



THE PRINCE GEORGE'S COUNTY GOVERNMENT

Office of Audits and Investigations

February 2012

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

Re: Departure of Chris Osuji
Director of the Office of Community Relations

INTRODUCTION AND SCOPE OF EXAMINATION

Conforming with 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 Community Relations. This audit was initiated due to the termination of Chris Osuji from the position of Director of the Office of Community Relations, effective December 6, 2010.

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, 2010, and no discrepancies or irregularities were disclosed. Therefore, we primarily directed our examination to include a review of Mr. Osuji's travel advances, expense reimbursements, leave records, fixed assets records, and selected expense accounts for the period July 1, 2010, through January 31, 2011.

FINDINGS, COMMENTS, AND RECOMMENDATIONS

Expenditures, Encumbrances, and Commitments

A statement of expenditures, encumbrances, and commitments compared with appropriations for the Office of Community Relations, for the period July 1, 2010, through January 31, 2011, is presented on Schedule 1 of this report. As of January 31, 2011, total expenditures and encumbrances did not exceed total appropriations for the Office.

Travel Advances and Expense Reimbursements

We reviewed the travel advance records maintained by the Office of Finance, Accounting Division, for the period July 1, 2010, through January 31, 2011, and determined that Mr. Osuji did not have any unsettled travel advances at the time of his departure. We also reviewed expense reimbursements paid to Mr. Osuji for the period July 1, 2010, through January 31, 2011, and found no discrepancies or irregularities.

Leave Records and Final Pay

We verified the final pay computations for Mr. Osuji 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 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 the departure of any agency head, take inventory of only those fixed assets for which that 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 the Office of Community Relations to determine whether any fixed assets were assigned to Mr. Osuji and determined that there were no fixed assets assigned to Mr. Osuji.

Our review also included the verification of County issued non-fixed asset items such as a cell phone, a personal digital assistant, a 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 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. At the time of our review there was an OHRM Form #4281 in the personnel file documenting the return of County issued non-fixed asset items. However, according to the Office of Information Technology and Communications, two cell phones (Blackberries) assigned to Mr. Osuji were not returned. It is our understanding that Mr. Osuji intended to purchase the Blackberries based on a pricing request he sent to the Director of the Office of Central Services, however payment was never received by the County.

We therefore recommend:

- 1. The Office of Human Resources Management ensure that all County property is actually returned before signing off on the Employee Separation Form (OHRM Form #4281).**
- 2. The Office of Information Technology and Communications and/or the Office of Finance take the necessary steps to recover the cellular phones or bill Mr. Osuji for the value of the phones.**

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 Community Relations) 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. Osuji was required to file a financial disclosure statement within sixty (60) days of leaving office. While not within the required sixty (60) day reporting deadline, Mr. Osuji filed a financial disclosure statement with the Prince Georges County Board of Ethics for the period January 1, 2010, through December 31, 2010, on April 29, 2011.



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



Kendal Gray
Auditor-In-Charge

OFFICE OF COMMUNITY RELATIONS
STATEMENT OF EXPENDITURES, ENCUMBRANCES, AND COMMITMENTS
COMPARED WITH APPROPRIATIONS FOR THE PERIOD
JULY 1, 2010, THROUGH JANUARY 31, 2011

<u>Appropriations</u>	<u>Compensation</u>	<u>Fringe Benefits</u>	<u>Other Operating Expenses</u>	<u>Total</u>
Current Year	\$ 1,410,300	\$ 387,500	\$ 108,900	\$ 1,906,700
Total Appropriations	\$ 1,410,300	\$ 387,500	\$ 108,900	\$ 1,906,700
 <u>Expenditures and Encumbrances</u>				
Current Year:				
Salaries				
Leave Payout	-			-
Officials and Administrative	\$ 136,721	\$ -	\$ -	\$ 136,721
Professional	587,083	-	-	587,083
Para-Professionals	45,165	-	-	45,165
Office and Clerical	24,269	-	-	24,269
Servie-Maint-Genl Sched.	36,981	-	-	36,981
Beneflex-opt outs	1,869			1,869
Compensation Budget	-	-	-	-
Telephone	-	-	7,631	7,631
Duplication & Reproduction			621	621
Other Bks/Periodicals			148	148
Office Automation Charges			57,300	57,300
Other Training Costs			372	372
Advertising			4,255	4,255
Other Memberships			264	264
Mileage Reimbursement	-	-	100	100
Office Supplies & Oper. Equip.	-	-	5,269	5,269
Vehicle & Equip-Gas & Oil			13,505	13,505
Procurement Card Purchase	-	-	2,534	2,534
Fringe Benefits	-	241,223	-	241,223
Total Expenditures and Encumbrances	\$ 832,087	\$ 241,223	\$ 91,999	\$ 1,165,308
Unencumbered Balance as of January 31, 2011	\$ 578,213	\$ 146,277	\$ 16,901	\$ 741,392