

The Maryland-National Capital Park and Planning Commission
OFFICE OF THE INSPECTOR GENERAL

Little Bennett Campground

Montgomery County (MC)



Report Number: MC-001-2026
September 12, 2025

Final Report

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Executive Summary

As part of our efforts to promote effective Maryland-National Capital Park and Planning Commission (Commission) programs, policies, and operations and to ensure public accountability, Office of the Inspector General (OIG) conducted a performance audit to evaluate the adequacy and effectiveness of internal controls related to Little Bennet Campground. This audit was selected as part of the OIG's Fiscal Year 2026 Work Plan, developed to support oversight, accountability, and effective stewardship of Commission resources.

Objective

The objective of this audit was to evaluate Little Bennet Campground to determine whether operations were conducted in accordance with applicable policies, procedures, laws, and regulations, and whether internal controls were designed and operating effectively.

Findings

The audit identified two findings related internal controls and compliance. Specifically, the Office of the Inspector General found that there were instances where Little Bennet Campground did not follow policy regarding inventory controls and driving policy. These conditions may increase the risk of reputational damage or financial loss.

Recommendations

The Office of the Inspector General made two recommendations to address the findings identified during the audit. The recommendations are intended to strengthen internal controls and improve compliance by improving documentation and strengthening monitoring practices.

Management Responses

Management agreed with the audit findings and recommendations and provided responses outlining corrective actions] to address the issues identified. Management's responses include improving documentation and strengthening monitoring practices.

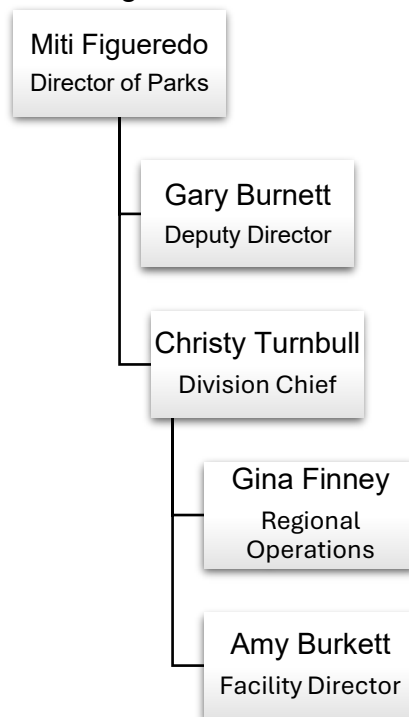
Background

Overall Perspective

Little Bennett Campground (LBC or Campground) is located within Little Bennett Regional Park in Clarksburg, MD. LBC offers a variety of camping options such as recreational vehicle sites, traditional camp sites, cabins, yurts and canvas tents. LBC also offers miles of hiking, biking and trails. The Campground has a variety of weekend activities available in season for all age groups. Revenue for the Campground in Fiscal Year 2025 was \$550,958.63.

The Campground is managed under the aegis of Montgomery County Department of Parks (Montgomery Parks). At the department level, Miti Figueredo, Director of Parks, provides overall strategic direction and executive oversight. Gary Burnett, Deputy Director of Operations, supports departmental operations.

The Facility falls under the Enterprise Division led by Christy Turnbull, Division Chief, who is responsible for policy implementation, operational performance, and oversight of regional operations. Gina Finney, Regional Operations Manager, provides direct supervisory oversight of the facility. Amy Burkett, Facility Director, is responsible for the day-to-day operations of the Campground. The chart below presents the management structure of the Facility.



Objective, Scope, and Methodology

Objective

The objective of this audit was to evaluate the system of internal controls for key business operations (e.g., purchase card, controlled assets, capital assets, etc.) at Little Bennett Campground. Properly implemented internal controls reduce financial, reputational, and operational risks within the Campground.

Scope

The scope for the LBC audit included, but was not limited to, the following audit procedures:

- Reviewed applicable Commission practices and procedures
- Interviewed Campground staff to obtain an understanding of the Campground operations
- Reviewed cash receipts for timely and accurate bank deposits
- Verified the existence of capital and controlled assets, and performed testing to ensure compliance with Commission policies and procedures
- Verified retail inventory controls in the camp store
- Reviewed purchase card transactions and verified for proper authorization and appropriate purchases
- Accessed payroll timekeeping records
- Reviewed Commission vehicle logs for completeness and verified all drivers met Risk Management requirements
- Requested a copy of the most recent safety inspection of the Campground, completed by the Risk Management and Workplace Safety Office

In addition, the audit scope was designed to identify possible fraud, waste, or abuse within the processes being audited.

The period covered in this review was January 1, 2025 – August 31, 2025.

Methodology

During the audit, the auditor-in-charge conducted interviews of Center management and staff, and reviewed relevant standard operating procedures, Commission policies, and organizational charts. For our analysis, we obtained and reviewed financial reports, asset listings, payroll reports, and other relevant information that included a sample of supporting documentation to assess compliance with Commission Policies and Procedures. We also conducted site visits to test the effectiveness of internal controls over petty cash and capital and controlled assets.

