

# FY 2025 Annual **REPORT**



## **THE OFFICE OF THE INSPECTOR GENERAL**



THE MARYLAND-NATIONAL CAPITAL  
PARK AND PLANNING COMMISSION

# Message from the Inspector General

I am pleased to present The Maryland-National Capital Park and Planning Commission (Commission), Office of the Inspector General's (OIG) fiscal year 2025 Annual Report which summarizes the activities and accomplishments of the OIG from July 1, 2024, through June 30, 2025 (FY25).

The OIG provides a wide range of services for the Commission, including audits, investigations, advisories, inspections/evaluations, and training, all of which are discussed in this report. The OIG's work demonstrates our commitment to promoting accountability, efficiency, and effectiveness in Commission programs and operations. Our FY25 work program allowed us to present management with 70 audit recommendations to strengthen internal controls and reduce many risk factors. Most of the recommendations have already been successfully mitigated.

Ensuring public accountability by reporting instances of fraud, waste, and abuse is one of the OIG's primary goals and responsibilities. Fraud allegations submitted to the OIG were at an all time high in FY25. The OIG completed 8 fraud, waste, and abuse (FWA) investigations, more than double the prior fiscal year. Six of our investigations identified fraud, waste, and abuse. In addition to the FWA investigations, the OIG completed 9 limited investigations which included recommendations to improve employee compliance with applicable laws, policies and ethical standards.

The OIG is governed by an Audit Committee (AC), comprised of two Planning Board Commissioners and two public members. The Commission Chair serves as ex-officio nonvoting member of the AC. I would like to thank the AC for their leadership and guidance throughout the year. Equally important, I would like to thank the Commission's leadership for their support and confidence in the contributions of the OIG and my spectacular OIG team.

Regards,



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

July 1, 2025

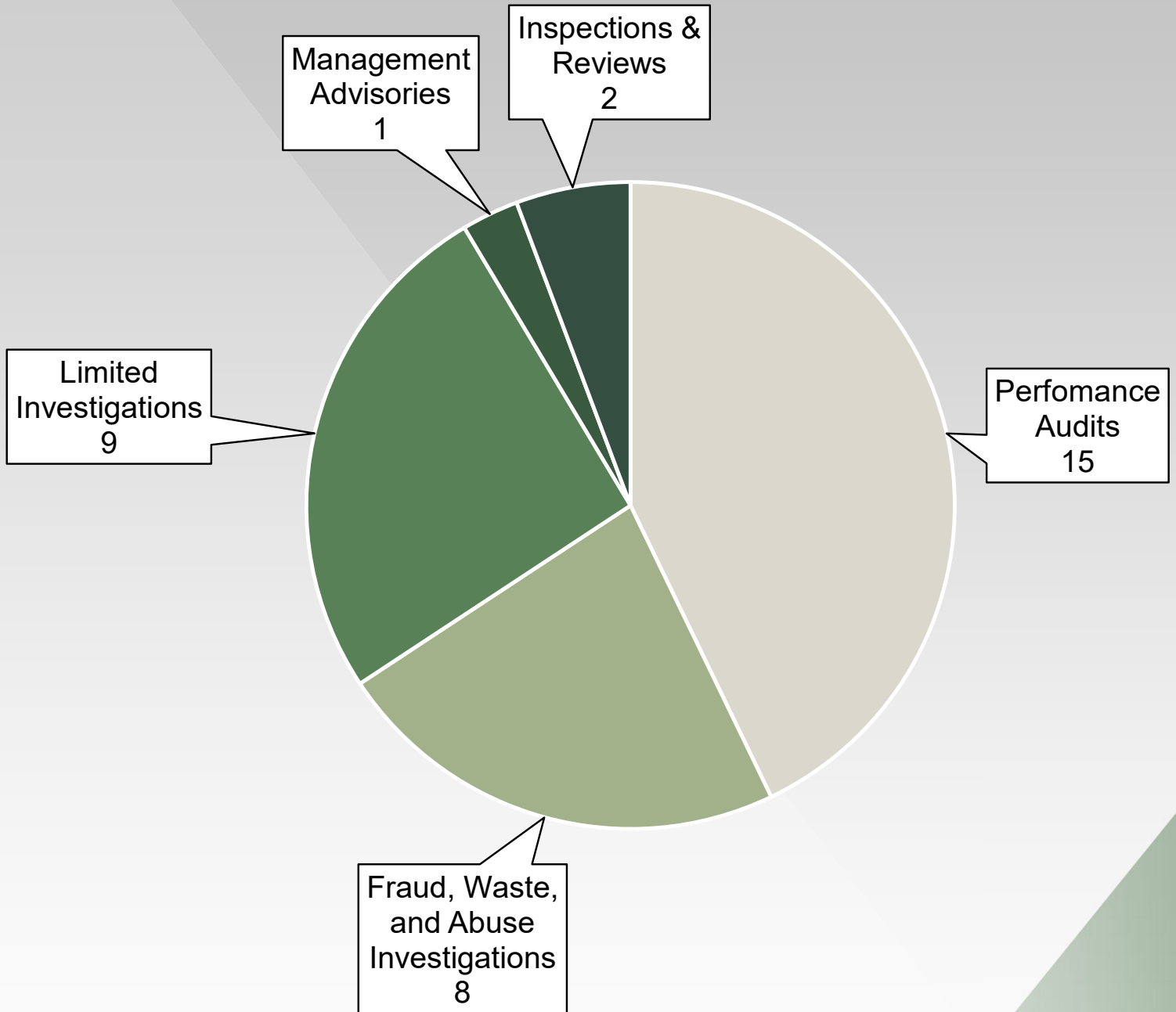
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# The Office of the Inspector General

Fiscal Year 2025 Highlights

## Total Completed OIG Engagements in FY25



Internal Fraud Courses  
Taught

**5**

Audit Recommendations

**70**

Reviewed Follow-up  
Recommendations

**57**

## ABOUT THE OIG

### OUR MISSION

At the OIG, our mission is to uphold integrity and accountability within the Commission. Through independent evaluations and strategic recommendations, we focus on:

- enhancing effectiveness;
- ensuring accountability;
- strengthening controls; and
- protecting the Commission's reputation.

