

**Departure of Wanda Gibson, Director  
Office of Information Technology**

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**EXIT AUDIT  
JULY 2025**

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



# THE PRINCE GEORGE'S COUNTY GOVERNMENT

## Office of Audits and Investigations

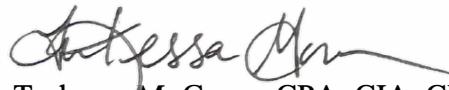
July 2025

The County Council and County Executive  
of Prince George's County, Maryland

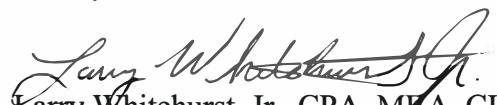
Conforming to Article III, Section 313 of the Charter of Prince George's County, Maryland, we have performed a special audit of the accounts of the Office of the Director of the Office of Information Technology. This audit was initiated due to the resignation of Wanda Gibson from the position of Director of the Office of Information Technology, effective March 21, 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. Gibson's 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



Larry Whitehurst, Jr., CPA, MBA, CIA  
Audit Manager



Sheku Tejan Kangbai, MIS, CISA, CDFM  
Audit

## **FINDINGS, COMMENTS, AND RECOMMENDATIONS**

### Expenditures, Encumbrances, and Commitments

A statement of expenditures, encumbrances, and commitments compared with appropriations for the Office the Director of the Office of Information Technology, 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 of the Office of Information Technology.

### 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, for our review, and confirmed that Ms. Gibson did not have any unsettled travel advances at the time of her resignation. We also reviewed accounting records to identify if any expense reimbursements were paid to Ms. Gibson for the period July 1, 2024, through March 31, 2025, and determined there were no expense reimbursements paid to her during that time period.

### 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. A&I noted that for one (1) out of the 20 samples selected, the purchase date on the receipt was August 11, 2024. However, the approval date on the control sheet for the sample transaction was August 13, 2024, two (2) days after the purchase date.

- 1. We recommend that the Office of Information Technology ensure that all required approvals are obtained and properly documented prior to expending County Funds.**

### Leave Records and Final Pay

We verified the final pay computations for Ms. Gibson 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 Information Technology and determined that there were no County-owned fixed assets, including a County vehicle, assigned to Ms. Gibson.

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. Gibson's personnel file that documented her return of the non-fixed assets that included a building access pass, County ID, keys, and parking permit.

Per inquiry with the IT Services Manager, A&I was informed that Ms. Gibson was assigned other non-fixed assets such as a Dell Latitude 5530 laptop, tablet (Latitude 7320 2-in-1), iPad (Pro 12.9 5th gen), iPhone 13, and a MIFI (mobile hotspot) device. A County Property Turn-In Report dated March 5, 2025 was submitted to A&I by the IT Services Manager that listed only one item, the Dell Latitude 5530 laptop, that was sold to Ms. Gibson and did not indicate the return of the other assigned items by Ms. Gibson. Upon further inquiry, an additional property turn-in report dated June 13, 2025 was submitted by the IT Services Manager that listed the return of the remaining items by Ms. Gibson. A&I obtained photo evidence to confirm that the items were in OIT's possession.

- 2. We recommend that the Office of Information Technology obtain the necessary signatures, formally documenting and confirming that all County non-fixed asset items issued to departing officials are collected and properly accounted for prior to their departure date in accordance with Personnel Procedure 225- Exit Interview Program.**

In accordance with Administrative Procedure 624, Ms. Gibson's request to purchase her laptop was approved by the Office of Central Services. During our review of the asset purchased by the former Director of the Office of Information Technology, we noted that the Office of Central Services did not maintain adequate documentation to support the valuation of the asset. As a result, we performed alternative procedures to determine the accuracy and reasonableness of the value of the asset sold to the former Director of the Office of Information Technology, determined that the value of the asset sold was computed correctly, and found no discrepancies or irregularities.

- 3. We recommend that personnel in the Office of Central Services maintain all supporting documentation (i.e. sales estimates, quotes) related to the valuation of all County property sold to departing officials, in accordance with Administrative Procedure 624.**

#### 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 Office of Information Technology) 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. Gibson was required to file a financial disclosure within sixty (60) days of leaving office. Ms. Gibson resigned on March, 21, 2025. At the time of our review, Ms. Gibson had not filed a financial disclosure statement with the Prince

George's County Board of Ethics, for the period January 1, 2025 through March 21, 2025, as required. 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 Ms. Gibson's 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 their last day of employment with the County.**

**Schedule 1**

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

	<b>Compensation</b>	<b>Fringe Benefits</b>	<b>Operating Expenses</b>	<b>Total</b>
<b><u>Appropriations</u></b>				
Current Year	\$2,707,500	\$2,862,500	\$647,600	\$6,217,600
<b><u>Expenditures and Encumbrances</u></b>				
<b>Salaries</b>				
Full Time Regular	\$1,297,852			\$1,297,852
Part Time Compensation	21,346			21,346
Beneflex Opt Out	554			554
Compensation Journal Entry Adjustment	(4,894)			(4,894)
<b>Fringe Benefits</b>		2,125,732		2,125,732
<b>Operating Expenses</b>				
Telephone - Regular Service		95,302		95,302
Telephone - Wireless/Cell Phone		4,646		4,646
CNN - Cable		5,067		5,067
Travel & Lodging Costs		19,421		19,421
Pool Car Rental		194		194
Stipends/Bus Tokens		10,200		10,200
Consultants and Studies		233,385		233,385
Other General and Administrative		64,550		64,550
General Office Supplies		18,895		18,895
Light Water		16,884		16,884
Licenses Tags & Forms		120		120
Other Operating Equipment		176,456		176,456
Vehicles and Heavy Equipment		26,840		26,840
Gas and Oil		2,568		2,568
Other Equipment Rental/Lease		58,695		58,695
<b>Total Expenditures &amp; Encumbrances</b>	<b>\$1,314,858</b>	<b>\$2,125,732</b>	<b>\$733,221</b>	<b>\$4,173,811</b>
<b>Unencumbered Balance as of March 31, 2025</b>	<b>\$1,392,642</b>	<b>\$736,768</b>	<b>(\$85,621)</b>	<b>\$2,043,789</b>