

**MARYLAND-NATIONAL CAPITAL PARK & PLANNING
COMMISSION**

**Asset Management
Audit Report Number: CW-004-2017**

June 16, 2017

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Asset Management
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I. EXECUTIVE SUMMARY

A. Overall Perspective

Asset management: Asset management is a process for tracking and monitoring a company's fixed/capital and/or moveable assets for financial accounting, preventive maintenance, and theft deterrence purposes. Asset management is important for compliance and managing the bottom line, but it becomes especially complex for organizations with multiple locations, fleets, field service workers, or other complex asset situations. Effective asset tracking solutions are critical for efficient location monitoring, inventory counts, and oversight of maintenance, asset condition, and depreciation for high-value and business-critical assets.

Capital assets: Capital assets include real and personal property items, or improvements to real and personal property items, with a unit cost of \$10,000 or more and a useful life of more than one year.

The Maryland-National Capital Park and Planning Commission's (Commission or M-NCPPC) investment in capital assets for its government and business-type activities as of June 30, 2016, amounts to \$942.7 million (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery, equipment and intangibles, park facilities, and roads.¹

(\$000'S)

	June 30, 2016
Land	\$ 389,009
Buildings and Improvements	120,241
Infrastructure	112,031
Machinery, equip, & intangibles	34,452
Construction in Progress	277,941
TOTAL	\$ 942,674

Capital Asset System (i.e. AM System): The current AM system was implemented in 2014 to account for the procurement and inventory of real and personal property. AM is a module of the Commission's financial software system called INFOR. AM serves as the Commission's repository for information collected about capital assets. AM is the Commission's system of record for capital assets.

Controlled Assets: Controlled assets are personal property items whose purchase price is less than the capitalization level of \$10,000, but due to their sensitive, portable, or theft-prone nature, they are important to control. This group contains such items as computers and computer-related equipment, audio-visual

¹ 2016 Comprehensive Annual Financial Report of the Maryland-National Capital Park and Planning Commission.

equipment, cell phones, etc. Controlled assets are tracked at the Department level, not at the Accounting Division.

EAM (Enterprise Asset Management): The Commission's EAM system (i.e. ParkStat in Prince George's County and SmartParks in Montgomery County) is a web-based application implemented in November of 2014 to manage operations at M-NCPPC's Parks and Recreation programs. EAM allows parks management to track and report time and material spent by staff in routine preventive maintenance, service requests, and major maintenance projects. Information from EAM is used to support budget preparations, impacts of new park development, track performance measures, and to help calculate the operation costs of amenities within the parks systems.

Note: The current audit scope does not include a review of the EAM application.

FASTER (Fleet Management Systems): The Commission's fleet management system used to track vehicles and motorized equipment from initial acquisition through disposal for work order management, maintenance, warranty and labor tracking, as well as fuel transaction management.

Asset Governance: The management and administration of the Commission's assets is governed by several policy and procedure documents:

- Capital Asset Procedure Manual
- Practice 3-14, *Accounting for Commission Real and Personal Property*
- Practice 4-10, *Purchasing Policy*
 - Purchase Card Procedures
 - Procurement Manual

Asset administration is a diversified function within the Commission:

Prince George's County Department of Parks and Recreation

- Facility Operations (R. Johnson)
 - Maintenance and Development Division (J. O'Neil)
 - Fleet Management (J. Bearns)
- Administration and Development (D. Conforti)
 - Management Services (L. Smith)
 - IT Systems/ParkStat – EAM (M. Snyder)

Montgomery County Department of Parks

- Operations (J. Nissel)
 - Facilities Management (J. Poore)
 - Fleet Management (W. Sonneberg)

- Administration (M. Pedoeem)
 - Management Services (S. Vera)
 - SmartParks – EAM (vacant)

Department of Finance

- Accounting Division (B. Walsh)
- Purchasing Division (S. Pearson)

B. Audit Scope, Objectives, and Methodology

Objective

The purpose of the review was to provide management with an independent assessment relating to the effectiveness of asset management, its policies, procedures and governance activities and controls over capital asset inventories.

Scope

The scope of the review for the Commission's asset management practices and procedures included, but was not limited to the following audit procedures:

- Reviewing the Commission's policies and procedures relating to capital assets to gain an understanding of the Commission's capital asset management program.
- Gaining a better understanding of how AM is designed to work with EAM and FASTER, evaluating processes and procedures for efficiencies and accuracy between them.
- Interviewing Commission personnel responsible for the recording capital assets in various system modules from purchasing to asset management.
- Interviewing Commission personnel responsible for maintaining and reporting on capital asset inventories.
- Verifying proper restriction of system access and network access where appropriate.
- Verifying that assets between \$5,001 and \$9,999 are being removed from AM and properly communicated to be tracked and managed in the field.
- Testing a sample of acquisitions, transfers and disposals from both the field and AM to verify accurate reporting.
- Verifying assets inventory from AM to the FASTER Fleet Management system for accuracy and completeness.

This audit was conducted in accordance with *Generally Accepted Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The audit covered the period from July 1, 2015 through June 30, 2016.

C. Major Audit Concerns

The results of our evaluation and testing procedures indicated no major audit concerns.

