



THE PRINCE GEORGE'S COUNTY GOVERNMENT

Office of Audits and Investigations

March 2017

The County Council and County Executive
of Prince George's County, Maryland

Re: Departure of Vennard Wright
Director of the Office of Information Technology

INTRODUCTION AND SCOPE OF EXAMINATION

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 Information Technology. This audit was initiated due to the resignation of Vennard Wright from the position of Director of the Office of Information Technology, effective January 3, 2017.

Our examination included tests of the accounting records and other auditing procedures, as considered necessary under the circumstances. Consideration was given to the fact that these records were included in the scope of the County's annual financial audit, conducted by CliftonLarsonAllen, LLP, independent auditors, for the year ended June 30, 2016, and no discrepancies or irregularities were disclosed. Therefore, we primarily directed our examination to include a review of Mr. Wright's travel advances, expense reimbursements, leave records, fixed assets records, and selected expense accounts for the period July 1, 2016, through January 31, 2017.

FINDINGS, COMMENTS, AND RECOMMENDATIONS

Expenditures, Encumbrances, and Commitments

A statement of expenditures, encumbrances, and commitments compared with appropriations for the Office of Information Technology (OIT), for the period July 1, 2016, through January 31, 2017, is presented on Schedule 1 of this report. As of January 31, 2017, total expenditures and encumbrances did not exceed total appropriations for the Office of Information Technology.

Travel Advances and Expense Reimbursements

We reviewed the travel advance records maintained by the Office of Finance, Accounting Division, for the period July 1, 2016, through January 31, 2017, and determined that Mr. Wright did not have any unsettled travel advances at the time of his resignation. We also reviewed expense reimbursements paid to Mr. Wright for the period July 1, 2016, through January 31, 2017, and found no discrepancies or irregularities.

Leave Records and Final Pay

We verified the final pay computations for Mr. Wright 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 Fixed Assets Procedures Manual prepared by the Office of Finance requires that the Office of Central Services' General Services Division, upon the departure of any agency head, take inventory of only those fixed assets for which that agency head has signed an Equipment Custody Receipt (PGC FORM# 1890) form. It further requires that the unexplained loss of any

such fixed assets be reported to the Chief Administrative Officer, who is to take action to recover the value of the assets. We contacted personnel within the Office of Central Services' General Services Division and the Office of Information Technology and determined the only fixed asset assigned to Mr. Wright was a County vehicle, which was returned and will be re-assigned to the Acting Director of OIT.

Our review also included the verification of County issued non-fixed asset items such as cell phones, tablets, a County identification and security card, keys, 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 terminated employees. When an employee is terminated from County service, an Employee Separation Form is filled out by each employee as a part of the exit process. This form verifies that the employee understands their responsibilities regarding a Financial Disclosure Statement, Benefits and Pensions Statement, and Leave Disposition. At the time of our review, there was an Employee Separation Form in the personnel file. Documentation of the return of County issued non-fixed assets assigned to Mr. Wright was obtained by OIT, indicating that these items were collected and properly accounted for.

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 Director of the Office of Information Technology) 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. Wright was required to file a financial disclosure within sixty (60) days of leaving office. At the time of our review, Mr. Wright had filed a financial disclosure statement with the Prince George’s County Board of Ethics for the period January 1, 2016, through December 31, 2016, as well as January 1, 2017, through January 3, 2017, as required.

A handwritten signature in blue ink, appearing to read "D. H. Van Dyke".

David H. Van Dyke, C.P.A.
County Auditor

A handwritten signature in blue ink, appearing to read "Patrick D. Pope".

Patrick D. Pope
Auditor-In-Charge