

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

**Montgomery County Department of
Parks Fee Reduction Program**

Montgomery County (MC)



Report Number: MC-003-2026
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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 business process audit to evaluate the adequacy and effectiveness of internal controls related to the Montgomery County Department of Parks Fee Reduction Program. 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 Montgomery County Department of Parks Fee Reduction Program 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 one finding related to internal controls. Specifically, the Office of the Inspector General found Montgomery Parks Fee Reduction Program's application process does not have sufficient oversight. These conditions contributed to improper fee reductions totaling \$2,2271.50.

Recommendations

The Office of the Inspector General made recommendations to address the findings identified during the audit. The recommendations are intended to strengthen internal controls, enhance oversight, and improve operational efficiency] by updating policies, limiting system access, and training employees.

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 policy updates, process improvements, and training initiatives.

Background

Overall Perspective

The Maryland-National Capital Park and Planning Commission (Commission) is a bi-county agency serving Prince George's and Montgomery counties in Maryland. The Commission offers a variety of programs, including art and nature programs, fitness and sports activities, and youth and senior services. It also provides access to parkland featuring picnic areas, athletic fields, historic sites, natural open spaces, and numerous community centers available for event rentals, as well as aquatic and sports facilities and trails.

Montgomery County Parks (Montgomery Parks) serves the needs of residents and recognizes that many residents are financially unable to participate in the activities and programs offered at fee-based facilities. Montgomery Parks has established a Fee Reduction Program to ensure activities and programs are available to as many county residents as possible.

The Fee Reduction Program offers two ways to save on programs (e.g. lesson for ice skating, tennis, and golf) and a coupon book that provides a 50% discount off admission (e.g. train/carousel ride, admission, and boat rental).

Part 1 – 50% Fee Reduction for a program

Part 2 – Half-off admission coupons to specified facilities

For the full list of eligible programs and activities for fee reduction see Exhibit 1.

The Fee Reduction Program is open to Montgomery County residents and proof of residency is required. The fee reduction is awarded based on an individual or family receiving eligible outside public assistance. Submission of an application is required either at a facility or by email¹. If the application is submitted at the facility, the facility manager will review the application and confirm approval. If the application is submitted via email, a Help Desk Team member will review the application and confirm approval.

An approved application will qualify a participant for a program each season (Winter, Spring, Summer, and Fall). Programs and class offerings are on a "firstcome, first-served" basis and are subject to space availability. Summer Camps are not eligible for fee reduction.

The following table provides an analysis of fee reductions amounts provided for programs by Division for the period from July 1, 2023, through June 30, 2025.

¹ ActiveMONTGOMEREYHelp@montgomeryparks.org

**Table 1. Total Amount of Part 1: 50% Reduction for Program
Provided by Fiscal Year**

Division	Fiscal Year 2024	Fiscal Year 2025
Enterprise Division	\$3,886.00	\$4,655.00
Horticulture, Forestry and Environmental Education (HFEE) Division	\$95.00	\$111.50
Total	\$3,981.00	\$4,766.50

For the period July 1, 2023, through June 30, 2025, the Enterprise Division issued 148 coupon Half-off admission books to 44 households. The HFEE Division does not issue coupon books.

For the list of Facilities that offer programs eligible for fee reduction. See Exhibit 2.

Objective, Scope, and Methodology

Objective

The objective of this audit was to evaluate the system of internal controls for key business operations of the Montgomery Parks Fee Reduction Program. Properly implemented internal controls reduce financial, reputational, and operational risks.

Scope

The scope for the Montgomery Parks Fee Reduction Program audit included, but was not limited to, the following audit procedures:

- Reviewed Commission Practices and Procedures;
- Reviewed Department policy and procedures;
- Performed walkthroughs with staff to obtain an understanding of the Fee Reduction Program to include the application, review and approval process;
- Identified the programs and activities applicable for fee reductions and participating locations;
- Selected a sample of fee reduction applications and perform detail testing to verify compliance with Departmental policy and procedures;
- Selected a sample of coupons book applications and perform detail testing to verify compliance with Department policy and procedures; and
- Reviewed oversight of the Fee Reduction Program to ensure compliance with policy and procedures and tracking and reviews.

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 July 1, 2023 – June 30, 2025.

Methodology

During the audit, the auditor-in-charge conducted process walkthroughs with facility management and staff, and reviewed relevant standard operating procedures, Commission policies, and organizational charts. For our audit testing and analysis, we judgmentally selected a sample of households from the Enterprise and HFEE Divisions that received fee reductions for programs and coupon books during the period of July 1, 2023, through June 30, 2025. We performed detailed testing to assess compliance with Commission Policies and Procedures.

