

Maryland-National Capital Park & Planning Commission Office of the Inspector General

Fiscal Year 2020 Annual Report
(July 1, 2019 – June 30, 2020)

CONFIDENTIAL

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- Elizabeth Hewlett, Vice Chair
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Maryland-National Capital Park and Planning Commission Officers

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Prepared by: Renee M. Kenney, CPA, CIG, CIA, CISA
Inspector General
August 4, 2020

Office of the Inspector General
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Inspector General's Message to the Executive and Audit Committees

I am pleased to provide this Annual Report on the activities and accomplishments of the Office of the Inspector General (OIG or Office) from July 1, 2019 through June 30, 2020 (FY20).

The OIG's work demonstrates our commitment to promoting accountability, efficiency, and effectiveness in Maryland-National Capital Park and Planning Commission (Commission or M-NCPPC) programs and operations and keeping Commission management fully and currently informed about opportunities for improvement in Commission activities and corrective action responses.

FY20 brought many positive changes and challenges to the Commission, including a new way to work due to the COVID-19 pandemic, and new appointments within the Audit and Executive Committees.

- COVID-19 forced the Commission, as well as the OIG, to assess how we work. OIG personnel began teleworking in March 2020 and adjusted their Audit Programs to accommodate increased Commission wide telework and the closure of Commission facilities.
- Commissioner Dorothy Bailey graciously accepted to serve as Chair of the Audit Committee effective July 1, 2019 and Commissioner Partap Verma was appointed to the Audit Committee in September 2019. Both Commissioner Bailey and Commissioner Verma bring a wealth of experience and professionalism to the Audit Committee.
- In December 2019, Ms. Asuntha Chiang-Smith was appointed as the Commission's Executive Director to guide effective corporate governance for the agency while implementing best practices to strengthen internal controls and promote accountability and efficiency.

Finally, OIG's success would not be possible without the collaborative efforts between my staff and those of M-NCPPC to address OIG findings and to implement timely recommended corrective actions. I wish to thank them for their dedication and support, and I look forward to their continued cooperation as we work together to ensure the integrity and efficiency of M-NCPPC operations.



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

August 4, 2020

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Introduction

According to Administrative Practice No. 1-31 – *Organization and Functions of the Audit Committee*, the Commission’s Audit Committee shall receive and review the following reports on departmental and operational audits:

1. Annual Summary of Significant Audit Findings: The Inspector General shall provide to the Audit Committee, a synopsis of all audits conducted during the 12-month fiscal cycle with an explanation of significant audit findings, recommendations, and corrective actions taken.

2. Reports on Internal Control Systems and Processes: The Inspector General shall report to the Audit Committee, as appropriate, on the effectiveness of M-NCPCC internal control systems and processes.

Office of the Inspector General Personnel

Office of the Inspector General Staff

Renee M. Kenney, CPA, CIG, CIA, CISA, Inspector General
Natalie Beckwith, CFE, CICA, Assistant Inspector General
Robert Feeley, CGFM, CFE, CAA, CICA, Assistant Inspector General
Wanda King, Assistant Inspector General
Kim Williams, CPA, CISA, CITP, IT Audit Manager (as of October 7, 2019)
Tonona Taylor, Administrative Assistant (part-time)

Professional Credentials and Memberships

Inspectors General in the OIG maintain relevant certifications and are members of many prestigious professional audit and accounting associations. Auditing certifications demonstrate a technical capability that is recognized internationally. The professional associations providing the certifications have rigorous standards and minimum requirements that include comprehensive written exams for technical knowledge and skills and verified education and experience requirements. The certifications also carry stringent ethical standards.

