

**The Maryland-National Capital Park and Planning Commission
Office of the Inspector General**

INTERNAL CONTROL REPORT

**Montgomery County Department of Parks
Facilities Management Division
Alleged Travel Irregularity**

Report Number: MC-006-2025-B

June 16, 2025

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Internal Control Report
Alleged Travel Irregularity
Montgomery County Department of Parks
Facilities Management Division

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A. Overall Perspective

The Office of the Inspector General (OIG) has completed their investigation into the Montgomery County Department of Parks (Montgomery Parks), Facilities Management (FM) Division, alleged travel irregularities and has issued a confidential Fraud, Waste and Abuse Report (MC-011-2025-A) detailing the results of the investigation.

During the completion of the investigation, the OIG identified opportunities to strengthen internal controls within FM. This Internal Control Report is being provided as a supplement to the Fraud, Waste, and Abuse Report.

The fraud, waste and abuse investigation was conducted in accordance with the Principles and Standards for Offices of Inspector General. The investigation covered activities between April 1, 2025 – May 29, 2025.

B. Findings and Recommendations

1. Clarify Administrative Leave Requirements

Issue: Montgomery Parks Directors Office issued “travel tips” to assist Directors and Chiefs on various administrative issues related to the Maryland Recreation Parks Association (MRPA) conference held April 8 – 10, 2025 in Cambridge, MD¹. Per the tips, **approved admin leave is used for conferences, up to the number of actual event dates, plus one day of travel.** The conference sessions occurred Tuesday through Thursday, and Friday was an approved travel day.

This guidance was interpreted differently across Montgomery Parks.

- Management Services expected employees to record actual travel time on Friday, April 11, 2025 as admin leave; with any remaining time recorded as time worked if the employee returned to work or personnel/annual leave if they did not return to work.
- Several employees interpreted “one day of travel” as 8 hours of admin leave, regardless of actual travel time on Friday.
- An employee also interpreted “one day of work” as 8 hours of admin leave on Friday, even though he/she traveled Thursday evening after the conference.

Supervisors responsible for approving timecards did not flag or question the various uses of admin leave for travel.

Risk/Criteria: Unclear guidance may result in inconsistent treatment on the use of admin leave for Montgomery Parks’ employees. Unclear guidance may also increase overall leave costs within the Department.

Cause: Management did not ensure the issued travel tips included clear guidance and scenarios on the use of admin leave.

Issue Risk: Medium

Recommendation: Issued travel tips should be clarified. Management should consider including various scenarios to assist travelers in the proper recording of admin leave. Supervisors should be reminded to ensure admin leave is properly recorded on employee’s timecards before approval.

Management Response: We have already edited our Travel Tips document to clarify admin leave for travel. We will add scenarios to the document to provide additional guidance.

¹ Non-Local Travel

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Expected Completion Date: June 2025

Follow-Up Date: August 2025

2. **Clarify Conference Attendance Requirements**

Issue: The fraud, waste, and abuse investigation identified [REDACTED] Montgomery Parks' employees who left the MRPA conference early. The employees' supervisors were unaware of the early departures.

Risk/Criteria: Unclear guidance on conference attendance increases the possibility of fraud, waste, and abuse. If an employee ascertains there are no internal controls in place to ensure attendance, there is a higher probability that they may miss important educational sessions.

In addition, the lack of documented attendance requirements may hinder the Commission's ability to recoup conference fees from an employee who either leaves the conference early or skips sessions for personal reasons.

Cause: Management did not ensure the issued travel tips included clear guidance on conference attendance requirements.

Issue Risk: Medium

Recommendation: Conference attendance requirements should be clarified and included in the travel tips issued to management. The tips should require employees to notify their supervisor if they must leave the conference early for personnel and/or health reasons. The tips should clarify employee responsibility for conference cost reimbursements if they do not obtain approval to leave early.

Both MRPA and NRPA (National) have implemented a process for conference attendees to record their attendance at each training session. This is typically used for attendees that require continued education documentation. We recommend Montgomery Parks senior management assess the additional administrative burden this would have if required for all conference employees to confirm their attendance. If the burden is manageable, Montgomery Parks management should take steps to implement.

Management Response: We think the additional administrative burden outweighs the value in confirming their attendance. We will add recommendations in the Travel Tips document on ways divisions/supervisors can make sure attendees are getting the most out of the conference, e.g. scheduling meetings for conference attendees to share what they learned.

Expected Completion Date: June 2025

Follow-Up Date: August 2025

3. **Ensure Travelers Understand Attestation Requirements for Expense Reports**

Issue: To assist travelers, Montgomery Parks, [REDACTED] [REDACTED] will complete employee expense reimbursement forms for the traveler upon receipt of the required documentation (e.g., hotel invoices, conference brochures, etc.). However, there are no assurances that the submitted documentation is accurate.

During the fraud, waste, and abuse investigation, meal per diems were recorded incorrectly as the [REDACTED] was unaware that [REDACTED] travelers left the conference early. [REDACTED] travelers approved (i.e., signed) incorrect employee expense reports. One traveler specifically stated they didn't notice the error and just approved what was provided.

Risk/Criteria: It is unclear if the employees' approval of false employee expense reports was purposeful or accidental. A documented reminder to travelers that they are responsible for the accuracy of the expense report prior to submission may reduce opportunities for fraud, waste, and abuse.

Cause: Management relies on employees to ensure all documents submitted for reimbursement are accurate.

Issue Risk: Low

Recommendation: Travelers should be reminded that they are responsible for reviewing their expense reports prior to signing; that their signature is an attestation to the accuracy of the claimed expenses.

Management Response: We will add a note in the Travel Tips document to remind employees that their signature is an attestation to the accuracy of the claimed expenses.

Expected Completion Date: June 2025

Follow-Up Date: August 2025

C. Conclusion

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 costs of implementing our recommendations in terms of benefits to be derived and the relative risks involved.

We wish to express our appreciation to Montgomery County Department of Parks, Facilities Management Division, management and staff for the cooperation and courtesies extended during the course of our review.

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Inspector General

June 16, 2025