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. Improve Controls Over Fee Reductions

Issue: Montgomery Parks Fee Reduction Program's application process does not have sufficient oversight, and it is not functioning as intended. Audit testing identified multiple instances where fee reductions were granted to households² without an approved application and the no required supporting documentation.

For the period of July 1, 2023, through June 30, 2025, the OIG selected a judgmental sample of Part 1 - processed fee reduction applications by household from the Enterprise and HFEE Divisions. For each household selected, the OIG tested key attributes within our sample and identified the following exceptions (See Table 2):

Table 2. Results of Part 1 - 50% Fee Reductions Applications

Division	Sample Size by Household ³	No Application	Inadequate Supporting Documentation	Percentage of Samples with No Application or Supporting Documentation on File
Enterprise	26 of 60 (43%)	13	9	50%
HFEE	8 of 16 (50%)	17	7	88%
Total	N/A	20	N/A	N/A

Our analysis showed that 50% (13 out of 26) of the households reviewed in the Enterprise Division did not have approved applications on file. Of the 13 households with applications, approximately 70% (9 out of 13) lacked any supporting documentation, such as a driver's license or current utility bill to verify Montgomery County residency and proof that they are receiving some form of assistance. The total monetary value of the improper fee reductions identified in the Enterprise Division was \$2,118.00.

For the HFEE Division approximately 88% (7 out of 8) of the households did not have approved applications and lacked the required supporting documentation. In addition, the OIG identified one (1) HFEE sample item included a fee reduction transaction of \$15.00 processed by an employee for herself without management authorization. Management obtained restitution from the employee and provided

² A household consists of one or more family members that reside in the same household.

³ Each sample represents a household.

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retraining. The total monetary value of the improper fee reductions identified in the HFEE Division was \$153.50.

Management was not aware of the exceptions outlined above prior to the start of the OIG audit.

For our analysis of Part 2 - Half-off admission coupons to specified facilities, the OIG selected a judgmental sample of 25% (11 of 44) households processed for the period July 1, 2023, through June 30, 2025. For each household sample selected for testing, the OIG did not identify any exceptions.

Criteria: The Montgomery Parks Fee Reduction Program guidance, dated March 2025, outlines how Montgomery County residents can apply for a 50% fee reduction on eligible programs. To apply, residents must complete an application online or submit it to the facility administering the program. Applicants must provide proof of Montgomery County residency and one (1) of the following:

- Proof of assistance from the Department of Social Services.
- Eligibility by the Montgomery County Department of Recreation.
- Verification of Supplemental Security Income (SSI) in the current year.
- Proof applicant resides in a shelter.
- Proof of Rental Assistance.

Cause: Montgomery Parks does not have adequate controls in place to ensure the objectives of the Fee Reduction Program are met to include training employees on how to process fee reduction applications and granting fee reduction discounts. In addition, absence of a standardized management review and approval for fee reduction applications have led to inconsistent practice across divisions. There is also no centralized tracking mechanism to ensure that all fee reductions applications are properly documented, justified and maintained.

Risk: Although the financial impact of the fee reductions is relatively low on a per-household basis, failure to have adequate controls in place related to the fee reduction program may result in management not meeting objectives of the program, increased risk of unauthorized fee reductions, and potential financial loss. This may also lead to reputational damage if fee reductions are perceived as arbitrary or unfair as well as diminished integrity of the fee reduction program.

Recommendation: Management should strengthen controls over the Fee Reduction Program by:

- Update written policies and procedures for documentation requirements for fee reduction applications and clearly define roles and responsibilities for accepting, reviewing and approving applications. The update should clearly define the types of acceptable documentation used to verify applicants' eligibility and define acronyms commonly used in the documentation verification process.

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- Limiting system access based on roles to prevent the processing of unauthorized fee reduction discounts.
- Training employees in the Fee Reduction Process.
- Conducting periodic reviews of fee reductions to ensure compliance with established procedures.

Issue Risk: Medium

Management Response: Concurred. Montgomery Parks is in the process of updating the fee reduction program process to clearly define roles and responsibilities for accepting, reviewing, and approving applications. This process will be documented and shared with staff to ensure understanding.

Updated Fee Reduction Program Process:

Montgomery Parks is committed to serving the needs of all residents of Montgomery County and recognizes that many residents are financially unable to participate in the activities and programs offered at our fee-based facilities. Therefore, we have established a Fee Reduction Program, so these programs are available to as many county residents as possible.

