



THE PRINCE GEORGE'S COUNTY GOVERNMENT

Office of Audits and Investigations

November 2011

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

Re: Departure of Roberto L. Hylton, Chief
Prince George's County Police Department

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 Prince George's County Police Department. This audit was initiated due to the termination of Roberto L. Hylton from the position of Police Chief, 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. Hylton's travel advances, expense reimbursements, leave 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 Police Department, 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 Police Department.

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

Leave Records and Final Pay

We verified final pay computations for Mr. Hylton based on leave records maintained by the Payroll Section of the Office of Finance and the salary and hourly rate maintained by the Office of Human Resources Management. We determined that the annual and sick 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 Fixed Assets Section of 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 cost of the assets. We contacted personnel within the General Services Division and the Police Department and determined the only fixed asset assigned to Mr. Hylton was a County vehicle which was accounted for and returned upon his termination.

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. The 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 a sworn employee is terminated from County service, a Sworn Employee Separation Form is filled out by each employee as a part of the exit process. The form records the return of identification and security cards, parking sticker, etc. At the time of our review we determined the form was in the personnel file documenting that non-fixed asset items were returned and properly accounted for. Our review also included an examination of records maintained by the Office of Information, Technology and Communications (OITC). Upon examining OITC records, we also determined all other County personal property (computer equipment, cell phone) issued to Mr. Hylton 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 Police Chief) to file financial disclosures 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. Hylton was required to file a financial disclosure statement within sixty (60) days of leaving office. As of October 2011, Mr. Hylton had not filed a financial disclosure statement with the Prince George's County Board of Ethics, for the period July 1, 2010, through December 31, 2010, as required.

We therefore recommend:

- 1. The Prince George's County Board of Ethics take the appropriate steps necessary to notify departing officials of the sixty (60) days reporting requirement for financial disclosure statements and ensure compliance.**



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



Jude S. Moise
Auditor-In-Charge

POLICE DEPARTMENT
OFFICE OF THE CHIEF
STATEMENT OF EXPENDITURES, ENCUMBRANCES AND COMMITMENTS
COMPARED WITH APPROPRIATIONS FOR THE PERIOD
JULY 1, 2010 THROUGH DECEMBER 31, 2010

	Compensation	Fringe Benefits	Operating Expenses	Other
				Total
<u>Appropriations</u>				
Current Year	\$1,998,700	\$1,723,600	\$31,000	\$3,753,300
Prior Year	-	-	829,666	829,666
Total Appropriations	\$1,998,700	\$1,723,600	\$860,666	\$4,582,966
<u>Expenditures and Encumbrances</u>				
Current Year:				
Salaries				
Officials and Administrative	\$296,442	-	-	\$296,442
Professionals	366,137	-	-	366,137
Technicians and Protective Serv.	502,690	-	-	502,690
Para-Professionals	74,256	-	-	74,256
Office and Clerical	38,978	-	-	38,978
Other Compensation	2,523	-	-	2,523
NonTraining-Travel	-	-	3,372	3,372
Memberships	-	-	295	295
Local Transportation	-	-	279	279
Vehicle & Heavy Equipment	-	-	13,453	13,453
Miscellaneous (Crime Solvers)	-	-	25,312	25,312
Fringe Benefits	-	551,786	-	551,786
Total Current Year Expenditures & Encumbrances	\$1,281,026	\$551,786	\$42,711	\$1,875,523
Prior Year Costs	-	-	793,336	793,336
Total Expenditures & Encumbrances	\$1,281,026	\$551,786	\$836,047	\$2,668,859
Unencumbered Balance as of December 31, 2010	\$717,674	\$1,171,814	\$24,619	\$1,914,107