### OIG SERVICES PROVIDED

- Performance Audits
  - Business Process Audits
  - Facility Audits
  - Information Technology Audits
- Fraud, Waste, and Abuse Investigations
- Limited Investigations
- Inspections and Evaluations
- Management Advisories
- Follow-Up Reviews
- Internal Trainings

# Meet the OIG Team

Behind Every Audit Is a Team That Cares



**Renee Kenney**

Inspector General  
CPA, CIG, CIA, CISA



**Modupe Ogunduyile**

Deputy Inspector General  
CIG



**Robert Feeley**

Assistant Inspector General  
CGFM, CFE, CAA, CICA



**Wanda King**

Assistant Inspector General



**Franklin Pace**

Senior Auditor  
CIGI, CFE, CGFM, PMP



**Irith Dror**

Senior IT Auditor  
CISA, CGEIT



**Aaron Smith**

Staff Auditor  
CIGA



**Noelani Tuga**

Administration &  
Audit Intern

### **PROFESSIONAL CREDENTIALS**

OIG personnel hold relevant certifications and are members of numerous prestigious audit and accounting associations. These auditing certifications signify a recognized international level of technical capability. The professional associations that confer these certifications enforce rigorous standards and requirements, including comprehensive written exams that assess technical knowledge, skills, education and experience. Additionally, these certifications uphold stringent ethical standards.

- CPA – Certified Public Accountant
- CIG – Certified Inspector General
- CIGA – Certified Inspector General Auditor
- CIGI – Certified Inspector General Investigator
- CISA – Certified Information System Auditor
- CFE – Certified Fraud Examiner
- CGFM – Certified Governmental Finance Manager
- CICA – Certified Internal Control Auditor
- CGEIT – Certified in the Governance of Enterprise IT



## GOVERNANCE

The Audit Committee (AC) and OIG were established to assist the Commission with corporate governance and independent oversight of the agency's financial reporting processes.

The Annotated Code of Maryland defines the authority and purpose of the AC (§15-401 – §15-405) and the Office of the Inspector General (§15-501 – §15-508). Commission Practice No. 1-31, *Organization and Functions of the Audit Committee and Office of the Inspector General* establishes the regulations outlining the responsibilities of the AC and OIG.

## AUDIT COMMITTEE

The AC undertakes governance responsibilities to ensure the Commission develops and implements a sound system of internal controls and adheres to the highest standards of public accountability and integrity, including, but not limited to, the auditing process.

The AC for FY25 consisted of four voting members and one non-voting member:

- Ms. Dorothy Bailey – Vice-Chair of Prince George's County Planning Board – AC Chair
- Ms. Mitra Pedoeem – Vice-Chair of Montgomery County Planning Board
- Mr. Benjamin Williams – Public Member representing Prince George's County
- Ms. Erin White - Public Member representing Montgomery County
- Artie Harris – Commission Chair – Ex-officio nonvoting member

## STANDARDS

- Performance Audits are completed per *Generally Accepted Government Auditing Standards (GAGAS)*.
- Management Advisories are considered non-audit services and follow GAGAS.
- Fraud, Waste, and Abuse (FWA) Investigations are completed per *Principles and Standards for Offices of Inspectors General*.
- Inspections and Evaluations are completed per *Principles and Standards for Offices of Inspectors General*.
- Limited Investigations are classified as other services and are not completed per any audit standard.

