

**OFFICE OF THE INSPECTOR GENERAL**

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

# **ANNUAL REPORT**

**Fiscal Year 2023**

***Renee M. Kenney, CPA, CIG, CIA, CISA***

**Inspector General**

FY 23

# Highlights

9

Completed Performance Audits



4

Fraud, Waste, & Abuse Investigations



3

Limited Investigations



3

Management Advisories



The Office of the Inspector General



Audit Recommendations

32



Major Audit Findings

1



Reviewed Recommendations During Follow-Up

54



Internal Fraud Courses Taught

6

**TABLE OF CONTENTS**  
**OFFICE OF THE INSPECTOR GENERAL**  
**FY23 ANNUAL REPORT**

**Message from the Inspector General** ..... 1

**Office Staffing**..... 2  
 OIG Personnel  
 Professional Credentials

**Governance**..... 4  
 Audit Committee and Office of the Inspector General  
 Auditing Standards  
 Annual Work Plan  
 Peer Review

**Audits**..... 6  
 Audit Process  
 Performance Audits  
 Major Audit Concerns  
 Follow-Up Reviews

**Investigations**..... 10  
 Fraud, Waste, and Abuse  
 Limited Investigations

**Management Advisories**..... 12

**Appendices**

A. FY22 Performance Audits..... 14

B. FY22 Investigations..... 20

C. Fraud, Waste, and Abuse Definition..... 21

## Message from the Inspector General

**Renee M. Kenney, CPA, CIG, CIA, CISA**

I am pleased to present the Maryland-National Capital Park and Planning Commission (Commission), Office of the Inspector General's (OIG) Annual Report on the activities and accomplishments of the OIG from July 1, 2022 through June 30, 2023 Fiscal Year 2023 (FY23).

The Commission is a complex and dynamic bi-county agency, with nine Offices and Departments<sup>1</sup>. The OIG's work demonstrates our commitment to promoting accountability, efficiency, and effectiveness in Commission programs and operations. The OIG strives to keep Commission management fully informed about opportunities for improvement in Commission activities and corrective action responses.

In FY23, the OIG completed nine performance audits, four fraud, waste, and abuse investigations, three limited investigations, three management advisories, and 19 follow-up reviews. The OIG's work resulted in 32 audit recommendations, all concurred by Commission management.

In addition to audit work, OIG personnel completed six internal training sessions to Commission Departments. The training provided guidance on internal controls and fraud, waste, and abuse awareness and prevention.

The OIG successfully navigated personnel changes and vacancies within the Audit Committee as well as in our own office. In October 2022, both the Montgomery County Planning Board Chair and appointed Audit Committee member resigned from the Commission. A Senior Auditor and a Senior IT Auditor position within the OIG remained vacant as of fiscal year end<sup>2</sup>. However, on a positive note, I am excited to announce the successful recruitment of the OIG's Deputy Inspector General, Ms. Modupe Ogunduyile. Ms. Ogunduyile brings a wealth of experience and knowledge to the OIG team; her early efforts have already helped the Office improve efficiency and accountability.

I would like to thank the Audit Committee for their leadership and guidance throughout the year.

I would like to also thank the Commission's leadership for their support and confidence in the contributions of the OIG.



Renee M. Kenney  
August 7, 2023

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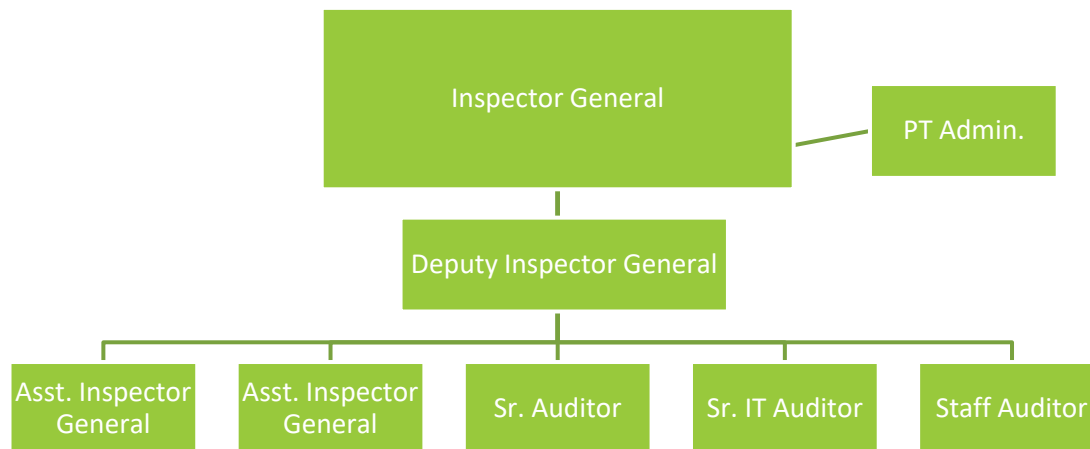
<sup>1</sup> Prince George's County Department of Parks and Recreation, Prince George's County Planning Department, Montgomery County Department of Parks, Montgomery County Planning Department, Department of Finance, Department of Human Resources and Management, General Counsel's Office, Office of the Chief Information Officer, and Office of the Inspector General.