D. Overall Conclusions

The results of our evaluation and testing procedures indicate deficiencies in the design or operation of internal controls over the administration of the Commissions asset management processes and procedures.

We believe the findings identified and communicated are correctable and that management's responses to all recommendations satisfactorily address the concerns. It is the responsibility of management to weigh possible additional cost of implementing our recommendations in terms of benefits to be derived and the relative risks involved.

We wish to express our appreciation to the Prince George's County Department of Parks and Recreation, Montgomery County Department of Parks, and the Department of Finance's management and staff for the cooperation and courtesies extended during our review.



Renee M. Kenney, CPA, CIA, CISA
Chief Internal Auditor

June 16, 2017

Conclusion Definitions

Satisfactory	No major weaknesses were identified in the design or operation of internal control procedures.
Deficiency	A deficiency in the design or operation of an internal control procedure(s) that could adversely affect an operating unit's ability to safeguard assets, comply with laws and regulations, and ensure transactions are properly executed and recorded on a timely basis.
Significant Deficiency	A deficiency in the design or operation of an internal control procedure(s) which adversely affects an operating unit's ability to safeguard assets, comply with laws and regulations, and ensure transactions are properly executed and reported. This deficiency is less severe than a material weakness, yet important enough to merit attention by management.
Material Weakness	A deficiency in the design or operation of an internal control procedure(s) which may result in a material misstatement of the Commission's financial statements or material impact to the Commission.

II. DETAILED COMMENTARY AND RECOMMENDATIONS

Findings and Recommendations

1. Reconcile Commission Asset Applications

Issue: The Office of Internal Audit (OIA) completed an analysis/comparison between the AM and FASTER systems and identified several inconsistencies. The AM system is considered the system of record for Commission capital assets. The FASTER system is used to track the Commission's vehicle and motorized equipment assets for maintenance and work order management.

FASTER is considered an accurate representation of Commission vehicle and motorized equipment assets and is used as a compensating control to identify assets that may not be captured in AM due to incorrect coding in the accounting system upon purchase of the asset. Although both systems house asset data, the systems do not interface and both systems have points of failure that could allow an asset to go unidentified or to be reported incorrectly.

Not all assets recorded in the FASTER system are capital assets. However, all assets recorded in FASTER should be reflected in AM at the time of purchase. Assets should also be updated in both systems upon transfer or disposal (i.e. the asset is sold, traded in, scrapped, lost, damaged or donated) via the Capital Asset Input Form (164 Form) to ensure synchronicity and accurate reporting.

The OIA requested a complete asset listing from Montgomery County and Prince George's County Fleet Managers (Fleet Management) and compared the results to the asset listing (filtered for assets with a value of \$5,000 and greater) from AM for FY16. The following issues were noted²:

- Multiple vehicle assets were identified where the vehicle identification number or description in FASTER and AM did not match, many from when we converted to Infor.
- 9 assets were identified for which the description in FASTER was for a newer asset than the asset listed in AM due to UNIT IDs being re-used in the FASTER system. **(Exhibit A)**
- Fleet Management is not consistently notified when field representatives remove assets from the AM system. During the audit, we identified 22 instances where Fleet Management was not notified of the disposal request.

² Although there were many mismatches for assets between \$5,000 and \$9,999, due to the definition of capital assets changing to anything greater than \$10,000, OIA focused only on those assets within the new range. Issues with Controlled assets are addressed under finding number 2

It was later identified, that 5 of these assets were still active and in use in other locations. **(Exhibit B)**

- When filtered for the new capital asset dollar amount threshold of \$10,000, 58 assets were identified in FASTER, that were not in the AM system. Additional research of the purchase order would be required to determine if the assets are valid capital assets that should be tracked in the AM system. **(Exhibit C)**
- During the process of this audit it was identified that Fleet Management in Prince George's County mistakenly believed that when they requested a vehicle's title from Finance, that the Capital Asset Accountant was being notified that the vehicle was being sold at auction. This resulted in 35 vehicles being left in the AM system while being removed from the FASTER. In addition, another 8 vehicles were identified as sold in FASTER, but remained in AM. **(Exhibit D)**

Criteria/Risk: Commission Practice 3-14, *Fixed Asset Policy: Accounting for Commission Real and Personal Property* states that "The Finance Department is responsible for establishing and maintaining systems and procedures that enable Division and Department Heads, and program managers, to properly account for fixed assets" also that "The Commission will maintain comprehensive, up-to-date inventories of its real and personal properties, which shall be reviewed annually. These inventories are an integral part of the Commission's property insurance program. Failure to accurately track capital assets could result in inaccurate reporting and fraud waste and abuse.

Recommendation: Roles and responsibilities should be identified to ensure an annual reconciliation of the FASTER database and the AM database is completed, any discrepancies are corrected, and the databases are synchronized.

In addition, the OIA has identified several areas where additional controls, processes and procedures may assist in identifying, managing, and synchronizing assets in the AM and FASTER systems.