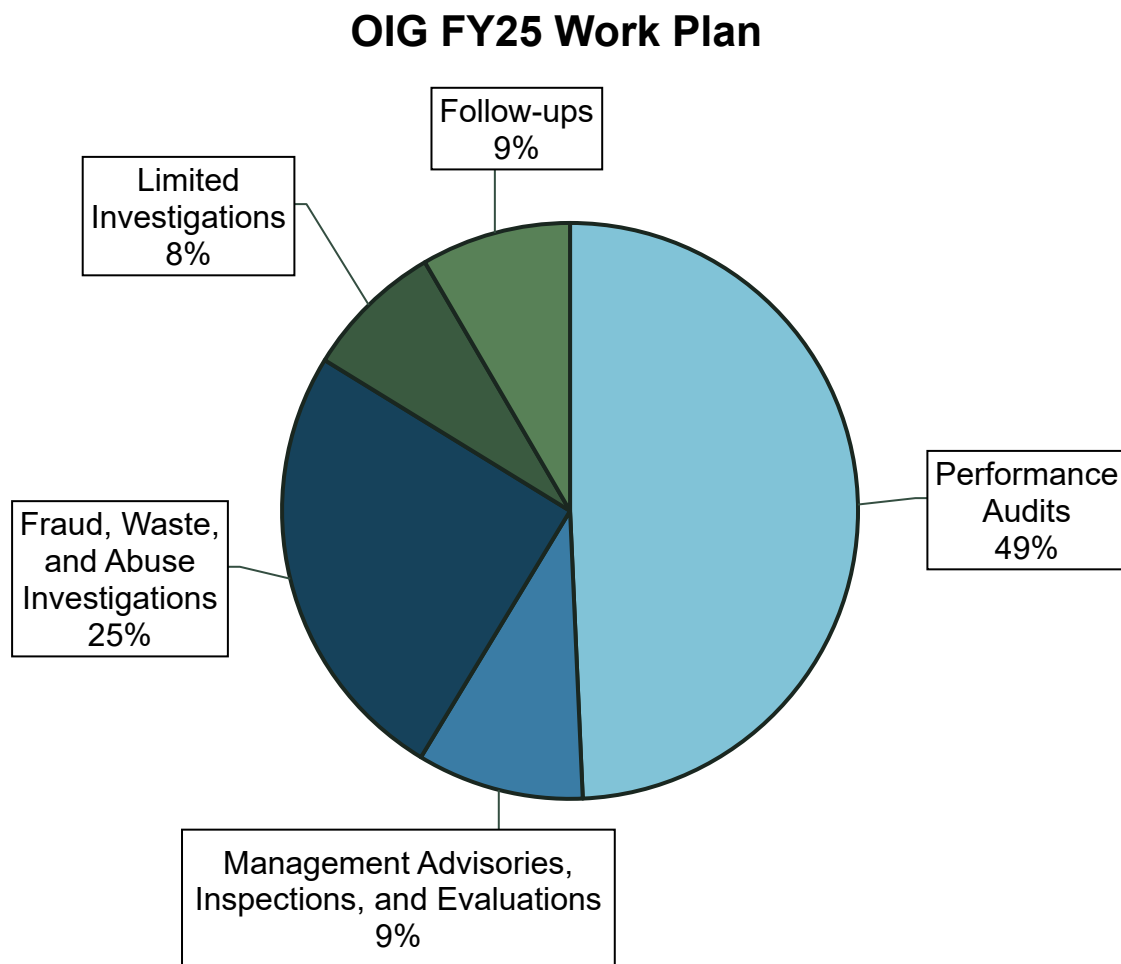


## ANNUAL WORK PLAN

The OIG is charged with assisting the Commission by providing independent evaluations and recommendations to improve the effectiveness, productivity, and efficiency of Commission programs, policies, and operations. To meet this responsibility, each spring an annual work plan is presented to the Audit Committee for approval. The annual work plan is based on feedback from Commission leadership, coupled with various risk assessment exercises.

In June 2024, the Audit Committee (AC) approved the OIG's FY25 Work Plan. The work plan included five facility audits and seven business process audits. The work plan also included hours for other types of engagements (e.g., investigations, advisories, and quality review, etc.) The work plan is considered a living document and is subject to change throughout the fiscal year based on the needs of the Commission. Table 1 below provides a summary of the OIG's approved FY25 Work Plan.

**Table 1:**



## AUDIT PROCESS

### **Planning**

Auditors must adequately plan the work necessary to address the audit objectives. For each performance audit, the OIG holds an opening meeting with key stakeholders to obtain an understanding of the nature of the program or process under audit and the potential impact of the audit results. During the opening meeting, the OIG and audit clients discuss audit risk, audit objectives, scope and expectations.

### **Fieldwork**

Fieldwork requirements include obtaining sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions that are valid, accurate, appropriate, and complete with respect to the audit objectives. The fieldwork portion of the audit concentrates on internal control testing and audit client interviews.

### **Reporting**

The audit report communicates results of the audit and related recommendations. Commission management is provided with an opportunity to respond to include their corrective action in writing to all audit findings and recommendations.

### **Follow-Up Review**

The OIG conducts a follow-up review on all high and medium risk audit recommendations to ensure identified risks have been mitigated and recommendations that have been fully implemented and resolved.



# OIG FY25 Annual Report

## INVESTIGATIONS

The OIG is charged with ensuring public accountability by preventing, investigating, and reporting instances of fraud, waste, and abuse (FWA) of Commission property and funds. Allegations of FWA are reported anonymously through the Commission's independent hotline or directly from Commission employees and County residents.

After a preliminary review of the allegation(s), the OIG may complete a Limited Investigation or a formal Fraud, Waste, and Abuse investigation. Most investigations also include audit recommendations to strengthen internal controls over the processes under review.

### FRAUD, WASTE, AND ABUSE INVESTIGATIONS

In FY25, the OIG completed 8 FWA investigations, double the number of investigations completed in FY24. Allegations of conflicts of interest, abuse of power, and asset misappropriation were investigated. The OIG identified fraud, waste, and/or abuse in 6 of the 8 investigations.

| Completed FWA Investigations                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (Alleged) <ul style="list-style-type: none"><li>• Conflict of Interest, Abuse of Power</li><li>• Violation of Commission ACH Procedures</li><li>• Conflict of Interest, Duck Blinds</li><li>• Abuse of the Commission's American with Disability Act and Telework Programs</li><li>• Theft of time</li><li>• Equipment and Scrap Metal Disposal Irregularities</li><li>• Travel Reimbursement Irregularities</li><li>• Conflict of Interest, Management and Commission Vendor</li></ul> |

The OIG provided management with 16 recommendations to strengthen internal controls over the processes investigated. Management concurred with the recommendations and provided acceptable mitigation responses.

### APPENDIX B Contains a summary of FWA Investigations

### LIMITED INVESTIGATIONS

In FY25, the OIG completed 9 Limited Investigations, as compared to 3 Limited Investigations in FY24. The OIG was unable to substantiate the allegations in 7 of the 9 investigations; Commission policy violations were identified in 2 investigations.

## OIG FY25 Annual Report

| Completed Limited Investigations                                                                                                                                                                                                                                                                                                                                                                                                           |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>(Alleged)</p> <ul style="list-style-type: none"><li>• Field Training Coordinator Compensation Irregularity</li><li>• Permitting, Conflict of Interest</li><li>• Locksmith Services, Abuse of Funds</li><li>• Misappropriation of Assets</li><li>• Permitting Irregularity</li><li>• Employee Celebrations, Abuse of Funds</li><li>• Abuse of K9 Funds</li><li>• Misappropriation of Tree Logs</li><li>• Timecard Irregularity</li></ul> |

The OIG provided management with 12 recommendations to strengthen internal controls over the processes investigated. Management concurred with the recommendations and provided acceptable mitigation responses.