<sup>2</sup> The OIG anticipates full capacity by September 5, 2023.

# Office and Staffing

## OFFICE OF THE INSPECTOR GENERAL PERSONNEL

- Renee M. Kenney, CPA, CIG, CIA, CISA, Inspector General
- Modupe Ogunduyile, CIG, Deputy Inspector General
- Robert Feeley, CGFM, CFE, CAA, CICA, Assistant Inspector General
- Wanda King, Assistant Inspector General
- Aaron Smith, Staff Auditor
- Irith Dror, CISA, Sr. IT Auditor (started 7/24/23)
- Sr. Auditor - vacant



## Office and Staffing

### PROFESSIONAL CREDENTIALS

OIG personnel 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.

<b>CERTIFICATIONS</b>	
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
CICA	Certified Internal Control Auditor

# GOVERNANCE

## AUDIT COMMITTEE AND OFFICE OF THE INSPECTOR GENERAL

The Audit Committee (AC) and OIG were established to assist the Commission with corporate governance and independent oversight of the agency's financial reporting processes.

The Annotated Code of Maryland defines the authority and purpose of the Audit Committee (§15-401 – §15-405) and the Office of the Inspector General (§15-501 – §15-508). Commission Practice 1-31, *Organization and Functions of the Audit Committee and Office of the Inspector General* establishes the regulations outlining the responsibilities of the AC and OIG.

The AC consists of four voting members and one non-voting member, as follows:

- Ms. Dorothy Baily, Vice-Chair, Prince George's County Planning Board, AC Chair;
- Ms. Mitra Pedoeem, Vice-Chair, Montgomery County Planning Board<sup>3</sup>;
- Mr. Benjamin Williams<sup>4</sup>, Public Member, Prince George's County;
- Ms. Erin White<sup>5</sup>, Public Member, Montgomery County; and
- Mr. Peter Shapiro, Commission Chair<sup>6</sup> served as an ex-officio nonvoting member of the AC in FY23

## AUDIT STANDARDS

Performance Audits are completed per *Generally Accepted Government Auditing Standards*. Fraud, Waste, and Abuse Investigations are completed per *Principles and Standards for Offices of Inspector General*.

## ANNUAL WORK PLAN

The OIG is charged with assisting the Commission by providing independent evaluation and recommendations to improve the effectiveness, productivity, and efficiency of

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<sup>3</sup> Montgomery County Planning Board, AC member, Commissioner Partap Verma resigned from the Commission on October 12, 2022. Acting Commissioner Cherri Branson represented Montgomery County between November 3, 2022 and February 27, 2023. Montgomery County Planning board, Commissioner Mitra Pedoeem was appointed to the Audit Committee as of July 13, 2023.

<sup>4</sup> On January 6, 2022, Mr. Benjamin Williams was re-appointed for a two-year term as Prince George's County AC Public Member expiring September 30, 2023.

<sup>5</sup> On March 17, 2022, Ms. Erin White was appointed a two-year term as Montgomery County's AC Public Member, expiring September 30, 2023.

<sup>6</sup> Each January, the appointment of Commission Chair alternates between the two Planning Board Chairs. The Commission Chair serves as the non-voting member of the Audit Committee.

## GOVERNANCE

Commission programs, policies, and operations. To meet this responsibility, each spring an annual work plan is presented to the AC for approval.

