



THE PRINCE GEORGE'S COUNTY GOVERNMENT

Office of Audits and Investigations

February 2013

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

Re: Departure of Ms. Tanya E. Gott, Director
Office of Information Technology and Communications

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 Information Technology and Communications. This audit was initiated due to the retirement of Ms. Gott from the position of Director of the Office of Information Technology and Communications, effective February 29, 2012.

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 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 Ms. Gott's travel advances, expense reimbursements, leave records, fixed assets records, and selected expense accounts for the period July 1, 2011, through February 29, 2012.

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The County Council and County Executive
Page -2-

Please note that effective October 16, 2012, by Executive Order 23-2012 and Council Bill 71-2012, the Office of Information Technology and Communications (OITC) was renamed the Office of Information Technology (OIT). Because of this change, references to both organizational names are used in this report to accurately reflect the appropriate organizational title in use at the time events occurred and at the time our actions and contacts were taken and made.

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 Information Technology and Communications, for the period July 1, 2011, through February 29, 2012, is presented on Schedule 1 of this report. As of February 29, 2012, total expenditures and encumbrances did not exceed total appropriations for the Office of the Director of the Office of Information Technology and Communications (OITC).

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 February 29, 2012, and determined that Ms. Gott did not have any outstanding travel advances at the time of her departure from the County. We also reviewed expense reimbursements paid to Ms. Gott for the period July 1, 2011, through February 29, 2012, and found Ms. Gott retained a non-refundable, non-transferable airfare ticket valued at \$620.40 for a cancelled McAfee conference, which was paid for by the County. After further investigation, it was determined that the airfare ticket expired on September 5, 2012, without being utilized by Ms. Gott. However, the airfare

ticket could be re-issued, in the form of a travel voucher, at the request of the purchasing employee. The ticket was initially purchased by an OITC administrative office employee on behalf of Ms. Gott. As a result of this finding, the Office of Audits and Investigations alerted the OIT (formerly OITC) administrative employee that purchased the initial airfare ticket to inform the individual of the potential for a re-issuance of the expired airfare ticket. This employee later contacted the airfare vendor to request re-issuance of the expired airfare ticket. The airfare ticket was re-issued by the airfare vendor, net of a \$100.00 fee, in the amount of \$520.40 travel voucher. The voucher can be placed in the name of any individual employee for future airfare travel, but it must be utilized before the August 10, 2013, expiration date. OIT (formerly OITC) plans to utilize the voucher for future undetermined staff travel arrangements.

We therefore recommend:

- 1. OIT (formerly OITC) staff review future travel arrangements made on behalf of its employees to ensure that all travel arrangements processed are actually utilized by the intended traveler, and canceled travel arrangements are either rescheduled or re-issued to another employee with minimal financial impact.**

Leave Records and Final Pay

We verified the final pay computations for Ms. Gott based on leave records maintained by the Payroll Section of the Office of Finance and the salary and hourly rate of pay maintained by the Office of Human Resources Management. We determined that the 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 departure of any agency head, take inventory of only those fixed assets for which the 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 determined that there were no fixed assets assigned to Ms. Gott.

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, 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 separated 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 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 assets reflecting that all County personal property issued to Ms. Gott was collected and 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 Information

The County Council and County Executive
Page -5-

Technology and Communications) 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.”

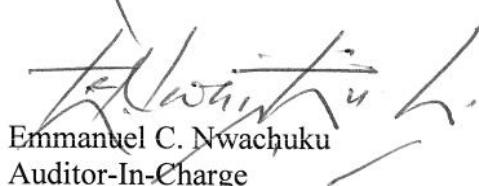
According to the County Code, Ms. Gott was required to file a financial disclosure statement within sixty (60) days of leaving office. As of February 20, 2013, Ms. Gott had not filed a financial disclosure statement with the Prince George’s County Board of Ethics, for the period January 1, 2012, through February 29, 2012, as required.

We therefore recommend:

- 2. To ensure compliance with Section 2-294(c)(1) of the Prince George’s County Code, the Prince George’s County Board of Ethics should take the appropriate steps necessary to notify Ms. Gott that she is not in compliance with the sixty (60) day reporting requirement for filing the required financial disclosure statement, which was due by April 29, 2012.**



David H. Van Dyke, CPA
County Auditor



Emmanuel C. Nwachukwu
Auditor-In-Charge

Schedule 1

**OFFICE OF THE DIRECTOR
OFFICE OF INFORMATION TECHNOLOGY AND COMMUNICATIONS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS FOR THE PERIOD
JULY 1, 2011, THROUGH FEBRUARY 29, 2012**

<u>Appropriations</u>	<u>Compensation</u>	<u>Fringe Benefits</u>	<u>Other Operating Expenses</u>	<u>Total</u>
Current Year	\$2,113,000	\$1,497,300	\$ 1,072,500	\$4,682,800
Total Appropriations	\$2,113,000	\$1,497,300	\$1,072,500	\$4,682,800
<u>Expenditures & Encumbrances</u>				
Current Year				
<u>Salaries</u>				
Officials & Admin.	\$ 466,068			\$ 466,068
Professionals	812,613			812,613
Other	193,371			193,371
Duplication & Reproduction		224		224
Books/Periodicals/Ref Mat.		158		158
Training Costs		7,402		7,402
Travel-Non-Training		869		869
Other Membership Costs		2,040		2,040
Local Transp/Mileage/Moving		4,062		4,062
Allowances		7,200		7,200
Gen & Admin Contract Svc.		649,732		649,732
Office & Operating Supplies		12,900		12,900
Office/Oper Equip-non -Cap		6,495		6,495
Vehicle Repairs		29,155		29,155
Gas & Oil		4,573		4,573
Equip Rental/Lease		49,000		49,000
InterAgency Charges		39,694		39,694
Procurement Card Purchase		163		(163)
Other Miscellaneous		155,617		155,617
Fringe Benefits	<u>\$ 404,896</u>			<u>\$ 404,896</u>
Current Expdts & Encumbrances	<u>\$ 1,472,052</u>	<u>\$ 404,896</u>	<u>\$ 969,121</u>	<u>\$ 2,846,069</u>
Total Expdts. & Encumbrances	<u>\$ 1,472,052</u>	<u>\$ 404,896</u>	<u>\$ 969,121</u>	<u>\$ 2,846,069</u>
Unencumbered Balance	<u>\$ 640,948</u>	<u>\$1,092,404</u>	<u>\$ 103,379</u>	<u>\$ 1,836,731</u>