**APPENDIX C** Contains a summary of Limited Investigations

## MANAGEMENT ADVISORIES

Management advisories are considered consulting services and are typically requested by Commission senior leadership. Per State statute, the OIG is authorized to complete management advisories. Management advisories are considered non-audit services and are guided by *Generally Accepted Government Auditing Standards*.

In FY25, the OIG completed 1 Management Advisory, Vanpool Usage. The OIG was asked to replicate the vanpool calculation submitted by Montgomery County Department of Parks to ensure cost neutrality and compliance with Commission Practice No. 6-10, M-NCPPC Vehicle Use Program. The OIG provided management with alternative calculations, which resulted in higher vanpool expenses for FY24.

## INSPECTIONS AND EVALUATIONS

In FY25, the OIG added the completion of Inspections and Evaluations (I&E) to their work program. I&E are completed per the *Principles and Standards for Offices of Inspector General*.

I&Es are systematic and independent assessments of the design, implementation, and results of operations, programs, or policies. These reviews provide timely, credible information that is useful for managers, policymakers, and others. I&E are typically less in scope than a Performance Audit. In FY25, the OIG completed 2 I&E:

- ERP RFP – Pre-implementation – The primary objective of this evaluation was to confirm that the RFP development process, and the resulting RFP document, was comprehensive, clear, and effective in soliciting high-quality proposals. The OIG concluded the RFP development process adhered to established industry standards and was conducted thoroughly and methodically to ensure the selection of the best possible solution for the Commission’s needs.
- Meadowbrook Community Center Petty Cash – The OIG was asked to conduct an inspection of the Center’s petty cash fund; no significant irregularities were identified.

## FOLLOW-UP REVIEWS

Performance audit reports, investigative internal control reports, limited investigations and management advisories include audit findings and recommendations to:

- preserve the Commission’s reputation;
- improve the effectiveness, productivity, or efficiency of Commission programs;
- policies, practices, and operations; and
- ensure public accountability.

The OIG completes a follow-up review for all high and medium risk audit findings and recommendations. The purpose of a follow-up review is to determine if management’s

## OIG FY25 Annual Report

corrective actions have been effectively implemented. A follow-up review also provides official closure of the audit findings and recommendations.

In FY25 the OIG completed 24 follow-up reviews. The OIG concluded management resolved 47 of the 57 (82%) recommendations.



## MAJOR AND PERVASIVE AUDIT CONCERNS

### MAJOR AUDIT CONCERNS

A major audit concern identifies 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. Three performance audits completed in FY25 included major audit concerns, (Details can be found in Appendix A). Although the specific concerns in each of the three engagements are different, there was an overarching theme of lack of policies and procedures coupled with insufficient oversight and monitoring.

### PERVASIVE AUDIT CONCERNS

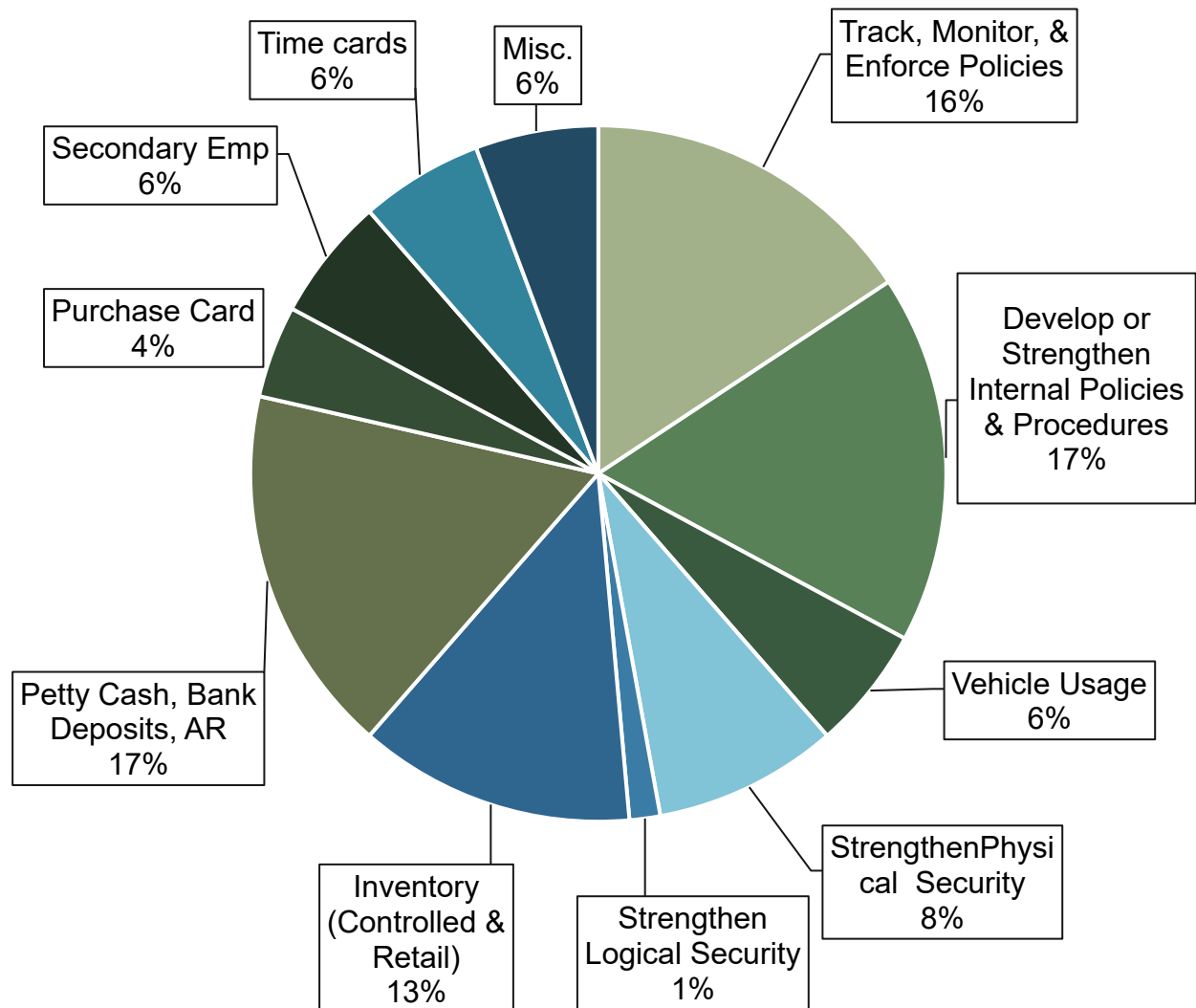
The OIG presented management with 70 audit recommendations to improve the effectiveness, productivity, and efficiency of Commission programs, policies, practices, and operations. The top four audit concerns are presented below:

