



THE PRINCE GEORGE'S COUNTY GOVERNMENT

Office of Audits and Investigations

June 2020

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

Re: Departure of Benjamin M. Barksdale
Chief of the Fire and Emergency Medical Services Department

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 Office of the Chief of the Fire and Emergency Medical Services Department. This audit was initiated due to the retirement of Benjamin M. Barksdale from the position of Chief of the Fire and Emergency Medical Services Department, effective November 14, 2019.

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, conducted by CliftonLarsonAllen, LLP, independent auditors, for the year ended June 30, 2019. Therefore, we primarily directed our examination to include a review of Mr. Barksdale's travel advances, expense reimbursements, leave records, fixed assets records, and selected expense accounts for the period July 1, 2019, through December 31, 2019.

FINDINGS, COMMENTS, AND RECOMMENDATIONS

Expenditures, Encumbrances, and Commitments

A statement of expenditures, encumbrances, and commitments compared with appropriations for the Office of the Chief, for the period July 1, 2019, through December 31, 2019, is presented on Schedule 1 of this report. As of December 31, 2019, total expenditures and encumbrances did not exceed total appropriations for the Office of the Chief.

Travel Advances and Expense Reimbursements

We reviewed the travel advance records maintained by the Office of Finance, Accounting Division, for the period July 1, 2019, through December 31, 2019, and determined that Mr. Barksdale did not have any unsettled travel advances at the time of his resignation. We also reviewed expense reimbursements paid to Mr. Barksdale for the period July 1, 2019, through December 31, 2019, and found no discrepancies or irregularities.

Leave Records and Final Pay

We verified the final pay computations for Mr. Barksdale based on leave records maintained by the Payroll Section of the Office of Finance and verified the salary and hourly rate of pay maintained by the Office of Human Resources Management. We determined that the annual leave compensation was computed correctly and found no discrepancies or irregularities.

Fixed Assets and Non-Fixed Assets

The Capital Assets Manual, prepared by the Office of Finance and the Office of Central Services, requires the Office of Central Services' General Services Division to perform an exit inventory of capital (fixed) assets and report findings to the Director of the Office of Central Services, upon the departure or transfer of a Department/Agency Head. The Office of Central Services is required to take the necessary steps to recover any missing asset or seek restitution for the value of the assets. We contacted personnel within the Office of Central Services'

General Services Division, Fleet Management Division, and the Fire and Emergency Medical Services Department and determined that the County vehicle assigned to Mr. Barksdale was returned prior to his departure.

Our review also included the verification of County issued non-fixed asset items such as cell phone, personal digital assistant, County identification and security card, keys, laptop computer/equipment, etc. This review included an examination of personnel records maintained by the Office of Human Resources Management (OHRM), and the Office of Finance's Payroll Section on separated employees. When an employee leaves County service, an Employee Separation Form (PGC Form #4281) is filled out by each employee as a part of the exit process. This form (PGC Form #4281) records the return of assigned County personal property and normally a copy can be found in the employee's personnel file. At the time of our review there was an Employee Separation Form in Mr. Barksdale's personnel file. In accordance with Administrative Procedure 624, Mr. Barksdale's request to purchase his phone, laptop and tablet PC was approved by the Office of Central Services.

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 the Fire and Emergency Medical Services Department) 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.”

According to the County Code, Mr. Barksdale was required to file a financial disclosure within sixty (60) days of leaving office. Although Mr. Barksdale did not file within sixty days (60) of separation from the County, on February 3, 2020 he filed a financial disclosure statement with the Prince George’s County Board of Ethics for the period January 1, 2019, through November 14, 2019, as required.



David H. Van Dyke, CPA
County Auditor



Jisun Ahn
Staff Auditor

Schedule 1

FIRE AND EMERGENCY MEDICAL SERVICES DEPARTMENT
OFFICE OF THE CHIEF
STATEMENT OF EXPENDITURES, ENCUMBRANCES, AND COMMITMENTS
COMPARED WITH APPROPRIATIONS FOR THE PERIOD
JULY 1, 2019 THROUGH DECEMBER 31, 2019

	Compensation	Fringe Benefits	Operating Expenses	Other	Total
<u>Appropriations</u>					
Current Year	\$ 2,389,000	\$ 1,400,000	\$ 101,400	\$ 3,890,400	
<u>Expenditures and Encumbrances</u>					
Current Year:					
Salaries					
Full Time Regular (Net of adjustments)	\$ 1,196,392	\$ -	\$ -	\$ 1,196,392	
Overtime Compensation	9,873	-	-	9,873	
Holiday Premium Compensation	5,543	-	-	5,543	
Beneflex Opt Out	713	-	-	713	
Compensation Journal Entry Adjustment	(49,891)	-	-	(49,891)	
Fringe Benefits	-	652,380	-	652,380	
Printing, Duplication, & Reproduction	-	-	40	40	
Conference & Seminar Fees	-	-	144	144	
Training - Travel & Lodging	-	-	8,933	8,933	
Other Training Costs	-	-	4,914	4,914	
Membership Fees/Dues	-	-	175	175	
Temporary Clerical/Administrative Personnel	-	-	34,096	34,096	
Other General and Administrative Contract Services	-	-	3,111	3,111	
Licenses Tags & Forms	-	-	660	660	
Other Operating Supplies	-	-	6,596	6,596	
Other Equipment Rental/Lease	-	-	2,139	2,139	
Total Expenditures & Encumbrances	\$ 1,162,629	\$ 652,380	\$ 60,808	\$ 1,875,816	
Unencumbered Balance as of December 31, 2019	\$ 1,226,371	\$ 747,620	\$ 40,592	\$ 2,014,584	