

**MARYLAND-NATIONAL CAPITAL PARK & PLANNING COMMISSION**

**Commission-Wide Take Home Vehicles  
CW-004-2022**

**February 7, 2022**

**Distribution:**

**Executive Committee**

Casey Anderson  
Elizabeth Hewlett  
Asuntha Chiang-Smith

**Audit Committee**

Dorothy Bailey  
Partap Verma  
Benjamin Williams

**Maryland-National Capital Park and Planning Commission**

Gary Burnett  
Steve Carter  
Gavin Cohen  
Adrian Gardner  
Wanda Ramos  
Mike Riley  
Bill Tyler

**Office of the Inspector General**

Renee Kenney  
Robert Feeley

Maryland-National Capital Park and Planning Commission  
Office of the Inspector General  
7833 Walker Drive, Suite 425  
Greenbelt, MD 20770

**Maryland-National Capital Park and Planning Commission  
Commission-Wide Take Home Vehicles**

Table of Contents

<b>I.</b>	<b>EXECUTIVE SUMMARY</b>	
A.	Background.....	1
B.	Objective, Scope and Methodology of the Audit.....	3
C.	Major Audit Concerns.....	5
D.	Overall Conclusions.....	6
<b>II.</b>	<b>DETAILED COMMENTARY AND RECOMMENDATIONS</b>	
1.	Obtain Vehicle Assignment Forms.....	7
2.	Ensure Vehicle Mileage Logs are Properly Maintained.....	8
3.	Develop a Standard Commission-Wide Vehicle Mileage Log.....	10

## I. EXECUTIVE SUMMARY

### A. Background

The Maryland-National Capital Park and Planning Commission (M-NCPPC or Commission) is a bi-county agency serving Montgomery County and Prince George's County in Maryland, providing quality parks, lakes, recreation facilities, programs and services for residents and visitors.

Commission Practice No. 6-10, *M-NCPPC Vehicle Use Program*, provides general requirements and criteria for the use of Commission vehicles. The vehicle use program was established to assist with carrying out official business of the agency. The availability and/or use of agency vehicles is not an entitlement and is determined on the basis of work program needs, assigned job duties, funding, and requirements within Practice 6-10.

Commission vehicles may be designated for the following uses:

- Pool vehicles that are shared by employees
- Onsite vehicles specifically assigned to an individual
- Take home vehicles on either an:
  - Ongoing basis; or
  - Occasional overnight/temporary basis
- Vanpools

Thirty-three (33) employees have been approved for a **take home vehicle on an ongoing basis**:

Employee	Department <sup>1</sup>	Title	Vehicle #
Asuntha Chiang-Smith	CAS	Executive Director	T473
Joseph Zimmerman/Gavin Cohen	CAS	Secretary-Treasurer	PA023
Bill Tyler	PGC-DPR	Director	T445
Sean Harbaugh	PGC-DPR	Chief of Staff	T474
Wanda Ramos	PGC-DPR	Deputy Director	PA015
Steve Carter	PGC-DPR	Deputy Director	PA011
Dean Turnbull	PGC-DPR	Division Chief	T271
Matthew Coates	PGC-DPR	Assistant Division Chief	PG338
Roger Richardson	PGC-DPR	Assistant Division Chief	T338
Joe Streeks	PGC-DPR	Maintenance	TO33
Michael Bowen	PGC-DPR	Maintenance	PG226

<sup>1</sup> Central Administrative Services (CAS), Prince George's Department of Parks and Recreation (PGC-DPR), Montgomery County Department of Parks (MO.CO.PARKS).