The annual work plan is based on numerous interviews with Commission leadership, coupled with the completion of various risk assessment exercises. The OIG's approved FY23 work plan identified eight business process audits, and 11 facility audits for completion. The work plan is considered a living document and is subject to change throughout the fiscal year based on the needs of the Commission.

## PEER REVIEW

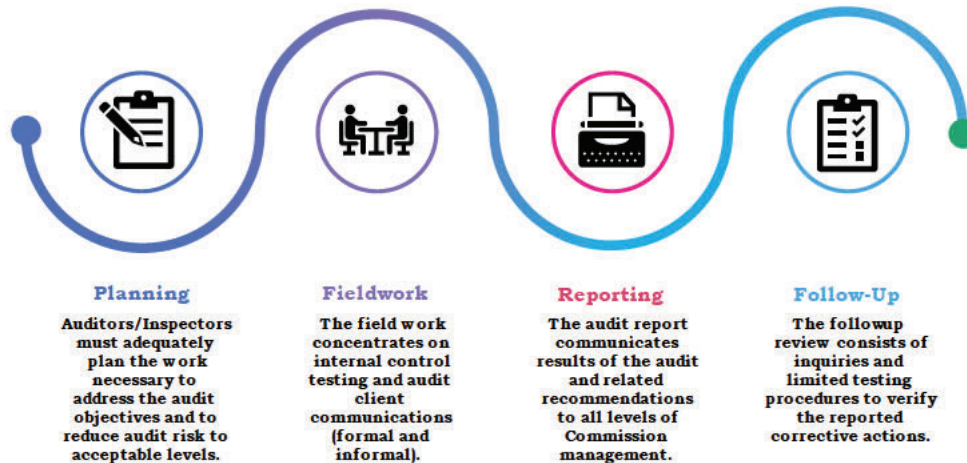
The OIG has had several successful peer reviews. The next peer review, to be completed by the Association of Local Government Auditors, is planned for December 4-8, 2023 and will cover the reporting period July 1, 2020 – June 30, 2023 (FY21 – FY23).



# AUDITS

## AUDIT PROCESS

### AUDIT PROCESS



**Planning** – Auditors must adequately plan the work necessary to address the audit objectives. For each performance audit, the OIG holds an opening meeting with key stakeholders to obtain an understanding of the nature of the program under audit and the potential use that will be made of the audit results. During the opening meeting, the OIG and audit client discuss audit risk, audit objectives, scope and expectations.

**Fieldwork** – The fieldwork portion of the audit concentrates on internal control testing and audit client communications (interviews).

**Reporting** – The audit report communicates results of the audit and related recommendations. Commission management is provided with an opportunity to respond in writing to all audit findings and recommendations.

**Follow-Up Review** – The OIG conducts a follow-up on all high and medium risk audit recommendations to ensure identified risks have been mitigated and recommendations that been fully implemented and resolved.

# AUDITS

## PERFORMANCE AUDITS

The OIG fell short of completing all planned performance audits in FY23. This was attributed to several factors, including unplanned vacancies and scope expansion on two audits<sup>7</sup>. For each of these two audits, additional fieldwork and testing was required to identify underlying root causes of identified issues and to strengthen the effectiveness of our audit recommendations.

In FY23, the OIG completed nine performance audits covering one business process/program and eight facilities.

Business process audit included:

- 1) Prince George's County Maintenance Yards – Controlled Assets

Facility audits are comprehensive and cover high-risk processes such as petty cash, purchase cards, cash receipts, timekeeping, procurements, expense reimbursements, facility rentals, vehicle usage, and capital and controlled assets. In FY23, the OIG completed the following facility audits:

- 1) Lake Arbor Community Center
- 2) Laurel Beltsville Senior Center
- 3) Glenridge Child Care Center
- 4) Upper Marlboro Child Care Center
- 5) Vansville Community Center
- 6) Potomac Landing Community Center
- 7) Prince George's Plaza Community Center
- 8) College Park Community Center

FY23 Performance Audit Reports contained 20 audit recommendations. Commission management concurred with all recommendations and provided reasonable management responses to reduce identified risk and resolve audit findings.

