

**Departure of Angela D. Alsobrooks, County Executive
Executive Branch**

**EXIT AUDIT
APRIL 2025**

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



THE PRINCE GEORGE'S COUNTY GOVERNMENT

Office of Audits and Investigations

April 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, and Section 2-112.02.01 of the Prince George's County Code of Ordinances, we have performed a special audit of the accounts of the Office of the County Executive. This audit was initiated due to the resignation of Angela D. Alsobrooks, effective December 2, 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 Angela D. Alsobrooks' travel advances, expense reimbursements, leave records, fixed assets records, and selected expense accounts for the period July 1, 2024, through December 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. 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



Cameron Turner
Auditor

FINDINGS, COMMENTS, AND RECOMMENDATIONS

Expenditures, Encumbrances, and Commitments

A statement of expenditures, encumbrances, and commitments compared with appropriations for the Office of the County Executive, for the period July 1, 2024, through December 31, 2024, is presented on Schedule 1 of this report. As of December 31, 2024, total expenditures and encumbrances did not exceed total appropriations for the Office of the County Executive.

Expense Accounts and Procurement Card Transactions

Through inquiry of the Office of Procurement, A&I learned that Ms. Alsobrooks was assigned a purchasing card. As a result, A&I reviewed six (6) transactions associated with Ms. Alsobrooks' procurement card to gain reasonable assurance that internal controls are place. During our review, we found that five (5) of the (6) transactions did not have sign-off from two (2) officials within the Office of the County Executive to approve and authorize payment for purchases, as required by the purchasing card program. Additionally, five (5) transactions did not have adequate documentation to support the expenditure (i.e. invoice/receipt detailing the date, amount, and itemized details for each expense, etc.). Lastly, we noted that supporting documentation (i.e., invoices/receipts) was not provided to support one (1) transaction. However, a signed missing receipt form was attached.

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 Office of the County Executive and not Ms. Alsobrooks.

We recommend that the Office of the County Executive ensure that all expenditure activity, including purchasing card transactions, are adequately supported and properly approved.

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 December 31, 2024, and determined that Ms. Alsobrooks did not have any unsettled travel advances at the time of her resignation. We also

reviewed expense reimbursements paid to Ms. Alsobrooks for the period July 1, 2024, through December 31, 2024, and found no discrepancies or irregularities.

Leave Records and Final Pay

We verified the final pay computations for Ms. Alsobrooks 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 Elected Official is ineligible for leave benefits, in accordance with Personnel Procedure 284. We reviewed Ms. Alsobrooks' 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 Office of the County Executive, and determined that there was no County-owned fixed assets, including a County vehicle, assigned to Ms. Alsobrooks 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. Alsobrooks' personnel file that documented her return of the non-fixed assets that were assigned to her. During our review of the Employee Separation Form, we noted that Ms. Alsobrooks' building access badge (scan card) was not returned. The

Deputy Chief Administration Officer (DCAO) for Government Operations reported that the scan card was deactivated. Through inquiry with the Prince George's County Police Department's Protective Service Unit (PSU), A&I learned that the former County Executive was assigned two (2) access badges. The Protective Service Unit reported that Scan Card 1 was misplaced and confirmed that it was deactivated. A replacement access badge was issued to Ms. Alsobrooks (Scan Card 2). Upon her departure, the County Executive's access badge, Scan Card 2, was reassigned to the Acting County Executive.

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 County Executive) 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. Alsobrooks was required to file a financial disclosure within sixty (60) days of leaving office. At the time of our review, Ms. Alsobrooks 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.

Schedule 1

PRINCE GEORGE'S COUNTY
OFFICE OF THE COUNTY EXECUTIVE
STATEMENT OF EXPENDITURES, ENCUMBRANCES, AND COMMITMENTS
COMPARED WITH APPROPRIATIONS FOR THE PERIOD
JULY 1, 2024 THROUGH DECEMBER 31, 2024

	<u>Compensation</u>	<u>Fringe Benefits</u>	<u>Operating Expenses</u>	<u>Total</u>
Appropriations	\$7,226,600	\$2,247,500	\$1,101,700	\$10,575,800
<u>Expenditures and Encumbrances</u>				
Salaries				
Full Time Regular	\$3,315,015			\$3,315,015
Part-Time Compensation	32,000			32,000
Part - Time Temporary Hours	31,142			31,142
Leave Payout	39,130			39,130
Beneflex Opt Out	600			600
Other Compensation	5,800			5,800
Compensation Journal Entry Adjustment	(18,690)			(18,690)
Fringe Benefits		967,390		967,390
Operating Expenses				
Telephone - Regular Service			1,645	1,645
Telephone - Wireless/Cell Phone			13,905	13,905
CNN-Cable			8,280	8,280
Printing and Reproduction			505	505
Printing and Binding Agency			47,474	47,474
Other Printing and Reproduction			204	204
Books/Newspapers/Periodical			2,612	2,612
Conference & Seminar Fees			11,139	11,139
Training-Travel & Lodging			702	702
Travel & Lodging - Non Training			15,414	15,414
Membership Fees/Dues			424	424
Mileage Reimbursement			206	206
Pool Car Rental			17,050	17,050
Catering			302	302
Temporary Clerical/Administration			158,238	158,238
Consultants and Studies			19,500	19,500
General Office Supplies			8,568	8,568
Food			911	911
Licenses Tags & Forms			349	349
Other Operating Supplies			2,497	2,497
Software Non-Capital			4,157	4,157
Information Technology Equipment			421	421
Vehicles and Heavy Equipment			13,500	13,500
Car Washes			700	700
Gas and Oil			6,304	6,304
Office Equipment Rental/Lease			3,200	3,200
Strategic Initiatives			17,322	17,322
Meals & Miscellaneous Reimbursement			1,110	1,110
Total Expenditures & Encumbrances	\$3,404,997	\$967,390	\$356,639	\$4,729,026
Unencumbered Balance as of December 31, 2024	\$3,821,603	\$1,280,110	\$745,061	\$5,846,774