

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 Waste - Training Contract**

**Report Number: MC-011-2025-B**

**June 25, 2025**

**Distribution:**

Audit Committee

Dorothy Bailey  
Mitra Pedoeem  
Erin White  
Benjamin Williams

M-NCPPC Administration

L. Todd Allen  
Kenny Black  
Debra Borden  
Gary Burnett  
Gavin Cohen  
Miti Figueredo  
Artie Harris  
Stacey Pearson  
Ben Rupert  
Peter Shapiro  
William Spencer

Office of Inspector General

Renee Kenney  
Modupe Ogunduyile  
Wanda King

Internal Control Report  
Montgomery County Department of Parks  
Facilities Management Division  
Alleged Waste -Training Contract

**Table of Contents**

<b>A.</b>	<b>Overall Perspective</b>	Page 1
<b>B.</b>	<b>Findings and Recommendations</b>	
1.	Strengthen Oversight for Selection and Monitoring of External Vendors Exempt from Competitive Solicitation	2
<b>C.</b>	<b>Conclusion</b>	4

**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 waste related to a training contract 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 the FM Division. 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 January 1, 2021 – April 29, 2025.

## **B. Findings and Recommendations**

### **1. Strengthen Oversight for Selection and Monitoring of External Vendors Exempt from Competitive Solicitation**

**Issue:** Management did not perform benchmarking or comparative studies before approving an external vendor who was exempt from competitive bidding. Consequently, management did not ensure the selected vendor could provide relevant quality training at a reasonable price.

In addition, management did not demonstrate adequate professional oversight of the services provided. Senior management was unaware and did not monitor the excessive training costs, including the numerous change orders which extended vendor services for two years.

**Risk/Criteria:** Failure to ensure proposed pricing is reasonable may result in excess cost (i.e., waste) to the Commission. In addition, lack of oversight may provide opportunities for employees to collude with external vendors to defraud the Commission.

Per section 1-500 of the Purchasing Manual , exempt transactions are not subject to the competitive bidding provisions of the Purchasing Manual, unless specifically directed by the Executive Director. However, competitive processes should be used, if possible, and written agreements or purchase orders are required in most cases.

**Cause:** Management hired a vendor with whom they previously contracted for employee training without performing benchmarking or comparative studies to ensure they selected the best qualified provider at a reasonable cost.

**Issue Risk:** High

**Recommendation:** Management should require staff to perform benchmarking or comparative studies to support the selection of vendors whenever possible. In addition, senior leadership should encourage division management with procurement authority to monitor change orders and expenditures.

**Management Response:** The Parks Department agrees with this recommendation. As an added precaution and to provide additional oversight, division management will now be required to obtain approval from the Management Services Division if training costs exceed \$30,000. Senior leadership will also reinforce expectations for division management to closely monitor change orders and overall expenditures throughout the procurement process to ensure fiscal accountability.

**Expected Completion Date:** Completed

**Follow-Up Date:** September 2025

**Additional Auditor Comment:** Commission Corporate Procurement has agreed to work with the departments to define an approval process for any procurements made under Section 1-500 of the Purchasing Manual. An interim stop gap measure has been implemented that requires approval by Corporate Procurement.

### **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.

*Wanda King*

Wanda King  
Assistant Inspector General

*Modupe Ogunduyile*

Modupe Ogunduyile  
Deputy Inspector General

*Renee Kenney*

Renee Kenney, CPA, CIG, CIA, CISA  
Inspector General

June 25, 2025