

July 2003

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

Re: Departure of David L. Goode, Council Administrator
Legislative Branch

INTRODUCTION AND SCOPE OF EXAMINATION

Conforming with Article III, Section 313 of the Charter for Prince George's County, Maryland, we have performed a special audit of the accounts of the Council Administrator of the Legislative Branch. This audit was initiated due to the retirement of David L. Goode, from the position of Council Administrator, effective December 31, 2002.

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 the records of the Legislative Branch were included in the scope of the County's annual financial audit, being conducted by KPMG, LLP, independent auditors, for the year ended June 30, 2002, and no discrepancies or irregularities have been disclosed. Therefore, we primarily directed our examination to include a review of Mr. Goode's travel advances, expense reimbursements, leave records, and selected expense accounts for the period July 1, 2001 through December 31, 2002.

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, 2002 through December 31, 2002,

is presented in Schedule 1 of this report. At December 31, 2002, 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, 2001 through December 31, 2002, and determined that Mr. Goode did not have any unsettled travel advances at the time of his departure from the County. We also reviewed expense reimbursements paid to Mr. Goode covering the period July 1, 2001 through December 31, 2002 and found no discrepancies or irregularities.

Leave Records and Final Pay

We verified final pay computations for Mr. Goode 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 Personnel and Labor Relations and found no discrepancies. We determined Mr. Goode's annual and sick leave payouts were computed correctly and found no discrepancies or irregularities.

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' Contract Administration and Procurement 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 costs of the assets. We contacted personnel within the Contract Administration and Procurement Division. We also contacted personnel within Council Administration to determine if any assets issued to Mr. Goode were returned to the County. We also contacted personnel within the Fleet

Management Division regarding the County vehicle assigned to Mr. Goode, and determined that the vehicle is now assigned to the new Council Administrator. Based on our review, all assets were accounted for and returned to the County.

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 Legislative Branch) 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. Goode filed the proper financial disclosure statement with the Prince George's County Board of Ethics for the period January 1, 2002 through December 31, 2002 on December 30, 2002.

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

Michael J. Soresi
Auditor-In-Charge

Legislative Branch
Council Administration
Statement of Expenditures and Encumbrances
Compared with Appropriations for the Period
July 1, 2002 Through December 31, 2002

Schedule 1

<u>Appropriations</u>	<u>Other Current</u>					<u>Total</u>
	<u>Compensation</u>	<u>Operating Expenses</u>	<u>Fringe Benefits</u>	<u>Capital Outlay</u>	<u>Project Charges</u>	
Current Year	\$ 2,782,500	\$ 692,900	\$ 567,500	\$ (552,800)	\$ 3,490,100	
Prior Year Encumbrances						
Outstanding	\$ -	\$ 15,453	\$ -	\$ 252,670	\$ -	\$ 268,123
Total Appropriations	\$ 2,782,500	\$ 708,353	\$ 567,500	\$ 252,670	\$ (552,800)	\$ 3,758,223

Expenditures and Encumbrances

Current Year:

Salaries-Professional	\$ 983,229	\$ -	\$ -	\$ -	\$ -	\$ 983,229
Other Compensation	413,902	-	-	-	-	413,902
Fringe Benefits	-	-	282,166	-	-	282,166
Telephone	-	8,366	-	-	-	8,366
Printing	-	3,882	-	-	-	3,882
Books/Periodicals	-	3,926	-	-	-	3,926
Voice Communications	-	1,854	-	-	-	1,854
Office Automation	-	4,794	-	-	-	4,794
Other Travel	-	515	-	-	-	515
Membership Fees	-	610	-	-	-	610
Mileage/Pool Cars	-	388	-	-	-	388
G&A Contract Service	-	44,763	-	-	-	44,763
Operational Contract Services	-	381	-	-	-	381
Office & Operating Supplies	-	7,594	-	-	-	7,594
Other Operating Equipment	-	19,518	-	-	-	19,518
Vehicle Repairs/Maint.	-	16,044	-	-	-	16,044
Gas&Oil	-	315	-	-	-	315
Equipment Rental	-	407	-	-	-	407
Miscellaneous	-	28,068	-	-	-	28,068
Project Recoveries	-	-	-	-	(131,462)	(131,462)
Sub-Total	\$ 1,397,131	\$ 141,425	\$ 282,166	\$ -	\$ (131,462)	\$ 1,689,260

Prior Year:

Operating Expenses	\$ -	\$ 11,836	\$ -	\$ -	\$ -	\$ 11,836
Capital Outlay	-	-	-	228,743	-	228,743
Sub-Total	\$ -	\$ 11,836	\$ -	\$ 228,743	\$ -	\$ 240,579

Total Expenditures and Encumbrances

\$ 1,397,131 \$ 153,261 \$ 282,166 \$ 228,743 \$ (131,462) \$ 1,929,839

Unencumbered Balance December 31, 2002

\$ 1,385,369 \$ 555,092 \$ 285,334 \$ 23,927 \$ (421,338) \$ 1,828,384