CERTIFICATIONS	
CPA	Certified Public Accountant
CIG	Certified Inspector General
CIA	Certified Internal Auditor
CISA	Certified Information System Auditor
CFE	Certified Fraud Examiner
CGFM	Certified Government Finance Manager
CAA	Certified Acquisition Auditor

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CICA	Certified Internal Control Auditor
CITP	Certified Information Technology Professional

MEMBERSHIPS	
American Institute of Certified Public Accounts (AICPA)	
Institute Internal Auditors (IIA)	
Association of Inspectors General (AIG)	
Information Systems Audit Control Association (ISACA)	
Association of Certified Fraud Examiners (ACFE)	
Association of Local Government Auditors (ALGA)	
Maryland Government Finance Officers Association (MDGFOA)	

ADVANCED EDUCATION	
Renee M. Kenney	Master of Science, Accounting (MS)
Natalie Beckwith	Master of Public Administration (MPA)
Robert Feeley	Master of Business Administration (MBA)
Wanda King	Master of Business Administration (MBA)
Kim Williams	Master of Cybersecurity

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Quality and Standards

Auditing Standards

The Office of the Inspector General is committed to producing high-quality audits and applies professional auditing standards to formal audits and applicable standards to all engagements. Professional audit standards provide a framework to promote quality audit work that is systematic, objective, and based on evidence. Adherence to these standards ensures that reviews and assessments of M-NCPPC operations are consistently informative, accurate, and objective. The Office of the Inspector General conforms to *Generally Accepted Government Auditing Standards* (GAGAS) or the “Yellow Book” for the completion of all performance audits. These professional standards are issued by the United States Government Accountability Office.

The OIG conforms to *Principles and Standards for Offices of Inspector General* for the completion of fraud, waste, and abuse investigations. These professional standards are issued by the Association of Inspectors General.

External Quality Assessment/Peer Review

Consistent with the Yellow Book, the OIG is required to obtain an independent external quality assessment at least once every three years by a professional, objective group. This assessment is commonly referred to as a peer review.

The Association of Local Government Auditors completed a peer review of the M-NCPPC Office of Internal Audit in September 2017 for fiscal years 2015-2017. The audit report concluded, “The Maryland-National Capital Park and Planning Commission Office of Internal Audit’s internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audits during the period July 1, 2014-June 30, 2017.”

The OIG has requested a peer review covering fiscal years 2018 – 2020; however, due to the COVID-19 pandemic, completion may be delayed until calendar year 2021.

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Annual Risk Assessment

The Office of the Inspector General completed risk assessment interviews with Commission management¹ in spring, 2019. The results of the risk assessment were used to develop the FY20 Audit Plan.

Annual Audit Plan

Identification of specific audits to be included in the fiscal Audit Plan depend on many factors, including results of risk discussions, OIG resources, previous audits, on-going projects, and professional judgment. The Audit Plan is considered a living document and is subject to change throughout the fiscal year.

The FY20 Audit Plan identified performance audits, hours for the completion of fraud, waste, and abuse investigations, management advisories, follow-up reviews, and Commission-wide trainings. The Audit Plan was formally approved by the Audit Committee on June 12, 2019.

FY20 Audit Plan	Budgeted Hours
Performance Audits:	
Group Insurance Fund (FY19 carryover)	87
DHRM Recruitment and Selection (FY19 carryover)	144
Park Police – Officer Issued Equipment (Prince George’s County)	215
Prince George’s County Trap and Skeet Center – ██████████	242
Park Police – Payment to Vendors	265
Aquatic Fee Payments	165
Litigation Hold Procedures (IT Audit)	255
Security Assessment (IT Audit)	255
Facility Audits, Prince George’s County	1,793
Facility Audits, Montgomery County	524
Fraud, Waste, and Abuse Investigations	1,232
Management Advisories	1,029
Follow-Up Reviews	506
Commission-Wide Trainings	188

¹ Directors, Deputy Directors, Commission Officers

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FY20 Completed Audits, Investigations, and Advisories

CW - Commission Wide, MC – Montgomery County, PGC – Prince George’s County

Performance Audits

Performance audits provide objective analysis to assist management and those charged with governance and oversight in using the information to improve program performance and operations, reduce costs, and facilitate decision making.

The OIG completed 13 performance audits in FY20, including 6 facility audits (*). Facility audit programs are comprehensive and cover high-risk business processes such as petty cash, cash receipts, timekeeping, procurements, expense reimbursements, facility bookings, vehicle usage, fixed and controlled assets.

