

**Departure of Malik Aziz, Police Chief
Police Department**

**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 Chief of the Police Department. This audit was initiated due to the termination of Malik Aziz from the position of Police Chief, 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 Mr. Aziz'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

A handwritten signature in black ink, appearing to read "Emmanuel Amaechi Jr.".

Emmanuel Amaechi Jr.
Auditor

FINDINGS, COMMENTS, AND RECOMMENDATIONS

Expenditures, Encumbrances, and Commitments

A statement of expenditures, encumbrances, and commitments compared with appropriations for the Office of the Chief, 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 Chief.

Travel Advances and Expense Reimbursements

We requested travel advance records maintained by the Office of Finance, Accounting Division, for the period July 1, 2024, through June 30, 2025, and confirmed that Mr. Aziz did not have any unsettled travel advances at the time of his termination. We also reviewed expense reimbursements paid to Mr. Aziz 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 Chief, 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 Chief, we found that one (1) of the 20 transactions did not have appropriate approval from the Office of Procurement, as required by the purchasing card program.

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 this transaction was for the benefit of the Office of the Chief and not Mr. Aziz.

- 1. We recommend that the Police Department ensure that all expenditure activity, including purchasing card transactions, are properly approved.**

Leave Records and Final Pay

We verified the final pay computations for Mr. Aziz 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 and final pay were 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, Fleet Management Division, and the Police Department and determined that there was no County-owned fixed assets, including a County vehicle, assigned to Mr. Aziz.

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 #3449) is filled out by the employee as a part of the exit process. This form (PGC Form #3449) 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 Mr. Aziz's personnel file that documented his return of the non-fixed assets (laptop and cell phone) that were assigned to him.

Mr. Aziz signed his separation form on June 19, 2025, documenting his return of the non-fixed assets assigned to him. However, when our office made a request to the Police Department on September 3, 2025, for documentation supporting the location of the items, the Police Department's Info Tech Manager was unable to locate these assets. Upon further inquiry, A&I confirmed the return of the assets through photographic evidence provided by the Police Department on September 22, 2025 and September 26, 2025.

- 2. We recommend that the Police Department ensure that all non-fixed assets are properly collected and inventoried whenever an employee separates from their**

department, in accordance with the County's IT Hardware and Software Asset Management Policy.

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 Police Chief) 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, Mr. Aziz was required to file a financial disclosure within sixty (60) days of leaving office. At the time of our review, Mr. Aziz had filed a financial disclosure statement with the Prince George's County Board of Ethics, for the period January 1, 2024 through December 31, 2024, as required. Mr. Aziz was also required to file a financial disclosure statement for the period of January 1, 2025, through June 18, 2025. 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 his 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.

- 3. 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 the expiration of their term or the last day of employment with the County.**

Schedule 1

**POLICE DEPARTMENT
OFFICE OF THE CHIEF
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
<u>Appropriations</u>				
Current Year	\$14,417,400	\$10,146,200	\$34,305,800	\$58,869,400
Anticipated Recoveries			(400,000)	(400,000)
<u>Expenditures and Encumbrances</u>				
Salaries				
Full Time Regular	11,406,635			11,406,635
Overtime Compensation	870,090			870,090
Holiday Premium Compensation	556,974			556,974
Part Time Compensation	134,131			134,131
Shift Differential	71,917			71,917
Leave Payout	47,384			47,384
Beneflex Opt Out	12,888			12,888
Other Compensation	1,731			1,731
Compensation Journal Entry Adjustment	(46,192)			(46,192)
Fringe Benefits		10,857,156		10,857,156
Operating Expenses				
Telephone (Reg., Long Distance, Wireless, Etc.)			2,783,224	2,783,224
CNN - Cable			44,159	44,159
Utilities - Other			27,739	27,739
Printing, Duplication and Reproduction			9,396	9,396
Postage/Courier Service/Other Books Periodicals			611	611
Office Automation Charges			11,840,300	11,840,300
Training - Travel & Lodging/Other			111,458	111,458
Conference & Seminar Fees			1,095	1,095
Travel & Lodging - Nontraining			635	635
Membership + Fees Due/Costs			823,249	823,249
Mileage Reimbursement			161	161
Temporary Clerical/ Admin			148,588	148,588
Professional Services			658,182	658,182
Other General and Admin			1,519,527	1,519,527
Other Operating Contract Services			152,023	152,023
General Office Supplies			17,307	17,307
Food/Light Water			62,592	62,592
Other Operating Supplies			293,772	293,772
Software Non-Capital/ IT Equipment			3,342	3,342
Other Operating Equipment			425,472	425,472
Other Op Equipment Repair/Maintenance			14,370	14,370
Vehicles and Heavy Equipment			10,386,930	10,386,930
Gas and Oil + Summary			4,072,621	4,072,621
Other Equipment Rental/Lease			1,053,381	1,053,381
Interest Expense			15,000	15,000
Charge-Back-Compensation			164,000	164,000
Fringe Benefit Charges			57,400	57,400
Total Expenditures & Encumbrances	\$13,055,558	\$10,857,156	\$34,686,534	\$58,599,248
Capital Expenses			923	923
Recoveries (Actual)			(242,292)	(242,292)
Unencumbered Balance as of June 30, 2025	\$1,361,842	(\$710,956)	(\$539,365)	\$111,521