

**Departure of Rhonda L. Weaver, County Attorney
Office of Law**

**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

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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 Law. This audit was initiated due to the resignation of Rhonda Weaver from the position of County Attorney, effective May 2, 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. Weaver'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.

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

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

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Norine Lane
Auditor

FINDINGS, COMMENTS, AND RECOMMENDATIONS

Expenditures, Encumbrances, and Commitments

A statement of expenditures, encumbrances, and commitments compared with appropriations for the Office of Law, 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 exceeded total appropriations for the Office of Law. Legislation to reallocate appropriations between various agencies, including the Office of Law, is currently being considered by the County Council to address this variance (CB-82-2025).

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 June 30, 2025, and determined that Ms. Weaver did not have any unsettled travel advances at the time of her resignation. We also reviewed expense reimbursements paid to Ms. Weaver 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 Law, for the period July 1, 2024, through June 30, 2025, and selected eight (8) 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 that six (6) expenditure transactions were executed before the appropriate signature approval and one (1) expenditure transaction was inadequately documented and was not approved prior to initiating the purchase. Lastly, we noted one (1) transaction did not have approval from the Deputy Chief Administrative Office and was executed prior to signature approval at the agency level.

- 1. We recommend that personnel in the Office of Law maintain all supporting documentation, including the appropriate signature approvals, prior to initiating or processing expenditure transactions incurred by the Office of Law.**

Leave Records and Final Pay

We verified the final pay computations for Ms. Weaver 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, the Fleet Management Division, and the Office of Law, and determined that there was no County-owned fixed assets, including a County vehicle, assigned to Ms. Weaver 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. Weaver's personnel file that documented her return of the non-fixed assets that were assigned to her.

During our review of the initial Employee Separation Form, we noted that the Return of County Property/Other section of the form was not completed but was signed by Ms. Weaver.

However, an updated Employee Separation form was provided documenting the non fixed asset items issued to Ms. Weaver.

A&I reviewed the asset listing provided by the Office of Information Technology (OIT) detailing devices maintained by Ms. Weaver and noted that the departing official's iPad was not returned. As a follow-up, A&I inquired with the Office of Law regarding the device and was provided a photo of the iPad, along with the assigned asset number, as supporting documentation for the device's return to the Office of Law. Review of the photo revealed a discrepancy between the asset tag number documented on the device and the asset tag number provided by OIT. Subsequent discussion with the OIT Asset Manager revealed that the Office of Law was assigned two (2) iPads; however, details as to the specific individuals assigned to either device were not provided to OIT at the time of purchase.

The Office of Law reported that the surplus iPad was physically returned to OIT; however, the Office provided no supporting documentation of its return and did not track the device's asset tag number. Due to the lack of detailed documentation (i.e., records of assigned equipment by asset number and assigned user) and proper tracking of equipment, A&I was unable to confirm whether the iPad maintained by the Office of Law was the device returned by Ms. Weaver before her departure, or the physical location of the second iPad.

- 2. We recommend that the Office of Law Human Resource Liaison ensure that the Employee Separation Forms are complete, including the Return of County Property/Other section, prior to obtaining signatures from the departing official and other County personnel.**
- 3. We recommend that the Office of Law IT Liaison maintain detailed records (e.g., equipment asset numbers and the assigned users) for all computer equipment, including handheld devices, assigned to the Office of Law.**
- 4. We recommend that the Office of Information Technology maintain detailed records (e.g., equipment asset numbers and the assigned users) for all computer**

equipment, and conduct periodic verification to reconcile inventory records with actual assets in use, to ensure IT asset records are accurate.

Note: The Office of Audits and Investigations plans to conduct a comprehensive review of the Office of Information Technology's asset management process as part of its annual audit plan.

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 County Attorney) 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. Weaver was required to file a financial disclosure within sixty (60) days of leaving office. At the time of our review, Ms. Weaver had filed a financial disclosure statement with the Prince George's County Board of Ethics, for the period January 1, 2024 through May 2, 2025, as required.

Schedule 1

OFFICE OF LAW
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
Appropriations					
Current Year	\$6,656,000	\$2,100,500	\$561,600	(\$3,751,800)	\$5,566,300
Expenditures and Encumbrances					
Salaries					
Full Time Regular	\$6,707,776				\$6,707,776
Part Time Temporary Hours	21,128				21,128
Leave Payout	96,622				96,622
Beneflex Opt Out	2,422				2,422
Compensation Journal Entries	(17,057)				(17,057)
Fringe Benefits		2,277,746			2,277,746
Operating Expenses					
Telephone Regular		5,465		5,465	5,465
Telephone Other		5,297		5,297	5,297
Printing And Reproduction		1,700		1,700	1,700
Duplication & Reproduction		1,486		1,486	1,486
Books/Newspapers/Periodicals		2,075		2,075	2,075
Office Automation Charges		359,300		359,300	359,300
Other Office Automation		2,823		2,823	2,823
Conference And Seminar Fees		8,556		8,556	8,556
Training -Travel & Lodging		1,719		1,719	1,719
Travel & Lodging Non- Training		911		911	911
Membership Fees/ Dues		7,246		7,246	7,246
Mileage Reimbursement		8,537		8,537	8,537
Pool Car Rental		9,000		9,000	9,000
Moving Exp-Office Reloc		380		380	380
Temporary Clerical/Admins		3,279		3,279	3,279
Professional Service -Legal		97,977		97,977	97,977
Professional Service -Real		2,964		2,964	2,964
Other General And Administration		44,952		44,952	44,952
General Office Supplies		10,002		10,002	10,002
Food		2,000		2,000	2,000
Office / Operating Equipment		458		458	458
Software Non - Capital		405		405	405
Other Operating Equipment		13,976		13,976	13,976
Court Filing & Appeal Fee		2,695		2,695	2,695
Procurement Card Purchase		553		553	553
Recoveries			(3,747,689)	(3,747,689)	
Total Expenditures, Encumbrances	\$6,810,891	\$2,277,746	\$593,756	(\$3,747,689)	\$5,934,704
Unencumbered Balance as of June 30, 2025	(\$154,891)	(\$177,246)	(\$32,156)	(\$4,111)	(\$368,404)