



THE PRINCE GEORGE'S COUNTY GOVERNMENT

Office of Audits and Investigations

August 2019

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

Re: Departure of Stephanye Maxwell
Director of the Office of Human Resources Management

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 Administration Division of the Office of Human Resources Management. This audit was initiated due to the resignation of Stephanye Maxwell from the position of Director of the Office of Human Resources Management, effective January 4, 2019.

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 Ms. Maxwell's travel advances, expense reimbursements, leave records, fixed assets records, and selected expense accounts for the period July 1, 2018, through January 31, 2019.

FINDINGS, COMMENTS, AND RECOMMENDATIONS

Expenditures, Encumbrances, and Commitments

A statement of expenditures, encumbrances, and commitments compared with appropriations for the Administration Division of the Office of Human Resources Management, for the period July 1, 2018, through January 31, 2019, is presented on Schedule 1 of this report. As of January 31, 2019, total expenditures, encumbrances, and commitments did not exceed total appropriations for the Administration Division.

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 January 31, 2019, and determined that Ms. Maxwell did not have any unsettled travel advances at the time of her resignation. We also reviewed expense reimbursements paid to Ms. Maxwell for the period July 1, 2018, through January 31, 2019, and found no discrepancies or irregularities.

Leave Records and Final Pay

We verified that there was no leave payout or final pay for Ms. Maxwell since she did not separate from the County, and transferred to the Circuit Court.

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 Human Resources Management and determined there were no fixed assets assigned to Ms. Maxwell.

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 is transferring to another County Agency, IT equipment (i.e., cell phone, laptop) is turned in to the Agency's IT Coordinator. Building access cards, keys and/or related agency items are turned into the Agency's HR Liaison. We verified that two (2) laptops, an iPhone, and an iPad issued to Ms. Maxwell were collected and/or 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 Human Resources Management) 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. Maxwell was required to file a financial disclosure statement within sixty (60) days of leaving office. At the time of our review, Ms. Maxwell 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. However, Ms. Maxwell was also required to file a financial disclosure statement for the period of January 1, 2019, through January 4, 2019. As of August 12, 2019, the Board of Ethics had not received her financial disclosure statement. We recommend that the Office of Ethics and Accountability request Ms. Maxwell file a financial disclosure statement for the period January 1, 2019, through January 4, 2019, as required.



David H. Van Dyke, CPA
County Auditor



Nana K. Boadu
Auditor-In-Charge

Schedule 1

**OFFICE OF HUMAN RESOURCES MANAGEMENT
ADMINISTRATION DIVISION**
STATEMENT OF EXPENDITURES, ENCUMBRANCES, AND COMMITMENTS
COMPARED WITH APPROPRIATIONS FOR THE PERIOD
JULY 1, 2018 THROUGH JANUARY 31, 2019

	Compensation	Fringe Benefits	Other Operating Expenses	Total
<u>Appropriations</u>				
Current Year	\$ 1,354,300	\$ 356,400	\$ 364,700	\$ 2,075,400
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<u>Expenditures and Encumbrances</u>				
Current Year:				
Salaries				
Full Time Regular (Net of adjustments)	\$ 770,339	\$ -	\$ -	\$ 770,339
Overtime Compensation	339	-	-	339
Beneflex Opt Out	1,135	-	-	1,135
Other Compensation	43,175	-	-	43,175
Compensation JE Adjustment	(26,669)	-	-	(26,669)
Fringe Benefits	-	191,575	-	191,575
Telephone	-	-	4,469	4,469
Office Automation Charges	-	-	158,000	158,000
Conference & Seminar Fees	-	-	2,104	2,104
Membership Fees/Dues	-	-	1,427	1,427
Mileage Reimbursement	-	-	395	395
Other General and Administrative Contract Services	-	-	3,521	3,521
Other Operating Contract Services	-	-	63,284	63,284
General Office Supplies	-	-	20	20
Food	-	-	1,178	1,178
Other Operating Supplies	-	-	5,668	5,668
Total Expenditures & Encumbrances	\$ 788,319	\$ 191,575	\$ 240,066	\$ 1,219,960
Unencumbered Balance as of January 31, 2019	\$ 565,981	\$ 164,825	\$ 124,634	\$ 855,440