



THE PRINCE GEORGE'S COUNTY GOVERNMENT

Office of Audits and Investigations

March 17, 2011

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

Re: Departure of Craig S. Price
County Council Administrator

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 Prince George's County Council Administrator. This audit was initiated due to the retirement of Craig S. Price from the position of County Council Administrator effective July 31, 2010.

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, 2010, and no discrepancies or irregularities were disclosed. Therefore, we primarily directed our examination to include a review of Mr. Price's travel advances, expense reimbursements, leave records, and selected expense accounts for the period

July 1, 2010 through August 31, 2010.

**14741 Governor Oden Bowie Drive, Upper Marlboro, Maryland 20772
VOICE (301) 952-3431; FAX (301) 780-2097; TDD (301) 925-5167**

The County Council and County Executive
March 17, 2011
Page -2-

FINDINGS, COMMENTS, AND RECOMMENDATIONS

Expenditures, Encumbrances and Commitments

A statement of expenditures, encumbrances and commitments compared with appropriations for the Legislative Branch, Council Administration, for the period July 1, 2010 through August 31, 2010 is presented in Schedule 1 of this report. At August 31, 2010, total expenditures and encumbrances did not exceed total appropriations for the Council Administration.

Travel Advances and Expense Reimbursements

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

Leave Records and Final Pay

We verified final pay computations for Mr. Price 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 annual and sick leave payouts were computed correctly and found no discrepancies, or irregularities.

The County Council and County Executive

March 17, 2011

Page -3-

Fixed Assets

The Fixed Assets Procedures Manual prepared by the Office of Finance requires that the General Services Division of the Office of Central Services, 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 costs of the assets. We contacted personnel within the General Services Division and determined that no fixed assets were assigned to Mr. Price.

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, laptop 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. Form #4281 records the return of assigned County personal property and a copy should be maintained in the terminated employee's personnel file. At the time of our review we determined there was a Form #4281 in the personnel file documenting the return of County issued non-fixed assets and all County personal property issued to Mr. Price was collected and properly accounted for.

The County Council and County Executive
March 17, 2011
Page -4-

Financial Disclosure Requirement

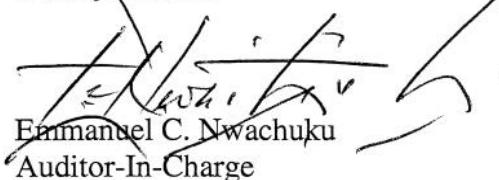
Section 2-294(c) (1) of the Prince George's County Code requires certain officials, employees, and candidates for office (among them the Council Administrator) to file financial disclosure statements. Council Bill 125-1984, effective February 4, 1985, modified Section 2-294(c) (1) of the County Code, 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."

Mr. Price filed financial disclosure statements with the Prince George's County Board of Ethics for the reporting period January 1, 2009 through December 31, 2009, and a final financial disclosure statement for the period January 1, 2010 through July 31, 2010.



David H. Van Dyke, CPA
County Auditor



Emmanuel C. Nwachukwu
Auditor-In-Charge