- Montgomery County and Prince George's County Fleet Managers handle the management and synchronization of assets between the FASTER and AM systems differently³. In our interviews with the Commission's Asset Accountant, she mentioned that the methods used in Montgomery County work better for her and allow her to more accurately manage the assets in a timelier manner. OIA agrees with this observation and recommends that

³ Montgomery County provides asset detail in excel format which can be copied and pasted into AM allowing for less data entry errors. They also notify of auction data as it occurs. Prince George's County provides asset data in a PDF format from the FASTER system which results in the data having to be manually typed resulting in the opportunity for more data entry errors. Also, accounting was not consistently being notified when vehicles were sent to auction.

- the Accounting Division implement the same procedures for both counties. Standardization will help resolve some of the issues identified during the mismatch such as typos in the vehicle identification numbers and timely receipt of auction documentation resulting in fewer mismatches.
- When an asset is disposed of and the UNIT ID number from the FASTER system is to be re-assigned to a new asset, Fleet Management should verify with the Accounting Division that the necessary 164 forms have been received for both the new and the old asset so that the original asset with that UNIT ID number has been properly removed from the AM system and the new asset properly added.
 - Fleet Management, Accounting Division personnel, and field representatives should work together to develop processes and procedures to help ensure Fleet Management is notified, and FASTER is properly updated, when assets are requested to be removed from AM for data accuracy/consistency. In addition, Fleet Management should be copied on correspondence between the Accounting Division and the field during annual reconciliations to help ensure required updates to the FASTER system are completed.
 - Currently the vehicle inventory is completed by the Fleet Manager's in both Prince George's and Montgomery Counties. The OIA suggests that annual reconciliation reports for the central vehicle fleet yards be printed with a sub location where the assets are physically located so that the reports can be distributed to the field for verification of the status of each vehicle asset. Accounting Division personnel and Fleet Management will need to work together to assign these sub locations in the AM system.
 - Accounting Division personnel and Fleet Management should work collaboratively to identify clearer processes and procedures to help ensure everyone is properly notified upon transfer of assets to auction.
 - An asset must be manually coded as a "capital outlay" during the requisition process to be included as a Capital Asset in the AM system. The OIA recommends that Accounting work with Purchasing to include instructions for the proper coding of assets in the Purchasing Manual and to develop any additional field training necessary to help ensure that assets are coded correctly during initial purchase.
 - OIA recommends that Accounting and Fleet Management work together to resolve any items identified as potential mismatches during the process of this audit.

Issue Risk: High

Management Response: The audit recommendation impacts several Divisions and Departments within the M-NCPPC. The following actions have been agreed upon:

Montgomery County Department of Parks

1. Additional communications will be provided to the field to ensure Fleet Management is notified of all disposals or transfers of assets from the AM system.
2. Fleet Management will provide sub-locations of all capital assets (>\$10,000) to the Department of Finance.
3. Fleet Management will complete an annual reconciliation between FASTER and AM.

Prince George's County Department of Parks and Recreation

4. Additional communications will be provided to the field to ensure Fleet Management is notified of all disposals or transfers of assets from the AM system.
5. Fleet Management will provide sub-locations of all capital assets (>\$10,000) to the Department of Finance.
6. The Management Services Division Chief has already spoke with the Department of Finance and has agreed to update their internal processes for the synchronization assets to allow for consistent processing procedures throughout the Commission.
7. Fleet Management will complete an annual reconciliation between FASTER and AM.

Department of Finance

8. Accounting personnel will work with the Fleet Managers to clear up any "mismatches" between AM and FASTER identified by the OIA.
9. Upon receipt of the sub-locations by the Fleet Managers, Accounting personnel will assign sub-locations in the AM system.
10. Departments responsible for procuring assets will be provided guidance on the proper coding of controlled and capital assets.

11. Based on discussions during the Audit Closing Meeting, the Secretary-Treasurer agrees that the AM system should be the primary source for tracking the purchase of all Commission assets. The primary system (e.g. AM) should interface with the subsidiary systems (e.g. FASTER, EAM). The AM system should include the asset procurement information (e.g. price, asset location, etc.) while the subsidiary systems maintain asset details (e.g. VIN numbers, serial number, make/model etc.) This will reduce the manual input of data into the AM system while reducing the number of errors/mismatches, as the subsidiary system should always tie to the system of record (AM system).

To accomplish this, a new IT project (Asset Management Project) will need to be identified and presented to IT Council for approval and prioritization. This will be a significant project, as it will include strategic discussions on the intended use of EAM. The Department of Finance will be the project owner.

Office of the Chief Information Officer

12. The proposed Asset Management Project is significant in scope and will require significant time to complete. The project will require a dedicated project manager and Department representatives to work through the project life cycle (e.g. requirements, design, development, and testing). The project will also need to be approved by IT Council and will be competing for available resources.

Expected Completion Dates:

- #1 - #6: August 2017
- #7: January of each year
- #8 - #10 August 2017
- #11 - #12 Unable to provide

Follow-Up Date: August 2018

2. Identify and Manage Controlled Assets

Issues: During OIA's interviews with several individuals tasked with tracking controlled assets, the following questions and concerns were raised:

a) A lack of general understanding of what assets should be tracked.