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 a 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 objective.

Findings and Recommendations

1. Ensure Completion and Submission of Required Driving Forms

Issue: A seasonal employee working at LBC intermittently since 2018, has driven a Commission vehicle without providing the Defensive Driving Course Certificate and the Driving Requirements and Record Release Authorization Form to the Risk Management and Workplace Safety team (Risk Management) within the Commission's Corporate Policy and Management Operations Division. Completion of the forms allows Risk Management to review and monitor an employee's driving record.

Criteria: Per Commission Practice No. 6-10, M-NCPPC Vehicle Use Program, individuals must complete the Defensive Driving Course and M-NCPPC Driving Requirements and Record Release Authorization form prior to operating an agency vehicle. By signing the form, drivers acknowledge that they will:

- Follow all M-NCPPC policies pertaining to vehicle use
- Maintain a valid driver's license at all times
- Be enrolled in the M-NCPPC Driver's License Monitoring Program
- Complete the agency's driver safety training program
- Notify the M-NCPPC of changes to his/her driver's license

Cause: Campground management did not prioritize their efforts to ensure compliance with established policies and procedures.

Risk Management issued their semi-annual "Driving Audit" report to Ms. Christy Turnbull, Enterprise Division Chief on June 4, 2025. The report included a list of authorized and unauthorized drivers within the Enterprise Division. The identified employee was identified as unauthorized. The following instructions were provided with the report:

"In accordance with Practice 6-10, M-NCPPC Vehicle Use Program, please see attached list of authorized drivers for your Department. Authorized drivers include any employee who:

- Is required to operate vehicles as part of his/her position responsibilities.
- Is assigned to drive an agency vehicle (i.e. 24 hours assignment); or
- Operates a pool vehicle.

To be eligible to drive a Commission vehicle, employees must complete the following:

- Defensive Driving Course (DDC)
- Driving Requirements and Records Release Authorization Form.

Please review the attached list of authorized drivers and provide any support DDC certificate or driving releases so we can make the necessary corrections.” Little Bennett Campground Report No. MC-001-2026 7 The report was subsequently provided to Ms. Burkett, LBC manager. As stated above, the identified employee has been allowed to drive a Commission vehicle since 2018¹.

Risk: Failure to ensure employees provide the required documentation to Risk Management before driving a Commission vehicle poses a significant risk and liability to the Commission which could result in reputational and financial loss, especially if the employee does not hold a valid driver’s license and/or has a serious violation on their driving record.

The risk to the Commission is exponentially increased if management knows a driver is unauthorized and does not take reasonable steps to correct.

Recommendation: Enterprise Division management should ensure all required documentation is submitted to Risk Management for drivers of Commission vehicles. The forms should be submitted prior to vehicle assignment.

Issue Risk: High

Management Response: We concur with the OIG’s finding and recommendation. When this incident was discovered, corrective action was quickly taken, and additional safeguards were implemented.

- RE: The identified employee who was unauthorized to drive:
 - 8/7/2018 - The employee completed DDC.
 - 7/15/2025 – It was discovered that Risk Management had not received the Driving Requirement and Record Release Authorization form.
 - 7/17/2025: The completed Driving Requirement and Record Release Authorization form was submitted to Risk Management.
 - 7/18/2025: Risk Management cleared this employee to drive.
 - 8/22/2025: Employee resignation effective. The person is no longer employed by the Commission.
- RE: Safeguards to ensure required documentation is submitted to Risk Management for drivers of Commission vehicles:
 - 9/4/2025: Updated list of employees has been reviewed by Facility Manager, Regional Operations Manager, and Division Chief.
 - Requests from Facility Managers for seasonal employees to complete DDC must be submitted to the Regional Operations Manager for review and approval prior to proceeding.

¹ Prior to 2025, Risk Management sent to Deputy Directors their semi-annual “Driving Audit” report however due to a lack of Management responsiveness, Risk Management in 2025 started sending these reports directly to Division Chiefs.

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- Facility Managers will be required to submit a copy of the employee's DDC certificate and RM clearance to the Regional Operations Manager.
- In addition to the list of employees being monitored by the Managers, Enterprise Division administrative personnel will maintain a training log for all employees.

Expected Completion Date: September 2025

Follow-Up Date: December 2025

2. Clarify Annual Inventory Process

Issue: Campground personnel do complete their annual capital and controlled asset inventories as required. However, due to their history of being tracked within Montgomery County Parks, there is ambiguity in the recording of some assets that should be discussed with the Department of Finance.

