



THE PRINCE GEORGE'S COUNTY GOVERNMENT

Office of Audits and Investigations

October 2017

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

Re: Departure of M. Andree Green
County Attorney, Office of Law

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 Law. This audit was initiated due to the resignation of M. Andree Green from the position of County Attorney for the Prince George's County's Office of Law, effective February 24, 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. Therefore, we primarily directed our examination to include a review of Ms. Green's travel advances, expense reimbursements, leave records, fixed assets records, and selected expense accounts for the period July 1, 2016, through February 28, 2017.

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, 2016, through February 28, 2017, is presented on Schedule 1 of this report. As of February 28, 2017, total expenditures and encumbrances did not exceed total appropriations for the Office of Law.

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 February 28, 2017, and determined that Ms. Green did not have any unsettled travel advances at the time of her resignation. We also reviewed expense reimbursements paid to Ms. Green for the period July 1, 2016, through February 28, 2017, and found no discrepancies or irregularities.

Leave Records and Final Pay

We verified the final pay computations for Ms. Green 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 Law and determined that no fixed assets were assigned to Ms. Green.

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 terminated employees. When an employee is terminated from County service, an Employee Separation Form (OHRM Form #4281) is filled out by the employee as a part of the exit process. OHRM Form #4281 records the return of assigned County personal property and normally a copy can be found in the terminated employee's personnel file. At the time of our review there was an OHRM Form #4281 in the personnel file documenting the return of County issued non-fixed asset items reflecting that all County personal property issued to Ms. Green was collected and properly accounted for. In accordance with Administrative Procedure 624, Ms. Green's request to purchase her Dell laptop was approved by the Office of Central Services.

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. Green was required to file a financial disclosure within sixty (60) days of leaving office. At the time of our review, Ms. Green had filed a financial disclosure statement with the Prince George's County Board of Ethics for the periods January 1, 2016, through December 31, 2016, and January 1, 2017, through February 24, 2017, as required.



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



Alicia C. Stanford, C.I.A, C.I.C.A
Auditor-in-Charge

OFFICE OF LAW
STATEMENT OF EXPENDITURES, ENCUMBRANCES, AND COMMITMENTS
COMPARED WITH APPROPRIATIONS FOR THE PERIOD
JULY 1, 2016 THROUGH FEBRUARY 28, 2017

	Fringe Compensation	Benefits	Operating Expenses	Other Expenses	Total
<u>Appropriations</u>					
Current Year	\$ 4,792,200	\$ 1,428,100	\$ 438,900	\$ 6,659,200	
Total Appropriations	\$ 4,792,200	\$ 1,428,100	\$ 438,900	\$ 6,659,200	
Recoveries	\$ (2,143,000)	\$ (649,800)	\$ (40,000)	\$ (2,832,800)	
Amount after recoveries	\$ 2,649,200	\$ 778,300	\$ 398,900	\$ 3,826,400	
<u>Expenditures and Encumbrances</u>					
Current Year:					
Salaries					
Full Time Regular (net of adjustments)	\$ 2,500,082	\$ -	\$ -	\$ 2,500,082	
Fringe Benefits	-	716,039	-	-	716,039
Telephone	-	-	6,118	6,118	
Printing, Duplication, & Binding	-	-	9,562	9,562	
Periodicals	-	-	3,959	3,959	
Office Automation	-	-	207,494	207,494	
Conference and Seminar fees	-	-	7,309	7,309	
Training and Travel & Lodging	-	-	6,218	6,218	
Membership Fees/Dues	-	-	9,144	9,144	
Mileage Reimbursement	-	-	3,892	3,892	
Pool Car Rental	-	-	4,438	4,438	
Professional Legal Services	-	-	41,800	41,800	
Other General and Admin	-	-	67,478	67,478	
General Office Supplies	-	-	8,976	8,976	
Other Operating Equipment	-	-	3,384	3,384	
Court Filing & Appeal Fee	-	-	18,897	18,897	
Procurement Card Purchases	-	-	470	470	
Recoveries	(698,333)	(16,396)	(208,103)	(922,832)	
Total Expenditures & Encumbrances	\$ 1,781,123	\$ 699,643	\$ 191,036	\$ 2,671,802	
Unencumbered Balance as of February 28, 2017	\$ 868,077	\$ 78,657	\$ 207,864	\$ 1,154,598	