Seven of the 8 planned² performance audits were completed in FY20. The Security Assessment audit was delayed due to the IT Audit Manager vacancy. The Security Assessment audit was carried over to FY21.

Audit Number	Audit Name	Date Final Report Issued	Report Findings (risk level)		
			H	M	L
CW-001-2020	DHRM Recruitment and Selection	12/23/2019	2	2	1
CW-003-2020	Group Insurance Fund	12/20/2019	1	1	0
CW-005-2020	Litigation Hold Procedures	4/6/2020	3	1	0
MC-001-2020	Rockwood Manor (*)	4/7/2020	0	2	1
MC-002-2020	Locust Grove (*)	3/26/2020	0	3	0
PGC-001-2020	Berwyn Heights Community Center (*)	11/26/2019	1	1	1
PGC-004-2020	Park Police - Officer Issued Equipment	10/11/2019	3	0	0
PGC-005-2020	Trap and Skeet – ██████████ ██████████	1/9/2020	5	0	0
PGC-006-2020	Glenn Dale Community Center (*)	1/27/2020	1	5	0
PGC-009-2020	Oxon Hill Manor (*)	7/23/2020	0	1	0

² Per approved FY20 Audit Plan, excluding facility audits.

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PGC-010-2020	PGC Park Police – Payment to Vendors	4/21/2020	3	0	0
PGC-012-2020	Aquatic Fee Payments	3/11/2020	0	0	0
PGC-015-2020	Upper Marlboro Community Center (*)	6/22/2020	3	3	2
13 Completed Audits	Total Number of Findings	46	22	19	5

Fraud, Waste and Abuse Investigations

In cases where fraud, waste, or abuse is suspected, the Office of the Inspector General has responsibility to investigate the matter in accordance with Commission Practice 3-31, *Fraud, Waste, & Abuse*. The OIG completed 4 fraud, waste, and abuse (FWA) investigations in FY20. FWA investigations are conducted in accordance with *Principles and Standards for Offices of Inspector General*.

At the conclusion of a FWA investigation, the OIG issues a formal FWA Report and a corresponding Internal Control Report (ICR). The FWA Report contains the OIG’s conclusion on the occurrence of fraud, waste, or abuse. If applicable, the OIG quantifies the amount of the misappropriation. The ICR identifies opportunities to strengthen internal controls related to the irregularity.

In addition to the 4 FWA investigations, the OIG completed 6 limited investigations. The results of each investigation are summarized in a Memorandum of Limited Investigation (LI). The LI describes specific issues or complaints received and the outcomes of the investigation. Unlike the FWA investigations, limited investigations are not conducted in accordance with *Principles and Standards for Offices of Inspector General*.

Audit Number	Audit Name	Report Date	ICR Recommendations		
			H	M	L
PGC-002-2020	Prince George’s County Planning Department - Theft of Cash	8/1/2019	3	0	0
PGC-008-2020	Prince George’s County Department of Parks and Recreation (DPR) - Sports Plex - Unauthorized Employment	12/23/2019	0	2	0
PGC-011-2020	DPR - Sports Plex – Payment ██████████	2/18/2020	2	0	1
PGC-014-2020	DPR - Falsified Travel Expenses	4/8/2020	0	1	0
LI-1	Montgomery County Planning Department – Conflict of Interest	8/13/2019	n/a	n/a	n/a
LI-2	Montgomery County Planning Department – Budgeting Practices	10/10/2019	n/a	n/a	n/a

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LI-3	DPR – Conflict of Interest, Vendor Relationship	2/21/2020	n/a	n/a	n/a
LI-4	DPR - Conflict of Interest, Employee’s Consulting Business	3/23//2020	n/a	n/a	n/a
LI-5	DPR - Falsified Vendor Invoice	4/10/2020	n/a	n/a	n/a
LI-6	Montgomery County Planning Department – Irregular Direct Deposits	4/13/2020	n/a	n/a	n/a
10 Investigations			5	3	1