Individuals responsible for tracking controlled assets do not have a consistent understanding of what qualifies as a controlled asset. The guidelines in the Capital Asset Manual currently defines controlled assets as personal property items with a purchase price less than \$10,000 that should be monitored due to their sensitive, portable or theft prone nature.

The OIA has also determined that lower cost equipment (e.g. power washers, weed whackers, etc.) are not tracked consistently resulting in increased equipment cost and increased opportunity for personal use of Commission equipment and theft.

b) A lack of consistency in what and how controlled assets are tracked.

The current Capital Asset Procedure Manual requires departments to track their controlled assets "by means of a departmental or divisional inventory system". Currently, controlled assets are being tracked in various forms:

- Excel spreadsheets;
- FASTER annual listings from AM, with copies of 164 forms;
- EAM database; and
- Manual, paper reports.

In addition, many facilities mentioned during their interviews that data previously tracked had been lost upon the retirement or termination of a staff member.

c) Completion of controlled asset inventory upon appointment of new custodian

Per the Capital Asset Manual, whenever there is a change in management at a facility, an inventory of the capital assets of the facility should be conducted jointly by both the incoming and the outgoing manager. Once the inventory has been conducted, both the incoming and outgoing manager should sign the inventory register, and return it to the Capital Asset Accountant. Although the Manual does not require a similar reconciliation for controlled assets, given the increased threshold (\$10,000) and opportunity for theft, the same process should be completed for the departmental inventory of controlled assets, except that it would not

be returned to the Capital Asset Accountant, but rather retained at the facility (or division or department office).

Criteria/Risk: Commission Practice 3-14, *Fixed Asset Policy: Accounting for Commission Real and Personal Property* states that Department Heads, Division Chiefs, or designees are responsible for:

- (On a departmental or divisional level) maintaining inventories of controlled assets, and conducting annual inventories of the same.

Failure to adequately track controlled assets could result in increased risk of fraud waste and abuse.

Recommendation:

All departments/units/offices should undertake a systematic effort to identify all of its controlled assets (<\$10,000). Due to the unique operations of the numerous Commission departments, the process for defining and tracking controlled assets should be designed to meet the needs of the department. For example – the Maintenance Department will need to determine the appropriate level for tracking hand tools and equipment (e.g. power washers, weed whackers, etc.) Their internal procedures may differ from an office area. Control/responsibility should be assigned within each department. The assignment should be documented within the department and communicated to the Department of Finance.

OIA recommends that the Asset Management Project (see management's response to recommendation #1 above) identify an enterprise wide solution for the tracking of assets that will allow for centralization of the asset tracking and digitalization of the 164 Form and the asset transfer process that interfaces with the AM system, to ensure that data can be maintained in real time and accessed without the reliance on disparate manual processes and the duplication of data in multiple systems.

OIA recommends that a similar process (i.e. verification of controlled assets) be required with the change of facility management. In addition, the new requirements should be added to facility management training to help ensure compliance.

Issue Risk: High

Management Response: The audit recommendation impacts several Division's within the M-NCPPC. The following actions have been agreed upon:

Montgomery County Department of Parks

1. All departments/units/offices within the Montgomery County Department of Parks will undertake a systematic effort to identify all of its controlled assets. Roles and Responsibilities will be documented and communicated to the Department of Finance.
2. Internal procedures will be enhanced to require a verification of controlled assets when facility management and/or controlled asset custodian changes.

Prince George's County Department of Parks and Recreation

3. All departments/units/offices within the Prince George's County Department of Parks and Recreation will undertake a systematic effort to identify all of its controlled assets. Roles and Responsibilities will be documented and communicated to the Department of Finance.
4. Internal procedures will be enhanced to require a verification of controlled assets when facility management and/or controlled asset custodian changes.

Expected Completion Date: July 2018

Follow-Up Date: August 2018

3. Ensure Completion of Annual Inventory

Issue: For FY16, eight percent (8%) of Commission departments, etc. failed to respond to the Accounting Division's request for the annual reconciliation of capital assets (i.e. annual inventory). While that is a significant decrease from the FY15 non-response rate of 37%, all off the FY16 non-respondents had also not responded to requests in FY15. **(Exhibit E)**

Criteria/Risk: Commission Practice 3-14, *Fixed Asset Policy: Accounting for Commission Real and Personal Property* states that "The Finance Department is responsible for establishing and maintaining systems and procedures that enable Division and Department Heads, and program managers, to properly account for fixed assets" also that "The Commission will maintain comprehensive, up-to-date inventories of its real and personal properties, which shall be reviewed annually. These inventories are an integral part of the Commission's property insurance program. Failure to accurately track capital assets could result in inaccurate reporting and fraud waste and abuse.

Recommendation: OIA recommends Accounting Division management develop escalation procedures to ensure non-respondent departments are identified and corrective action is taken. Current escalation procedures should be enhanced to require notification of the field Division Chief, Deputy Director, Director and the Commission's Secretary-Treasurer for all non-respondents.

The list of non-respondents should also be forwarded to the Office of Internal Audit on an annual basis for possible audit.

Issue Risk: Medium

Management Response: Department of Finance personnel will strengthen escalation practices to help ensure all areas complete the required annual physical inventory activities.