There are two options for customers to apply for fee reduction: via email through the Active Montgomery Help Desk or in person at a Park Facility.

To apply for a fee reduction via email, customers can obtain an application on the Fee Reduction Program on Montgomery Parks' website by visiting <https://montgomeryparks.org/about/fee-reduction/>. The customer completes the application and emails it, along with supporting documentation, to the Active Montgomery Help Desk.

The Active Montgomery Help Desk will receive email, review, approve, and upload the application and supporting documentation to the customer's account. If approved, they will add the fee reduction pass to the customer's account with the approval date and a one-year expiration date. An email will be sent to the customer with confirmation that the reduction has been added to their account for a one-year period, which includes a reduction for one program per season.

The second option for customers to apply for the fee reduction is in person at a park facility. The Facility Manager (FM) or Delegate will be the only staff that can review and approve the customer's application and supporting documentation. If approved, the FM or Delegate will add the fee reduction pass, upload the application and supporting documentation to the customer's account, and then register them for the program using the fee reduction pass. If the program or class registration is not yet open, the customer can register themselves when registration begins. The FM or Delegate will provide a physical receipt if the customer is present, and an emailed receipt will be generated in the system by

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the FM or Delegate confirming the fee reduction has been added to the account and/or registration.

The Fee Reduction Website and Application will be updated to clarify supporting documentation that customers are required to provide as follows:

- Customers will be required to provide the following supporting documentation with the application:
- Proof of Montgomery County Residency (document with name and address. Examples include drivers license, utility bill, rental agreement, etc.)

AND one (1) of the following:

- Proof of assistance from the Department of Social Services
- Eligibility by the Montgomery County Department of Recreation
- Verification of Supplemental Security Income (SSI) (current year)
- Proof you (or you and your dependents) reside in a shelter. (Letter from the shelter dated within a month of your application, if applicable, list your dependents living with you)
- Proof of Rental Assistance (Public Housing, Housing and Urban Development, Section 8, Housing Opportunities Commission)

Conducting periodic reviews of fee reductions to ensure compliance with established procedures.

Monthly reports will be provided by Active Montgomery staff to Division Chiefs, Assistant Chiefs, and Regional Operations Managers for review of approved fee reductions and follow-up on any discrepancies promptly.

Training employees in the Fee Reduction Process.

Staff will receive updated procedures and training on the updated fee reduction process.

Expected Completion Date: July 2026

Follow-Up Date: August 2026

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 no major weaknesses in the design or operation of internal controls for Montgomery Parks. On an overall basis, we consider the controls to be satisfactory. 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 the Montgomery Parks management and staff for the cooperation and courtesies extended during our review.

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November 21, 2025

Exhibits

Exhibit 1: Fee Reduction Programs

Part 1 – 50% Fee Reduction for a Program - Eligible Programs for Fee Reduction:

Ice Skating Lessons

Preschool Ice Skating 1, Preschool Ice Skating 2, Preschool Ice Skating 3, Youth Ice Skating 1, Youth Ice Skating 2, Youth Ice Skating 3, Teen and Adult Ice Skating 1, and Therapeutic Ice Skating 1

Tennis Group Lessons

Beginner and Intermediate Tennis only

Golf Group Lessons

Beginner Golf Adult, Beginner Golf Junior, and Parent and Child Golf

Archery Group Lessons

Beginner Archery and Parent and Child Archery

Brookside Gardens

All programs are eligible except the hands-on workshops

Nature Centers

All programs are eligible

Part 2 – Half-Off Admission Coupons – 50% off one admission for:

- A train ride at Cabin John Regional Park or Wheaton Regional Park
- A carousel ride at Wheaton Regional Park
- An hour boat rental or pontoon boat ride at Lake Needwood or Black Hill Regional Park
- Admission to a public skating session at Cabin John Ice Rink or Wheaton Ice Arena (skate rental not included)
- Admission to the Splash Park or Miniature Golf Course at South Germantown Recreational Park
- A regular bucket of balls at the South Germantown Driving Range
- A non-electric campsite at Little Bennett Campground

Exhibit 2: Facilities with Programs Eligible for Fee Reduction

Horticulture, Forestry and Environmental Education Division

- Black Hill Discovery Center
- Brookside Gardens
- Brookside Nature Center
- Locust Grove Nature Center
- Maydale Nature Classroom
- Meadowside Nature Center

Enterprise Division

- Cabin John Ice Rink
- Wheaton Ice Arena
- Pauline Betz Addie Tennis at Cabin John
- Wheaton Tennis
- South Germantown Driving Range

Park Planning and Stewardship Division

- Needwood Mansion

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

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