



THE PRINCE GEORGE'S COUNTY GOVERNMENT

Office of Audits and Investigations

December 2021

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

Re: Departure of Joseph P. Gill
Director of the Department of the Environment

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 Director of the Department of the Environment. This audit was initiated due to the resignation of Joseph P. Gill from the position of Director of the Department of the Environment, effective December 31, 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, and no discrepancies or irregularities were disclosed. Therefore, we primarily directed our examination to include a review of Mr. Gill's travel advances, expense reimbursements, leave records, fixed assets records, and selected expense accounts for the period July 1, 2020, through December 31, 2020.

FINDINGS, COMMENTS, AND RECOMMENDATIONS

Expenditures, Encumbrances, and Commitments

We noted that as of December 31, 2020, total expenditures and encumbrances exceeded total appropriations for the Office of the Director, prior to the reclassification of pandemic related expenditures and anticipated recoveries. However, we verified that as of June 30, 2021, total expenditures and encumbrances, including recoveries, did not exceed total appropriations. A statement of expenditures, encumbrances, and commitments compared with appropriations for the Office of the Director, for the period July 1, 2020, through June 30, 2021, is presented on Schedule 1 of this report.

Travel Advances and Expense Reimbursements

We reviewed the travel advance records maintained by the Office of Finance, Accounting Division, for the period July 1, 2020, through December 31, 2020, and determined that Mr. Gill did not have any unsettled travel advances at the time of his resignation. We also reviewed expense reimbursements paid to Mr. Gill for the period July 1, 2020, through December 30, 2020, and found no discrepancies or irregularities.

Leave Records and Final Pay

We verified the final pay computations for Mr. Gill 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 determined there were no fixed assets assigned to Mr. Gill.

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 #4281) is filled out by the 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. Gill's personnel file documenting the return of non-fixed assets that were assigned to him.

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 Department of the Environment) 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. Gill was required to file a financial disclosure within sixty (60) days of leaving office. At the time of our review, Mr. Gill had filed a financial disclosure statement with the Prince George’s County Board of Ethics, for the period January 1, 2020 through December 31, 2020, as required.



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Deputy County Auditor



Larry Whitehurst Jr., CPA, MBA, CIA
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Schedule 1

DEPARTMENT OF THE ENVIRONMENT
OFFICE OF THE DIRECTOR
STATEMENT OF EXPENDITURES, ENCUMBRANCES, AND COMMITMENTS
COMPARED WITH APPROPRIATIONS FOR THE PERIOD
JULY 1, 2020 THROUGH JUNE 30, 2021

| | Compensation | Fringe Benefits | Other Operating Expenses | Total |
|---|---------------------|-------------------|--------------------------------|---------------------|
| <u>Appropriations</u> | | | | |
| Current Year | \$ 1,403,100 | \$ 772,600 | \$ 92,700 | \$ 2,268,400 |
| Anticipated Recoveries | (1,333,000) | (733,900) | (88,100) | (2,155,000) |
| <u>Expenditures and Encumbrances</u> | | | | |
| Current Year: | | | | |
| Salaries | | | | |
| Full Time Regular (Net of adjustments) | \$ 1,101,123 | \$ - | \$ - | \$ 1,101,123 |
| Overtime Compensation | (15,565) | - | - | (15,565) |
| Emergency Stipend | 7,498 | - | - | 7,498 |
| Leave Payout | 12,912 | - | - | 12,912 |
| Beneflex Opt Out | 196 | - | - | 196 |
| Compensation Journal Entries | (97,137) | - | - | (97,137) |
| Fringe Benefits | - | 748,267 | - | 748,267 |
| Telephone | - | - | 17,860 | 17,860 |
| Office Automation | - | - | 53,500 | 53,500 |
| Licenses, Tags and Forms | - | - | 1,950 | 1,950 |
| Other Equipment Repair and Maintenance | - | - | 25 | 25 |
| Other Operating Supplies | - | - | 16 | 16 |
| Other Equipment Rental/Lease | - | - | 839 | 839 |
| Total Expenditures & Encumbrances | <u>\$ 1,009,027</u> | <u>\$ 748,267</u> | <u>\$ 74,190</u> | <u>\$ 1,831,484</u> |
| Actual Recoveries | (964,621) | (710,785) | (70,509) | (1,745,915) |
| Unencumbered Balance as of June 30, 2021 | <u>\$ 25,694</u> | <u>\$ 1,218</u> | <u>\$ 919</u> | <u>\$ 27,831</u> |