**Appendix A** contains a summary of each performance audit.

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<sup>7</sup> Prince George's County Maintenance Yard – Controlled Assets (Audit No. PGC-004-2023) and Commission Leave Accruals (Audit No. CW-001-2024)

# AUDITS

## MAJOR AUDIT CONCERNS

A major audit concern identifies 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.

In FY23, the OIG spent a considerable amount of time assessing the Commission's internal processes and procedures for the oversight of controlled assets. Controlled assets are defined as assets less than \$10,000 that require additional safeguarding due to their theft-prone or sensitive nature. Seven out of 9 performance audits had a finding related to controlled assets.

In Prince George's County, we visited 16 maintenance facilities in an effort to verify the completion and effectiveness of their controlled asset processes and procedures. While testing, we identified the following issues:

- Maintenance units and sections are not maintaining current listings of their controlled assets (4 out of 16).
- Maintenance units and sections are not conducting annual physical inventories of their controlled assets (15 out of 16).
- Maintenance units and sections are not affixing asset tags to their controlled assets (11 out of 16).
- Maintenance units and sections are not adequately securing controlled assets (2 out of 16).
- Controlled assets acquired with open PO's are not being consistently identified and tracked by the Facility Services Division.

Follow-up on the above recommendations will be completed by 8/31/2023.

In March 2023, the OIG completed a confidential fraud, waste, and abuse investigation into the alleged theft of controlled assets at the Cabin John Maintenance Facility within Montgomery County. The OIG concluded \$10,650 of controlled assets were misappropriated. The supplemental internal control report included three recommendations to strengthen internal controls over the oversight of controlled assets.

In FY22, the OIG completed an audit of controlled assets at Montgomery County maintenance yards<sup>8</sup>. The audit report included five recommendations to strengthen internal controls over the administration of controlled assets. The OIG completed their

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<sup>8</sup> Audit Report Montgomery County Maintenance Yards – Controlled Assets (MC-001-2022) was issued on December 31, 2011.

## AUDITS

follow-up review of the findings in FY23. We were pleased to report that all audit recommendations were satisfactorily implemented and resolved.

To help mitigate the identified risks over controlled assets, OIG personnel met with Department Heads in January 2023 to discuss the pervasive findings and possible risk to the Commission. In addition, in June 2023, the Commission promulgated updates to Commission Practice 3-14, *Capital and Controlled Asset Policy* and Administrative Procedure 04-01, *Capital and Controlled Asset Procedures Manual*. These updated policy documents provide additional guidance to management on safeguarding controlled assets.

The OIG resolved most audit recommendations involving controlled assets during the completion of the scheduled follow-up reviews. The OIG reasonably concludes, based on the extended audit coverage, increased communication with management, and updated Commission policies and procedures, major audit concerns over controlled assets have been addressed and adequately mitigated.

## FOLLOW-UP REVIEWS

Performance audit reports and internal control reports include audit findings and recommendations to:

- preserve the Commission's reputation;
- improve the effectiveness, productivity, or efficiency of Commission programs, policies, practices, and operations; and
- ensure public accountability.

The OIG completes a follow-up review for all high and medium risk audit findings and recommendations. The purpose of a follow-up review is to determine if management's corrective actions have been effectively implemented. A follow-up review also provides official closure of the audit findings and recommendations.

In FY23 the OIG completed 19 follow-up reviews. The 19 reviews included assessment and testing of 51 high and medium risk audit recommendations. The OIG concluded management resolved 44 of the 51 (86%) recommendations, six were partially resolved as some degree of progress was made, but they were not yet complete, and one recommendation was closed<sup>9</sup> as management disagreed with the feasibility of the recommendation.

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<sup>9</sup> IT Security Assessment Follow-Up Audit (CW-002-2021) – Implement a Centralized Network Operations Center. Note: Management concurred with the recommendation when the initial audit report was issued.

# INVESTIGATIONS

## FRAUD, WASTE, AND ABUSE INVESTIGATIONS

The OIG completed 4 fraud, waste and abuse (FWA) investigations in FY23. A summary of each can be found in **Appendix B**, FY23 Investigations. FWA investigations are conducted in accordance with *Principles and Standards for Offices of Inspector General*. The OIG provided Commission management with 12 recommendations to strengthen internal controls over the processes under investigation.