Expected Completion Date: On-going

Follow-Up Date: August 2018

Exhibit A

Vehicle Description Mismatches

	AM-ASI-ITEM	AM-ASI-SERIAL	AM-ASI-ITEM-DESCR	FASTER equipment number	FASTER Serial Number	FASTER Description
1	AA026	1G1LD55M9RY217581	1994 CHEVROLET CORSICA #AA-26	AA026	2G11Z5SA5G9152734	2016 CHEVROLET IMPALA
2	P022	2FAFP71W04X142914	2004 FORD CROWN VICTORIA - #P0	P022	3NSRCA574GG522063	2016 POLARIS R16RCA57A1
3	P024	2FABP7BV5AX109908	2010 FORD CROWN VICTORIA - P-2	P024	1GNSKFEC0GR436966	2016 CHEVROLET TAHOE
4	P039	JS1SK43A292101258	2009 SUZUKI DR-Z400SK9 - P-39	P039	1HD1FMC10HB612289	2017 HARLEY-DAVIDSON FLHTP
5	P054	JS1SK43AX92100357	2009 SUZUKI DR-Z400SK9 - P-5	P054	1HD1FMC19HB626420	2017 HARLEY-DAVIDSON FLHTP
6	P119	2FAHP71V68X114945	2008 FORD CROWN VICTORIA - #P1	P119	1FT8W3BT2FEC16132	2015 FORD F350
7	P137	3GNGK26R2WG142999	1998 CHEVROLET SUBURBAN #P137	P137	1FT7W2BT1FEC16130	2015 FORD F250
8	T009	1GTGG29V661266503	2006 GMC SAVANA CARGO VAN -T-9	T009	1FTEX1EF8GKE84874	2016 FORD F150
9	T151	1FDXF46P27EA13897	2007 FORD DUMP TRUCK W/PL - T-	T151	1FT7X2B65HEB49431	2017 FORD F250

Exhibit B

Assets Marked as Disposed of in AM System, Not in FASTER

		Unit#	VIN	Year, Make, Model	
1	Disposed 6/30/2016 - AM#2000 Tag#20597	402	1FVAC3DC86HW27805	2006 FREIGHTLINER M-310	*
2	Disposed 8/19/15 - AM#4172 Tag#22634	468	2NKHHN8X89M255665	2009 KENWORTH T370	*
3	Disposed 12/01/15 - AM#1983 Tag#20581	755	2FAFP71W46X101771	2006 FORD CROWN VICTORIA	*
4	Disposed 6/30/2016 - AM#2990	1543	10804	1983 KUBOTA L-275	
5	Disposed 7/01/2013 - AM#529 and 530	1618	LV5210S220502	1999 JOHN DEERE 5210	
6	Disposed 3/11/14 - AM#7312	2180	LV5200E420196	1994 JOHN DEERE 5200	
7	Disposed 4/23/15 - AM#8123	2203	30243-50157	1995 TORO 223D	
8	Disposed 6/30/2016 - AM#153	2216	4154	1989 ZAMBONI 500	
9	Disposed 7/01/13 - AM#8209	2242	F009	1995 DEW EZE ATM 72	*
10	Disposed 8/18/14 - AM#1296	2357	VG06X4D030758	2002 JOHN DEERE GATOR 6X4	
11	Disposed 6/30/2016 - AM#1507	2403	30241-230000348	2003 TORO 228D	
12	Disposed 6/30/2016 - AM#1786	2478	517283	2004 EXMARK LAZER Z	
13	Disposed 6/30/2015 - AM#1206	2561	08886-210000382	2001 TORO SAND PRO 5020	
14	Disposed 6/30/2016 - AM#1845	2562	517238	2005 EXMARK LAZER Z	
15	Disposed 10/20/13 - AM#2080	2571	08885-250000679	2005 TORO SAND PRO	
16	Dispose 9/8/2015 - AM#2064	2581	MOHP4DX034340	2005 JOHN DEERE GATOR 4X4	
17	Disposed 9/16/2015 - AM#2519	2630	JK1AFCJ117B515786	2007 KAWASAKI MULE 3010 4X4	
18	Disposed 9/16/2015 - AM#2518	2631	JK1AFCJ117B515796	2007 KAWASAKI MULE 3010 4X4	
19	Disposed 6/30/2016 - AM#2739	2642	74254-270000156	2007 TORO Z-589	
20	Disposed 6/30/2015 - AM#5979	4241	3894-5958	2007 GENIE AWP-24	*
21	Disposed 6/30/16 - AM#1589	GS10	F030517184	2003 ONAN DGDA	
22	Disposed 6/12/2015 - AM#8150	T220	3272X1011	1995 LEROI-DRES Q185DJ-E	

