

**Departure of Tara H. Jackson, Acting County Executive/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 Tara H. Jackson from the position of Acting County Executive/Chief Administrative Officer, effective June 17, 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. Jackson's 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 "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 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 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. Jackson did not have any unsettled travel advances at the time of her resignation. We also reviewed expense reimbursements paid to Ms. Jackson 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 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. During our review of 20 selected expenditure transactions incurred by the Office of the County Executive, we found that 11 of the 20 transactions lacked the appropriate pre-approvals from either the supervisor, agency coordinator, Director of the Office of Budget and Management (OMB) or designee, Deputy Chief Administrative Officer (DCAO) or a combination of all four (4) individuals, as required by the purchasing card program. A&I noted the date of approval was non-existent or the expenditure was approved after the date of the purchase. Additionally, five (5) transactions did not have adequate documentation to support the expenditure (i.e. agency control sheet, invoice/receipt detailing the date, amount, and itemized details for each expense, etc.).

However, through a review of account transaction descriptions in the County's financial system and available supporting documentation, we were able to reasonably be assured that these transactions were for the benefit of the Office of the County Executive and not Ms. Jackson.

We recommend that the Office of the County Executive ensure that all expenditure activity, including purchasing card transactions, are adequately supported and properly approved.

Leave Records and Final Pay

We verified the final pay computations for Ms. Jackson 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. However, during the review of Ms. Jackson's final leave pay statement, we noted that she was paid in the amount of \$1,072.70 for her role as Acting County Executive for the day of June 18, 2025, even though her date of separation from that position was June 17, 2025. On September 24, 2025, the Office of Finance informed Ms. Jackson of this payment error. Ms. Jackson has elected to reimburse the County through bi-weekly payroll deductions beginning October 3, 2025 through December 26, 2025.

We recommend that the Office of Finance ensure that the final pay calculations for all departing officials is reviewed for accuracy and corresponds with the departing officials date of separation as noted on their separation form.

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 noted that a vehicle was assigned to Ms. Jackson. The Office of Central Services' Fleet Management Division reported that the vehicle was returned. However, through review of the Vehicle Assignment Request (VAR) form, A&I noted there was no signature sign-off from the Vehicle Coordinator to document the return of the vehicle. A&I requested a photo of Ms. Jackson'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 Ms. Jackson's personnel file, however the section of the form that indicates the return of County property (i.e non-fixed assets) was not completed. Through inquiry with the Prince George's County Police Department's Protective Service Unit (PSU), A&I learned that Ms. Jackson was assigned two (2) building access cards and a security fob. One of the assigned access cards was re-assigned to the current County Executive, and the other access card and security fob were returned and deactivated.

Per inquiry with the IT Services Manager, A&I was informed that Ms. Jackson was assigned other non-fixed assets such as a tablet (Microsoft Surface Pro 6) and docking station, iPhone 11, printer (HP color Laserjet 9015) and a laptop (Dell Latitude 7320).

In accordance with Administrative Procedure 624, Ms. Jackson's request to purchase her tablet and docking station was approved by the Office of Central Services. During our review of the assets purchased by Ms. Jackson, 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 Ms. Jackson, determined that the value of the assets sold was computed correctly, and found no discrepancies or irregularities. A&I received confirmation and documentation from staff in the Office of the County Executive that Ms. Jackson took her remaining assigned non-fixed assets with her to the Office of the State's Attorney.

We recommend:

- 1. The Office of the County Executive ensure that completed, signed Vehicle Assignment Request Forms are maintained, in accordance with Administrative Procedure 610, for all departing officials.**
- 2. The Office of Central Services personnel 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 Acting County Executive/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. Jackson was required to file a financial disclosure within sixty (60) days of leaving office. At the time of our review, Ms. Jackson had filed a financial disclosure statement with the Prince George's County Board of Ethics, for the period January 1, 2024 through June 17, 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				
Compensation				
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			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