**Appendix C** contains a definition of fraud, waste, and abuse.

## LIMITED INVESTIGATIONS

The OIG issued three memorandums of limited investigation. A memorandum of limited investigation describes specific issues or complaints received and the outcomes of the limited procedures undertaken during a preliminary inquiry. Based on the information available to the OIG, the OIG determined a full FWA investigation was not warranted.

- Youth and County Wide Sports – Franchise Umpires
- Montgomery County Park Police – Timecard Irregularities
- Meadowbrook Maintenance Facility – Petty Cash Fund

A summary of each is provided below.

### **Youth and County Wide Sports**

Allegations of the Commission's failure to pay fees owed to league umpires for their referee services was forwarded to the OIG for investigation. The OIG determined the Commission was not responsible for the payments to the umpires as the agreement for services was between the softball league and the Officials Association.

### **Montgomery County Park Police – Timecard Irregularities**

An anonymous complaint was submitted to the OIG through the hotline. Per the complaint, a Montgomery County Park Police officer was clocking into his/her shift 15 minutes before 5:00 a.m. to collect the midnight differential for his/her full shift. With the assistance of Montgomery County Park Police Internal Affairs, the OIG completed an initial inquiry. The allegations were not substantiated.

### **Meadowbrook Maintenance Facility – Petty Cash Fund**

## INVESTIGATIONS

Upon an employee's departure from the Commission, Montgomery County management identified irregularities in the Meadowbrook Maintenance Facility petty cash fund. The OIG completed a review of the petty cash and confirmed the account was deficient \$1,262.



## MANAGEMENT ADVISORIES

Per State statute, the OIG is authorized to complete management advisories. Management advisories are considered non-audit services. The OIG completed 3 management advisories in FY23.

- Alcohol in the Workplace
- South Germantown Driving Range
- [REDACTED] Leave Accruals

A summary of each is provided below.

### **Alcohol in the Workplace**

At the request of the Audit Committee, the OIG investigated allegations of alcohol in the workplace. The OIG concluded alcohol was present, served, and consumed on Commission property. The identified actions violated Commission policy. At the completion of our investigation, the OIG issued two confidential management advisory memorandums, one addressing actions of Commission employees and one addressing actions of appointed personnel.

### **South Germantown Driving Range**

As a result of a 2022 investigation completed by the Maryland-National Capital Park Police, Montgomery County Division (Park Police), the OIG agreed to complete a management advisory review into the cash receipt reconciliation processes at the South Germantown Driving Range (SGDR).

Initially, Park Police concluded, a significant lack of oversight and internal controls existed at the facility. Their investigation revealed misdemeanor thefts by employees, but the available evidence was not compelling to pursue any charges.

Montgomery County Department of Parks management agreed to implement additional reconciliation procedures to reduce the risk of misappropriation of funds. At the request of management, in April 2023, the OIG reviewed newly implemented reconciliation procedures and tested cash receipts at SGDR. The OIG concluded, if the reconciliations were completed daily and reviewed by management on a monthly basis, as required in the new procedures, risk of misappropriation would be adequately mitigated.

### **[REDACTED] Leave Accruals**

Appointed Officers of the Commission, including the [REDACTED], are not governed by the Merit System Rules and Regulations which dictate leave (e.g., annual, sick, personal, etc.) accrual rates for Merit System employees.

## MANAGEMENT ADVISORIES

Appointed personnel leave accrual rates are negotiated and included in the Officer's employment contract.

Upon [REDACTED] separation from the Commission in [REDACTED], questions arose about [REDACTED] available leave balances subject to final payout. Ms. Asuntha Chiang-Smith, Executive Director and Ms. Debra Borden, General Counsel, requested a management advisory to ensure the leave balances reported in the Commission's ERP system were accurate.

The OIG completed a review of [REDACTED] accruals and documented usage. The OIG identified discrepancies in [REDACTED] leave balances involving the rollover of annual leave to sick leave. The Department of Finance confirmed OIG's calculation and adjusted [REDACTED] sick leave balance as required.

The OIG also made a recommendation to strengthen internal control procedures with the [REDACTED] for the recording of leave and approval of timecards.

Due to the identified error and risk of erroneous leave balances, the OIG initiated a performance audit, Manual Leave Accrual Adjustments, to review the Commission's policies and procedures for manual accrual adjustments. The audit was in process at 2023 fiscal year end. The audit report will be issued in FY24.