- Twelve recommendations to improve controls over cash (petty cash, bank deposits, and accounts receivable). Management is updating Commission policies to utilize direct payment options to reduce the inherent risk of cash.
- Twelve recommendations were made to develop or strengthen internal policies and procedures.
- Eleven recommendations focused on improving managerial oversight and employee compliance with applicable laws, policies, and ethical standards.
- Nine recommendations were made to strengthen controls over Commission assets. Seven of the recommendations involved controlled assets, or assets costing less than \$10,000; while 1 recommendation provided guidance on strengthening retail inventory controls.

See **Table 2** below for a comprehensive breakdown of pervasive audit findings.

Table 2:

## Pervasive Audit Findings



## Appendix A

### FY25 Performance Audits

| <b>Audit Number Key</b>                               |
|-------------------------------------------------------|
| CW: Commission Wide & Central Administrative Services |
| PGC: Prince George's County                           |
| MC: Montgomery County                                 |

## BUSINESS PROCESS AUDITS

| <b>Audit Name</b>                       | <b>Objective</b>                                                                                                                                        | <b>Major Audit Concerns</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Recommendations &amp; Risk Level</b>                                                                                                                                                                                                                       |
|-----------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Traffic Citations</b><br>CW-001-2025 | To evaluate internal controls related to monitoring traffic citations and driving records to ensure compliance with Commission policies and procedures. | 1. The Commission does not have an established protocol for administering or tracking traffic citations while operating a Commission vehicle.<br><br>2. The Commission received a minimum of 566 traffic citations in a 15-month period. Commission management's actions are primarily limited to ensuring the citations are paid by the vehicle driver. Additional actions are not taken to: <ul style="list-style-type: none"> <li>• Identify repeat offenders</li> <li>• React to high-risk citations</li> <li>• Escalate concerns to the department head.</li> </ul> | 1.Track and Monitor Traffic Citations (High)<br><br>2. Develop Internal Procedures for the Administration of Traffic Citations (High)<br><br>3. Assess Violations and Take Appropriate Action (High)<br><br>4.Obtain Evidence of MD Driver's License (Medium) |

## Appendix A

### FY25 Performance Audits

|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                              |                                                                                                                            |
|---------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|
| <b>Kronos/UKG Upgrade</b><br>CW-002-2025          | <p>This audit is focused on the risks and controls for the following processes:</p> <ul style="list-style-type: none"> <li>• Cloud-to-cloud data migration implementation</li> <li>• New payroll schedule implementation</li> <li>• Cloud to on-prem data conversion implementation</li> </ul> <p>The primary objectives of this audit were to ensure:</p> <ul style="list-style-type: none"> <li>• The correctness, completeness, reliability and integrity of the migrated data</li> <li>• The viability of the new system's operating effectiveness</li> <li>• The security of logical access to the migrated data, and of physical access to the on-prem facility</li> </ul> | <p>Failure to take action on previously identified physical security risk.</p>               | <p>1. Implement CAS IT Review and Monitoring Controls Over Physical Access to the CAS IT Server Room (High)</p>            |
| <b>Capital Improvement Program</b><br>CW-004-2025 | <p>Evaluate revenue and financing sources and verify compliance with funding requirements and Commission Practices and Procedures. Additionally, the audit assessed the system of internal controls for revenue and financing sources within the Capital Improvement Program.</p>                                                                                                                                                                                                                                                                                                                                                                                                | <p>None</p>                                                                                  | <p>1. Establish Formal Policy and Procedures for Managing CIP (Medium)</p>                                                 |
| <b>Badging Procedures</b><br>CW-007-2025          | <p>The audit focused on the issuance, management, monitoring and deactivation of security badges.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <p>1. Incomplete policies and procedures for badge issuance, monitoring, and separation.</p> | <p>1. Establish a Commission-Wide Badging Policy and Implement Processes and Procedures at the Department Level (High)</p> |

## Appendix A

### FY25 Performance Audits

|                                               |                                                                                                                                                                                                                   |                                                                                                                                                                                            |                                                                                                                                                                                                                                                       |
|-----------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                               |                                                                                                                                                                                                                   | 2. The current badging processes do not adequately protect Commission assets and personnel.<br><br>3. There are significant security gaps in the issuance of vendor and contractor badges. | 2. Evaluate Contractor and Vendor access to Commission Facilities (High)<br><br>3. Ensure a Change in an Employee's Tenure is Properly Processed (Medium)<br><br>4. Implement Picture Badges for Seasonal Employees in Commission Facilities (Medium) |
| <b>Community Partnerships</b><br>PGC-009-2025 | Evaluate the system of internal controls for partnership agreements with community organizations. Properly implemented internal controls reduce financial, reputational, and operational risks to the Commission. | None                                                                                                                                                                                       | 1. Establish Formal Policy and Procedures at the Departmental Level (Medium)                                                                                                                                                                          |

