



# 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 Gevonía Whittington  
Director of the Office of Homeland Security

### 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 Administration Office within the Office of Homeland Security. This audit was initiated due to the termination of Gevonía Whittington from the position of Director of the Office of Homeland Security, effective February 5, 2021.

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 Ms. Whittington's travel advances, expense reimbursements, leave records, fixed assets records, and selected expense accounts for the period July 1, 2020, through February 28, 2021.

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## FINDINGS, COMMENTS, AND RECOMMENDATIONS

### Expenditures, Encumbrances, and Commitments

As of February 28, 2021, total expenditures and encumbrances exceeded total appropriations for the Administration Office within the Office of Homeland Security, prior to the reclassification of several expenditures. However, we verified that as of June 30, 2021, total expenditures and encumbrances did not exceed total appropriations. A statement of expenditures, encumbrances, and commitments compared with appropriations for the Administration Office, 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 February 28, 2021, and determined that Ms. Whittington did not have any unsettled travel advances at the time of her retirement. We also reviewed expense reimbursements paid to Ms. Whittington for the period July 1, 2020, through February 28, 2021, and found no discrepancies or irregularities.

### Leave Records and Final Pay

We verified the final pay computations for Ms. Whittington 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 the County vehicle that was assigned to Ms. Whittington was returned prior to her departure.

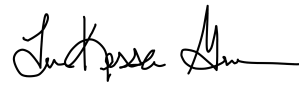
Our review also included the verification of County issued non-fixed asset items such as a cell phone, personal digital assistant, a County identification and security card, keys, a laptop computer/equipment, etc. This review included an examination of personnel records maintained by the Office of Human 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 #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 Ms. Whittington's personnel file documenting the return of non-fixed assets that were assigned to her.

#### 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 Office of Homeland Security) 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, Ms. Whittington was required to file a financial disclosure within sixty (60) days of leaving office. At the time of our review, Ms. Whittington 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 and January 1, 2021 through February 28, 2021, as required.



Turkessa Green, CPA, CIA, CISA  
Deputy County Auditor



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

**OFFICE OF HOMELAND SECURITY  
ADMINISTRATION OFFICE  
STATEMENT OF EXPENDITURES, ENCUMBRANCES, AND COMMITMENTS  
COMPARED WITH APPROPRIATIONS FOR THE PERIOD  
JULY 1, 2020 THROUGH JUNE 30, 2021**

	<u>Compensation</u>	<u>Fringe Benefits</u>	<u>Other Operating Expenses</u>	<u>Total</u>
<b><u>Appropriations</u></b>				
Current Year	\$ 1,383,000	\$ 448,700	\$ 991,700	\$ 2,823,400
<b><u>Expenditures and Encumbrances</u></b>				
Current Year:				
Salaries				
Full Time Regular	\$ 1,257,185	\$ -	\$ -	\$ 1,257,185
Overtime Compensation	11,805	-	-	11,805
Holiday Premium Compensation	2,674	-	-	2,674
Part Time Temporary Hours	1,870	-	-	1,870
Leave Payout	51,398	-	-	51,398
Beneflex Opt Out	487	-	-	487
Compensation Journal Entries	7,515	-	-	7,515
Fringe Benefits	-	388,310	-	388,310
Office Automation Charges			873,000	873,000
Contract Services	-	-	8,459	8,459
Professional Service - Audit			3,320	3,320
General Office Supplies	-	-	3,650	3,650
License Tags and Forms	-	-	560	560
Vehicles and Heavy Equipment	-	-	84,230	84,230
Other Operating Supplies			2,682	2,682
Other Operating Equipment Repair/Maintenance			4,595	4,595
Procurement Card Purchase	-	-	773	773
Total Expenditures & Encumbrances	<u>\$ 1,332,934</u>	<u>\$ 388,310</u>	<u>\$ 981,269</u>	<u>\$ 2,702,513</u>
Unencumbered Balance as of June 30, 2021	<u>\$ 50,066</u>	<u>\$ 60,390</u>	<u>\$ 10,431</u>	<u>\$ 120,887</u>