



THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

Office of Internal Audit • 7833 Walker Drive, Suite 425 • Greenbelt, Maryland 20770

To: Debbie Tyner
Acting Director, Prince George's County Department of Parks and Recreation

Kelli Beavers
Division Chief, Southern Area Operations

From: Renee Kenney, CPA, CISA, CIA
Chief Internal Auditor

Renee M Kenney

Wanda King, MBA
Senior Auditor

Wanda King

Date: September 18, 2017

Subject: Suitland Community Center Time Card Fraud
PG-002-2018

Background

The Office of Internal Audit (OIA) received a complaint via the Ethics and Compliance Employee Hotline, dated July 11, 2017. The complaint indicated that a manager within Southern Area Operations (SAO), and a seasonal employee falsified a time card to increase the seasonal employee's work hours for the pay period ending June 24, 2017.

The employee had two positions with Prince George's County Parks and Recreation. He/she was an instructor [REDACTED]

[REDACTED] and he/she also worked at the [REDACTED]

The complaint alleged, the employee's time card, for work/training at the [REDACTED] [REDACTED] was falsely adjusted to prevent the overlap of hours with the employee's time card at the [REDACTED] for hours worked on June 12, 2017.

The employee correctly recorded his/her hours as 6:00 p.m. through 7:00 p.m. on June 12, 2017 for [REDACTED]. However, the employee also recorded four hours worked on June 12, 2017 between 5:00 p.m. to 9:00 p.m. for the [REDACTED]

The employee's manager explained to OIA that he/she adjusted the employee's time to 12:00 p.m. through 4:00 p.m., June 12, 2017, for [REDACTED] [REDACTED] were all allotted four paid hours for the training, regardless of actual completion time. He/she initialed the time card correction in compliance with timekeeping procedures.

Scope

The purpose of the review was to ascertain any noncompliance with Commission and internal timekeeping procedures.

The scope of the review included, but was not limited to, the following audit procedures:

- Interviewed the Center's staff about internal timekeeping procedures;
- Interviewed the Center's staff to acquire an understanding of the annual Summer Playground Program;
- Reviewed the employee's time card and the hours recorded for the [REDACTED] offered on June 12, 2017;
- Reviewed the employee's online training activity documentation and compared the hours recorded on his playground time card;
- Reviewed the employee's instructor work schedule prepared by the Center's Facility Director;
- Reviewed a sample of additional [REDACTED] employees' online training activity time and reconciled with their time cards, to verify each one received four paid hours for online training; and
- Reviewed the Center's video camera activity to observe the employee [REDACTED] [REDACTED] from 6:00 p.m. – 7:00 p.m. on June 12, 2017.

The review covered the period from June 11, 2017 through June 24, 2017.

Findings

The results of our evaluation and testing procedures did not disclose any noncompliance or issues specifically related to the Ethics and Employee Hotline complaint based on the following results:

- OIA obtained the employee's time cards from Payroll and reviewed the correction made by Center management on the [REDACTED]. The OIA confirmed that the time card was initialed before submitting it to SAO Administration, as required by Center timekeeping procedures. There does not appear to be any

wrongdoing in correcting the originally recorded hours. The correction did not appear to result in falsified hours, as the employee was owed four paid hours for online training.

- OIA requested additional time cards and online training activity documentation for employees who also worked for the [REDACTED] playground. OIA's review of this documentation did not disclose any special treatment provided to the identified employee as related to hours paid for his/her online training.
- OIA's observation of the Center's camera video dated June 12, 2017 disclosed the identified employee was present and [REDACTED] at the Center from 6:00 p.m. – 7:00 p.m. as scheduled, which reconciles with the hours he recorded on his/her [REDACTED] time card for June 12, 2017.

However, OIA's review did disclose that the seasonal employee and management erroneously recorded his online training as completed on June 12, 2017, when [REDACTED] training activity documentation reflected a completion date of June 17, 2017. OIA verified this administrative error did not result in additional hours recorded on the employee's time card for June 17, 2017.

Conclusion

This review was conducted in accordance with the *Government Auditing Standards*.

We wish to express our appreciation to the Suitland Community Center staff for the cooperation and courtesies extended during the course of our review.

cc: Executive Committee
Elizabeth Hewlett
Casey Anderson
Patricia Barney

Audit Committee
Dorothy Bailey
Norman Dreyfuss
Karen Tobat

M-NCPPC
Wanda Bertrand
William Dickerson
Adrian Gardner
William Spencer
Joe Zimmerman