## FACILITY AUDITS

The objective of Commission facility audits is to evaluate the system of internal controls for key business operations (e.g., petty cash, purchase card, vehicle usage, expense reports, building security, timecard completion, controlled assets, etc.) within each facility.

| Audit Name                                                          | Major Audit Concerns | Recommendations & Risk Level                                                                                                                                                                                                         |
|---------------------------------------------------------------------|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Fort Washington Forest Community Center (CC)</b><br>PGC-001-2025 | None                 | 1. Conduct Annual Inventory of Controlled Assets (Medium)<br><br>2. Ensure Bank Deposits are Made in Accordance with Commission Procedures (Medium)<br><br>3. Ensure Compliance with Purchase Card Policies and Procedures. (Medium) |
| <b>North Forestville CC</b>                                         | None                 | 1. Conduct Annual Inventories of Controlled Assets (Medium)                                                                                                                                                                          |

## Appendix A

### FY25 Performance Audits

|                                                      |      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|------------------------------------------------------|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PGC-002-2025                                         |      | <ul style="list-style-type: none"> <li>2. Monitor Facility Security Cameras (Medium)</li> <li>3. Ensure Bank Deposits are Made in Accordance with Commission Procedures (Medium)</li> <li>4. Strengthen Petty Cash Operations (Medium)</li> <li>5. Obtain Form A-1 for Non-Commission Employment (Medium)</li> </ul>                                                                                                                                                                        |
| <b>Columbia Park CC</b><br>PGC-003-2025              | None | <ul style="list-style-type: none"> <li>1. Evaluate the Need for a Change Fund (Medium)</li> <li>2. Install Surveillance Camera Behind Cash Register (Medium)</li> <li>3. Document Completion of the Annual Inventory of Controlled Assets (Medium)</li> <li>4. Ensure Non-Commission Employment Request Forms are Approved (Low)</li> </ul>                                                                                                                                                 |
| <b>Oakcrest CC</b><br>PGC-004-2025                   | None | <ul style="list-style-type: none"> <li>1. Strengthen Managerial Oversight of Controlled Assets (Medium)</li> <li>2. Ensure Outstanding Balances are Collected or Corrected (Medium)</li> <li>3. Ensure Bank Deposits are Made in Accordance with Commission Procedures (Medium)</li> <li>4. Ensure Compliance When Operating a Commission Vehicle (Medium)</li> <li>5. Ensure Non-Commission Employment Request Forms are Reviewed (Low)</li> <li>6. Strengthen Petty Cash (Low)</li> </ul> |
| <b>North Brentwood CC</b><br>PGC-05-2025             | None | None                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>Cedar Heights CC</b><br>PGC-011-2025              | None | <ul style="list-style-type: none"> <li>1. Strengthen Managerial Oversight of Controlled Assets (Medium)</li> <li>2. Ensure Bank Deposits are Made in Accordance with Commission Procedures (Medium)</li> <li>3. Ensure Timely Reimbursement of Petty Cash Fund (Low)</li> </ul>                                                                                                                                                                                                             |
| <b>Glenarden CC</b><br>PGC-014-2025                  | None | <ul style="list-style-type: none"> <li>1. Strengthen Managerial Oversight of Controlled Assets (Medium)</li> <li>2. Ensure Employee Timecards are Approved (Medium)</li> </ul>                                                                                                                                                                                                                                                                                                              |
| <b>Seat Pleasant Activity Center</b><br>PGC-015-2025 | None | <ul style="list-style-type: none"> <li>1. Ensure Compliance with Purchase Card Policies and Procedures (Medium)</li> </ul>                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Wheaton Ice Arena</b>                             | None | <ul style="list-style-type: none"> <li>1. Strengthen Managerial Oversight of Controlled Assets (Medium)</li> </ul>                                                                                                                                                                                                                                                                                                                                                                          |

## Appendix A

### FY25 Performance Audits

|                                                    |      |                                                                                                                                                                                                       |
|----------------------------------------------------|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| MC-007-2025                                        |      | 2. Strengthen Managerial Oversight of Resale Inventory (Medium)<br>3. Ensure Cash Receipts Are Deposited Timely (Medium)<br>4. Resolve Aged Accounts Receivable Balances (Medium)                     |
| <b>MLK Jr. Maintenance Facility</b><br>MC-001-2025 | None | 1. Maintain Complete and Accurate Vehicle Mileage Log Data (Medium)<br>2. Install Surveillance Camera to Monitor Safe Room (Medium)<br>3. Complete Purchase Card Transaction Log After Purchase (Low) |