A summary of the 4 FWA investigations is provided below:

- PGC-002-2020 – Prince George’s County Planning Department – Theft of Cash
The OIG reasonably concluded a Commission employee misappropriated \$2,650.14 in Department funds (\$804.30 [REDACTED] and \$1,845.84 [REDACTED]). The employee’s actions supported a conclusion of **fraud, waste, and abuse**. The OIG concluded the employee’s actions were intentional, and he/she obtained value through willful false representation.
- PGC-008-2020 – Department of Parks and Recreation - Sports Plex, Unauthorized Employment
The OIG reasonably concluded one employee’s actions supported a conclusion of **abuse** involving the payment of an individual not approved for hire. The Commission did not incur any financial loss.
- PGC-011-2020 – Department of Parks and Recreation - Sports Plex, [REDACTED]
The OIG reasonably concluded two employee’s actions supported a conclusion of **fraud** and **abuse** and one individual’s actions were improper but did not raise to the level of fraud or abuse. [REDACTED] were allowed to work prior to being cleared by Human Resources. [REDACTED] collectively falsified timecards to make up for back pay, disregarded the Division Chief’s instructions and concealed information from the Division Chief. The Commission did not incur any financial loss.
- PGC-014-2020 – Department of Parks and Recreation - Falsified Travel Expenses
The OIG reasonably concluded one employee’s actions supported a conclusion of **fraud** involving the issuance of a travel reimbursement request. The employee did not attend the minimum number of training sessions required for a conference. The travel reimbursement request was not processed; however, the employee did receive 3 days of paid administrative leave to attend the conference. In addition, the Department of Parks and Recreation paid conference registration fees of \$595 for the individual.

Note: The OIG is not consulted or involved in any disciplinary actions resulting from the conclusion of our investigations.

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Miscellaneous Investigations

In addition to the 10 investigations referenced above, the OIG completed 20 miscellaneous reviews. Most miscellaneous reviews were the result of unsubstantiated fraud, waste, and abuse allegations. Miscellaneous reviews do not require a formal audit report or memorandum. Miscellaneous reviews are not conducted in accordance with *Principles and Standards for Offices of Inspector General*.

Referral to Law Enforcement

A hotline allegation was received involving possible theft of donated assets for a Commission function administered by [REDACTED]. Based on the OIG's preliminary review of the allegation, the case was referred to external law enforcement for investigation as the OIG does not have authority to investigate Police Officers, per Law Enforcement Officer's Bill of Rights (LEOBR). The investigation is ongoing.

Management Advisories and other Non-Audit Services

Management advisories are usually the result of a special request from management to review a specific procedure or function. Management advisory reporting is ad-hoc and the reports are designed to meet the needs of management. Management advisories are completed as non-audit services (i.e. not subject to GAGAS standards). The OIG completed 4 management advisories in FY20.

Audit Number	Advisory Name	Advisory Request	Report Date
CW-002-2020	IT Spend	Quantify the total amount the Commission spends on Information Technology.	2/24/2020
CW-006-2020	Finance – Administrative Leave	Review Pilot Program initiated by the Department of Finance to track Performance Awarded Administrative Leave.	12/17/2019
CW-007-2020	DHRM COOP	Update the Department of Human Resources and Management's (DHRM) Continuation of Operations Plan (COOP) as well as the identification of process gaps.	6/30/2020
PGC-003-2020	HARP Easements	Review the HARP Easement Process to ensure employee conflicts are identified and managed.	No report issued
4 Advisories			

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Follow-Up Reviews

The OIG is responsible for completing follow-up reviews for all high and medium-risk audit recommendations. For FY20, the OIG completed 22 follow-up reviews, which included 57 audit recommendations.

