



THE PRINCE GEORGE'S COUNTY GOVERNMENT

Office of Audits and Investigations

September 2021

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

Re: Departure of Henry Stawinski
Chief of the Police 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 Police Department. This audit was initiated due to the retirement of Henry Stawinski from the position of Police Chief, effective June 30, 2020.

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, 2020. Therefore, we primarily directed our examination to include a review of Mr. Stawinski's travel advances, expense reimbursements, leave records, fixed assets records, and selected expense accounts for the period July 1, 2019, through June 30, 2020.

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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 Chief, for the period July 1, 2019, through June 30, 2020, is presented on Schedule 1 of this report. As of June 30, 2020, 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 June 30, 2020, and determined that Mr. Stawinski did not have any unsettled travel advances at the time of his retirement. We also reviewed expense reimbursements paid to Mr. Stawinski for the period July 1, 2019, through June 30, 2020, and found no discrepancies or irregularities.

Leave Records and Final Pay

We verified the final pay computations for Mr. Stawinski 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 and Fleet Management Division, and personnel in the Police Department and determined that the County vehicle assigned to Mr. Stawinski was purchased prior to his departure.

Our review also included the verification of County issued non-fixed asset items such as a cell phone, personal digital assistant, a County identification and security card, keys, a 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 terminated employees. When an employee separates from County service, an Employee Separation Form (PGC Form #3449A) is filled out by the employee as a part of the exit process. This form (PGC Form #3449A) 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. Stawinski's personnel file. In accordance with Administrative Procedure 624, Mr. Stawinski's request to purchase his phone, vehicle and tablet PC was approved by the Office of Central Services.

During our review of the assets purchased by the former Police Chief, we noted that the Office of Central Services did not maintain adequate documentation to support the valuation of the assets. As a result, we performed alternative audit procedures to determine the accuracy and reasonableness of the value of the assets sold to the former Police Chief, determined that the value of the assets sold was computed correctly, and found no discrepancies or irregularities.

We recommend the Office of Central Services personnel maintain all supporting documentation (i.e. printout from NADA Official Used Car Guide for vehicles, and sales receipts, purchase orders, or other documentation to fully describe the item requested for sale, for non-fixed assets) related to the valuation of all County property sold to departing officials, in accordance with Administrative Procedure 624.

Financial Disclosure Requirement

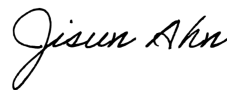
Section 2-294 (c) (1) of the Prince George's County Code requires certain officials, employees, and candidates for office (among them the Police Chief) to file financial disclosure statements. Council Bill 125-1984, effective February 4, 1985, modified Section 2-294(c) (1) of the County Code, by adding 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 or employment.”

According to the County Code, Mr. Stawinski was required to file a financial disclosure within sixty (60) days of leaving office. At the time of our review, Mr. Stawinski had filed a financial disclosure statement with the Prince George's County Board of Ethics, for the period January 1, 2020 through June 30, 2020, as required.



David H. Van Dyke, CPA
County Auditor



Jisun Ahn
Staff Auditor

**POLICE DEPARTMENT
OFFICE OF THE CHIEF
STATEMENT OF EXPENDITURES, ENCUMBRANCES, AND COMMITMENTS
COMPARED WITH APPROPRIATIONS FOR THE PERIOD
JULY 1, 2019 THROUGH JUNE 30, 2020**

	<u>Compensation</u>	<u>Fringe Benefits</u>	<u>Other Operating Expenses</u>	<u>Total</u>
<u>Appropriations</u>				
Current Year	\$ 19,412,400	\$ 10,477,300	\$ 37,303,800	\$ 67,193,500
<u>Expenditures and Encumbrances</u>				
Current Year:				
Salaries				
Full Time Regular (Net of adjustments)	\$ 16,493,602	\$ -	\$ -	\$ 16,493,602
Overtime Compensation	\$ 1,253,043	\$ -	\$ -	\$ 1,253,043
Holiday Premium Compensation	\$ 389,109	\$ -	\$ -	\$ 389,109
Part Time Temporary Hours	\$ 2,000	\$ -	\$ -	\$ 2,000
Shift Differential	\$ 71,516	\$ -	\$ -	\$ 71,516
Leave Payout	\$ 35,495	\$ -	\$ -	\$ 35,495
Beneflex Opt Out	\$ 13,738	\$ -	\$ -	\$ 13,738
Compensation Journal Entries	\$ 165,505	\$ -	\$ -	\$ 165,505
Fringe Benefits	\$ -	\$ 8,144,707	\$ -	\$ 8,144,707
Telephone	\$ -	\$ -	\$ 1,809,793	\$ 1,809,793
Cable	\$ -	\$ -	\$ 24,589	\$ 24,589
Utilities - Other	\$ -	\$ -	\$ 19,474	\$ 19,474
Duplication and Reproduction	\$ -	\$ -	\$ 5,548	\$ 5,548
Other Postage Costs	\$ -	\$ -	\$ 7	\$ 7
Other Data/Voice Communication	\$ -	\$ -	\$ 2,613	\$ 2,613
Office Automation Charges	\$ -	\$ -	\$ 11,432,800	\$ 11,432,800
Other Training Costs	\$ -	\$ -	\$ 79,396	\$ 79,396
Other Membership Costs	\$ -	\$ -	\$ 585,815	\$ 585,815
Mileage Reimbursement	\$ -	\$ -	\$ 322	\$ 322
Other Transportation/Moving Expenses	\$ -	\$ -	\$ 950	\$ 950
Other Disposal Fees	\$ -	\$ -	\$ 4,860	\$ 4,860
Temporary Clerical/Administrative Personnel	\$ -	\$ -	\$ 53,946	\$ 53,946
Professional Service - Legal	\$ -	\$ -	\$ 7,384,754	\$ 7,384,754
Professional Service - Audit	\$ -	\$ -	\$ 1,107	\$ 1,107
Other General and Administrative Contract Services	\$ -	\$ -	\$ 1,596,905	\$ 1,596,905
Refuse Disposal Service	\$ -	\$ -	\$ 442	\$ 442
Other Operating Contract Services	\$ -	\$ -	\$ 137,465	\$ 137,465
Construction Supplies	\$ -	\$ -	\$ 1,831	\$ 1,831
Food	\$ -	\$ -	\$ 5,365	\$ 5,365
Light Water	\$ -	\$ -	\$ 16,279	\$ 16,279
Other Operating Supplies	\$ -	\$ -	\$ 761,848	\$ 761,848
Other Operating Equipment	\$ -	\$ -	\$ 279,336	\$ 279,336
Vehicles and Heavy Equipment Repair & Maintenance	\$ -	\$ -	\$ 8,338,100	\$ 8,338,100
Gas and Oil	\$ -	\$ -	\$ 3,472,333	\$ 3,472,333
Other Equipment Rental/Lease	\$ -	\$ -	\$ 764,246	\$ 764,246
Office Space & Building Rent/Lease	\$ -	\$ -	\$ 347,124	\$ 347,124
Other Building Repair & Maintenance	\$ -	\$ -	\$ 19,001	\$ 19,001
Discretionary Grant Awards	\$ -	\$ -	\$ 500	\$ 500
Other Equipment	\$ -	\$ -	\$ 15,293	\$ 15,293
Total Expenditures & Encumbrances	\$ 18,424,008	\$ 8,144,707	\$ 37,162,044	\$ 63,730,759
Unencumbered Balance as of June 30, 2020	\$ 988,392	\$ 2,332,593	\$ 141,756	\$ 3,462,741