



THE PRINCE GEORGE'S COUNTY GOVERNMENT

Office of Audits and Investigations

August 2017

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

Re: Departure of Marc S. Bashoor
Fire Chief, Fire/EMS Department

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 the Fire Chief of the Fire/EMS Department. This audit was initiated due to the retirement of Marc S. Bashoor from the position of Fire Chief of the Fire/EMS Department, effective March 1, 2017.

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 Clifton Larson Allen, 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. Bashoor's travel advances, expense reimbursements, leave records, fixed assets records, and selected expense accounts for the period July 1, 2016, through March 31, 2017.

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FINDINGS, COMMENTS, AND RECOMMENDATIONS

Expenditures, Encumbrances, and Commitments

A statement of expenditures, encumbrances, and commitments compared with appropriations for the Office of the Fire Chief of the Fire/EMS Department, for the period July 1, 2016, through March 31, 2017, is presented on Schedule 1 of this report. As of March 31, 2017, total expenditures and encumbrances did not exceed total appropriations for the Office of the Fire Chief.

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 March 31, 2017, and determined that Mr. Bashoor did not have any unsettled travel advances at the time of his retirement. We also reviewed expense reimbursements paid to Mr. Bashoor for the period July 1, 2016, through March 31, 2017, and found no discrepancies or irregularities.

Leave Records and Final Pay

We verified final pay computations for Mr. Bashoor 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 and sick 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, the Fleet Management Division, and the Fire/EMS Department and determined the only fixed asset assigned to Mr. Bashoor was a County vehicle. The vehicle was accounted for and returned upon his retirement.

Our review also included the verification of County issued non-fixed asset items such as cell phone, personal digital assistant, 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 (OHRM Form#4281) is filled out by each employee as a part of the exit process. This form (OHRM 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 Mr. Bashoor's personnel file documenting the return of non-fixed assets that were assigned to him.

Financial Disclosure Requirement

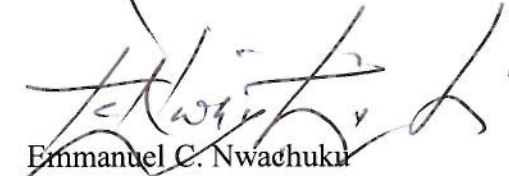
Section 2-294 (c) (1) of the Prince George's County Code requires certain officials, employees, and candidates for office (among them the Fire Chief of the Fire/EMS Department) to file financial disclosures statements. Council Bill 125-1984, effective February 4, 1985, modified Section 2-294(c) (1) of 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. Bashoor was required to file a financial disclosure statement within sixty (60) days of leaving office. At the time of our review, Mr. Bashoor had filed a financial disclosure statement with the Prince George's County Board of Ethics, for the period January 1, 2017, through March 1, 2017, as required.



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



Emmanuel C. Nwachuku
Auditor-In-Charge

OFFICE OF THE FIRE CHIEF, FIRE/EMS DEPARTMENT
STATEMENT OF EXPENDITURES, ENCUMBRANCES, AND COMMITMENTS
COMPARED WITH APPROPRIATIONS FOR THE PERIOD
JULY 1, 2016 THROUGH MARCH 31, 2017

<u>Appropriations</u>	<u>Compensation</u>	<u>Fringe Benefits</u>	<u>Other Operating Expenses</u>	<u>Total</u>
Current Year	\$ 3,593,500	\$ 3,790,400	\$ 322,200	\$ 7,706,100
Total Appropriations	<u>\$ 3,593,500</u>	<u>\$ 3,790,400</u>	<u>\$ 322,200</u>	<u>\$ 7,706,100</u>
<u>Expenditures and Encumbrances</u>				
Current Year:				
Salaries				
Full Time Regular	\$ 3,613,608	\$ -	\$ -	\$ 3,613,608
Telephone		-	6,105	6,105
Utilities-Fuel Oil			52	52
Other Training Costs		-	13,270	13,270
Other Operating Contract Services	-	-	32,450	32,450
Other Operating Supplies	-	-	33,976	33,976
Emergency Equipment Non-Cap			52	52
Other Operating Equipment	-	-	190	190
Other Equipment Rental Lease	-	-	2,832	2,832
Other Building Repair/MAI			696	696
Fringe Benefits	-	2,038,038	-	2,038,038
Total Expenditures and Encumbrances	<u>\$ 3,613,608</u>	<u>\$ 2,038,038</u>	<u>\$ 89,623</u>	<u>\$ 5,741,269</u>
Unencumbered Balance as of March 31, 2017	<u>\$ (20,108)</u>	<u>\$ 1,752,362</u>	<u>\$ 232,577</u>	<u>\$ 1,964,831</u>