

December 2001

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

Re: Departure of Ronald J. Siarnicki, Fire Chief

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 Fire Chief, of the Fire/EMS Department. This audit was initiated due to the retirement of Ronald J. Siarnicki, from the position of Fire Chief, effective July 15, 2001.

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 Fire/EMS Department were included in the scope of the County's annual financial audit, being conducted by KPMG, LLP, independent auditors, for the year ended June 30, 2001, and, no discrepancies or irregularities have been disclosed. Therefore, we primarily directed our examination to include a review of Mr. Siarnicki's travel advances, expense reimbursements, leave records, and selected expense accounts for the period July 1, 2000 through July 30, 2001.

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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, 2000 through June 30, 2001, and for the period July 1, 2001 through July 31, 2001, is presented in Schedule 1, and Schedule 2 of this report, respectively. At June 30, 2001, and July 31, 2001 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, 2000 through July 30, 2001, and determined that Mr. Siarnicki had no outstanding travel advances at the time of his retirement. We also reviewed expense reimbursements paid to Mr. Siarnicki for the period July 1, 2000 through July 30, 2001 and found no discrepancies or irregularities.

Leave Records and Final Pay

We verified final pay computations for Mr. Siarnicki 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.

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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 and determined that there was a County vehicle assigned to Mr. Siarnicki. We contacted personnel within the Fleet Management Division, regarding the County vehicle assigned to Mr. Siarnicki while in office, and determined that the vehicle is now assigned to the new Fire Chief, Ronald D. Blackwell.

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 of employment."

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Mr. Siarnicki filed the proper financial disclosure statement with Prince George's County Board of Ethics for the period January 1, 2000 through December 31, 2000, on April 8, 2001.

Mr. Siarnicki was also required to file a financial disclosure statement for the period January 1, 2001 through July 15, 2001, on or before September 13, 2001. As of October 22, 2001, Mr. Siarnicki's final financial disclosure statement had not been filed with the Prince George's County Board of Ethics. We recommend:

- 1. The Prince George's County Board of Ethics take appropriate action to obtain the required financial disclosure statement from Mr. Siarnicki for the period January 1, 2001 through July 15, 2001 to ensure compliance with the Prince George's County Code.**

David H. Van Dyke, CPA
County Auditor

Emmanuel C. Osakwe
Auditor-In-Charge

	Compensation	Fringe Benefits	Other Current Operating Expenses	Expenditure Recoveries	Total
<u>Appropriations</u>					
Current Year	\$ 837,600	\$ 187,600	\$ 169,100	\$ (843,400)	\$ 350,900
<u>Expenditures and Encumbrances</u>					
Current Year:					
Salaries:					
Officials and Administrative	\$ 468,650	\$ -	\$ -	\$ -	\$ 468,650
Professionals	147,704	-	-	-	147,704
Para Professionals	133,296	-	-	-	133,296
Office and Clerical	49,218	-	-	-	49,218
Service Maintenance	6,643				6,643
Other Compensation	821	-	-	-	821
Telephone	-	-	19,164		19,164
Printing and Reproduction	-	-	5,036		5,036
Books & Periodicals	-	-	1,375		1,375
Office Automation			2,000		2,000
Non Training Travel	-	-	166		166
Travel and Lodging	-	-	4,555		4,555
Advertising	-	-	3,106		3,106
Membership Fees	-	-	741		741
Local Transportation	-	-	1,522		1,522
General & Admin Contract Svc.	-	-	95,883		95,883
Operational Contract Svc.	-	-	112,461		112,461
Vehichle & Equipment Gas-Oil	-	-	44		44
Office and Operating Supplies	-	-	5,700		5,700
Real Prop Acqusition	-	-	(225)		(225)
Miscelleneous	-	-	10,068		10,068
Fringe Benefits	-	174,843	-	-	174,843
Expenditure Recoveries				(801,373)	(801,373)
Total Expenditures and Encumbrances	\$ 806,332	\$ 174,843	\$ 261,596	\$ (801,373)	\$ 441,398
Unencumbered Balance September 30, 2000	\$ 31,268	\$ 12,757	\$ (92,496)	\$ (42,027)	\$ (90,498)

