



THE PRINCE GEORGE'S COUNTY GOVERNMENT

Office of Audits and Investigations

May 2013

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

Re: Departure of Mr. Thomas M. Himler, Director
Office of Management and Budget

INTRODUCTION AND SCOPE OF EXAMINATION

Conforming to Article III, Section 313 of the Charter for Prince George's County, Maryland, we have performed a special audit of the accounts of the Director of the Office of Management and Budget. This audit was initiated due to the reassignment of Mr. Thomas M. Himler from the position of Director of the Office of Management and Budget to Deputy Chief Administrative Officer, effective December 5, 2011.

Our examination included tests of the accounting records and other auditing procedures, as considered necessary under the circumstances. Consideration was given to the fact that these records were included in the scope of the County's annual financial audit conducted by Clifton Gunderson, LLP, independent auditors, for the year ended June 30, 2011, and no discrepancies or irregularities were disclosed. Therefore, we primarily directed our examination to include a review of Mr. Himler's travel advances, expense reimbursements, leave records, fixed assets records, and selected expense accounts for the period July 1, 2011, through December 5, 2011.

FINDINGS, COMMENTS, AND RECOMMENDATIONS

Expenditures, Encumbrances, and Commitments

A statement of expenditures, encumbrances, and commitments compared with appropriations for the Office of Management and Budget for the period July 1, 2011, through December 31, 2011, is presented on Schedule 1 of this report. As of December 31, 2011, total expenditures and encumbrances did not exceed total appropriations for the Office of Management and Budget.

Travel Advances and Expense Reimbursements

We reviewed the travel advance records maintained by the Office of Finance, Accounting Division, for the period July 1, 2011, through December 31, 2011, and determined that Mr. Himler did not have any outstanding travel advances at the time of his departure from the position of Director of the Office of Management and Budget. We also reviewed expense reimbursements paid to Mr. Himler for the period July 1, 2011, through December 31, 2011, and found no discrepancies or irregularities.

Leave Records and Final Pay

We reviewed Mr. Himler's compensation records to ensure that adjustments were made to his pay rate as a result of his reassignment from the position of the Director of the Office of Management and Budget to Deputy Chief Administrative Officer were appropriate. Since Mr. Himler is still employed with the County, no leave payouts were made. No discrepancies or irregularities were found.

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 the agency head has signed an Equipment Custody Receipt Form (PGC Form # 1890). 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 determined that there were no fixed assets assigned to Mr. Himler.

Our review also included the verification of County issued non-fixed assets, such as a cell phone, personal digital assistant, County identification and security card, keys, a laptop computer/equipment, etc. This review includes 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. 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. Since Mr. Himler is still employed by the County, completion of OHRM Form #4281 was not required. Mr. Himler retained his County issued identification and security card and there were no other non-fixed assets issued to Mr. Himler.

Financial Disclosure Requirement

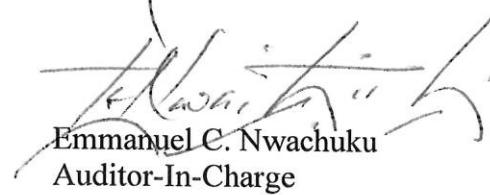
Section 2-294(c) (1) of the Prince George's County Code requires certain officials, employees, and candidates for office (among them the Director of the Office of Management and Budget) to file financial disclosure statements. Council Bill 125-1984, effective February 4, 1985, modified Section 2-294(c) (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.”

Mr. Himler filed a financial disclosure statement with the Prince George’s County Board of Ethics for the reporting period January 1, 2011, through December 31, 2011.



David H. Van Dyke, CPA
County Auditor



Emmanuel C. Nwachukwu
Auditor-In-Charge

OFFICE OF MANAGEMENT AND BUDGET
STATEMENT OF EXPENDITURES, ENCUMBRANCES AND COMMITMENTS
COMPARED WITH APPROPRIATIONS FOR THE PERIOD
JULY 1, 2011, THROUGH DECEMBER 31, 2011

<u>Appropriations</u>	<u>Compensation</u>	<u>Fringe Benefits</u>	<u>Other Operating Expenses</u>	<u>Expenditure Recoveries</u>	<u>Total</u>
Current Year	\$ 2,039,300	\$ 532,300	\$ 130,900	(\$151,800)	\$2,550,700
Total Appropriations	\$2,039,300	\$ 532,300	\$ 130,900	(\$151,800)	\$2,550,700

Expenditures & Encumbrances

Current Year:

Salaries

Officials & Admin.	\$ 342,181	\$ -	\$ -	\$ -	\$ 342,181
Professionals	608,510	-	-	-	608,510
Other	22,522	-	-	-	22,522
Telephone	-	-	1,522	-	1,522
Printing & Reproduction	-	-	14,565	-	14,565
Office Automation	-	-	86,375	-	86,375
Training Costs	-	-	750	-	750
Travel Non-Training	-	-	267	-	267
Membership Fees	-	-	883	-	883
Local Transp/Mileage/Moving	-	-	405	-	405
Office & Operating Supplies	-	-	3,279	-	3,279
Miscellaneous	-	-	1,161	-	1,161
Expenditure Recoveries	-	-	-	(50,540)	(50,540)
Fringe Benefits		276,673	-	-	276,673

Total Current Year Expenditures & Encumbrances	\$973,213	\$276,673	\$109,207	(\$ 50,540)	\$1,308,553
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Unencumbered Balance as of December 31, 2011	\$1,066,087	\$255,627	\$ 21,693	(\$101,260)	\$1,242,147
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