



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 Major F. Riddick Jr.
Chief Administrative Officer

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 County Executive. This audit was initiated due to the resignation of Major F. Riddick Jr. from the position of Chief Administrative Officer, effective December 4, 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. Riddick'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

As of December 31, 2020, total expenditures and encumbrances did not exceed total appropriations for the Office of the County Executive. A statement of expenditures, encumbrances, and commitments compared with appropriations for the Office of the County Executive, for the period July 1, 2020, through December 31, 2020, 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. Riddick did not have any unsettled travel advances at the time of his retirement. We also reviewed expense reimbursements paid to Mr. Riddick for the period July 1, 2020, through December 31, 2020, and found no discrepancies or irregularities.

Leave Records and Final Pay

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

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. Riddick'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 Chief Administrative Officer) 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:

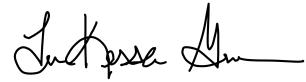
"Any official or employee who is required to file a statement and who leaves office or employment for any reason, other than the official's or employee's death, shall file, within sixty (60) days of leaving office or employment, the statement required by this Section, for the calendar year immediately 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. Riddick was required to file a financial disclosure within sixty (60) days of leaving office. At the time of our review, Mr. Riddick had filed a

The County Council and County Executive

Page 4

financial disclosure statement with the Prince George's County Board of Ethics, for the period January 1, 2020 through December 31, 2020, as required.



Turkessa Green, CPA, CIA, CISA
Deputy County Auditor



Larry Whitehurst Jr., CPA, MBA, CIA
Audit Manager

Schedule 1

OFFICE OF THE COUNTY EXECUTIVE
STATEMENT OF EXPENDITURES, ENCUMBRANCES, AND COMMITMENTS
COMPARED WITH APPROPRIATIONS FOR THE PERIOD
JULY 1, 2020 THROUGH DECEMBER 31, 2020

	Compensation	Fringe Benefits	Operating Expenses	Other	Total
<u>Appropriations</u>					
Current Year	\$ 5,780,800	\$ 1,387,400	\$ 898,000	\$ 8,066,200	
<u>Expenditures and Encumbrances</u>					
Current Year:					
Salaries					
Full Time Regular	\$ 2,697,396	\$ -	\$ -	\$ 2,697,396	
Overtime Compensation	6,421	-	-	6,421	
Part Time Compensation	1,849	-	-	1,849	
Part Time Temporary Hours	34,636	-	-	34,636	
Leave Payout	74,256	-	-	74,256	
Beneflex Opt Out	1,818	-	-	1,818	
Other Compensation	323,860	-	-	323,860	
Compensation Journal Entries	(149,689)	-	-	(149,689)	
Fringe Benefits	-	679,577	-	679,577	
Telephone (Regular & Wireless)	-	-	42,607	42,607	
Cable	-	-	4,773	4,773	
Printing and Reproduction	-	-	3,326	3,326	
Books/Newspapers/Periodical	-	-	2,990	2,990	
Office Automation	-	-	502,120	502,120	
Conference & Seminar Fees	-	-	594	594	
Travel/Membership Fees/Mileage	-	-	4,293	4,293	
Pool Car Rental	-	-	18,000	18,000	
General Office Supplies	-	-	2,932	2,932	
Vehicles and Heavy Equipment			1,244	1,244	
Gas & Oil	-	-	1,949	1,949	
Miscellaneous	-	-	3,409	3,409	
Procurement Card Purchase	-	-	1,728	1,728	
Total Expenditures & Encumbrances	<u>\$ 2,990,548</u>	<u>\$ 679,577</u>	<u>\$ 589,965</u>	<u>\$ 4,260,089</u>	
Unencumbered Balance as of December 31, 2020	<u>\$ 2,790,252</u>	<u>\$ 707,823</u>	<u>\$ 308,035</u>	<u>\$ 3,806,111</u>	