



THE PRINCE GEORGE'S COUNTY GOVERNMENT

Office of Audits and Investigations

February 2019

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

Re: Departure of Darrell B. Mobley
Director, Department of Public Works and Transportation

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 Director of the Department of Public Works and Transportation. This audit was initiated due to the resignation of Darrell B. Mobley from the position of Director of the Department of Public Works and Transportation, effective August 17, 2018.

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, 2018. Therefore, we primarily directed our examination to include a review of Mr. Mobley's travel advances, expense reimbursements, leave records, fixed assets records, and selected expense accounts for the period July 1, 2017, through August 31, 2018.

FINDINGS, COMMENTS, AND RECOMMENDATIONS

Expenditures, Encumbrances, and Commitments

A statement of expenditures, encumbrances, and commitments compared with appropriations for the Office of the Director of the Department of Public Works and Transportation, for the period July 1, 2018, through August 31, 2018, is presented on Schedule 1 of this report. As of August 31, 2018, total expenditures, encumbrances, and commitments did not exceed total appropriations for the Office of the Director.

Travel Advances and Expense Reimbursements

We reviewed the travel advance records maintained by the Office of Finance, Accounting Division, for the period July 1, 2017, through August 31, 2018, and determined that Mr. Mobley did not have any unsettled travel advances at the time of his resignation. We also reviewed expense reimbursements paid to Mr. Mobley for the period July 1, 2017, through August 31, 2018, and found no discrepancies or irregularities.

Leave Records and Final Pay

We verified final pay computations for Mr. Mobley 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 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 Department of Public Works and Transportation and determined the only fixed asset assigned to Mr. Mobley was a County vehicle. In accordance with Administrative Procedure 624, Mr. Mobley's request to purchase his assigned vehicle was approved by the Director of the Office of Central Services.

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 (PGC Form#4281) is filled out by each 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 an Employee Separation Form in Mr. Mobley's personnel file documenting the return of non-fixed assets that were assigned to him. In accordance with Administrative Procedure 624, Mr. Mobley's request to purchase his Apple iPhone and iPad was approved by the Director of 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 Director of the Department of Public Works and Transportation) 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. Mobley was required to file a financial disclosure statement within sixty (60) days of leaving office. At the time of our review, Mr. Mobley had filed a financial disclosure statement with the Prince George's County Board of Ethics, for the period January 1, 2018, through August 17, 2018, as required.



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



Nana K. Boadu
Auditor-In-Charge

Schedule 1

DEPARTMENT OF PUBLIC WORKS AND TRANSPORTATION
OFFICE OF THE DIRECTOR
STATEMENT OF EXPENDITURES, ENCUMBRANCES, AND COMMITMENTS
COMPARED WITH APPROPRIATIONS FOR THE PERIOD
JULY 1, 2018 THROUGH AUGUST 31, 2018

	Compensation	Fringe Benefits	Other Operating Expenses	Total
<u>Appropriations</u>				
Current Year	\$ 1,699,600	\$ 606,800	\$ 302,000	\$ 2,608,400
Total Appropriations	\$ 1,699,600	\$ 606,800	\$ 302,000	\$ 2,608,400
Recoveries	\$ (724,700)	\$ (258,700)	\$ (87,300)	\$ (1,070,700)
Amount after recoveries	\$ 974,900	\$ 348,100	\$ 214,700	\$ 1,537,700
<u>Expenditures and Encumbrances</u>				
Current Year:				
Salaries				
Full Time Regular (net of adjustments)	\$ 298,295	\$ -	\$ -	\$ 298,295
Overtime Compensation	3,292	-	-	3,292
Shift Differential	778	-	-	778
Beneflex Opt Out	316	-	-	316
Compensation JE Adjustment	(42,111)	-	-	(42,111)
Fringe Benefits	-	79,975	-	79,975
Telephone	-	-	639	639
Duplication and Reproduction	-	-	20	20
Other Data/Voice Communication	-	-	107	107
Mileage Reimbursement	-	-	80	80
Pool Car Rental	-	-	449	449
Other General and Administrative Contract Services	-	-	75,000	75,000
Xerox Supplies	-	-	771	771
Road Maintenance Supplies	-	-	1,762	1,762
Licenses Tags & Forms	-	-	200	200
Other Operating Supplies	-	-	1,258	1,258
Vehicle & Heavy Equipment	-	-	34,427	34,427
Gas and Oil	-	-	108,346	108,346
Procurement Card Purchases	-	-	2,686	2,686
Recoveries	-	-	-	-
Total Expenditures & Encumbrances	\$ 260,570	\$ 79,975	\$ 225,745	\$ 566,290
Unencumbered Balance as of August 31, 2018	<u>\$ 714,330</u>	<u>\$ 268,125</u>	<u>\$ (11,045)</u>	<u>\$ 971,410</u>