



THE MARYLAND-NATIONAL CAPITALPARK AND PLANNING COMMISSION

Office of the Inspector General

July 9, 2025

To: Gavin Cohen, Secretary-Treasurer, Department of Finance
Jason Lawrence, Deputy Finance Director, Department of Finance
Chip Bennett, Corporate Financial Services and Finance Administration

From: Renee Kenney, Inspector General *Renee Kenney*
Modupe Ogunduyile, Deputy Inspector General *Modupe Ogunduyile*
Wanda King, Assistant Inspector General *Wanda King*

Subject: Follow-up Review for the Manual Adjustments of Leave Accruals
(Audit Report No. CW-001-2024)

We have completed the follow-up review for the five recommendations in the Manual Adjustments of Leave Accruals audit report dated November 8, 2023. The following is the result of the follow-up review:

<u>Rec. #</u>	<u>Recommendation</u>	<u>Issue Risk</u>	<u>Status</u>
1	Ensure Roles and Responsibilities for Leave Accrual Plan Set Up for Appointed Employees are Appropriately Segregated and Documented	High	Resolved
2	Conduct Secondary Review of Manual Adjustments	High	Resolved
3	Maintain Documentation Supporting Manual Adjustments	Medium	Resolved
4	Define and Communicate Root Cause of Manual Adjustments	Medium	Resolved
5	Develop Metrics for Monitoring Operational Performance	Medium	Partially Resolved

Management provided sufficient additional information and clarification for us to conclude four of the five audit recommendations reviewed have been satisfactorily addressed and implemented. One is partially resolved because some degree of progress has been made, but is not yet complete.

Department of Finance-Payroll
Manual Adjustments of Leave Accruals Audit
Follow-up Report

The following details the status of the partially resolved recommendation.

Recommendation #5: Develop Metrics for Monitoring Operational Performance

Background and Discussion: During the initial audit fieldwork, the Office of the Inspector General determined that management had not developed metrics to assist with measuring operational performance of manual adjustments of leave accruals.

Payroll management stated they planned to implement a system using the Commission's OnPoint application tool for tracking leave accrual review activities. Employees will be required to submit a ticket through OnPoint, which eliminates email requests.

Current Status: Partially Resolved

Management Response: Management stated the migration to OnPoint is scheduled for August 4, 2025. There were many issues that delayed the progress, encrypting data being one of them.

New Expected Completion Date: We will not perform additional follow up on this recommendation. Future audits of this risk area may include a review of this finding to determine if it has been fully resolved.

We have included a copy of the original audit report for your convenience. If we can be of assistance in the future, please do not hesitate to contact our office. Thank you for your assistance in this review.

cc: Audit Committee
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