F = Fully Resolved; PR = Partially Resolved; UR = Unresolved

Audit Number	Audit Name	Date of FUP Audit Report	Recommendations Resolved		
			F	PR	UR
CW-005-2018	Disciplinary Actions/Paid Administrative Leave	9/5/2019	6	0	0
CW-006-2018	Commission Energy Management	5/5/2020	3	1	0
CW-009-2018	Safety Equipment and Inspections	2/28/2020	2	0	0
CW-011-2018	Enterprise IT Change Management	6/8/2020	0	1	0
CW-005-2019	Telework Program	10/14/2019	3	2	0
CW-005-2019	Telework Program	5/28/2020	2	0	0
CW-010-2019	Treasury-Cash Management	4/21/2020	1	1	0
CW-003-2020	Group Insurance Fund	6/30/2020	2	0	0
CW-006-2020	Finance – Administrative Leave	6/30/2020	2	0	0
MC-002-2018	Rock Creek Maintenance Yard	9/17/2019	1	0	0
PGC-009-2018	Print Shop	9/11/2019	4	0	0
PGC-002-2019	Stephen Decatur Community Center	8/13/2019	1	1	0
PGC-002-2019	Stephen Decatur Community Center	9/27/2019	1	0	0
PGC-005-2019	Fort Washington Forest Community Center	8/13/2019	1	0	2
PGC-005-2019	Fort Washington Forest Community Center	10/11/2019	2	0	0
PGC-011-2019	PGC Planning Timecard Fraud	7/12/2019	2	0	0
PGC-014-2019	Office Services - Purchase Card	9/17/2018	2	0	0
PGC-018-2019	PGC Park Police Petty Cash	12/4/2019	3	0	0
PGC-001-2020	Berwyn Heights Community Center	2/13/2020	3	0	0
PGC-004-2020	Park Police - Officer Issued Equipment	4/27/2020	3	0	0
PGC-008-2020	Sports Plex - Unauthorized Employment	3/30/2020	2	0	0
PGC-011-2020	Sports Plex [REDACTED]	4/13/2020	3	0	0
22 Reviews			49	6	2

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Summary of Major Audit Concerns and High-Risk Audit Findings

Major Audit Concerns

If the overall control environment for the unit or process being audited requires management's immediate attention, details of the deficiencies are included in the "Major Audit Concerns" section of the report. For FY20, six (6) audit reports included major audit concerns.

- Litigation Hold (CW-005-2020)
 - There were no formal practices or procedures to govern the provisioning of the litigation hold features to users' mailboxes.
 - Audit logs were not retained or monitored for alteration of scripts and litigation hold provisions or de-provisioning for users' mailboxes. Microsoft 0365 logs can only be recovered for up to 90 days.
 - The Commission had 24 Global 0365 and 13 Exchange Administrators with access to litigation hold capabilities. Best practice supports least privilege.

The Office of the Chief Information Officer (OCIO) concurred with the audit findings. The OCIO has initiated a formal plan to mitigate the risk. OIG's follow-up is scheduled for May 2021.

- Prince George's County Planning Department - Theft of Cash (PGC-002-2020)
 - Cash handling duties were not adequately segregated.
 - ██████████ receipts were not processed through petty cash as required.
 - Petty cash reimbursements were not processed timely, per Commission requirements.

Management has implemented additional controls to resolve all audit recommendations. OIG's follow-up has been delayed due to facility access concerns.

- DPR - Trap and Skeet Center - ██████████ (PGC-005-2020)

The audit identified waste and abuse occurrences by Center management to include:

 - failure to disseminate ATF compliance inspection findings;
 - violation of Commission purchasing Practices;
 - lack of controls over ██████████; and
 - failure to address challenges with inventory and GEN (point-of-sale system).

Audit concerns were shared with Prince George's County Planning Board. DPR management advised the Planning Board of the additional controls put in place to resolve audit recommendations and to mitigate future risk. OIG's follow-up has been delayed due to facility access concerns.

- Glendale Community Center (PGC-006-2020)
 - Inadequate ██████████.

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DPR management concurred with the audit finding and requested assistance from Park Police. OIG's follow-up has been delayed due to facility access concerns.

- PGC Park Police – Payments to Vendors (PGC-010-2020)
 - Services have been rendered by the vendor in the absence of obtaining price quote estimates as mandated by contract guidelines.