**APPENDIX A**  
**FY23 PERFORMANCE AUDITS**

Audit Number	Report Title/Status	Recommendation Title	Recommendation Detail	Assigned Risk
PGC-001-2023	<p><b>Lake Arbor Community Center</b></p> <p>Scheduled for OIG follow-up in October 2023.</p>	<p>1. Require 2<sup>nd</sup> Level Approval for Contract Rentals</p>	<p>The facility director should ensure all contract rentals are reviewed and have the required secondary approval signature as required by the policy.</p>	Medium
		<p>2. Maintain Petty Cash Fund Above 50 Percent</p>	<p>The Facility Director must implement a periodic review of petty cash requests, to ensure the petty cash fund levels are maintained at an appropriate level in accordance with Facility Internal Control Policy.</p>	Low
PGC-003-2023	<p><b>Laurel Beltsville Senior Center</b></p> <p>All audit recommendations have been resolved.</p>	<p>1. Strengthen Managerial Oversight of Controlled Assets</p>	<p>Center management needs to strengthen its managerial oversight of controlled assets. Management should ensure staff perform the following:</p> <ul style="list-style-type: none"> <li>• Conduct periodic controlled assets inventory</li> </ul>	Medium

# APPENDIX A

## FY23 PERFORMANCE AUDITS

			<ul style="list-style-type: none"> <li>• Ensure all controlled assets are assigned individual asset tag number.</li> <li>• Any items on the controlled asset listing that are unable to be located should be properly documented.</li> </ul>	
		<ol style="list-style-type: none"> <li>2. Strengthen Managerial Oversight of Employee Travel Activities</li> </ol>	<p>Management must ensure all employees are familiarized and adhere to Practice No. 3-10, <i>Authorized Business Expenses</i> and that travel expense reports are forwarded to the Office of Finance within 20 days of the travel activity.</p>	Low
<b>PGC-004-2023</b>	<p><b>Prince George's County Maintenance Yards – Controlled Assets</b></p> <p>OIG follow-up is in process, to be completed by August 31, 2023.</p>	<ol style="list-style-type: none"> <li>1. Maintain Current Controlled Asset Listings</li> </ol>	<p>Management should ensure current, accurate and complete controlled asset listings are maintained at each facility in accordance with Administrative Procedure 04-01 and Department Directive DPR-4-01-22.</p>	High
		<ol style="list-style-type: none"> <li>2. Perform Annual Physical Inventories</li> </ol>	<p>Management should ensure full physical inventories are conducted on a yearly basis at each maintenance facility and trade shop.</p>	High
		<ol style="list-style-type: none"> <li>3. Strengthen Security of Controlled</li> </ol>	<p>Management should complete an assessment of all warehouses,</p>	High

# APPENDIX A

## FY23 PERFORMANCE AUDITS

		<p>Assets</p>	<p>sheds and the front gate of the Historic Properties Maintenance Unit and Patuxent River Park sites to determine how best to secure. If possible, card readers should be installed where practical to offer a higher level of security by providing a record of who enters the area along with the time of entry.</p> <p>In the interim, locks should be changed as soon as possible. Management should ensure new key issuance is fully documented and tracked.</p>	
		<p>4. Flag Controlled Asset Purchases in Open Purchase Order Records</p>	<p>Management should establish internal procedures for identifying and flagging controlled assets in open PO order tracking spreadsheet to enhance the trackability of those obtained with an open purchase order.</p>	<p>High</p>
		<p>5. Ensure Asset Tags are Affixed to all Controlled Assets</p>	<p>Management must ensure current, accurate and complete controlled asset listings are maintained at each facility/shop which provides a number assigned to each controlled asset and has a tag affixed to each asset in accordance with Administrative Procedure 04-01</p>	<p>High</p>



