

August 2004

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

Re: Departure of Carolyn F. Scriber, Director,
Office of Central Services

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 Office of the Director, Office of Central Services. This audit was initiated due to the departure of Carolyn F. Scriber, from the position of Director of the Office of Central Services, effective July 1, 2003.

Our examination included tests of the accounting records and other auditing procedures, as we considered necessary under the circumstances. Consideration was given the fact that the records of the Office of Central Services were included in the scope of the County's annual financial audit, conducted by KPMG, LLP, independent auditors, for the year ended June 30, 2003, and no discrepancies or irregularities have been disclosed. Therefore, we primarily directed our examination to include a review of Ms. Scriber's travel advances, expense reimbursements, leave records, and selected expense accounts for the period July 1, 2001 through June 30, 2003.

FINDINGS, COMMENTS, AND RECOMMENDATIONS

Expenditures, Encumbrances and Commitments

A statement of expenditures, encumbrances and commitments compared with appropriations for the Office of the Director, Office of Central Services, for the period July 1, 2002 through

June 30, 2003, is presented in Schedule 1 of this report. At June 30, 2003, total expenditures and encumbrances did not exceed total appropriations for the Office of the Director.

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 June 30, 2003, and determined that Ms. Scriber did not have any unsettled travel advances at the time of her departure from the County. We also reviewed expense reimbursements paid to Ms. Scriber covering the period July 1, 2001 through June 30, 2003 and found no discrepancies or irregularities.

Leave Records and Final Pay

We verified final pay computations for Ms. Scriber 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 and found no discrepancies. We also determined that Ms. Scriber'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 to determine if assets issued to Ms. Scriber were returned to the County. Based on our review, all assets were properly 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 Director of the Office of Central Services) 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.”

Ms. Scriber filed the proper financial disclosure statement with the Prince George's County Board of Ethics for the period January 1, 2003 through June 30, 2003, on June 30, 2003 as required.

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

Mackenzie Lewis
Auditor-In-Charge

PRINCE GEORGE'S COUNTY, MARYLAND
OFFICE OF CENTRAL SERVICES
OFFICE OF THE DIRECTOR
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS FOR THE PERIOD
JULY 1, 2002 THROUGH JUNE 30, 2003

<u>Appropriations</u>	<u>Compensation</u>	<u>Other Current Operating Expenses</u>	<u>Expense Recoveries</u>	<u>Fringe Benefits</u>	<u>Total</u>
Current Year	\$ 813,100	\$ 292,300	\$ (14,800)	\$ 182,100	\$ 1,272,700
Prior Year Encumbrances					
Outstanding	-	277,327	-	-	277,327
Total Appropriations	\$ 813,100	\$ 569,627	\$ (14,800)	\$ 182,100	\$ 1,550,027
<u>Expenditures and Encumbrances</u>					
Current Year:					
Salaries:					
Professional	\$ 748,471	\$ -	\$ -	\$ -	\$ 748,471
Office & Clerical	79,356	-	-	-	\$ 79,356
Other Compensation	49,050	-	-	-	49,050
Fringe Benefits	-	-	-	194,781	194,781
Telephone	-	10,700	-	-	10,700
Printing & Reproduction	-	1,644	-	-	1,644
Books/Periodicals/Reference Mat	-	680	-	-	680
Data/Voice Communications	-	259	-	-	259
Office Automation	-	136,299	-	-	136,299
Training	-	10,962	-	-	10,962
Advertising	-	846	-	-	846
Local Trnsp/Mileage/Moving	-	4,730	-	-	4,730
Genl & Admin Contract Services	-	15,416	-	-	15,416
Office & Operating Supplies	-	7,285	-	-	7,285
Office & Oper Equip Non-Capital	-	10,079	-	-	10,079
Miscellaneous	-	30,809	-	-	30,809
Sub-total	\$ 876,877	\$ 229,709	\$ -	\$ 194,781	\$ 1,301,367
Prior Year:					
Operating Expenses	\$ -	\$ 160,178	\$ -	\$ -	\$ 160,178
Sub-total	\$ -	\$ 160,178	\$ -	\$ -	\$ 160,178
Less Recoveries:					
Operating Expenses	\$ -	\$ -	\$ (163,202)	\$ -	\$ (163,202)
Sub-total	\$ -	\$ -	\$ (163,202)	\$ -	\$ (163,202)
Total Expenditures and Encumbrances	\$ 876,877	\$ 389,887	\$ (163,202)	\$ 194,781	\$ 1,298,343
Unencumbered Balance June 30 2003	\$ (63,777)	\$ 179,740	\$ 148,402	\$ (12,681)	\$ 251,684