Park Police and DPR management concurred with the audit recommendations. Updated procedures have been implemented. OIG's follow-up is in process.

- Upper Marlboro Community Center (PGC-015-2020)
 - Deficient internal control systems.
 - Lack of managerial oversight.

This audit report contained repeat audit findings/recommendations for cash deposits, petty cash, and controlled assets. DPR management concurred with the audit recommendations and have implemented additional controls to mitigate the risks. OIG's follow-up is scheduled for October 2020.

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High-Risk Audit Findings

The OIG relies on the auditor’s professional judgment when assigning risk ratings (high, medium, or low) to individual audit findings. A high-risk rating indicates 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.

High-risk recommendations accounted for approximately 50% of total recommendations in FY20. The OIG identified 27 high-risk audit recommendations in FY20, out of 55 total recommendations.

The high-risk audit findings identified deficiencies in the following areas/programs. As depicted in the table, there does not appear to be a concentration of recommendations in a single business process.

	BUSINESS PROCESSES									
	Cash Handling & Petty Cash	Controlled Assets	Processing of PA2 forms	Lack of Managerial Oversight	Recommendation specific to business process	Physical Security	Logical (i.e. system) Security	Lack of Internal procedures	Retail Inventory	Procurement (e.g. check requests, POs, etc.)
CW-001-2020					2					
CW-003-2020					1					
██████████							2	1		
PGC-001-2020		1								
PGC-002-2020	3									
PGC-004-2020					2			1		
PGC-005-2020					3				1	1
██████████						1				
PGC-010-2020										3
PGC-011-2020			1	1						
PGC-015-2020	2			1						
TOTAL (27)	5	1	1	2	8	1	2	2	1	4

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Ethics and Compliance Employee Hotline

The OIG administers the Commission's independent Ethics and Compliance Employee Hotline (Hotline). There were 21 submissions in FY20. The OIG investigated 12 cases and referred 9 cases. Two (2) cases investigated were substantiated, and 10 were unsubstantiated. Due to OIG staffing limitations, timecard falsification allegations are being referred to the respective departments for initial investigation.

Report Number	Report Date	Summary of Allegation	Resolution
129536291	07/25/2019	Supervisor rented personal property (e.g. apartment) to subordinate, with approval of manager.	OIG investigated; allegations substantiated. LI memorandum was issued.
129542968	07/26/2019	Payment of Maryland Bar Association dues with Commission funds.	OIG investigated, unable to substantiate allegations. OIG determined there was a legitimate business purpose for payment of dues.
129642354	08/14/2019	Threatening behavior of supervisor.	Referred to Corporate HR and Office of General Counsel.
129637974	08/14/2019	Abuse of power, inappropriate hiring procedures.	OIG investigated, unable to substantiate allegation. Hiring package was complete.
129640545	08/14/2019	Falsification of employee timecard.	Referred to the Department for investigation.
129713167	08/28/2019	Abuse of power by supervisor, forced employee to submit falsified budget.	OIG investigated, unable to substantiate allegation. LI memorandum was issued.
129754830	09/06/2019	Failure to enforce OT rules for Park Police Officers.	OIG investigated, identified minor discrepancies. OIG to complete follow-up testing in 2020 for previously issued Audit Report.
129920837	10/09/2019	Personal use of Commission vehicle.	OIG investigated, unable to substantiate allegation. Vehicle (truck/trailer) was used for Commission business.
129947272	10/15/2019	Discrimination by supervisor.	Referred to Corporate HR.

