

October 2003

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

Re: Departure of Samuel E. Wynkoop, Jr. Director,
Department of Environmental Resources

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 Director of the Department of Environmental Resources. This audit was initiated due to the resignation of Samuel E. Wynkoop, Jr. from the position of Director of the Department of Environmental Resources, effective March 14, 2003.

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 KPMG, LLP, independent auditors, for the year ended June 30, 2002, and no discrepancies or irregularities were disclosed. Therefore, we primarily directed our examination to include a review of Mr. Wynkoop's travel advances, expense reimbursements, leave records, and selected expense accounts for the period July 1, 2002 through March 31, 2003.

FINDINGS, COMMENTS, AND RECOMMENDATIONS

Expenditures, Encumbrances and Commitments

A statement of expenditures, encumbrances and commitments compared with

appropriations for the Department of Environmental Resources, for the period July 1, 2002 through March 31, 2003 is presented in Schedule 1 of this report. At March 31, 2003, total expenditures and encumbrances did not exceed total appropriations for the Department of Environmental Resources.

Travel Advances and Expense Reimbursements

We reviewed the travel advances log maintained by the Office of Finance, Accounting Division, for the period July 1, 2002 through March 31, 2003, and determined that Mr. Wynkoop did not have any unsettled travel advances at the time of his departure from the County. We also reviewed expense reimbursements paid to Mr. Wynkoop for the period July 1, 2002 through March 31, 2003 and found no discrepancies or irregularities.

Leave Records and Final Pay

We verified final pay computations for Mr. Wynkoop 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. 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 were no fixed assets assigned to Mr. Wynkoop.

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 Director of the Department of Environmental Resources) 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 of employment.”

Mr. Wynkoop filed the proper financial disclosure statements with the Prince George's County Board of Ethics for the period January 1, 2002 through December 31, 2002 and a final financial disclosure statement for the period January 1, 2003 through April 11, 2003.

David H. Van Dyke, CPA
County Auditor

Emmanuel C. Nwachuku
Auditor-In-Charge

DEPARTMENT OF ENVIRONMENTAL RESOURCES
STATEMENT OF EXPENDITURES, ENCUMBRANCES AND COMMITMENTS
COMPARED WITH APPROPRIATIONS FOR THE PERIOD
JULY 1, 2002 THROUGH MARCH 31, 2003

<u>Appropriations</u>	<u>Compensation</u>	<u>Fringe Benefits</u>	<u>Other Operating Expenses</u>	<u>Expenditure Recoveries</u>	<u>Total</u>
Current Year	\$8,602,500	\$1,843,500	\$2,954,846	\$(4,347,400)	\$9,053,446
Prior Year	-	-	251,452	-	251,452
Total Appropriations	<u>\$8,602,500</u>	<u>\$1,843,500</u>	<u>\$3,206,298</u>	<u>\$(4,347,400)</u>	<u>\$9,304,898</u>
<u>Expenditures and Encumbrances</u>					
Current Year					
<u>Salaries</u>					
Officials & Admin.	\$ 907,231	\$ -	\$ -	\$ -	\$ 907,231
Professionals	3,735,946	-	-	-	3,735,946
Other	1,370,856	-	-	-	1,370,856
Utilities	-	-	109,532	-	109,532
Printing & Reproduction	-	-	24,273	-	24,273
Books/Periodicals	-	-	11,559	-	11,559
Data/Voice Communication	-	-	602	-	602
Office Automation	-	-	79,812	-	79,812
Training	-	-	13,909	-	13,909
Advertising	-	-	2,676	-	2,676
Travel Non training	-	-	237	-	237
Membership Fees	-	-	447	-	447
Local Transport/Mileage/Moving	-	-	3,594	-	3,594
Other Allowances	-	-	1,058	-	1,058
General & Administrative Contract Service	-	-	101,043	-	101,043
Operational Contract Service	-	-	1,447,997	-	1,447,997
Office & Operating Supplies	-	-	117,236	-	117,236
Office Equip. Non-Capital	-	-	18,554	-	18,554
Office & Operating Equip. Rep/Maintenance	-	-	2,339	-	2,339
Vehicle/Heavy Equip. Repairs	-	-	178,846	-	178,846
Vehicle & Equipment/Gas/Oil	-	-	77,172	-	77,172
Equipment Rental/Lease	-	-	20,396	-	20,396
Building Rep. Maintenance	-	-	1,625	-	1,625
Miscellaneous	-	-	7,554	-	7,554
Expenditure Recoveries	-	-	-	(1,560,108)	(1,560,108)
Fringe Benefits	-	1,388,237	-	-	1,388,237
Subtotal	<u>\$6,014,033</u>	<u>\$1,388,237</u>	<u>\$2,220,461</u>	<u>\$(1,560,108)</u>	<u>\$8,062,623</u>
Prior Year Operating Expenses	-	-	\$207,954	-	\$207,954
Total Expenditures & Encumbrances	<u>\$6,014,033</u>	<u>\$1,388,237</u>	<u>\$2,428,415</u>	<u>\$(1,560,108)</u>	<u>\$8,270,577</u>
Unencumbered Balance	<u>\$2,588,467</u>	<u>\$ 455,263</u>	<u>\$ 777,883</u>	<u>\$(2,787,292)</u>	<u>\$1,034,321</u>
March 31, 2003					