Commission-Wide Take Home Vehicles  
 Audit Report, CW-004-2022

Jerry Langham	PGC-DPR	Urban Forester	TK438
Kevin Puglise	PGC-DPR	Senior Plumber	PG600
John Kim Norris	PGC-DPR	Manager	T009
Barry Fox	PGC-DPR	Manager	P150
Mike Riley	MO.CO.PARKS	Director	24
John Nissel	MO.CO.PARKS	Deputy Director	55
Christy Turnbull	MO.CO.PARKS	Division Chief	32
Gary Burnett	MO.CO.PARKS	Division Chief	78
Jim Poore	MO.CO.PARKS	Division Chief	101
Gina Finney	MO.CO.PARKS	Program Manager	35
Jeff Patterson	MO.CO.PARKS	Supervisor	48
Cliff Driver	MO.CO.PARKS	Manager	60
Todd Johnson	MO.CO.PARKS	Assistant Division Chief	81
Joe Loveless	MO.CO.PARKS	Maintenance	130
Justin Cantwell	MO.CO.PARKS	Supervisor	155
Trish Swann	MO.CO.PARKS	Manager	162
Brian Sauders	MO.CO.PARKS	Supervisor	178
Joe Foehrkolb	MO.CO.PARKS	Program Manager	182
Charles Benton	MO.CO.PARKS	Supervisor	204
Ron Turner	MO.CO.PARKS	Manager	283
Curtis Pennington	MO.CO.PARKS	Supervisor	296
Wayne Crump	MO.CO.PARKS	Supervisor	307

## **B. Objective, Scope and Methodology of the Audit**

### **Objective**

The purpose of the audit was to identify opportunities to strengthen internal controls, improve operational efficiencies and help ensure compliance with Commission Policies and Procedures involving the employee take home (on an ongoing basis) of Commission vehicles.

In addition, the audit scope was designed to identify possible fraud, waste, or abuse within the process(es) being audited.

### **Scope**

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

- Reviewed Commission Practice No. 6-10, *M-NCPPC Vehicle Use Program*.
- Verified Vehicle Assignment Forms (VAF's) were completed with all proper authorization signatures.
- Reviewed detailed contents of Vehicle Mileage Logs for consistency of required information.
- Reconciled submitted fringe benefit forms to VAF's for completeness. Note: As stated below in scope limitation, the audit did not include recalculation of fringe benefits calculated by the Secretary-Treasurer.
- Held discussions with Commission employees, Facility Managers, Division Chiefs, former and current Secretary-Treasurer to gain a better understanding of internal procedures related to the assignment and use of take home vehicles.

### **Scope Limitation**

- This audit focused on take home vehicles assigned on an ongoing basis. Vehicles assigned to employees to assist in snow removal, were excluded from the scope of this audit.
- The accuracy of applicable taxable fringe benefit implications for employees with assigned take home vehicles was excluded from the scope of this audit.
- Park Police Officers with assigned take home vehicles were excluded from the scope of this audit.

The audit covered the period from July 1,2020 through October 31, 2021.

### **Methodology of the Audit**

Inquiry, observation, data analysis review of control procedures, and virtual meetings/discussions were conducted to complete the audit objectives.

The audit was conducted in accordance with the *U.S. 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 the findings and conclusions based on the established audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

**C. Major Audit Concerns**

The results of our evaluation and testing procedures indicated the following major audit concerns:

- 3 employees of the overall 33 in the review did not have authorized/signed vehicle assignment forms.
- 12 employees of the overall 33 in the review did not properly maintain vehicle mileage logs.

**D. Overall Conclusions**

The results of our evaluation and testing procedures indicate significant deficiencies in the design or operation of internal controls for providing ongoing take home vehicles to employees.

We believe all weaknesses identified and communicated are correctable and management's responses to all recommendations satisfactorily address the concerns. It is the responsibility of management to weigh 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 Prince George's County Department of Parks and Recreation (PGC-DPR), Montgomery County Department of Parks (MO. CO.-Parks) and Central Administrative Services (CAS) management and staff for their cooperation and courtesies extended during the course of our review.



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



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

February 7, 2022

**Conclusion Definitions**

<b>Satisfactory</b>	No major weaknesses were identified in the design or operation of internal control procedures.
<b>Deficiency</b>	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.
<b>Significant Deficiency</b>	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.
<b>Material Weakness</b>	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.



## II. DETAILED COMMENTARY AND RECOMMENDATIONS

### 1. Obtain Vehicle Assignment Forms

**Issue:** Three (3) employees with take home vehicles did not have authorized/signed VAF's. The individual's supervisors have been notified of the discrepancies.

**Criteria/Risk:** Commission Practice 6-10, *M-NCPPC Vehicle Use Program*, states "All ongoing take home assignments must be authorized in writing by the respective Planning Board Chair. Assignments lasting more than a year shall be reauthorized annually in writing by the respective Planning Board Chair." Accompanying the Commission's VAF is instructions that state "The form is to be submitted prior to the employee using the vehicle."