Our review of the Campground capital² assets disclosed the following:

- 3 model cabins noted below were purchased on January 3, 2019 and included by the Campground in their 2019 capital asset inventory however the Department of Finance did not include them in the Capital Asset Register. The Campground again included them in their 2024 capital asset inventory however the Department of Finance again did not include them in the Capital Asset Register. When the OIG inquired about this, we were told the cabins were purchased under a capital improvement project account which requires review by the Corporate Accounting Division of the Department of Finance and thus has not yet been included in the Campground capital asset register:
 - Model #APC33FP \$47,700
 - Model #APC28SH \$43,487
 - Model #APC20FP \$33,999
- A Kubota utility cart in the amount of \$10,902.44 is on the Campground current capital asset register and was noted by Campground management to be removed during their 2024 inventory because it was sold on November 3, 2023, however they did not include the sale documentation and as a result it was not removed. The sale documentation was included in the campground 2025 inventory.
- A yurt (sturdy circular tent) in the amount of \$23,913 is on the Campground current capital asset register, however our review of the 2016 purchase order for the yurt disclosed there were actually 3 yurts purchased for a total amount of \$22,722 (\$7,574 each). The yurts were purchased on a capital outlay account, which treats purchases as capital, eligible for depreciation, although their individual cost is under the \$10,000 threshold for a capital asset.
- The following 5 controlled assets were included on the Campground current capital asset register. In discussion with the Enterprise Division's Regional Operations Manager who stated these assets should be listed

² Capital assets are defined as 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.

under the Little Bennett Regional Park Management and not the Campground Capital Asset Register and the OIG's discussion with representatives within the Department of Finance concerning the value of these assets being under the Capital Asset threshold of \$10,000, a 164 Form should be submitted to the Department of Finance's Corporate Accountant moving these items off of the Campground Capital Asset Register:

- \$586.00 Gatehouse
 - \$1,897.00 ADA Restroom
 - \$5,347.00 ADA Restroom
 - \$6,419.00 Park Fence Installation
 - \$6,552.00 Restroom
- During our review of the Campground's controlled assets listing dated April 10, 2025, an X-Men arcade machine was physically observed at the Campground. The arcade machine had been purchased on December 8, 2023 for \$399.99. The arcade machine was not placed on the controlled asset listing when purchased and was not identified during the completion of inventory in 2024 or 2025.

Criteria: Per Commission Administrative Procedures No. 04-01, *Capital and Controlled Asset Procedures Manual*:

- Capitalization Policy: M-NCPPC Departments are required to conduct a capital asset inventory each July. An inventory packet with instructions are sent from the Department of Finance to the Capital Asset Coordinators by June 30th. The packet includes a Capital Asset Register. All items on the Register should be visually inspected. Once the inventory has been taken and all documentation in support of additions, deletions or transfers has been completed, the signed and dated Register should be submitted to the Department of Finance.
- Departments are required to secure and track controlled assets. The list of controlled assets must be inventoried at least once annually by December 31st.

Cause: Campground personnel responsible for the completion of capital and controlled asset inventories did not obtain guidance from the Department of Finance to determine the proper reporting of questionable assets (e.g. model cabins, yurts and park assets). In addition, reasonable care was not taken to ensure all assets (e.g. Kubota utility cart and X-men arcade) were properly recorded.

Risk: Failure to provide sufficient oversight and controls over Commission assets impacts the Commission's ability to properly record, categorize and track those

items. Failure to comply with policies and procedures may also lead to potential fraud, waste and abuse.

Recommendation: Campground management should contact the Department of Finance and review all capital and controlled asset listings. Upon the Department of Finance's guidance, appropriate corrections should be made to the capital and controlled asset inventories.

Issue Risk: Medium

Management Response: We concur with the OIG's findings and recommendation.

- Overall:
 - Campground management will contact the Department of Finance to review all capital and controlled asset listings.
 - Appropriate corrections will be made following the Department of Finance's guidance.
 - Campground management, with the assistance of the Enterprise Division's administrative personnel, will track and perform inventories of assets multiple times throughout the year, in addition to the required annual inventory.
- RE: Kubota:
 - Management is confirming the procedures to follow for reporting to the Department of Finance when an asset has been sold through GovDeals via the Facilities Management Division.
- RE: X-Men Arcade Machine:
 - A 164 form has been completed to add the arcade machine to the Campground's controlled assets listing.

Expected Completion Date: October 2025

Follow-Up Date: December 2025

Conclusion

Major Audit Concerns

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

Overall Conclusion

The results of our evaluation and testing procedures indicate deficiencies in the internal controls within the LBC, deficiencies in the internal controls for AUDIT NAME, as noted in the Major Audit Concerns section of this report, see definition in Appendix A.

We believe all weaknesses 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 the 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 management and staff for the cooperation and courtesies extended during the course of our review.

Robert Feeley, CICA, CFE, CGFM, CAA
Assistant Inspector General

Modupe Ogunduyile, CIG
Deputy Inspector General

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

September 12, 2025

Appendixes

Appendix A: Conclusion Ratings 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.

Appendix B: Report Distribution

Audit Committee

Mitra Pedoeem
Erin White
Benjamin Williams

Maryland-National Capital Park and Planning Commission

Todd Allen
Darryl Barnes
Debra Borden
Gary Burnett
Gavin Cohen
Miti Figueredo
Artie Harris
Tracey Harvin
Jason Lawrence
Abbey Rodman
William Spencer
Christy Turnbull

Office of the Inspector General

Renee Kenney
Modupe Ogunduyile
Robert Feeley

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