



THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

Office of the Inspector General

MEMORANDUM OF LIMITED INVESTIGATION

September 22, 2025

**To:** Miti Figueredo, Director  
Montgomery County Department of Parks

Gary Burnett, Deputy Director  
Montgomery County Department of Parks

Christy Turnbull, Enterprise, Division Chief

**From:** Renee Kenney, Inspector General, CPA, CIG, CISA, CIA *Renee Kenney*  
Modupe Ogunduyile, Deputy Inspector General, CIG *Modupe Ogunduyile*

**Subject:** Cabin John Ice Arena  
Alleged Misappropriation of Cash Refunds and Alleged Falsification of Timecards

A Memorandum of Limited Investigation describes specific issues or complaints received and the outcomes of limited procedures undertaken during a preliminary inquiry conducted by the Office of the Inspector General (OIG). The Limited Investigation was not conducted in accordance with the U.S. Generally Accepted Government Auditing Standards or Principles and Standards for Inspector Offices of Inspector General.

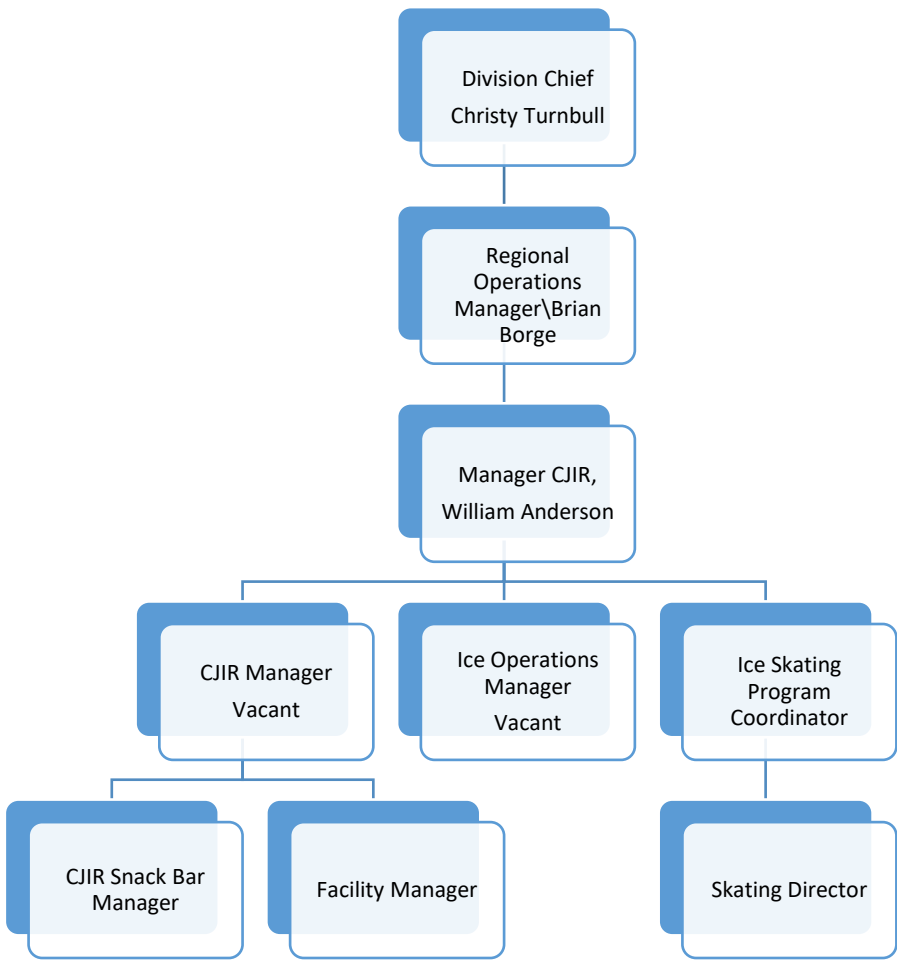
**Concern/Allegation**

On July 29, 2025, two separate allegations were posted to the Maryland-National Capital Park and Planning Commission's (Commission) fraud, waste, and abuse hotline. The first allegation claimed that a manager at the Cabin John Ice Rink (CJIR) was omitting refund receipts from the end of the day deposit reports and using them to offset cash discrepancies. The second allegation stated numerous employees at CJIR were not getting paid for all hours worked, that management allowed new employees to work before their official hire date.