Failing to provide an authorized VAF, which contains the approved business purpose/reason for allowing an employee to have an ongoing take home vehicle, prevents Commission management from performing their fiduciary responsibility of ensuring Commission assets are being properly utilized.

**Recommendation:** Management should ensure only employees having a completed, authorized/signed VAF are allowed to have a take home Commission vehicle in accordance with Commission Practice 6-10.

**Issue Risk:** High

#### CAS

**Management Response:** Management concurred verbally.

#### PGC-DPR

**Management Response:** Concur. Effective immediately, management will ensure all Vehicle Assignment Forms are completed and approved prior to any employee receiving a Commission take home vehicle.

#### MO.CO.PARKS

**Management Response:** Concur.

**Expected Completion Date:** March 2022

**Follow-Up Date:** April 2022

**2. Ensure Vehicle Mileage Logs are Properly Maintained**

**Issue:** Twelve (12) out of 33 employees with take home vehicles did not have properly maintained vehicle mileage logs. Although these employees had logs, key portions of the logs were not filled in.

Missing Information	Number of Employees who failed to provide this information
Business Purpose	3
Destination	3
Business and Non-Business Miles Annotated Separately	2
Destination and Business Purpose	4
<b>TOTAL</b>	<b>12</b>

**Criteria/Risk:** Failure to maintain a complete and accurate vehicle mileage log impedes Commission management from performing their fiduciary responsibility of ensuring Commission assets are properly utilized. Complete vehicle logs visibly distinguishes business miles and commute miles. A complete vehicle log also requires a defined business purpose/justification for the business miles.

Commission Practice 6-10, *M-NCPPC Vehicle Use Program*, states “Completed mileage logs shall be provided to the Secretary-Treasurer and include at a minimum, information on the name and position of the driver, the primary work location, the overnight location of the vehicle, the date and purpose of travel including distinctions between business and non-business and beginning and ending mileage. Employees must identify all one way commutes between their worksite and home.”

Commission Practice 6-10 states “a pro-rated lease value for the vehicle is allowed only when the driver maintains and submits in a timely manner a vehicle mileage log that distinguishes between business and non-business mileage. Failure to submit this will result in the reporting of taxable income for the driver to be based on the full annual lease value of the vehicle.”

**Recommendation:** Management should ensure Vehicle Mileage Logs are properly maintained.

**Issue Risk:** High

**CAS**

**Management Response:** Management concurred verbally.

**PGC-DPR**

**Management Response:** Concur. Management will take the necessary steps to ensure Vehicle Mileage logs are fully completed with accurate data and all Department staff with Commission take home vehicles will adhere to Practice 6-10 and accurately reflect destination and business purposes. In addition, reflection of this requirement will be clearly defined in the employee's next annual performance evaluation. Employees with incomplete data that were determined in this audit have submitted additional data to satisfy the requirements.

**MO.CO.PARKS**

**Management Response:** Concur.

**Expected Completion Date:** March 2022

**Follow-Up Date:** April 2022

### **3. Develop a Standard Commission-Wide Vehicle Mileage Log**

**Issue:** Different variations of vehicle mileage log forms are being used by Commission employees. The various forms do not include all required information.

**Criteria/Risk:** Commission Practice 6-10, *M-NCPPC Vehicle Use Program*, states “The Secretary-Treasurer shall develop and issue vehicle mileage logs and contain at a minimum, information on the name and position of the driver, the primary work location, the overnight location of the vehicle, date and purpose of travel including distinctions between business and non-business and beginning and ending mileage. All one-way commutes between their worksite and home must be identified.”

The previous Secretary-Treasurer made attempts to develop a Commission-Wide vehicle assignment log however we were informed by representatives within CAS that it was not accomplished.

**Recommendation:** The Secretary-Treasurer should develop and issue a standard Commission-Wide vehicle mileage log as required by Commission Practice 6-10.

**Issue Risk:** Medium

#### **Secretary-Treasurer**

**Management Response:** Concur. An excel spreadsheet has been developed that should be utilized by all Departments and should be the only acceptable form of mileage log that is submitted to the Secretary-Treasurer’s Office. Designated Department Vehicle Administrator’s should be reviewing all Vehicle Mileage Logs to ensure they are complete and accurate prior to being submitted to the Secretary-Treasurer’s Office.

**Expected Completion Date:** March 2022

**Follow-Up Date:** April 2022