*assets marked disposed that had to be reinstated in AM

Exhibit C

Assets Found in FASTER but Not in AM System

	Unit#	VIN	Year, Make, Model	Purchase Price
1 Old PO#PX030255 need AP info to verify	190	1FD0W4HT9FEB81742	2015 FORD F450	62901.31
2 Verify if asset is still in service	482	1WUBDCJG7JN126329	1988 WHITE WCM64T	57043.25
3 Need PO# or AP info to verify - Verify if asset is still in service	1552	BB53421	1988 FORD 2810	14188.14
4 Need PO# or AP info to verify - Verify if asset is still in service	1608	YL08750	1995 FORD 1920	20000.00
5 Need PO# to verify	2009	30464N-314000117	2015 TORO 7210	20079.41
6 Need PO# or AP info to verify - Verify if asset is still in service	2017	A-9828-673157	1998 CLUB CAR GOLF CART	22100.00
7 Need PO# or AP info to verify - Verify if asset is still in service	2207	512725210	1995 BOBCAT 753	13540.54
8 Need PO# or AP info to verify - Verify if asset is still in service	2241	5971E-30012	1996 MASSEY FURGESON 261	17484.00
9 Need PO# or AP info to verify - Verify if asset is still in service	2264	115936	1998 NEW HOLLAND LX885	25158.37
10 Need PO# or AP info to verify - Verify if asset is still in service	2344	08886-210000663	2001 TORO SAND PRO	11255.00
11 Need PO# or AP info to verify - Verify if asset is still in service	2375	08885-210000341	2001 TORO SAND PRO	11255.00
12 Need PO# or AP info to verify - Verify if asset is still in service	2586	07363-260000104	2005 TORO 3100	14115.00
13 Need PO# or AP info to verify - Verify if asset is still in service	2593	8325	2006 ZAMBONI 540	69950.00
14 Need PO# or AP info to verify - Verify if asset is still in service	2653	123553	2007 JOHN DEERE GATOR HPX	14000.00
15 Need PO# or AP info to verify - Verify if asset is still in service	A1038	62229	2010 JRCO 503	11198.00
16 Need PO# or AP info to verify - Verify if asset is still in service	A1059	111052511	2012 LOWE 1650CL	18320.00
17 Need PO# or AP info to verify - Verify if asset is still in service	A1151	0604221	2006 MAROLIN M380S	14000.00
18 Need PO# or AP info to verify - Verify if asset is still in service	GERM	NONE	2000 SHOP SHOP	73733.64
19 Need PO# or AP info to verify - Verify if asset is still in service	T12	1Z9PL16229R168084	2009 O.D.B. LCT650	18200.00
20 Need PO# or AP info to verify - Verify if asset is still in service	T283	1107-4965	2007 O.D.B. LCT650	16700.00
Unable to identify - Verify if item is still in service or 21 attachment to another asset	T50	1Z9BU25110D240074	2012 ORBIT 58	65947.57
22 Need PO# or AP info to verify - Verify if asset is still in service	T709	1P91D17XEG301040	2015 SMC 100ST MDTA	16959.92
23 Verification from Fleet is needed	SITE002	002	1991 GASBOY N/A	21,167.50
24 Verification from Fleet is needed	SITE013	013	1991 GASBOY N/A	15,160.00
25 Verification from Fleet is needed	TA167	390	2013 FIRST PRODUCTS SB60	13,105.00
26 Verification from Fleet is needed	TA005	6830	2009 ROTADARON 145 SOIL RENOVA	12,900.00
27 Verification from Fleet is needed - AM#2074 PO#PX24130	RM148	18687	2005 KUBOTA F2560	13,800.00
28 Verification from Fleet is needed	LB037	08074843	2007 OLD DOMINION LCT650	16,700.00
29 Verification from Fleet is needed	TRAIN003	10234205	2005 CHANCE MORGAN C.P. HUNTINGTON	137,200.00
Verification from Fleet is needed - This item may have been 30 disposed or auction. Asset was purchased in 2014 and the depreciation is zero	HM080	110314358	2014 BILLY GOAT 180	29,995.00
31 Verification from Fleet is needed	RM038	310000317	2011 TORO 5900D	69,394.86
32 Verification from Fleet is needed	CM082	314000684	2014 TORO WORKMAN	19,745.50
33 Verification from Fleet is needed	HE017	737531342	1989 VERMEER M455A	46,890.00
34 Verification from Fleet is needed - Is the amount correct? (AM#2071)	GEN003	1199900206	2006 KATOLIGHT SENL100FG4	1,199,900,206.00
35 Verification from Fleet is needed	RM201	3058010319	2009 TORO 580D	33,900.00
36 Verification from Fleet is needed	RM138	03210260000123	2006 TORO 3100	22,024.78
37 Verification from Fleet is needed	HE020	183571U90178	1990 INGERSOL RAND P160WJD	10,291.50
38 Verification from Fleet is needed	P013	1A9AS2326B2228135	2011 SMART VMS 232KA	14,845.00
39 Verification from Fleet is needed - AM#9433	WP079	1C9CE2F28FG099017	2015 LANDA PDHW535624E	18,615.10
40 Verification from Fleet is needed	T078	1FDJF37L5FNA63090	1985 FORD F350	21,805.00