**APPENDIX A**  
**FY23 PERFORMANCE AUDITS**

				and Department Directive DPR-4-01-22.	
<b>PGC-05A-2023</b>	<b>Glenridge Child Care Center</b> Recommendation #2 has been resolved. Recommendations #1 and #3 are partially resolved. A second follow-up review is scheduled for December 2023.	1. Ensure Seasonal Employees Approve Bi-Weekly Timecards	Management should ensure all employees are aware of the Administrative Procedures pertaining to timekeeping and timecard approvals. Management should also verify that all employees have signed their timecards in order to confirm approval of hours worked.	High	
		2. Ensure Compliance with Controlled Assets Policies and Procedures	Management should ensure staff are aware of the facility internal control requirements and mandate compliance.	Medium	
		3. Strengthen Petty Cash Operations	Management should ensure staff are aware of facility internal control requirements and mandate compliance.	Medium	
<b>PGC-05B-2023</b>	<b>Upper Marlboro Child Care Center</b> All audit recommendations have been resolved.	1. Ensure Compliance with Controlled Assets Policies and Procedures	Management should ensure staff are aware of the facility internal control requirements and mandate compliance.	Medium	
		2. Maintain Legible	Management should ensure all	Medium	

**APPENDIX A**  
**FY23 PERFORMANCE AUDITS**

		and Accurate Vehicle Mileage Log Data	drivers are aware of the Administrative Practice. Management should also discuss drivers' responsibilities for completing the log, provide training to employees as needed, and periodically review logs for completeness, accuracy and timeliness.	
		3. Ensure Employees Approve Bi-Weekly Timecards	Management should ensure all employees are aware of the Administrative Procedures pertaining to timekeeping and timecard approvals. Management should also verify that they, as well as all employees, sign timecards to confirm approval of hours worked.	Low
<b>PGC-009-2023</b>	<b>Vansville Community Center</b>  All audit recommendations have been resolved.	1. Conduct Annual Controlled Asset Inventory	Center management should ensure inventory of controlled assets are conducted on a yearly basis.	Medium
		2. Ensure Bank Deposits are Timely	Center management should strengthen oversight of facility cash to ensure bank deposits are made timely in compliance with Commission policies and procedures.	Low

**APPENDIX A**  
**FY23 PERFORMANCE AUDITS**

<b>PGC-010-2023</b>	<b>Potomac Landing Community Center</b>  All audit recommendations have been resolved.	1. Maintain Accurate Controlled Asset Listings	Center management should ensure all assets located at the Center are recorded on the Controlled Asset Register and all assets are included in the annual inventory.	Medium
<b>PGC-011-2023</b>	<b>Prince George's Plaza Community Center</b>  OIG follow-up is scheduled for October 2023.	1. Strengthen Managerial Oversight over Contract Rental Procedures	Center management should designate a rental coordinator that is trained to ensure the proper completion of contract rental reservations, and, establish a periodic review and reconciliation of contract rental transactions is implemented.	Medium
		2. Complete Inventory of Controlled Assets	Center management should ensure inventory of controlled assets are conducted on an annual basis.	Medium
<b>PGC-014-2023</b>	<b>College Park Community Center</b>	No audit findings		

## APPENDIX B

### FY23 INVESTIGATIONS

Due to the confidential nature of fraud, waste, and abuse investigations, Appendix B is being distributed separate from OIG's FY23 Annual Report

## APPENDIX C

### FRAUD, WASTE, AND ABUSE DEFINITION

Per Commission Practice 3-31, Fraud, Waste, and Abuse is Defined as:

- Fraud: “Means an intentional act or attempt to obtain something of value from the M-NCPPC or another person through willful misrepresentation. Fraud includes a willful false representation of a material fact, whether by words or by conduct, by false or misleading allegations, or by concealment of that which should have been disclosed, which causes the Commission to act, or fail to act, to the detriment of the Commission’s interest.”
  
- Waste: “Means an inappropriate act or omission by an employee with control over, or access to, M-NCPPC property or funds that unreasonably deprives the M-NCPPC of value. Waste includes mismanagement or other unintentional conduct that is deficient or improper when compared to conduct a prudent person would consider necessary to preserve the value of M-NCPPC property or funds under the same facts and circumstances.”
  
- Abuse: “Means an employee’s intentional or reckless misconduct or misuse of authority or position:
  - (I) Involving M-NCPPC property or funds that is improper or deficient when compared to conduct a prudent person would consider reasonable under the same facts and circumstances; or
  - (II) For the purpose of furthering improperly the private interests of the employee, a family member, or a close personal or business associate. Abuse also includes theft or misappropriation of commission property or funds; and destruction or alteration of official records and any intentional breach of a legal or equitable duty, Commission policy or violation of federal or state laws that causes harm to the Commission.”