



THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

Office of the Inspector General • 7833 Walker Drive, Suite 425 • Greenbelt, Maryland 20770

MEMORANDUM OF LIMITED INVESTIGATION

January 4, 2021

To: Bill Tyler, Director
Prince George's County Department of Parks and Recreation

Wanda Ramos, Acting Deputy Director
Area Operations

Shawna Fachet, Chief
Central Area Operations

From: Renee Kenney *Renee M Kenney*
Inspector General

Robert Feeley *Robert Feeley*
Assistant Inspector General

Re: Festival of Lights
[REDACTED] – PGC-009-2021

A Memorandum of Limited Investigation describes specific issues or complaints received and the outcomes of limited procedures undertaken during a preliminary inquiry conducted by the Office of the Inspector General (OIG). The investigation was not conducted per Government Auditing Standards or Principles and Standards for Offices of Inspector General.

Concern/Allegation: On December 14, 2020 a Commission employee within Prince George's County Department of Parks and Recreation (DPR), forwarded to the OIG, an anonymous email she had received from a citizen, alleging cashiers working at the Winter Festival of Lights (FOL) were taking cash donations and not running all of the transactions through the registers or properly documenting all of the donations.

The FOL is a Commission sponsored annual drive-through event with more than 2.5 million lights within the Watkins Regional Park in Upper Marlboro, Maryland (Central Area Operations). The FOL is held from November 27, 2020 through January 1, 2021 from 5:00 pm to 9:30 pm each evening. Cars or vans are \$8 in advance and \$10 at the gate, with multi-visit (3 visits) passes being \$20. Mini-buses or limos are \$20 with multi-visit (3 visits) passes being \$40. Full size buses are \$30 per visit. Cash donations are also accepted.

At the two (2) entrance booths, only previously purchased online tickets and cash are accepted for admission. Each booth is staffed with two (2) FOL cashiers. Dual staffing of cashiers reduces the inherent risk of theft. There is also a manager on duty (MOD) each shift.

Inquiry and Outcome:

On December 14, 2020 the OIG contacted Mr. Bill Tyler and Ms. Wanda Ramos to request:

- Name of DPR management responsible for FOL
- List of employees who work the entrance, collect fees, prepare bank deposit records, etc.
- Work schedule for FOL employees
- Report of collections (fees and donations) and deposits since opening in 2020
- FOL internal policies and procedures
- FOL employee training records

In collaboration with Central Area Operations management, two¹ separate covert tests were conducted at FOL to track donations. For each test, a \$50 donation was made with marked bills. Each test resulted in the bills being properly processed and documented by employees working at the FOL.

On December 22, 2020 the OIG held a TEAMS meeting with 15 FOL employees. The OIG emphasized the significance of the FOL program in the community and the importance of the work performed at the FOL. In addition, the OIG asked, if anyone knew or heard of any inappropriate behavior or mishandling of FOL funds to report it directly to the OIG or to the anonymous employee hotline. To date, no additional reports have been filed.

On December 30, 2020 the OIG held a TEAMS meeting with the DPR Area Operations Acting Deputy Director, Central Area Operations Regional Manager and Assistant Regional Manager who oversees the FOL MODs and cashiers, to obtain further clarification on reversals and overrides observed on FOL point-of-sale reports generated from Parks Direct. Management provided explanations for all reversals and overrides.

As part of the investigation, the OIG also reviewed:

- Prior year FOL records
- Current year FOL records
- Parks Direct information on daily revenue and donations
- Batch closeouts, daily cash journals, deposit reports
- Any overage/shortages identified
- Emails concerning change of accounting unit number for FOL

¹ December 17, 2020 and December 19, 2020

- Specific duties and responsibilities of FOL employees outlined in FOL Employee Handbook.

Summary and Conclusion:

The OIG did not find evidence of theft from donations or revenue occurring at the FOL.

The OIG did however determine that cashiers at FOL did not always adhere to specific duties and responsibilities required per the FOL employee handbook for performing closing duties. As a result, several reversal entries had to be made by the Managers on Duty to input the correct amounts of revenue taken in for that evening. Central Area Operations management committed to increased training of FOL personnel for the 2021-2022 season.

In addition, for fiscal year 2021 a new accounting unit number (13759) was created by DPR in Parks Direct for the FOL revenues and expenses however DPR failed to inform the DPR help desk. As a result, budget to actual reports that were being run to observe the revenues and expenses did not reflect accurate data. This continued until the middle of December when the help desk was notified, and the correction was made. A journal entry was also created to transfer the amount that had accumulated in the old account to the new (13759) account. The fact that the reports were showing inaccurate data may have been a contributing factor to someone assuming theft was occurring at FOL.

Cc:

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