returned, and the laptop was reassigned to the Acting Director. A&I obtained documentation of the laptop in the possession of the Department's Acting Director and verified the asset number of the laptop to the device previously assigned to Ms. Burnett.

- 1. We recommend that the Office of Human Resources Management implement procedures to ensure that Departmental HR Liaisons obtain completed, signed Employee Separation Forms for departing officials.**

- 2. We also recommend that the Department of Social Services develop internal policies and procedures to ensure employees involved with the exit process adhere to Personnel Procedure 225 - Exit Interview Program.**

Financial Disclosure Requirement

Ms. Burnett 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 Director of the Department of Social Services) 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.

Ms. Burnett filed the proper financial disclosure statement with the Maryland State Ethics Commission for the period January 1, 2023 through December 31, 2023, as required. Ms. Burnett was not required to file a financial disclosure with the Maryland State Ethics Commission for January 1, 2024 through her date of resignation with the County, since she is still employed with the State of Maryland.

Schedule 1

DEPARTMENT OF SOCIAL SERVICES
ADMINISTRATION OFFICE
STATEMENT OF EXPENDITURES, ENCUMBRANCES, AND COMMITMENTS
COMPARED WITH APPROPRIATIONS FOR THE PERIOD
JULY 1, 2023 THROUGH JUNE 30, 2024

	Compensation	Fringe Benefits	Operating Expenses	Total
<u>Appropriations</u>				
Current Year	\$ 712,400	\$ 237,200	\$ 665,800	\$ 1,615,400
<u>Expenditures and Encumbrances</u>				
Salaries				
Full Time Regular	\$856,590			\$856,590
Beneflex Opt Out	323			323
Other Compensation	650			650
Compensation Journal Entry Adjustment	(22,114)			(22,114)
Fringe Benefits		239,225		239,225
Operating Expenses				
Telephone - Wireless/Cell Phone		6,921		6,921
Office Automation Charges		356,000		356,000
Conference & Seminar fees		5,293		5,293
Training - Travel & Lodging		1,231		1,231
Other Training Costs		21,224		21,224
Memberships		1,570		1,570
Membership Fees/Dues		744		744
Mileage Reimbursement		619		619
Professional service -Audit		1,513		1,513
Other General and Administrative Contract Svcs.		685		685
Other Operating Contract Svcs		144,000		144,000
Office and Operating supplies		117		117
General Office supplies		29,760		29,760
Other Operating Equipment		2,908		2,908
Total Expenditures & Encumbrances	\$ 838,993	\$ 239,225	\$ 572,585	\$ 1,650,802
Unencumbered Balance as of June 30, 2024	\$ (126,593)	\$ (2,025)	\$ 93,215	\$ (35,402)