

**Departure of Laurinda Denise Hall, Program Administrator
Police Accountability Board**

**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 Prince George's County Police Accountability Board. This audit was initiated due to the resignation of Laurinda Denise Hall from the position of Program Administrator, effective June 28, 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. Hall's travel advances, expense reimbursements, leave records, fixed assets records, and selected expense accounts for the period July 1, 2023, through June 30, 2024.

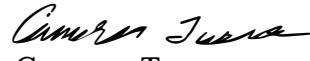
This report, in our opinion, fulfills the requirements of Article III, Section 313 to perform a special audit of the accounts maintained by the departing official and their agency. We wish to express our sincere gratitude to the Administration for the cooperation and assistance extended to us during the course of this engagement.



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



Deneen Mackall, MBA, CFE, CIA
Audit Supervisor



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Auditor

FINDINGS, COMMENTS, AND RECOMMENDATIONS

Expenditures, Encumbrances, and Commitments

A statement of expenditures, encumbrances, and commitments compared with appropriations for the Police Accountability Board (PAB), for the period July 1, 2023, through June 30, 2024, is presented on Schedule 1. As of June 30, 2024, total expenditures and encumbrances did not exceed total appropriations for the Police Accountability Board.

Procurement Card

Through inquiry of the Office of Procurement, A&I learned that Ms. Hall was assigned a purchasing card for agency purchases, which is not permitted by the Prince George's County Purchasing Card Program. According to the FY 23-24 Purchasing Card Program Manual, agency directors (in this case, the Program Administrator) and their deputies may not serve as Purchasing Card Program cardholders.

We also learned that the current PAB Program Administrator utilized Ms. Hall's purchase card until she received her own card. According to the Purchasing Card Program Manual, "transferring the use of the Purchasing Card between individuals" is prohibited. The Police Accountability Board reported that the card assigned to Ms. Hall was deactivated in July 2024. The Office of Procurement confirmed that the account has been closed.

As a result of the issue noted above, A&I expanded its scope for expenditure testing and reviewed twenty-six (26) transactions associated with Ms. Hall's procurement card to gain reasonable assurance that internal controls are place. During our review, we noted documentation (i.e., invoices/receipts) or approval (i.e., signed agency control sheet or email approval) was not provided to support thirteen (13) transactions selected for testing. However, through a review of account transaction descriptions in the County's financial system and available supporting documentation, we were able to reasonably be assured that these transactions were for the benefit of the Police Accountability Board and not Ms. Hall.

Further testing revealed that sixteen (16) purchases were made and approved *solely* by Ms. Hall. Additionally, the agency did not provide documentation to support special approval of training and travel-related expenditures from the Office of Management and Budget for eleven (11) transactions selected for testing, as required by the purchasing card program.

Effective FY 2024, the Inspector General and Director of the Office of Integrity, Compliance, and Police Accountability (OICPA), an agency within the Office of the County Executive that oversees the operations of the County's public safety units, including the Police Accountability Board, had oversight responsibility for Ms. Hall's purchasing card activity, according to documentation obtained from the Office of Procurement.

Since the Office of Procurement (formerly the Office of Central Services) permitted the agency head to obtain a purchasing card, additional controls should be in place to ensure some oversight over the agency's purchasing activity. A&I is currently performing a separate audit to further assess the internal controls within the purchasing card program. To strengthen the controls over PAB expenditure activity:

- 1. We recommend that the Inspector General/Director of the OICPA ensure that all expenditure activity, including purchasing card transactions, are reviewed and approved for the PAB.**
- 2. We recommend that personnel in the Police Accountability Board maintain all supporting documentation, including appropriate approvals, related to expenditure transactions incurred by the PAB.**

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. Hall did not have any unsettled travel advances at the time of her resignation. We also reviewed expense reimbursements paid to Ms. Hall for the period July 1, 2023, through June 30, 2024, and found no discrepancies or irregularities.

Leave Records and Final Pay

We verified the final pay computations for Ms. Hall 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 Police Accountability Board, and determined that there was no County-owned fixed assets, including a County vehicle, assigned to Ms. Hall 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. Hall's personnel file that documented her return of the non-fixed assets that were assigned to her. However, we noted that the Employee Separation Form was not signed by an OHRM representative.

- 3. We recommend that the Office of Human Resources Management (OHRM) ensure that completed, signed Employee Separation Forms are maintained, in accordance with Personnel Procedure 225, in the official personnel files for all departing officials.**

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 Program Administrator of the Police Accountability Board) 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. Hall was required to file a financial disclosure within sixty (60) days of leaving office. At the time of our review, Ms. Hall did not file her financial disclosure statement with the Prince George's County Board of Ethics, for the period January 1, 2024 through her date of resignation, as required.

- 4. We recommend that the Office of Ethics and Accountability take the necessary action to ensure Ms. Hall files a financial disclosure statement for January 1, 2024, through December 31, 2024, as required by Section 2-294(c)(1) of the Prince George's County Code.**
- 5. As part of the County agency's exit interview process and to further ensure compliance with financial disclosure requirements, we also recommend that the Departmental HR Liaisons encourage employees to file their financial disclosure statements *prior to* their last day of employment with the County.**

Schedule 1

**PRINCE GEORGE'S COUNTY
POLICE ACCOUNTABILITY BOARD
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	\$450,900	\$147,900	\$580,700	\$1,179,500
<u>Expenditures and Encumbrances</u>				
Salaries				
Full Time Regular	\$413,444			\$413,444
Leave Payout	32,839			32,839
Other Compensation	450			450
Compensation Journal Entry Adjustment	(8,975)			(8,975)
Fringe Benefits		\$127,041		\$127,041
Operating Expenses				
Telephone Regular and Wireless Service		\$798		\$798
CNN-Cable		2,381		2,381
Duplication and Reproduction		275		275
Office Automation		35,575		35,575
Training Costs		5,498		5,498
Conference and Seminar Fees		1,925		1,925
Travel and Lodging		19,259		19,259
Membership Costs		500		500
Mileage Reimbursement		807		807
Pool Car Rental		581		581
Professional Service - Legal		142,675		142,675
Other General and Administrative		68,335		68,335
Office and Operating Supplies		30		30
General Office Supplies		4,342		4,342
Food		1,729		1,729
Office/ Operating Equipment		62,224		62,224
Operating Contribution		1,800		1,800
Procurement Card Purchase		2,466		2,466
Total Expenditures & Encumbrances	\$437,758	\$127,041	\$351,200	\$915,998
Unencumbered Balance as of June 30, 2024	\$13,143	\$20,859	\$229,500	\$263,501