

**Departure of Aisha N. Braveboy, State's Attorney  
Office of the State's Attorney**

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**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 State's Attorney. This audit was initiated due to the resignation of Aisha N. Braveboy from the position of State's Attorney, 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. Braveboy'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.

Handwritten signature of Turkessa M. Green.

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

Handwritten signature of Deneen R. Mackall.

Deneen Mackall, MBA, CFE, CIA  
Audit Supervisor

Handwritten signature of Cameron Turner.

Cameron Turner  
Auditor

## **FINDINGS, COMMENTS, AND RECOMMENDATIONS**

### Expenditures, Encumbrances, and Commitments

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

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

### Expense Accounts

We selected expense accounts for the Office of the State's Attorney, 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, we noted documentation (i.e., invoices/receipts) or approval (i.e., signed agency control sheet or email approval) was not provided to support nine (9) of the fourteen (14) selected expenditure transactions incurred by the Office of the State's Attorney. A&I obtained supporting documentation for the remaining five (5) expenditure transactions in the County's financial system, to which no discrepancies or irregularities were identified.

- 1. We recommend that personnel in the Office of the State's Attorney maintain all supporting documentation, including appropriate approvals, related to expenditure transactions incurred by the Office of the State's Attorney.**

Leave Records and Final Pay

We verified that there was no leave payout or final pay for Ms. Braveboy since she transferred to the Office of the County Executive and did not separate from the County. We noted that the Elected Official is ineligible for leave benefits.

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 the State's Attorney, and determined that there was no County-owned fixed assets, including a County vehicle, assigned to Ms. Braveboy.

While Ms. Braveboy does not have a vehicle assigned directly to her, the Fleet Management Division, reported that a county vehicle is in operation by Ms. Braveboy's Special Assistant and is garaged at the Wayne K. Curry Administration Building. As reported, Ms. Braveboy will utilize the vehicle assigned to the Special Assistant in her new role as County Executive. A&I confirmed the assigned vehicle by reviewing the Vehicle Assignment Request Form (VAR) provided by the Fleet Management Division. A&I noted the vehicle's description and license plate number and obtained photos of the vehicle to confirm the vehicle's garaging location at the Wayne K. Curry Administration Building. A&I also noted that the VAR form was signed by the Special Assistant and approved by appropriate personnel.

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 no Employee Separation Form in Ms. Braveboy's personnel file since she did not separate from the County.

The Office of the Chief Protective Services Unit, and review of the Acknowledgment of Receipt Building Security Access/ETS Key Card form, A&I learned that the State's Attorney's security access/ETS card was disabled after taking office as the County Executive. Notably, now serving as County Executive, Ms. Braveboy has been reassigned a new access card and a backup access card, which was previously assigned to the former Acting County Executive. A&I noted Ms. Braveboy signed the acknowledgment form documenting receipt of the two (2) access cards.

The Office of Information and Technology (OIT) reported that Ms. Braveboy was assigned three (3) laptop devices. Reportedly, one (1) laptop was designated for surplus, the second laptop reassigned to SAO personnel, and the third laptop is in use by Ms. Braveboy, who has transitioned to her new role as County Executive. Through inquiry with the County Executive's Office, A&I obtained documentation of the laptop and reviewed OIT records to confirm the asset number assigned to Ms. Braveboy. A&I also inquired with the Office of the State's Attorney regarding the reassigned laptop, and received no response. Therefore, A&I was unable to confirm whether SAO staff is in possession of the reassigned laptop.

**2. We recommend that the Office of the State's Attorney's IT Liaison maintain detailed records (e.g., equipment asset numbers and the assigned users) for all computer equipment assigned to the Office of the State's Attorney.**

*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**

Ms. Braveboy was not required to file a financial disclosure statement with the County under Section 2-294 (c) (1) of the Prince George's County Code. However, Subtitle 6 of the Maryland Public Ethics Law requires certain officials, employees, and designated individuals

(among them the State's Attorney) to file financial disclosure statements with the State. Section 5-604(a) further requires an individual who, other than by reason of death, leaves an office for which a statement is required, to file the statement within 60 days after leaving office.

At the time of our review, Ms. Braveboy filed the proper financial disclosure statement with the Maryland State Ethics Commission for the period January 1, 2025 through June 19, 2025, as required.

**Schedule 1**

**OFFICE OF THE STATE'S ATTORNEY**  
**STATEMENT OF EXPENDITURES, ENCUMBRANCES, AND COMMITMENTS**  
**COMPARED WITH APPROPRIATIONS FOR THE PERIOD**  
**JULY 1, 2025 THROUGH JUNE 30, 2025**

	<b>Compensation</b>	<b>Fringe Benefits</b>	<b>Operating Expenses</b>	<b>Total</b>
<b><u>Appropriations</u></b>				
Current Year	\$18,131,800	\$5,407,100	\$3,109,900	\$26,648,800
Anticipated Recoveries			(57,800)	(57,800)
<b><u>Expenditures and Encumbrances</u></b>				
<b>Salaries</b>				
Full Time Regular	17,938,798			17,938,798
Overtime Compensation	100,830			100,830
Holiday Premium Compensation	512			512
Part Time Compensation	214,288			214,288
PT Temp Hrs Limit	210,557			210,557
Leave Payout	138,393			138,393
Beneflex Opt Out	5,529			5,529
Compensation Journal Entry Adjustment	(49,360)			(49,360)
<b>Fringe Benefits</b>		5,817,913		5,817,913
<b>Operating Expenses</b>				
Telephone		129,653		129,653
CNN-Cable		8,368		8,368
Printing/ Reproduction/ Duplication		11,920		11,920
Books/Periodicals/Reference Materials		17,317		17,317
Office Automation Charges		1,524,200		1,524,200
Training Costs		610		610
Conference & Seminar Fees		4,423		4,423
Training-Travel & Lodging		415		415
Advertising		100		100
Travel, Lodging - Non Training		1,253		1,253
Membership Fees/Dues		9,880		9,880
Other Membership Costs		250		250
Local Transportation		35		35
Other Allowances		442		442
Billing Charges		68		68
Word Processing/Transcription		3,106		3,106
Professional Services		5,620		5,620
Other General And Administration		137,900		137,900
Other Operating Contract Services		290,344		290,344
Office And Operating Supplies		3,629		3,629

General Office Supplies	469,065	469,065
Food	1,176	1,176
Licenses Tags & Forms	498	498
Other Operating Supplies	9,907	9,907
Other Equip Non-Cap	22,781	22,781
Vehicles And Heavy Equipment	114,725	114,725
Gas And Oil	45,306	45,306
Other Equipment Rental/Lease	40,078	40,078
Office Space & Building Rental	11,500	11,500
Meals & Miscellaneous Reimbursement	334	334
Court Reporter Fees	2,213	2,213
Interpreter Fees	232,888	232,888
<b>Total Expenditures &amp; Encumbrances</b>	<b>\$18,559,547</b>	<b>\$5,817,913</b>
<b>Operating Recoveries (Actual)</b>		<b>(57,800)</b>
<b>Unencumbered Balance as of June 30, 2025</b>	<b>(\$427,747)</b>	<b>(\$410,813)</b>
		<b>\$9,894</b>
		<b>(\$886,465)</b>