**Background**

CJIR is one of two<sup>1</sup> indoor skating facilities in Montgomery County Department of Parks (Montgomery Parks), Enterprise Division. CJIR offers daily public skating and ice hockey classes and camps for all ages and skill levels. CJIR features 3 ice rinks, a dance studio, 4 party rooms, a pro shop and a café. CJIR is open year-round.

CJIR has approximately 7 career and 70 seasonal employees. The following organizational chart reflects CJIR’s staffing, one of several reporting lines under Ms. Christy Turnbull, Enterprise Division Chief.



<sup>1</sup> The other indoor skating facility is the Wheaton Ice Arena

## **Investigation**

On August 13, 2025, the OIG met with Mr. William Anderson, Manager, CJIR to discuss the allegations and complete investigatory fieldwork.

### 1. Alleged omission of refund receipts from the end of the day deposit reports

“CJIR Rink Deposit” and “Snack Bar Deposit” reports are run several times each day at the end of a cashier’s shift by either the Manager on Duty (MOD) or Facility Manager. The cash drawers are reconciled against the reports. The following day, the Facility Manager will run complete (i.e., all day/all drawers) deposit reports to prepare the bank deposit. The reports identify sales and refunds by cash and credit card. The **cash deposits must match the amount of cash identified on the reports**. Any discrepancies are thoroughly investigated and corrected. The reports and corresponding receipts are maintained in a daily cash envelope.

Other refunds, typically processed via a manager’s computer do not require the transaction processor to include a refund slip in the daily cash receipt envelope. Details of the transaction can be obtained on-line, when searching daily reports. Examples of these types of transactions include group lessons and camps.

CJIR management has also implemented several controls to mitigate the risk of inappropriate refunds:

- Visible, documented refund policies are posted by the point-of-sale terminals.
- A log book is kept near the point-of-sale terminals to document all refunds.
- Refund slips are completed for all refunds processed through the point-of-sale terminals and included with the daily receipts.

The OIG judgmentally selected three days (July 14, 2025, July 21, 2025 and August 7, 2025) for detailed testing of refunds and bank deposits. **No discrepancies were identified.**

### 2. Employees at CJIR were not getting paid for all hours worked, management allowed new employees to work before their official hire date

The OIG spoke with the MOD and two random seasonal workers to gain a better understanding of CJIR’s internal procedures for on-boarding seasonal workers. The parties interviewed were unaware of any irregularities. In addition, Mr. Anderson walked the OIG through the on-boarding process, including comparing actual start dates to official human resource start date approvals. **There is no evidence of irregular start dates for CJIR’s seasonal employees.**

## **Summary and Conclusion**

Based on the results of OIG's limited scope investigation, both allegations are unsubstantiated. However, the OIG did identify opportunities to strengthen internal controls over cash receipts.

### **1. Strengthen Documentation**

**Issue:** Current procedures to mitigate misappropriation of cash refunds should be strengthened.

**Criteria:** There is a high inherent risk for the misappropriation of cash. Best practice supports implementation of overlapping internal controls.

**Cause:** Based on OIG's conversation with the Facility Manager, CJIR management believed the current internal controls were sufficient to mitigate the risk of cash misappropriation. CJIR management welcomed additional recommendations by OIG.

**Risk:** Medium

**Recommendation:** The following four enhancements to the current internal operating procedures were discussed with CJIR management:

- Reconcile the CJIR and Snack Bar refund slips to the refund receipts run through the ACTIVE Montgomery point-of-sale application, i.e., there must be a refund slip for each return.
- Include a Refund Receipt in the daily envelope for the returns processed by management, via their computer.
- Add a cash or credit card column to the refund book kept by the cashiers.
- Establish a dollar limit for refunds processed by cashiers, anything over the established dollar amount must be processed by the MOD.

**Management Response:** Concur:

- Rink management will print out all receipts/slips for refunds that are not done at a point-of-sale station and file them accordingly.
- Rink management will ensure that the proper documentation is present by (1) having a slip for each refund and (2) putting a check mark on the report to indicate that a slip is present.
- Any refunds above \$20.00 will be processed by the MOD or a Facility Manager.

**Expected Completion Date:** September 2025

**Follow Up Date:** October 2025

Alleged Misappropriation of Cash Refunds and  
Irregular Hiring Practices  
Cabin John Ice Rink  
Limited Investigation, MC-004-2026

Cc:

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