

**Departure of Oluwasanmi Areola, Deputy Chief Administrative Officer
Office of the County Executive**

**EXIT AUDIT
OCTOBER 2025**

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



THE PRINCE GEORGE'S COUNTY GOVERNMENT

Office of Audits and Investigations

October 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 Oluwasanmi Areola from the position of Deputy Chief Administrative Officer, effective January 31, 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 Dr. Areola's travel advances, expense reimbursements, leave records, fixed assets records, and selected expense accounts for the period July 1, 2024, through January 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.

A handwritten signature in black ink, appearing to read "Turkessa M. Green".

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

A handwritten signature in black ink, appearing to read "Larry Whitehurst Jr.".

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

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 January 31, 2025, is presented on Schedule 1 of this report. As of January 31, 2025, total expenditures and encumbrances did not exceed total appropriations for the Office of the County Executive.

Travel Advances and Expense Reimbursements

We requested the travel advance records maintained by the Office of Finance, Accounting Division, for the period July 1, 2024, through January 31, 2025, for our review, and confirmed that Dr. Areola did not have any unsettled travel advances at the time of his resignation. We also reviewed two (2) expense reimbursements paid to Dr. Areola for the period July 1, 2024, through January 31, 2025, and found no discrepancies or irregularities.

Expense Accounts

We reviewed selected expense accounts for the Office of the County Executive, for the period July 1, 2024, through January 31, 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 resigned in June 2025. Any findings related to the funds expended by former officials in the Office of the County Executive, including Dr. Areola, are documented in the final audit report for former CAO Jackson.

Leave Records and Final Pay

We verified the final pay computations for Dr. Areola 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 assets or seek restitution for the value of the assets. We contacted personnel within the Office of Central Services' (OCS) General Services Division and the Fleet Management Division and noted that a vehicle was assigned to Dr. Areola. The Office of Central Services' Fleet Management Division reported that the vehicle was returned to their office; however, through review of the Vehicle Approval Request (VAR) form, A&I noted there was no signature sign-off from the Vehicle Coordinator or Dr. Areola to document the return of the vehicle. A&I requested a photo of Dr. Areola's 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.

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 Dr. Areola's personnel file that documented his return of the non-fixed assets that were assigned to him.

We recommend:

- 1. The Office of the County Executive ensure that completed, signed Vehicle Approval Request Forms are maintained, in accordance with Administrative Procedure 610, 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, Dr. Areola was required to file a financial disclosure within sixty (60) days of leaving office. At the time of our review, Dr. Areola had not filed a financial disclosure statement with the Prince George’s County Board of Ethics, for the period January 1, 2025 through January 31, 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 Dr. Areola’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.

- 2. 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 THE COUNTY EXECUTIVE
STATEMENT OF EXPENDITURES, ENCUMBRANCES, AND COMMITMENTS
COMPARED WITH APPROPRIATIONS FOR THE PERIOD
JULY 1, 2024 THROUGH JANUARY 31, 2025**

	Compensation	Fringe Benefits	Operating Expenses	Total
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<u>Appropriations</u>				
Current Year	\$ 6,976,600	\$ 2,247,500	\$ 1,351,700	\$ 10,575,800
 <u>Expenditures and Encumbrances</u>				
Salaries				
Full Time Regular	3,782,833			3,782,833
Part Time Compensation	37,000			37,000
Part Time Temporary Hours	37,605			37,605
Leave Payout	57,945			57,945
Beneflex Opt Out	692			692
Other Compensation	5,800			5,800
Compensation Journal Entry Adjustment	(18,690)			(18,690)
Fringe Benefits		1,117,559		1,117,559
Operating Expenses				
Telephone - Regular Service/Wireless/Cell Phone			66,162	66,162
CNN - Cable			8,281	8,281
Printing and Reproduction/Printing and Binding Agency			48,031	48,031
Other Printing and Reproduction			210	210
Books/Newspapers/Periodicals			2,775	2,775
Conference & Seminar Fees			11,933	11,933
Training-Travel & Lodging			702	702
Travel & Lodging - Non Training			17,221	17,221
Membership Fees/Dues			19,767	19,767
Mileage Reimbursement			248	248
Pool Car Rental			20,050	20,050
Catering/Food			1,430	1,430
Temporary Clerical/Admins			158,238	158,238
Consultants and Studies			19,500	19,500
General Office Supplies/Other Operating Supplies			12,958	12,958
Licenses Tags & Forms			349	349
Software Non-Capital			4,157	4,157
Information Technology Equipment			421	421
Vehicles and Heavy Equipment			13,500	13,500
Car Washes/Gas and Oil			7,818	7,818
Office Equipment Rental/Lease			3,200	3,200
Strategic Initiatives			17,322	17,322
Meals & Miscellaneous Reimbursement			1,110	1,110
Total Expenditures & Encumbrances	\$ 3,903,185	\$ 1,117,559	\$ 435,383	\$ 5,456,127
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Unencumbered Balance as of January 31, 2025	\$ 3,073,415	\$ 1,129,941	\$ 916,317	\$ 5,119,673
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