

**Departure of Andrea Crooms, Director
Department of the Environment (DoE)**

**EXIT AUDIT
JUNE 2025**

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



THE PRINCE GEORGE'S COUNTY GOVERNMENT

Office of Audits and Investigations

June 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 the Director of the Department of the Environment. This audit was initiated due to the resignation of Andrea Crooms from the position of Director, effective February 28, 2025.

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 Ms. Crooms' travel advances, expense reimbursements, leave records, fixed assets records, and selected expense accounts for the period July 1, 2024, through March 31, 2025.

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



Emmanuel Amaechi
Auditor

FINDINGS, COMMENTS, AND RECOMMENDATIONS

Expenditures, Encumbrances, and Commitments

A statement of expenditures, encumbrances, and commitments compared with appropriations for the Office of the Director, for the period July 1, 2024, through March 31, 2025, is presented on Schedule 1 of this report. As of March 31, 2025, total expenditures and encumbrances did not exceed total appropriations for the Office of the Director.

Travel Advances and Expense Reimbursements

We requested travel advance records maintained by the Office of Finance, Accounting Division, for the period July 1, 2024, through March 31, 2025, and determined that Ms. Crooms did not have any unsettled travel advances at the time of her resignation. We also reviewed expense reimbursements paid to Ms. Crooms for the period July 1, 2024, through March 31, 2025, and found no discrepancies or irregularities.

Expense Accounts

We reviewed selected expense accounts for the Office of the Director, for the period July 1, 2024, through March 31, 2025, 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. Crooms 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' (OCS)

General Services Division, Fleet Management Division and noted that a vehicle was assigned to Ms. Crooms. The Office of Central Services' General Services Division reported, that the vehicle was returned to the Department of the Environment (DoE), however, through review of the Vehicle Approval Request (VAR) form, A&I noted there was no signature sign-off from the DoE Vehicle Coordinator or Ms. Crooms to document the return of the vehicle. A&I requested a photo of Ms. Crooms' assigned vehicle, including the license plate number, and compared it to the vehicle description noted on the VAR form to confirm the vehicle's return and noted no exceptions. Note, A&I was also provided a VAR form signed/backdated by the Vehicle Coordinator *after* the exit audit was initiated and the official departed.

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. Crooms' 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 Ms. Crooms prior to her departure and did not indicate that Ms. Crooms' laptop and cellphone were returned.

A&I followed up with the DoE Acting Director and the IT Manager on May 12, 2025 to determine if County property had been returned and to request documentation of the returned assets. The Department's IT Manager reported that the equipment was returned by the official and is retained by the Department for future reassignment as needed. A&I obtained documentation of the laptop and cell phone and reviewed OIT records to confirm the asset number of the laptop and the device previously assigned to Ms. Crooms.

We recommend:

- 1. The Department of the Environment (DoE) ensure that completed, signed Vehicle Approval Request Forms are maintained, in accordance with Administrative Procedure 610, for all departing officials.**
- 2. The Department of the Environment develop internal policies and procedures to ensure employees involved with the exit process adhere to Personnel Procedure 225 - Exit Interview Program.**
- 3. 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 Director of the Department of the Environment) 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. Crooms was required to file a financial disclosure within sixty (60) days of leaving office. At the time of our review, Ms. Crooms 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. Ms. Crooms was also required to file a financial disclosure statement for the period of January 1, 2025, through February 28, 2025. Despite notifications and requests from the Office of Ethics and Accountability (OEA), at the time of this report, the Board of Ethics had not received her final financial disclosure statement.

OEA reported that it is their policy to provide OHRM with a memorandum documenting the official's delinquent filing to be maintained in their personnel file.

- 4. As part of the County agency's exit interview process and to further ensure compliance with financial disclosure requirements, we recommend that the Departmental HR Liaisons encourage employees to file their financial disclosure statements *prior to* the expiration of their term or the last day of employment with the County.**

Schedule 1

DEPARTMENT OF THE ENVIRONMENT
OFFICE OF THE DIRECTOR
STATEMENT OF EXPENDITURES, ENCUMBRANCES, AND COMMITMENTS
COMPARED WITH APPROPRIATIONS FOR THE PERIOD
JULY 1, 2024 THROUGH MARCH 31, 2025

	Compensation	Fringe Benefits	Operating Expenses	Total
<u>Appropriations</u>				
Current Year	\$1,805,600	\$541,401	\$341,800	\$2,688,801
<u>Expenditures and Encumbrances</u>				
Salaries				
Full Time Regular	1,542,629			1,542,629
Overtime Compensation	2,699			2,699
Leave Payout	16,254			16,254
Beneflex Opt Out	784			784
Other Compensation	1,250			1,250
Compensation Journal Entry Adjustment	(4,934)			(4,934)
Fringe Benefits		715,847		715,847
Operating Expenses				
Telephone - Wireless/Cell Phone			16,891	16,891
Office Automation			99,800	99,800
Other Office Automation			635	635
Conference & Seminar fees			304	304
Other Training Costs			2,285	2,285
Other Membership Costs			225	225
Other General and Administrative Contract Svcs.			3,900	3,900
General Office Supplies			38,161	38,161
Licenses Tags, & Forms			219	219
Other Operating Supplies			20,354	20,354
Vehicles and Heavy Equipment Repair & Maint.			31,080	31,080
Other Equipment Rental/Lease			6,700	6,700
Total Expenditures & Encumbrances	\$1,558,682	\$715,847	\$220,554	\$2,495,083
Unencumbered Balance as of March 31, 2025	\$246,918	\$(174,446)	\$121,246	\$193,718