

July 2004

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

Re: Departure of Gerald M. Wilson, Chief of Police,
Police Department

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 Chief of Police. This audit was initiated due to the resignation of Gerald M. Wilson, from the position of Chief of Police, effective April 15, 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 the records of the Police Department 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 have been disclosed. Therefore, we primarily directed our examination to include a review of Mr. Wilson's travel advances, expense reimbursements, leave records, and selected expense accounts for the period July 1, 2002 through April 30, 2003.

FINDINGS, COMMENTS, AND RECOMMENDATIONS

Expenditures, Encumbrances and Commitments

A statement of expenditures, encumbrances and commitments compared with appropriations for the Police Department's Office of the Chief, for the period July 1, 2002 through April 30, 2003,

is presented in Schedule 1 of this report. As of April 30, 2003, total expenditures and encumbrances did not exceed total appropriations for the Police Department's Office of the Chief.

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 April 30, 2003, and determined that Mr. Wilson did not have any unsettled travel advances at the time of his departure from the County. We also reviewed expense reimbursements paid to Mr. Wilson for the period July 1, 2001 through April 30, 2003 and found no discrepancies or irregularities.

Leave Records and Pay Calculations

We verified pay computations for Mr. Wilson 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. Wilson's annual and sick leave balances were correct 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 any assets issued to Mr. Wilson were returned to the County. We also contacted personnel within the Fleet Management Division of the Office of Central Services

regarding the County vehicle assigned to Mr. Wilson, and determined that the vehicle is now assigned to the new Chief of Police. 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 Chief of Police) 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. Wilson filed a financial disclosure statement with the Prince George's County Board of Ethics for the period January 1, 2002 through April 30, 2003 on July 14, 2003. Although the financial disclosure statement was filed late, we have no recommendation at this time.

David H. Van Dyke, CPA
County Auditor

Michael J. Soresi
Auditor-In-Charge

Police Department
Office of the Chief
Statement of Expenditures, Encumbrances and Commitments
Compared with Appropriations for the Period
July 1, 2002 Through April 30, 2003

Appropriations	Other Current						Project Charges	Total
	Compensation	Operating Expenses	Fringe Benefits	Capital Outlay				
Current Year	\$ 926,200	\$ 47,000	\$ 229,000	\$ -	\$ -	\$ -	\$ -	\$ 1,202,200
Prior Year Encumbrances								
Outstanding	-		-					-
Total Appropriations	\$ 926,200	\$ 47,000	\$ 229,000	\$ -	\$ -	\$ -	\$ -	\$ 1,202,200
<u>Expenditures and Encumbrances</u>								
Current Year:								
Compensation	\$ 629,057	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 629,057
Fringe Benefits	-	-	132,965	-	-	-	-	132,965
Printing	-	1,674	-	-	-	-	-	1,674
Office Automation	-	1,137	-	-	-	-	-	1,137
Training	-	4,912	-	-	-	-	-	4,912
Membership Fees	-	9,526	-	-	-	-	-	9,526
Mileage/Pool Cars	-	114	-	-	-	-	-	114
G&A Contract Service	-	2,987	-	-	-	-	-	2,987
Office & Operating Supplies	-	1,824	-	-	-	-	-	1,824
Miscellaneous	-	28,840	-	-	-	-	-	28,840
Project Recoveries	-	-	-	-	-	-	-	-
Sub-Total	\$ 629,057	\$ 51,014	\$ 132,965	\$ -	\$ -	\$ -	\$ -	\$ 813,036
Prior Year:								
Operating Expenses	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures and Encumbrances	\$ 629,057	\$ 51,014	\$ 132,965	\$ -	\$ -	\$ -	\$ -	\$ 813,036
Unencumbered Balance April 30, 2003	\$ 297,143	\$ (4,014)	\$ 96,035	\$ -	\$ -	\$ -	\$ -	\$ 389,164