Departure of Angie Rodgers, Deputy Chief Administrative Officer
Office of the County Executive

EXIT AUDIT
SEPTEMBER 2025

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

THE PRINCE GEORGE'S COUNTY GOVERNMENT

Office of Audits and Investigations

September 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 County Executive. This audit was initiated due to the resignation of Angie Rodgers from the position of Deputy Chief Administrative Officer, effective June 18, 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. Rodgers' travel advances, expense reimbursements, leave records, fixed assets records, and selected expense accounts for the period July 1, 2024, through June 30, 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, CISA, CDFM
Auditor

Wayne K. Curry Administration Building | 1301 McCormick Drive | Largo, MD 20774
VOICE (301) 952-3431; FAX (301) 780-2097

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 June 30, 2025, is presented on Schedule 1 of this report. As of June 30, 2025, total expenditures and encumbrances did not exceed total appropriations for the Office of the County Executive.

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 June 30, 2025, for our review, and confirmed that Ms. Rodgers 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. Rodgers for the period July 1, 2024, through June 30, 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 County Executive, for the period July 1, 2024, through June 30, 2025, to ensure that County funds expended by the departed official were appropriate. This review was performed in conjunction with the review conducted for the former Chief Administrative Officer (CAO), who also resigned in June 2025. Any findings related to the funds expended by former officials in the Office of the County Executive, including Ms. Rodgers, are documented in the final audit report for former CAO Jackson.

Leave Records and Final Pay

We verified the final pay computations for Ms. Rodgers 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 and the Fleet Management Division, and determined that there was no County-owned fixed assets, including a County vehicle, assigned to Ms. Rodgers.

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. Rodgers' personnel file that documented her return of the non-fixed assets that were assigned to her. However, the form was not signed by Ms. Rodgers prior to her departure.

Per inquiry with the IT Services Manager, A&I was informed that Ms. Rodgers was assigned other non-fixed assets such as an iPhone 11/64G, and a laptop (Dell Latitude 5540). County Property Turn-In Reports dated June 11, 2025 were submitted to A&I by the IT Services Manager, which listed all the IT assets assigned to Ms. Rodgers.

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

We recommend:

1. **The Office of the County Executive develop internal policies and procedures to ensure employees involved with the exit process adhere to Personnel Procedure 225 - Exit Interview Program.**

2. **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 Deputy Chief Administrative Officer) 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. Rodgers was required to file a financial disclosure within sixty (60) days of leaving office. At the time of our review, Ms. Rodgers had filed a financial disclosure statement with the Prince George's County Board of Ethics, for the period of January 1, 2025 through June 18, 2025, as required.

Schedule 1

OFFICE OF THE COUNTY EXECUTIVE

STATEMENT OF EXPENDITURES, ENCUMBRANCES, AND COMMITMENTS COMPARED WITH APPROPRIATIONS FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

	Compensation	Fringe Benefits	Operating Expenses	Total
Appropriations				
Current Year	$6,976,600	$2,247,500	$1,351,700	$10,575,800
Expenditures and Encumbrances				
Salaries				
Full Time Regular	$6,281,156			$6,281,156
Part Time Compensation	64,500			64,500
Part Time Temporary Hours	53,999			53,999
Leave Payout	162,319			162,319
Beneflex Opt Out	1,038			1,038
Other Compensation	5,800			5,800
Compensation Journal Entry Adjustment	(18,690)			(18,690)
Fringe Benefits		1,858,227		1,858,227
Operating Expenses				
Telephone - Regular Service/Wireless/Cell Phone			88,590	88,590
CNN - Cable			8,734	8,734
Printing and Reproduction/Printing and Binding Agency			40,937	40,937
Postage			161	161
Books/Newspapers/Periodicals			5,248	5,248
Office Automation Charges			662,600	662,600
Training Costs			1,388	1,388
Conference & Seminar Fees			20,404	20,404
Training-Travel & Lodging			702	702
Travel & Lodging - Non Training			38,364	38,364
Membership Fees/Dues			20,703	20,703
Mileage Reimbursement			249	249
Pool Car Rental			32,425	32,425
Catering/Food			2,305	2,305
Temporary Clerical/Admins			232,693	232,693
Consultants and Studies			19,500	19,500
General Office Supplies/Other Operating Supplies			23,966	23,966
Licenses Tags & Forms			649	649
Software Non-Capital			8,409	8,409
Information Technology Equipment			421	421
Vehicles and Heavy Equipment			13,500	13,500
Car Washes/Gas and Oil			11,001	11,001
Office Equipment Rental/Lease			3,200	3,200
Strategic Initiatives			106,377	106,377
Meals & Miscellaneous Reimbursement			2,204	2,204
Total Expenditures & Encumbrances	**$6,550,123**	**$1,858,227**	**$1,344,730**	**$9,753,079**
Unencumbered Balance as of June 30, 2025	**$426,477**	**$389,273**	**$6,970**	**$822,721**