



THE PRINCE GEORGE'S COUNTY GOVERNMENT

Office of Audits and Investigations

March 2012

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

Re: Departure of Stephanie P. Anderson
County Attorney, Office of Law

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 County Attorney of the Office of Law. This audit was initiated due to the transfer of Ms. Stephanie P. Anderson from the position of County Attorney to Deputy Director of the Office of Central Services, effective July 18, 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 the records of the Office of Law 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. Anderson's travel advances, expense reimbursements, leave records, and selected expense accounts for the period July 1, 2010, through August 31, 2011.

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FINDINGS, COMMENTS, AND RECOMMENDATIONS

Expenditures, Encumbrances, and Commitments

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

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 August 31, 2011, and determined that Ms. Anderson did not have any unsettled travel advances at the time of her departure from the Office of Law. We also reviewed expense reimbursements paid to Ms. Anderson for the period July 1, 2011, through August 31, 2011, and found no discrepancies or irregularities.

Leave Records and Final Pay

We verified 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 for the position of County Attorney and for Ms. Anderson's new position as Deputy Director of the Office of Central Services. Since Ms. Anderson transferred to the Office of Central Services and did not leave employment of the County government, there was no leave payout. We determined the rate of pay for her new position to have been properly calculated.

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 Law to determine whether any fixed assets were assigned to Ms. Anderson. We determined that there were no fixed assets assigned to Ms. Anderson.

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. OHRM Form #4281 was not required since Ms. Anderson is still employed by the County. Ms. Anderson maintained custody of an AT&T Blackberry Bold 9700 cell phone, a Bluetooth Visor for Blackberry, and a Dell laptop computer E6420. These items were transferred to the Office of

Central Services. All other personal County property assigned to Ms. Anderson was properly accounted for and collected.

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 County Attorney) 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.”

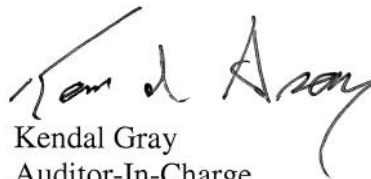
According to the County Code, Ms. Anderson was required to file a financial disclosure statement within sixty (60) days of leaving office. As of February 7, 2012, Ms. Anderson had not filed a financial disclosure statement with the Prince George's County Board of Ethics for the period January 1, 2011, through July 18, 2011, as required. Since Ms. Anderson is still employed by the County we expect she will file a financial disclosure for calendar year 2011 in April of 2012, however, the County Code requires the filing within 60 days of leaving office or employment.

We therefore recommend:

1. Even though Ms. Anderson, as a current Deputy Director of the Office of Central Services, is required to file a financial disclosure statement for the full calendar year 2011, by April 30, 2012, the Prince George's County Board of Ethics should take appropriate steps necessary to notify Ms. Anderson that she is not in compliance with the sixty (60) day reporting requirement for filing the required financial disclosure statement, which was due by September, 16, 2011. We believe that it is important that the report that was originally due by September 16, 2011, as a result of vacating the position of County Attorney, be filed to ensure compliance with Section 2-294(c)(1) of the Prince George's County Code.



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



Kendal Gray
Auditor-In-Charge

OFFICE OF LAW
STATEMENT OF EXPENDITURES, ENCUMBRANCES, AND COMMITMENTS
COMPARED WITH APPROPRIATIONS FOR THE PERIOD
JULY 1, 2011 THROUGH AUGUST 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	\$ 4,242,000	\$ 1,073,200	\$ 354,000	\$ 2,097,100	\$ 3,572,100
Prior Year	-	-	5,225	-	5,225
Total Appropriations	\$ 4,242,000	\$ 1,073,200	\$ 359,225	\$ 2,097,100	\$ 3,577,325
<u>Expenditures and Encumbrances</u>					
Current Year:					
Salaries:					
Officials and Administrative	\$ 694,810	\$ -	\$ -	\$ -	\$ 694,810
Professional	-	-	-	-	-
Para-Professionals	-	-	-	-	-
Office and Clerical	-	-	-	-	-
Part-Time Temp Hrs	-	-	-	-	-
Telephone	-	-	984	-	984
Printing	-	-	113	-	113
Books & Periodicals	-	-	218	-	218
Office Automation Charges	-	-	-	-	-
Training & Conferences	-	-	1,462	-	1,462
Travel	-	-	71	-	71
Membership	-	-	4,350	-	4,350
Court Filing & Appeals	-	-	1,275	-	1,275
Local Transp/Mileage/Moving	-	-	784	-	784
General & Admin. Contract Services	-	-	21,222	-	21,222
Office Supplies & Oper. Equipment	-	-	356	-	356
Fringe Benefits	-	179,572	-	-	179,572
Total Current Year Expenditures and Encumbrances	\$ 694,810	\$ 179,572	\$ 30,835	\$ -	\$ 905,217
Prior Year Costs	\$ -	\$ -	\$ 5,225	\$ -	\$ 5,225
Total Expenditures and Encumbrances	\$ 694,810	\$ 179,572	\$ 36,060	\$ -	\$ 910,442
Unencumbered Balance as of August 31, 2011	\$ 3,547,190	\$ 893,628	\$ 323,165	\$ 2,097,100	\$ 2,666,883