

**Departure of Renee Battle-Brooks, Executive Director
Office of Human Rights**

**EXIT AUDIT
MARCH 2025**

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



THE PRINCE GEORGE'S COUNTY GOVERNMENT

Office of Audits and Investigations

March 2025

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 Office of Human Rights. This audit was initiated due to the resignation of Renee Battle-Brooks from the position of Executive Director, effective September 27, 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, 2024. Therefore, we primarily directed our examination to include a review of Renee Battle-Brooks' travel advances, expense reimbursements, leave records, fixed assets records, and selected expense accounts for the period July 1, 2024, through October 31, 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.

Handwritten signature of Turkessa M. Green.

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

Handwritten signature of Deneen D. Mackall.

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

Handwritten signature of 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 Office of Human Rights, for the period July 1, 2024, through October 31, 2024, is presented on Schedule 1 of this report. As of October 31, 2024, total expenditures and encumbrances did not exceed total appropriations for the Office of Human Rights.

Travel Advances and Expense Reimbursements

We reviewed the travel advance records maintained by the Office of Finance, Accounting Division, for the period July 1, 2024, through October 31, 2024, and determined that Ms. Battle-Brooks, did not have any unsettled travel advances at the time of her resignation. We also reviewed expense reimbursements paid to Ms. Battle-Brooks for the period July 1, 2024, through October 31, 2024, and found no discrepancies or irregularities.

Expense Accounts

We reviewed selected expense accounts for the Office of Human Rights, for the period July 1, 2024, through October 31, 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 Ms. Battle-Brooks, 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 Office of Human Rights, and determined that there was no County-owned fixed assets, including a County vehicle, assigned to Ms. Battle-Brooks, 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. Battle-Brooks' personnel file that documented her return of the non-fixed assets that were assigned to her.

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 Executive Director of the Office of Human Rights) 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. Battle-Brooks was required to file a financial disclosure within sixty (60) days of leaving office. At the time of our review, Ms. Battle-Brooks, had not filed a financial disclosure statement with the Prince George's County Board of Ethics, for the period January 1, 2024 through December 1, 2024, as required. The Office of Ethics and Accountability provided the most recent copy of Ms. Battle-Brooks' Financial Disclosure

Statement (2023) and reported that the Office was waiting for the departed official to file the final Financial Disclosure Statement (2024).

1. We recommend that the Office of Ethics and Accountability take the necessary action to ensure Ms. Battle-Brooks files a financial disclosure statement for January 1, 2024, through December 1, 2024 as required by Section 2-294(c)(1) of the Prince Georges County Code.

2. 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

OFFICE OF HUMAN RIGHTS
STATEMENT OF EXPENDITURES, ENCUMBRANCES, AND COMMITMENTS
COMPARED WITH APPROPRIATIONS FOR THE PERIOD
JULY 1, 2024 THROUGH OCTOBER 31, 2024

| | Compensation | Fringe Benefits | Operating Expenses | Total |
|--|--------------------|------------------|--------------------|--------------------|
| <u>Appropriations</u> | | | | |
| Current Year | \$1,323,200 | \$483,260 | \$1,191,440 | \$2,997,900 |
| <u>Expenditures and Encumbrances</u> | | | | |
| Salaries | | | | |
| Full Time Regular | \$1,246,215 | | | \$1,246,215 |
| Overtime Compensation | 22,983 | | | 22,983 |
| Part Time Temporary Hours | 51,799 | | | 51,799 |
| Beneflex Opt Out | 2,169 | | | 2,169 |
| Compensation Journal Entry Adjustment | (52,654) | | | (52,654) |
| Fringe Benefits | | 451,642 | | 451,642 |
| Operating Expenses | | | | |
| Telephone Wireless/Cell Phone | | \$11,296 | \$11,296 | |
| Duplication & Reproduction | | 140 | 140 | |
| Office Automation Charges | | 74,400 | 74,400 | |
| Training Costs | | 9,089 | 9,089 | |
| Advertising | | 71,504 | 71,504 | |
| Contract Services | | 199,700 | 199,700 | |
| Professional Service - Legal | | 714,998 | 714,998 | |
| General Office Supplies | | 20,101 | 20,101 | |
| Court Reporter Fees | | 14,993 | 14,993 | |
| Interpreter Fees | | 17,686 | 17,686 | |
| Total Expenditures & Encumbrances | \$1,270,511 | \$451,642 | \$1,133,907 | \$2,856,060 |
| Unencumbered Balance as of October 31, 2024 | \$52,689 | \$31,618 | \$57,533 | \$141,840 |