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129996405	10/25/2019	Personal use of Commission property (helium tank for balloons).	OIG investigated, unable to substantiate allegation. Party room properly reserved.
1	1/22/2020	Reported mold issue in computer room.	Referred to Risk Management.
2	12/17/2019	Purchasing violation, vendor not subject to competitive bidding process.	OIG investigated, unable to substantiate allegation.
3	1/15/2020	Theft of donated assets for a Commission function.	Referred to external law enforcement agency.
4	1/16/2020	Performance issues with supervisor and division chief.	Referred to Corporate Human Resources for investigation.
5	1/21/2020	Employee falsified employment application.	Referred to Corporate HR and Office of General Counsel.
6	2/4/2020	Conflict of interest, employee and vendor.	OIG investigated, unable to substantiate allegation.
7	2/14/2020	Falsification of timecard (repeat allegation).	OIG investigated, unable to substantiate allegation.
8	3/12/2020	Falsification of timecard.	Referred to Department.
9	5/28/2020	Waste of Commission resources, unnecessary repair of property.	OIG investigated, unable to substantiate allegation.
10	5/28/2020	Falsification of timecard.	Referred to Department.
11	6/18/2020	Mowing of personal property with Commission equipment and personnel	OIG investigated, unable to substantiate allegation. Land belonged to the Commission.
21 submissions/cases			

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Key Performance Indicators

Using a balanced scorecard approach, the OIG defined several internal objectives to strengthen its quality control program. The following table captures some of the key performance indicators (measures) being tracked by the OIG.

Audit Committee	
Measures	Results
The IG to facilitate quarterly audit committee meetings. Meeting agenda to include identification of high-risk audit findings issued within the quarter.	<ul style="list-style-type: none"> • 09/26/18 – Quarterly meeting • 12/19/18 – Quarterly meeting • 03/12/19 – Quarterly meeting • 06/11/19 – Quarterly meeting
Issuance of the Annual Audit Committee Report of Activities.	The Audit Committee presented their FY19 report at the September 18, 2019 Bi-County Commission meeting. The FY20 report to be presented in October 2020.
Number of audit requests from the Audit Committee	None
Audit Process	
Measures	Results
Completion of annual risk assessment	See page 4
Number of audits completed vs. plan	See page 5
Number of follow-up audits	See page 9
Number of high-risk audit findings	See page 12
Innovation/Capabilities	
Measures	Results
OIG personnel to obtain the required number of CPE hours	Confirmed by IG
Audit Clients	
Measures	Results
Department concurrence with audit recommendations	100%
Hotline submissions	See pages 13-14

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Effectiveness of the Internal Control Systems and Processes

It is the opinion of the Inspector General that the internal control systems and processes for the Commission's fiscal, operational, and information technology (IT) activities and applications/systems are adequate.

Information technology security risks continue to be a major concern for all governmental agencies. Today's economic environment is forcing Commission leadership to make difficult decisions on how limited resources are distributed. Adequate funding in these areas must be maintained to protect the integrity of the Commission's network, systems, and applications.

Other Noteworthy Items

- Training – In fiscal year 2020, the OIG conducted a series of Audit Refresher and Fraud/Ethics trainings. Audit Refreshers reviewed high-risk findings, general internal control environments, ethics, proper cash handling procedures, and how to accurately account for capital and controlled assets. The following Audit Refreshers were provided:
 - Prince George's County Department of Parks and Recreation – recreation professionals
 - Prince George's County Department of Parks and Recreation – Arts and Cultural Heritage Division

The Fraud/Ethics trainings provided a formal definition of fraud, waste and abuse, methods for reporting these occurrences, conflicts of interest, acceptance of gifts, an overview of the fraud triangle and ethical conduct requirements. The following Fraud/Ethics trainings were provided:

- Prince George's County Department of Parks and Recreation – Southern Area Operations
- Prince George's County Park Police Department - civilian personnel
- Prince George's County Park Police Department - sworn officers
- Prince George's County Department of Parks and Recreation - open invite
- Montgomery County Department of Parks - park maintenance yard supervisors
- Montgomery County Department of Parks – MC CLIMB training forum.

In addition, with the assistance of DPR personnel, the OIG produced and issued a fraud, waste, and abuse refresher video. The video was shared with all Department heads and is available on OIG's website.

- Summer Intern – Due to the generosity of the Prince George's County Government and Prince George's County Department of Parks and Recreation, Special Programs Division, the OIG was fortunate to sponsor a paid summer intern for the 2019 summer season.