

March 2006

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

Re: Departure of Dr. Frederick Corder, Health Officer
for Prince George's County

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 Health Officer. This audit was initiated due to the resignation of Dr. Frederick Corder from the position of Health Officer, effective July 14, 2005.

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 Thompson, Cobb, Bazilio & Associates, PC, independent auditors, for the year ended June 30, 2005, and no discrepancies or irregularities were disclosed. Therefore, we primarily directed our examination to include a review of Dr. Corder's travel advances, expense reimbursements, leave records, and selected expense accounts for the period July 1, 2003 through July 31, 2005.

FINDINGS, COMMENTS, AND RECOMMENDATIONS

Expenditures, Encumbrances and Commitments

A statement of expenditures, encumbrances and commitments compared with

appropriations for the Health Department's Administration Division, and Office of the Health Officer for the period July 1, 2005 through July 31, 2005 are presented in Schedules 1 and 2 of this report. At July 31, 2005, total expenditures, encumbrances and commitments did not exceed total appropriations.

Travel Advances and Expense Reimbursements

We reviewed the travel advances log maintained by the Office of Finance, Accounting Division, through July 31, 2005, and determined that Dr. Corder did not have any unsettled travel advances at the time of his departure from the County. We also reviewed expense reimbursements paid to Dr. Corder for the period July 1, 2004 through July 31, 2005 and found no discrepancies or irregularities.

Leave Records and Final Pay

We did not verify final pay computations for Dr. Corder. The leave and payroll records were not available to us since Dr. Corder was a State employee and paid by the State of Maryland.

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 Dr. Corder. We contacted personnel within the

The County Council and County Executive
March 2006
Page 3

Fleet Management Division of the Office of Central Services and determined that a County vehicle previously assigned to Dr. Corder while in office is now reassigned to the agency car pool.

Financial Disclosure Requirement

According to a letter from the State Ethics Commission dated July 20, 1990, the Health Officer for Prince George's County is subject to the State Ethics Law 9HB 215 passed by the Maryland General Assembly in their 1990 Session) and not the County law. Therefore, the County Health Officer is required to file a financial disclosure statement with the State, but not the County. This letter was also acknowledged by the County's Office of Law in a memorandum dated September 26, 1990 advising the Health Department of the impact of the new State law and the fact that in keeping with the new State law, Section 2-294(b)(2) of the County code no longer applies.

David H. Van Dyke
County Auditor

Emmanuel C. Nwachuku
Auditor-In-Charge

HEALTH DEPARTMENT
ADMINISTRATION DIVISION
STATEMENT OF EXPENDITURES, ENCUMBRANCES AND COMMITMENTS
COMPARED WITH APPROPRIATIONS FOR THE PERIOD
JULY 1, 2005 THROUGH JULY 31, 2005

<u>Appropriations</u>	Compensation	Fringe Benefits	Other Operating Expenses	Expenditure Recoveries	Total
Current Year	\$2,470,200	\$691,800	\$1,293,800	\$(1,450,800)	\$3,005,000
Total Appropriations	\$2,470,200	\$691,800	\$1,293,800	\$(1,450,800)	\$3,005,000

Expenditures and Encumbrances

Current Year:

Salaries

Officials & Administration	\$ 19,863	-	\$ -	-	\$ 19,863
Professionals	94,205	-	-	-	94,205
Other - Compensation	37,176	-	-	-	37,176
Utilities		-	12,877	-	12,877
Books/Periodicals	-	-	104	-	104
Local Transportation/Mileage/Moving	-	-	34	-	34
General & Administrative Contract Services	-	-	30,957	-	30,957
Operational Contract Services	-	-	300,796	-	300,796
Office & Operating Supplies	-	-	1,893	-	1,893
Building Repair & Maintenance	-	-	20,592	-	20,592
Miscellaneous	-	-	842	-	842
Fringe Benefits	-	\$39,514	-	-	39,514
Total Expenditures & Encumbrances	\$ 151,244	\$39,514	\$368,095	\$	\$558,853
Unencumbered Balance, July 31, 2005	\$2,318,956	\$652,286	\$925,705	\$(1,450,800)	\$2,446,147

HEALTH DEPARTMENT
OFFICE OF THE HEALTH OFFICER
STATEMENT OF EXPENDITURES, ENCUMBRANCES AND COMMITMENTS
COMPARED WITH APPROPRIATIONS FOR THE PERIOD
JULY 1, 2005 THROUGH JULY 31, 2005

Appropriations	Compensation	Fringe Benefits	Other Operating Expenses	Expenditure Recoveries	Total
Current Year	\$ 1,168,900	\$ 327,300	\$ 94,100	\$(87,000)	\$ 1,503,300
Total Appropriations	\$ 1,168,900	\$ 327,300	\$ 94,100	\$(87,000)	\$ 1,503,300

Expenditures and Encumbrances

Current Year:

Salaries

Officials & Administration	\$ 16,588	\$ -	\$ -	\$ -	\$ 16,588
Professionals	37,414	-	-	-	37,414
Other - Compensation	2,966	-	-	-	2,966
Utilities	-		131	-	131
Training Costs	-	-	432	-	432
Local Transportation/Mileage/Moving	-		47	-	47
Office & Operating Supplies	-	-	5,968	-	5,968
Office & Operations Equipment Rep. & Maint.	-	-	2,285	-	2,285
Miscellaneous	-	-	4,995	-	4,995
Fringe Benefits	-	\$ 10,949	-	-	10,949
Total Expenditures & Encumbrances	\$ 56,968	\$ 10,949	\$ 13,858	\$	\$ 81,775
Unencumbered Balance, July 31, 2005	\$1,111,932	\$316,351	\$80,242	\$(87,000)	\$1,421,525