



THE PRINCE GEORGE'S COUNTY GOVERNMENT

Office of Audits and Investigations

August 2012

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

Re: Departure of Michael A. Jackson, Sheriff
Office of the Sheriff

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 Sheriff. This audit was initiated due to the retirement of Michael A. Jackson from the position of Sheriff, 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. Jackson's travel advances, expense reimbursements, leave records, fixed assets records, and selected expense accounts for the period July 1, 2010, through December 31, 2010.

FINDINGS, COMMENTS, AND RECOMMENDATIONS

Expenditures, Encumbrances, and Commitments

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

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 December 31, 2010, and determined that Mr. Jackson did not have any unsettled travel advances at the time of his retirement. We also reviewed expense reimbursements paid to Mr. Jackson for the period July 1, 2010, through December 31, 2010, and found no discrepancies or irregularities.

Leave Records and Final Pay

We verified the final pay computations for Mr. Jackson 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 Mr. Jackson elected to convert his unused leave to retirement credit, calculations were computed correctly and we 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 the Sheriff and determined the only fixed asset assigned to Mr. Jackson was a County vehicle. In accordance with Administrative Procedure 624, Mr. Jackson's request to purchase his assigned vehicle was approved by the Director of the Office of Central Services.

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, we received an OHRM Form #4281 from the Agency's Asset Manager. We determined the form did not get the proper signatures and was not transmitted to the Office of Human Resources Management for placement in Mr. Jackson's personnel file. However, the Asset Manager did confirm County issued non-fixed asset items issued to Mr. Jackson were collected and properly accounted for. In accordance with Administrative Procedure 624, Mr. Jackson's request to purchase his laptop computer was approved by the Office of Central Services.

We recommend:

1. **The Office of the Sheriff's Asset Manager obtain the necessary signatures, formally documenting and confirming that all County issued non-fixed asset items issued to Mr. Jackson were collected and properly accounted for. A copy of this fully executed OHRM Form #4281 should be transmitted to the Office of Human Resources Management for placement within Mr. Jackson's personnel file.**

Financial Disclosure Requirement

Mr. Jackson was not required to file a financial disclosure statement with the County under Section 2-294(c)(1) of the Prince George's County Code. Section 15-601 of the Maryland Public Ethics Law requires certain officials, employees, and candidates for office (among them the Sheriff) to file financial disclosure statements with the State. Section 15-604(a) further requires an individual who, other than by reason of death, leaves an office for which a statement is required shall file the statement within 60 days after leaving office.

Mr. Jackson filed the proper financial disclosure statement with the Maryland State Ethics Commission for the period January 1, 2010, through December 6, 2010, on March 3, 2011. Although Mr. Jackson was required to file a financial disclosure statement within sixty (60) days of leaving office, we have no recommendation at this time.



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



Jude S. Moise
Auditor-In-Charge