



THE PRINCE GEORGE'S COUNTY GOVERNMENT

Office of Audits and Investigations

November, 2004

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

Re: Departure of Ronald D. Blackwell, Fire Chief

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 Office of the Fire Chief. This audit was initiated due to the resignation of Ronald D. Blackwell from the position of Fire Chief, effective August 20, 2004.

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 are included in the scope of the County's annual financial audit currently being conducted by KPMG, LLP, independent auditors, for the year ended June 30, 2004, and no discrepancies or irregularities have been disclosed. Therefore, we primarily directed our examination to include a review of Mr. Blackwell's travel advances, expense reimbursements, leave records, and selected expense accounts for the period July 1, 2004 through August 31, 2004.

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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 the Fire Chief for the period July 1, 2004 through August 31, 2004 is presented in Schedule 1 of this report. At August 31, 2004, total expenditures and encumbrances did not exceed total appropriations for the Fire/EMS Department.

Travel Advances and Expense Reimbursements

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

Leave Records and Final Pay

We verified final pay computations for Mr. Blackwell 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.

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 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 Contract Administration and Procurement Division and determined that there was a County vehicle assigned to Mr. Blackwell while in office, and determined that the vehicle is now assigned to the Acting Fire Chief.


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 Fire Chief) 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:

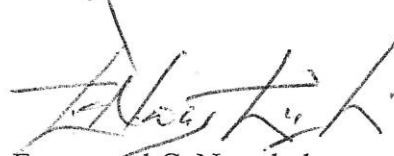
"Any official or employee who is required to file a statement and who leaves office or employment for any reason, other than the official's or employee's death, shall file, within sixty (60) days of leaving office or employment, the statement required by this Section, for the calendar year immediately 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."

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Mr. Blackwell filed the proper financial disclosure statement with the Prince George's County Board of Ethics for the period January 1, 2004 through August 20, 2004 on October 27, 2004. Although the financial disclosure statement was not received within the sixty (60) day time period, we have no recommendation at this time.



David H. Van Dyke, CPA
County Auditor



Emmanuel C. Nwachuku
Auditor-In-Charge

FIRE/EMS DEPARTMENT
OFFICE OF THE FIRE CHIEF
STATEMENT OF EXPENDITURES, ENCUMBRANCES AND COMMITMENTS
COMPARED WITH APPROPRIATIONS FOR THE PERIOD
JULY 1, 2004 THROUGH AUGUST 31, 2004

| <u>Appropriations</u> | <u>Compensation</u> | <u>Fringe Benefits</u> | <u>Other Operating Expenses</u> | <u>Expenditure Recoveries</u> | <u>Total</u> |
|---|---------------------|------------------------|---------------------------------|-------------------------------|--------------------|
| Current Year | \$ 901,500 | \$ 400,800 | \$37,600 | \$(101,400) | \$1,238,500 |
| Total Appropriations | <u>\$ 901,500</u> | <u>\$ 400,800</u> | <u>\$37,600</u> | <u>\$(101,400)</u> | <u>\$1,238,500</u> |
| <u>Expenditures and Encumbrances</u> | | | | | |
| Current Year: | | | | | |
| Salaries | | | | | |
| Officials & Administrative | 47,061 | | | | 47,061 |
| Professionals | 62,114 | | | | 62,114 |
| Other | 23,295 | | | | 23,295 |
| Utilities | | | - | | - |
| Printing & Reproduction | | | - | | - |
| Books/Periodicals | | | - | | - |
| Other Data/Voice Communication | | | - | | - |
| Other Office Automation | | | - | | - |
| Training | | | 1,951 | | 1,951 |
| Travel Non Training | | | - | | - |
| Membership Fees | | | - | | - |
| Local Transport/Mileage/Moving | | | - | | - |
| Operational Contract Service | | | 700 | | 700 |
| Office & Operating Supplies | | | 5,934 | | 5,934 |
| Other Operating Equip. Non Cap. | | | - | | - |
| Other OP Equip. Rep/Maint. | | | - | | - |
| Vehicle/Heavy Equip. Rep/Maint. | | | 202 | | 202 |
| Equipment Rental/Lease | | | 620 | | 620 |
| Miscellaneous | | | 1,542 | | 1,542 |
| Expenditure Recoveries | | | | - | - |
| Fringe Benefits | | 42,606 | | | 42,606 |
| Current Expenditures & Encumbrances | \$132,470 | \$ 42,606 | \$10,949 | \$ - | \$186,025 |
| Prior Year Operating Expenses | - | - | - | - | - |
| Total Expenditures and Encumbrances | <u>\$132,470</u> | <u>\$ 42,606</u> | <u>\$10,949</u> | <u>\$ -</u> | <u>\$186,025</u> |
| Unencumbered Balance | <u>\$769,030</u> | <u>\$358,194</u> | <u>\$26,651</u> | <u>\$(101,400)</u> | <u>\$1,052,475</u> |