



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 Patricia Morris
Director of the Department of Family Services

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 Department of Family Services. This audit was initiated due to the resignation of Patricia Morris from the position of Director of the Department of Family Services, effective May 27, 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, 2010, and no discrepancies or irregularities were disclosed. Therefore, we primarily directed our examination to include a review of Ms. Morris' travel advances, expense reimbursements, leave records, fixed assets records, and selected expense accounts for the period July 1, 2010, through May 31, 2011.

FINDINGS, COMMENTS, AND RECOMMENDATIONS

Expenditures, Encumbrances, and Commitments

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

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 May 31, 2011, and determined that Ms. Morris did not have any unsettled travel advances at the time of her resignation. We also reviewed expense reimbursements paid to Ms. Morris for the period July 1, 2010, through May 31, 2011, and found no discrepancies or irregularities.

Leave Records and Final Pay

We verified the final pay computations for Ms. Morris 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 Department of Family Services and determined the only fixed asset assigned to Ms. Morris was a County vehicle, which was accounted for and returned upon her resignation.

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 maintained 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 reflecting that all County personal property issued to Ms. Morris 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 Department of Family Services) 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."

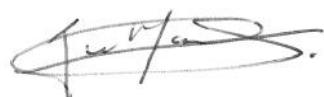
According to the County Code, Ms. Morris was required to file a financial disclosure statement within sixty (60) days of leaving office. As of February 24, 2012, Ms. Morris had not filed a financial disclosure statement with the Prince George's County Board of Ethics, for the period January 1, 2011, through May 31, 2011 as required.

We therefore recommend:

- 1. 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. Morris that she is not in compliance with the sixty (60) day reporting requirement for filing the required financial disclosure statement, which was due by July 26, 2011.**



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



Jude S. Moise
Auditor-In-Charge

Schedule 1

DEPARTMENT OF FAMILY SERVICES
OFFICE OF THE DIRECTOR
STATEMENT OF EXPENDITURES, ENCUMBRANCES, AND COMMITMENTS
COMPARED WITH APPROPRIATIONS FOR THE PERIOD
JULY 1, 2010, THROUGH MAY 31, 2011

	Compensation	Fringe Benefits	Operating Expenses	Other		Fund Transfers	Total
				Appropriations	Transfers		
Current Year	\$ 319,000	\$ 84,500	\$ 318,500	\$ 119,000			\$ 841,000
Prior Year	-	-	\$ 39,280	-			\$ 39,280
Total Appropriations	\$ 319,000	\$ 84,500	\$ 357,780	\$ 119,000			\$ 880,280
Expenditures and Encumbrances							
Current Year:							
Salaries							
Officials and Administrative	\$ 100,608	\$ -	\$ -	\$ -			\$ 100,608
Professionals	85,184	-	-	-			85,184
Para-Professionals	55,480	-	-	-			55,480
Office and Clerical	27,830	-	-	-			27,830
Other Compensation	508	-	-	-			508
Telephone and Automation	-	-	3,420	-			3,420
Printing and Reproduction	-	-	1,065	-			1,065
Office Automation	-	-	164,708	-			164,708
Training Costs	-	-	105	-			105
Membership Fees	-	-	100	-			100
Local Transportation	-	-	3,549	-			3,549
Gen. & Admin. Contract Servc.	-	-	5,361	-			5,361
Operational Contract Services	-	-	53,351	-			53,351
Office & Operating Supplies	-	-	5,619	-			5,619
Vehicle & Equip./Maintenance	-	-	13,322	-			13,322
Equipment Rental/Lease	-	-	4,157	-			4,157
Grants and Contributions	-	-	25,000	-			25,000
Miscellaneous	-	-	2,082	-			2,082
Fringe Benefits	-	143,006	-	-			143,006
Total Current Year Expenditures and Encumbrances	\$ 269,610	\$ 143,006	\$ 281,839	\$ -			\$ 694,455
Prior Year Costs			\$ 32,793				\$ 32,793
Total Expenditures and Encumbrances	\$ 269,610	\$ 143,006	\$ 314,632	\$ -			\$ 727,248
Unencumbered Balance as of May 31, 2011	\$ 49,390	\$ (58,506)	\$ 43,148	\$ 119,000			\$ 153,032