Exhibit C Con't

Assets Found in FASTER but Not in AM System

		Unit#	VIN	Year, Make, Model	Purchase Price
41	Verification from Fleet is needed	T435	1FDKE37H9PHA86410	1993 FORD E350	19,880.00
42	Verification from Fleet is needed	T019	1FDNK64POLVA24084	1990 FORD F600	18,968.00
43	Verification from Fleet is needed	T027	1GB3G3BG0F1127925	2015 CHEVROLET STARCRAFT	54,475.00
44	Verification from Fleet is needed	T392	1GCFC24K2JE175220	1988 CHEVROLET 2500	11,051.67
45	Verification from Fleet is needed - Either AM#9212 or 9221	P066	1HD1FMM19FB610858	2015 HARLEY-DAVIDSON FLHTPI	25,139.00
46	Verification from Fleet is needed	TRAC053	1LV3520HECH840630	2013 JOHN DEERE 3520	31,456.25
47	Verification from Fleet is needed	TRAC008	1LV3520HVCCH840573	2013 JOHN DEERE 3520	31,456.25
48	Verification from Fleet is needed	P004	1T9BS1014DM893221	2014 TRAFCON SST2R	46,154.12
49	Verification from Fleet is needed	PA020	2G1WL52M9X9258931	1999 CHEVROLET LUMINA	16,361.99
50	Verification from Fleet is needed	T131	2GBHG31K8J4131251	1988 CHEVROLET G3500	14,855.62
51	Verification from Fleet is needed	RM218	30606A314000104	2015 TORO 4110D	74,735.00
52	Verification from Fleet is needed	TA169	BFBB089	2013 TRACKLESS BFBB	27,824.00
53	Verification from Fleet is needed	TRAC084	C717526	1984 FORD 3910	10,597.00
54	Verification from Fleet is needed	CM026	KRTV900A51038597	2005 KUBOTA RTV900W	14,875.00
55	Verification from Fleet is needed	TRAC003	M00855D630826	1989 JOHN DEERE 855	10,021.20
56	AM#8185 Tag#906 - verify amount	RM007	M02653X010425	1993 JOHN DEERE 2653	14,050.00
57	Verification from Fleet is needed		MT61667	2013 TRACKLESS MT6	144,135.00
58	Verification from Fleet is needed	BH028	WOHX15E010241	2006 JOHN DEERE HX15	11,900.00

Exhibit D

Assets for Which Auction Data Was Not Received by Accounting

		ASI-ITEM	ASI-SERIAL	ASI-ITEM-DESCR
1	Auction 04/28/16	P173	2FAHP71V29X139097	2009 FORD CROWN VICTORIA - P-1
2	Total loss sold 11/18/15	PA041	2G1WC581569417407	2006 CHEVROLET IMPALA - PA41
3	Sold 12-11-2009 by IAA for 780.00	24	1FAFP52U2XA215327	1999 FORD TAURUS LX #24
4	Sold 12-09-2015 by IAA for 3910.00	365	1GCHK24G94E323469	2004 CHEVROLET PICKUP TRUCK -
5	Sold 4-13-2016 by IAA for 368.00	708	2FAFP71W91X197177	2001 FORD CROWN VICTORIA #708
6	Sold 6-8-2016 by IAA for 1380.00	AUCTION	1GCEC14W0TZ158436	1996 CHEVROLET PICKUP #667
7	Sold 10-14-2015 by IAA for 64.00	AUCTION	1GCEC14WXWZ228464	1998 CHEVROLET PICKUP #244
8	Sold 6-11-2014 by IAA for 1242.00	AUCTION	1GNEK13R8XR140181	1999 CHEVROLET TAHOE #947
9	Sold 1-13-2016 by IAA for 3588.00	AUCTION	J8BF5A129V3700758	1997 CHEVROLET W/WAYNE COMPACT
10	6/8/2016 auction	AUCTION	1FDNK64P2MVA16070	T376-1991 FORD F600 STAKEBODY
11	6/8/2016 auction	AUCTION	1FDWF36P14ED21015	T108-2004 STAKEBODY PKUP TRK
12	4/13/2016 auction	AUCTION	1FTHF25H4PNA60002	T33 - 1993 FORD F250 PICK-UP
13	5/11/2016 auction	AUCTION	1FTZR15V8XTA50175	T152 - 1999 FORD RANGER PICKUP
14	4/13/2016 auction	AUCTION	1G1JC5440P7334853	AA002 -1993 CHEVROLET CAVALIER
15	5/11/2016 auction	AUCTION	1G1JC8448R7299287	PA059 - 1994 CHEVROLET CAVALIE
16	4/13/2016 auction	AUCTION	1G1LT53TOPY190670	AA004 - 1993 Chevrolet Corsica
17	5/11/2016 auction	AUCTION	1G4AG85M7R6478416	PA097 - 1994 BUICK CENTURY SW
18	4/13/2016 auction	AUCTION	1GAHG39F2Y1244318	T476 - 2000 CHEVROLET EXPRESS
19	4/13/2016 auction	AUCTION	1GAHG39F5W1089406	T033 -1998 CHEVROLET VAN
20	4/13/2016 auction	AUCTION	1GBHG31F321185049	T162 - 2002 CHEVROLET COLLINS
21	5/11/2016 auction	AUCTION	1GBJC33224F208107	T400 - 2004 CHEVY DUMP TRUCK
22	5/11/2016 auction	AUCTION	1GBKC34FOWJ108349	T247 - 1998 CHEVROLET 3500 TRK
23	5/11/2016 auction	AUCTION	1GBP7H1C51J508269	T489 - 2001 CHEVROLET TRUCK
24	5/11/2016 auction	AUCTION	1GCDEM19W6WB169696	T272-1998 CHEVROLET ASTRO VAN
25	4/13/2016 auction	AUCTION	1GCDM19X32B144578	T497 -2002 CHEVROLET ASTRO VAN
26	4/13/2016 auction	AUCTION	1GCEC14W0VZ231890	T306 -1997 CHEVROLET F150 PKUP
27	4/13/2016 auction	AUCTION	1GCEC14W6YE327597	T273 - 2000 CHEVROLET SILVERAD
28	4/14/2016 auction	AUCTION	1GCHG39F2Y1244326	T465-2000 CHEVROLET VAN
29	5/11/2016 auction	AUCTION	1GNDM19W5TB116023	T259-1996 CHEVROLET ASTRO VAN
30	5/11/2016 auction	AUCTION	1GNDT13W9WK246337	T234 - 1998 CHEVROLET BLAZER
31	5/11/2016 auction	AUCTION	1GNDU03E24D224146	T099-2004 VENTURE PLUS VAN
32	4/13/2016 auction	AUCTION	1GNDU06E3WD261169	T029-1998 CHEVROLET VENTURE VA
33	5/11/2016 auction	AUCTION	1GNDX13E3YD337705	T095-2000 CHEVROLET VENTURE VA
34	4/13/2016 auction	AUCTION	1GTCS19W41822239	T479 - 2001 GMC SONOMA 4X2
35	5/11/2016 auction	AUCTION	1GTCS19W718222073	T413 - 2001 GMC SONOMA W/CAB
36	6/8/2016 auction	AUCTION	1HTSCAAROTH244517	T102 -1996 INTNL CAB/CHASSIS
37	6/8/2016 auction	AUCTION	2FAFP71W24X142915	P021-2004 FORD CROWN VICTORIA
38	6/8/2016 auction	AUCTION	2FAFP71W3WX125852	P079-1998 FORD CROWN VICTORIA
39	4/13/2016 auction	AUCTION	2FAFP71W65X120871	P011-2005 CROWN VICTORIA
40	4/14/2016 auction	AUCTION	2FAFP71W73X146182	P111 - 2003 FORD CROWN VICTORI
41	4/14/2016 auction	AUCTION	2FAHP71V19X139107	P170-2009 FORD CROWN VICTOTRIA
42	4/13/2016 auction	AUCTION	2FTHF25H7RCA63324	T015-1994 FORD F-250 PICKUP
43	4/13/2016 auction	AUCTION	J8BB4B14227011657	T284 - 2002 CHEVROLET W/SPARTA