## Appendix B

### FY25 Fraud, Waste, and Abuse Investigations

| Investigation                                                 | Allegation                                                                                                                                                                                                                                                                                                                                 | Conclusion                                                                                                                                                                                                                                                                                                                                             | Recommendations & Risk Level                                                                                                                                                                                            |
|---------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Conflict of Interest and Abuse of Power</b><br>CW-006-2025 | <p>An employee participated in evaluating a potential vendor without disclosing his/her prior relationship with the vendor. The identified vendor was awarded a contract with the Commission.</p> <p>The same employee abused his/her power in a project that involved cash disbursements, putting the Commission at significant risk.</p> | <p>The OIG did not find evidence to support a conclusion of fraud, waste, or abuse.</p>                                                                                                                                                                                                                                                                | <ol style="list-style-type: none"> <li>1. Diversify Evaluation Committees (High)</li> <li>2. Complete Periodic Reviews of Access Permissions (High)</li> </ol>                                                          |
| <b>Violation of Commission ACH Procedures</b><br>CW-009-2025  | <p>The OIG was asked to review how the Commission handled an alleged Automated Clearing House (ACH) bank fraud.</p>                                                                                                                                                                                                                        | <p>The OIG determined there was a lack of professional skepticism and due diligence within the Accounts Payable Section (Department of Finance). The OIG reasonably concluded one employee's actions met the definition of <b>waste</b> and he/she did not follow documented procedures and contributed to the ACH misappropriation (\$364,281.95)</p> | <ol style="list-style-type: none"> <li>1. Strengthen Internal ACH Procedures (High)</li> <li>2. Improve Due Diligence and Critical Thinking (High)</li> <li>3. Improve Coordination of Investigations (High)</li> </ol> |
| <b>COI – Duck Blinds</b><br>PGC-008-2025                      | <p>Commission employees tampered with bids for leasing duck blinds.</p> <p>Favoritism (COI) is being proved to bid submitters with a relationship with a Commission employee.</p>                                                                                                                                                          | <p>Based on a preponderance of evidence, the OIG reasonably concluded there was no bid tampering over the 2024-2025 permitting of the waterfowl blind sites on the Patuxent River in Prince George's County.</p>                                                                                                                                       | <ol style="list-style-type: none"> <li>1. Strengthen Documentation for Bid Packages</li> </ol>                                                                                                                          |
| <b>Abuse of ADA and Telework Privileges</b><br>PGC-010-2025   | <ol style="list-style-type: none"> <li>1. Procedures were not being followed for approving employee telework and ADA accommodations (3 employees)</li> <li>2. Secondary employment and COI concerns (3 employees)</li> </ol>                                                                                                               | <p>Employee 1 – The OIG concluded the employee's actions supported a conclusion of <b>abuse</b>. The employee did not follow internal procedures for the approval of</p>                                                                                                                                                                               | <ol style="list-style-type: none"> <li>1. Develop and Implement ADA Accommodations Policy and Procedure (High)</li> </ol>                                                                                               |



## Appendix B

### FY25 Fraud, Waste, and Abuse Investigations

|                                                               |                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                   |
|---------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                               |                                                                                                                                                                                                                                                                                          | <p>his/her ADA intake. Insufficient evidence to conclude irregular secondary employment.</p> <p>Employee 2 – the OIG concluded the employee's actions supported a conclusion of <b>fraud, waste, and abuse</b>. The employee abused his/her ADA accommodation and telework privileges. The employee did not disclose secondary employment and used Commission assets to support his/her secondary employment. The employee also falsified his/her timecard.</p> <p>Employee 3 – No audit findings.</p> <p>The OIG was unable to quantify the amount of the misappropriations.</p> | <p>2. Enforce Commission's Telework Agreement Requirements (Medium)</p> <p>3. Formally Designate a Central ADA Coordinator (High)</p>                                                                                                             |
| <b>Theft of Time</b><br>MC-004-2025                           | <p>An employee is committing timecard fraud as he/she routinely drives his/her Commission vehicle home during work hours without a business need.</p>                                                                                                                                    | <p>The OIG reasonably concluded the employee misappropriated a minimum of \$5,485.93 from the Commission through falsified timecards. The employee's actions support a conclusion of <b>fraud, waste, and abuse</b>.</p>                                                                                                                                                                                                                                                                                                                                                          | <p>None</p>                                                                                                                                                                                                                                       |
| <b>Equipment/Scrap Disposal Irregularities</b><br>MC-009-2025 | <p>Scrap metal is being driven out of County to a facility that pays cash instead of the approved facility in Montgomery County that pays the Commission by check for recycled metal. Commission employees are keeping the proceeds and using some of the funds for employee events.</p> | <p>The OIG substantiated the allegations and identified three employees involved in the irregular activities:</p> <p>Employee 1 – Authorized the irregular disposal. The OIG reasonably concluded his/her actions supported a conclusion of <b>fraud, waste, and abuse</b>.</p>                                                                                                                                                                                                                                                                                                   | <p>1. Establish Policies and Procedures for Recycling Scrap Metal (High)</p> <p>2. Update the Commission Recycling Account with Sims Metal (High)</p> <p>3. Ensure Employee Timecards Reflect Leave as Needed to Attend Celebrations (Medium)</p> |

## Appendix B

### FY25 Fraud, Waste, and Abuse Investigations

|                                                             |                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                  |
|-------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                             | Gas powered equipment is being donated to a non-profit organization in Montgomery County and subsequently being purchased at a fraction of their value by Commission employees.                                   | <p>Employee 2 – Participated in the irregular disposal. The OIG reasonably concluded his/her actions supported a conclusion of <b>fraud, waste, and abuse</b>.</p> <p>Employees 1 and 2 received \$1,287 from the unapproved recycling facility.</p> <p>Employee 3 – Provided false statements to the OIG, identified and purchased donated equipment at a reduced price. The OIG reasonably concluded his/her actions supported a conclusion of <b>fraud, and waste</b>.</p> |                                                                                                                                                                                                                                                                  |
| <b>Travel Reimbursement Irregularities</b><br>MC-006-2025   | Two employees left a prepaid conference early without approval from his/her supervisor(s) resulting in additional travel costs for the Commission. The employees' timecards did not reflect the early departures. | <p>Employee 1 – The OIG determined the employee's actions supported a conclusion of <b>fraud and waste</b>. The employee submitted an inaccurate timecard and claimed unallowable meal per diems.</p> <p>Employee 2 – No fraud, waste, or abuse identified.</p>                                                                                                                                                                                                               | <ol style="list-style-type: none"> <li>1. Clarify Administrative Leave Requirements (Medium)</li> <li>2. Clarify Conference Attendance Requirements (Medium)</li> <li>3. Ensure Travelers Understand Attestation Requirement for Expense Report (Low)</li> </ol> |
| <b>COI, Management and Commission Vendor</b><br>MC-011-2025 | Management approved excessive training contracts with a vendor. Management may have a conflict with the identified vendor.                                                                                        | Management approved excessive training contracts (\$257k) for leadership development for a limited number of employees. The OIG concluded two employees' actions supported a conclusion of <b>waste</b> . The OIG did not identify a conflict that would support a conclusion of fraud or abuse.                                                                                                                                                                              | <ol style="list-style-type: none"> <li>1. Strengthen Oversight for Selection and Monitoring of External Vendors Exempt from Competitive Solicitation (High)</li> </ol>                                                                                           |

