

**Departure of Jennifer A. Jenkins, Council Administrator
Legislative Branch**

**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 Prince George's County Legislative Branch, Council Administration. This audit was initiated due to the resignation of Jennifer A. Jenkins from the position of Council Administrator, effective July 1, 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. Jenkins 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.

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 "Deneen D. Mackall".

Deneen D. Mackall, MBA, CFE, CIA
Audit Supervisor

A handwritten signature in black ink, appearing to read "Norine Lane".

Norine Lane
Auditor

FINDINGS, COMMENTS, AND RECOMMENDATIONS

Expenditures, Encumbrances, and Commitments

A statement of expenditures, encumbrances, and commitments compared with appropriations for the Legislative Branch, Council Administration, for the period July 1, 2024, through June 30, 2025, is presented on Schedule 1 of this report. As of June 30, 2025, overall total expenditures and encumbrances did not exceed the total appropriations for the Council Administrator.

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 June 30, 2025, and determined that Ms. Jenkins did not have any unsettled travel advances at the time of her resignation. We also reviewed expense reimbursements paid to Ms. Jenkins for the period July 1, 2024, through June 30, 2025, and found no discrepancies or irregularities.

Expense Accounts

We reviewed selected expense accounts for the Council Administration, for the period July 1, 2024, through June 30, 2025, and selected fifteen (15) transactions incurred by the office of the departing official to ensure that County funds expended by the departed official were appropriate. During our review, we noted signature approval (i.e., signed agency control sheet or email approval) was not provided to support eight (8) transactions selected for testing. Additionally, we found that one (1) expenditure transaction did not have adequate documentation to support the expenditure (i.e., invoice/receipt with itemized details for the expense or contract agreement). Lastly, we noted one (1) transaction was approved 40 business days after the transaction was initiated. However, through review of an account transaction description in the County's financial system and available supporting documentation, we were reasonably assured that these transactions were for the benefit of the Legislative Branch, Council Administration, and not Ms. Jenkins.

- 1. We recommend that personnel in the Legislative Branch, Council Administration maintain all supporting documentation, including appropriate approvals, related to expenditure transactions incurred by the Legislative Branch.**

- 2. We recommend that personnel in the Council Finance Office ensure that the appropriate signature approval is obtained before initiating expenditure transactions incurred by the Legislative Branch.**

Leave Records and Final Pay

We verified the final pay computations for Ms. Jenkins 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 (OCS), 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, the Fleet Management Division, and the Legislative Branch, Council Administration, and determined that there were no County-owned fixed assets, including a County vehicle assigned to Ms. Jenkins 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. Jenkins's 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 by Ms. Jenkins prior to her departure and did **not** indicate that

Ms. Jenkins' County identification was returned. Because the County identification was not recovered before her departure, A&I confirmed with the Protective Services Unit section of the Police Department that Ms. Jenkins' building access card was deactivated.

- 3. We recommend that the Legislative Branch Human Resource Liaison ensure that completed, signed Employee Separation Forms are maintained and all County equipment, materials, and items, including security credential devices used for physical access, are returned 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 Council Administrator) 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. Jenkins was required to file a financial disclosure within sixty (60) days of leaving office. At the time of our review, Ms. Jenkins had filed a financial disclosure statement with the Prince George's County Board of Ethics, for the period January 1, 2024 through June 30, 2025, as required.

Schedule 1

**PRINCE GEORGE'S COUNTY COUNCIL ADMINISTRATION
STATEMENT OF EXPENDITURES, ENCUMBRANCES, AND COMMITMENTS
COMPARED WITH APPROPRIATIONS FOR THE PERIOD
JULY 1, 2024 THROUGH JUNE 30, 2025**

	Compensation	Fringe Benefits	Operating Expenses	Recoveries	Total
<u>Appropriations</u>					
Current Year	\$12,777,500	\$3,545,300	\$2,075,937	(\$1,287,300)	\$17,111,437
<u>Expenditures and Encumbrances</u>					
Salaries					
Full Time Regular	\$11,157,855				\$11,157,855
Overtime Compensation	2,631				2,631
Holiday Premium Compensation	243				243
Part Time Compensation	413,778				413,778
Part Time Temporary Hours	460,363				460,363
Leave Payout	90,175				90,175
Beneflex Opt Out	6,083				6,083
Other Compensation	400				400
Compensation Journal Entries	(33,023)				(33,023)
Fringe Benefits		3,710,256			3,710,256
Operating Expenses					
Telephone Wireless/Cell			28,759		28,759
Duplication & Reproduction/Printing and Binding			29,709		29,709
Other Books Periodicals Ref.			27,168		27,168
Office Automation Charges/Other Office Automation			1,284,529		1,284,529
Other Training Costs			3,434		3,434
Other Advertising Cost			71,368		71,368
Travel - Non-training			25		25
Travel & Lodging / Non-Training			125,863		125,863
Membership Fees/Dues/Other Membership Costs			14,221		14,221
Mileage Reimbursement			7,492		7,492
Word Processing Transcription			9,039		9,039
Consultants And Studies			68,650		68,650
Other General and Administrative			227,000		227,000
General Office Supplies			11,619		11,619
Food			53,040		53,040
License Tags & Forms			300		300
Other Operating Supplies			96,611		96,611
Other Operating Equipment			1,143		1,143
Vehicles and Heavy Equipment Repair & Maint.			13,200		13,200
Gas & Oil			464		464
Other Equipment Rental/Lease			1,684		1,684
Court Filing & Appeals Fee			378		378
Procurement Card Purchase			242		242
Total Expenditures, Encumbrances, and Recoveries	\$12,098,504	\$3,710,256	\$2,075,937	(\$1,305,108)	\$16,579,588
Unencumbered Balance as of June 30, 2025	\$678,996	(\$164,955.68)	\$0	\$17,808	\$531,849