Exhibit E

FY16 Reconciliation Requests Not Received

Loc Number	Cty	Div	Location Name	Coordinator	Supervisor/Division Chief	Sent	Rec'd	Note
1085	PGC	PGC Park Police	Park Police Cosca	Florence Bonaparte	Stanley Johnson	X		
1095	PGC	NHRD	Patuxent River Park	Mary Tessier	Kyle Lowe	X		Sent email 8/1/16 - M. Tessier, M. Fleshman
1298	PGC	EOB	EOB - Purchasing Unit	Lawrence Taylor	Stacy Pearson	X		Reminder e-mail sent 7/28/16
1335	PGC	PRA	Facility Operations Office	Lauren Belle	Roslyn Johnson	X		
1340	PGC	PRA	PRA - Park Planning&Development	Alex Bazemore-Foster	Larry Quarrick - Division Chief	X		Reminder e-mail sent 8/1/16
1350	PGC	PGC Park Police	PG Park Police - Headquarters	Florence Bonaparte	Stanley Johnson	X		
1500	PGC	PGC Park Police	Prince George's Park Police - Enterprise	Florence Bonaparte	Stanley Johnson	X		
3035	PGC	EOB	EOB - Finance - Secretary Treasurer	Rhonda Rogers		X		Reminder e-mail sent 7/28/16
3040	PGC	EOB	EOB - Finance - Administration	Rhonda Rogers		X		Reminder e-mail sent 7/28/16
3045	PGC	EOB	EOB - Finance - Accounting Division	Rhonda Rogers		X		Reminder e-mail sent 7/28/16
3055	PGC	EOB	EOB - Finance - Cash Management	Rhonda Rogers		X		Reminder e-mail sent 7/28/16
5000	MC	FM	Adventure Conservation Park	UNKNOWN		X		Sent to M. Grace 7/7/15
5065	MC	FM	Kengla Community Center	UNKNOWN		X		Sent to M. Grace 7/7/16
5235	MC		Parkside - Park Planning & Development	Margaret Davis		X		Sent 7/1/16 - Judy Shapiro and E. Mitchell
5335	MC		Wisconsin Place Community Center	Parviz IZADJOO		X		Sent 7/1/16
5343	MC	HFEE	Briggs Chaney Community Gardens		David Vismara	X		
5500	MC	Enterprise - Facilities	Capital Crescent Trail	Kevin May/Jeff Devlin	Steve Chandlee	X		