



THE PRINCE GEORGE'S COUNTY GOVERNMENT

Office of Audits and Investigations

July 2019

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

Re: Departure of Roland Jones
Director, Office of Central Services

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 Office of Central Services. This audit was initiated due to the resignation of Roland Jones from the position of Director of the Office of Central Services, effective November 30, 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. Jones's travel advances, expense reimbursements, leave records, fixed assets records, and selected expense accounts for the period July 1, 2018, through December 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 Office of Central Services, for the period July 1, 2018, through December 31, 2018, is presented on Schedule 1 of this report. As of December 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, 2018, through December 31, 2018, and determined that Mr. Jones did not have any unsettled travel advances at the time of his resignation. We also reviewed expense reimbursements paid to Mr. Jones for the period July 1, 2018, through December 31, 2018, and found no discrepancies or irregularities.

Leave Records and Final Pay

We verified final pay computations for Mr. Jones 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 Office of Central Services and determined there were no fixed assets assigned to Mr. Jones.

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 separated employees. When an employee leaves 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. Jones's personnel file documenting the return of non-fixed assets that were assigned to him.

Financial Disclosure Requirement

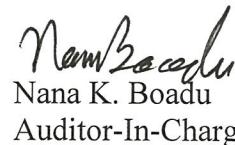
Section 2-294 (c) (1) of the Prince George's County Code requires certain officials, employees, and candidates for office (among them the Director of the Office of Central Services) to file financial disclosure statements. Council Bill 125-1984, effective February 4, 1985, modified Section 2-294 (c) (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. Jones was required to file a financial disclosure statement within sixty (60) days of leaving office. At the time of our review, Mr. Jones had filed a financial disclosure statement with the Prince George's County Board of Ethics, for the period January 1, 2018, through December 31, 2018, as required.



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



Nana K. Boadu
Auditor-In-Charge

OFFICE OF CENTRAL SERVICES
OFFICE OF THE DIRECTOR
STATEMENT OF EXPENDITURES, ENCUMBRANCES, AND COMMITMENTS
COMPARED WITH APPROPRIATIONS FOR THE PERIOD
JULY 1, 2018 THROUGH DECEMBER 31, 2018

	<u>Compensation</u>	<u>Fringe Benefits</u>	<u>Other Operating Expenses</u>	<u>Total</u>
<u>Appropriations</u>				
Total Appropriations	\$ 2,542,900	\$ 887,500	\$ 249,900	\$ 3,680,300
<u>Expenditures and Encumbrances</u>				
Current Year:				
Salaries				
Full Time Regular (net of adjustments)	\$ 1,091,514	\$ -	\$ -	\$ 1,091,514
Overtime Compensation	202	-	-	202
Leave Payout	43,519	-	-	43,519
Beneflex Opt Out	1,373	-	-	1,373
Compensation JE Adjustment	(41,127)	-	-	(41,127)
Fringe Benefits	-	301,978	-	301,978
Telephone	-	-	13,686	13,686
CNN-Cable	-	-	751	751
Duplication and Reproduction	-	-	335	335
Printing and Binding Agency/External	-	-	6,500	6,500
Other Printing and Reproduction	-	-	334	334
Office Automation Charges	-	-	47,700	47,700
Conference & Seminar Fees	-	-	1,910	1,910
Training-Travel & Lodging	-	-	4,282	4,282
Other Training Costs	-	-	1,208	1,208
Membership Fees/Dues	-	-	1,694	1,694
Mileage Reimbursement	-	-	213	213
Pool Car Rental	-	-	10,313	10,313
Contract Services	-	-	2,252	2,252
Other General and Administrative Contract Services	-	-	75,181	75,181
Other Operating Contract Services	-	-	3,898	3,898
General Office Supplies	-	-	7,074	7,074
Educational Supplies	-	-	68	68
Building Repair & Maintenance Supplies	-	-	2,122	2,122
Procurement Card Purchase	-	-	397	397
Total Expenditures & Encumbrances	\$ 1,095,480	\$ 301,978	\$ 179,917	\$ 1,577,375
Unencumbered Balance as of December 31, 2018	<u>\$ 1,447,420</u>	<u>\$ 585,522</u>	<u>\$ 69,983</u>	<u>\$ 2,102,925</u>