## Appendix C

### FY25 Limited Investigations

| Investigation                                                 | Allegation                                                                                                                                                                                                 | Conclusion                                                                                                                                                                                                                                                                                                                                                                                           | Recommendations & Risk Level                                                                                                                                                                                                                  |
|---------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Field Training Coordinator Compensation</b><br>CW-010-2025 | Field Training Program (FTP) Coordinators are fraudulently adding 1 hour of comp time to their timecards each day. Management approves the timecards.                                                      | The addition and approval of 1 hour comp time earned by the FTP Coordinators does not meet the definition of fraud, waste, or abuse. Both FTP Coordinators and management believed what they were doing was an acceptable practice. However, the OIG did reasonably conclude the current practice of adding 1.0 comp time earned per day to the timecards is not authorized under Commission policy. | 1. Commission leadership agreed to review the current practice of adding 1.0 hour comp time earned to determine the best way to protect the integrity of the FTP and also comply with official Commission Practices.                          |
| <b>Permitting, COI</b><br>PGC-006-2025                        | Permits are being issued to a Commission employee for the employee's own personal soccer program.                                                                                                          | The OIG was unable to substantiate the allegations.                                                                                                                                                                                                                                                                                                                                                  | 1. Strengthen Management Oversight of Non-Commission Employment and Business (Medium)<br><br>2. Evaluate and Update Existing Policies and Procedures (Medium)                                                                                 |
| <b>Locksmith Services</b><br>PGC-007-2025                     | The Commission is using an external vendor instead of Commission employees for locksmith services, increasing the cost of service.<br><br>Alleged COI between the external vendor and Commission employee. | The OIG was unable to substantiate the allegations.                                                                                                                                                                                                                                                                                                                                                  | 1. Formalize Policy for Tracking Work Orders (Medium)<br><br>2. Strengthen Oversight of the Locksmith and Monitor his Workload (Medium)<br><br>3. Ensure All Employees are Aware of Non-Commission Business and Employment Requirements (Low) |
| <b>Misappropriation of Assets</b><br>PGC-013-2025             | Miscellaneous items (e.g., bug sprays, face masks, first aid kits) are being stolen from a Commission facility.                                                                                            | The OIG was unable to substantiate the allegations.                                                                                                                                                                                                                                                                                                                                                  | 1. Ensure Transfers of Inventory are Documented (Medium)                                                                                                                                                                                      |

## Appendix C

### FY25 Limited Investigations

|                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                        |
|-------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Permitting Irregularity</b><br>MC-002-2025               | <p>The Montgomery County Office for the Inspector General determined a Montgomery County Council member intentionally mislead staff from Montgomery County Parks (MCP) to believe they were requesting reservations from athletic fields on the Counsels behalf when in fact they were doing it for his/her personal benefit.</p> <p>The purpose of the Limited Investigation was to assess compliance with MCP, Permits &amp; Rentals – Athletic Field Use Permit Policy</p> | <p>The OIG determined there was no evidence of a personal relationship between permitting personnel and the County Council member to suggest favoritism in bookings or kickbacks.</p>                                                       | <p>1.MCP management should complete the necessary policy updates regarding payment requirements for both leagues and county council members (Medium)</p> <p>2. MCP management should implement stronger internal review procedures to detect past due balances in a more expedient manner (Medium)</p> |
| <b>Employee Celebrations, Abuse of Funds</b><br>MC-005-2025 | <p>Personal baby and wedding showers are held on-site during work hours as well as the collection of donations and party preparation. Employees are inundated via the organization's email system with requests for donations to support the personal party and purchase of gifts.</p>                                                                                                                                                                                        | <p>The OIG identified one instance of <b>fraud, waste, and abuse</b>. In addition, the OIG recommended management be cognizant of the number of celebrations being held, the implied cost to the employee, and the perception of waste.</p> | <p>1. Ensure Employee Timecards Reflect Leave as Needed to Attend Celebrations (Medium)</p> <p>2. Provide Guidance to Staff on the Authorization and Reimbursement of Employee Meals (Medium)</p>                                                                                                      |
| <b>Abuse of K9 Funds</b><br>MC-012-2025                     | <p>1. Wasteful spending within the Park Police's K9 Program.</p> <p>2. COI with External Consultants.</p> <p>3.Excessive Overtime Pay.</p>                                                                                                                                                                                                                                                                                                                                    | <p>The OIG did not find any evidence of abuse of funds.</p>                                                                                                                                                                                 | <p>None</p>                                                                                                                                                                                                                                                                                            |
| <b>Theft of Tree Logs</b><br>MC-013-2025                    | <p>Wood logs are being stolen from the Green Waste Recycling Program.</p>                                                                                                                                                                                                                                                                                                                                                                                                     | <p>The OIG was unable to substantiate any claims of theft of tree logs.</p>                                                                                                                                                                 | <p>1.Strengthen Work Order Documentation (Medium)</p>                                                                                                                                                                                                                                                  |
| <b>Timecard Irregularity</b><br>MC-014-2025                 | <p>An employee was flexing his/her hours and claiming shift differential he/she was not entitled to.</p>                                                                                                                                                                                                                                                                                                                                                                      | <p>The OIG did not find any evidence of fraud, waste, or abuse.</p>                                                                                                                                                                         | <p>None</p>                                                                                                                                                                                                                                                                                            |