

OFFICE OF THE INSPECTOR GENERAL

MARYLAND-NATIONAL CAPITAL PARK & PLANNING COMMISSION

ANNUAL REPORT

Fiscal Year 2022

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

Inspector General

FY 22

Highlights

9

Completed
Performance
Audits



6

Fraud, Waste, &
Abuse
Investigations



6

Limited
Investigations



1

Management
Advisories



The Office of the
Inspector
General



Audit
Recommendations

35



Major Audit
Findings

4



Reviewed
Recommendations
During Follow-Up

33



Internal Fraud
Courses Taught

9

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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, 2021 through June 30, 2022 (FY22).

The Commission is a complex and dynamic bi-county agency, with 9 Offices and Departments¹. 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.

Each spring the OIG presents a fiscal work plan to the Audit Committee for approval. The work plan is based on numerous interviews with Commission leadership, coupled with the completion of various risk assessment exercises. In FY22, the OIG completed 9 Performance Audits, 6 Fraud, Waste, and Abuse investigations, 6 Limited Investigations/Management Advisories, and 10 Follow-Up Reviews, exceeding the expectations in the approved work plan. The OIG's work resulted in 35 audit recommendations, all agreed upon by Commission management.

In addition to audit work, OIG personnel completed 6 internal training sessions to Commission Departments. The training provided guidance on internal controls and fraud, waste, and abuse prevention.

The OIG's current staffing level (Inspector General and four Investigators/Auditors) dictates the number of audits and investigations that can be completed. I am excited to report, the OIG was approved for two new positions in FY23, Deputy Inspector General and an additional Investigator/Auditor. The increased workforce will allow the OIG to better serve the Commission and Prince George's County and Montgomery County constituents.

I would like to thank the Commission's leadership for their support and confidence in the contributions of the OIG. I am honored to report, on December 20, 2021, the Audit Committee re-appointed me to serve as the Inspector General of the Commission through December 2025.



Renee M. Kenney
July 25, 2022

¹ Prince George's County Department of Parks and Recreation, Prince George's Planning Office, Montgomery County 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.

Office and Staffing

OFFICE OF THE INSPECTOR GENERAL PERSONNEL

- Renee M. Kenney, CPA, CIG, CIA, CISA, Inspector General
- Natalie Beckwith, CIG, CFE, CICA, Assistant Inspector General
- Robert Feeley, CGFM, CFE, CAA, CICA, Assistant Inspector General
- Wanda King, Assistant Inspector General
- Aaron Smith, Staff Auditor

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.

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
CICA	Certified Internal Control Auditor

ADVANCED EDUCATION	
Renee M. Kenney	Master of Science, Accounting
Natalie Beckwith	Master of Public Administration
Robert Feeley	Master of Business Administration
Wanda King	Master of Business Administration

GOVERNANCE

AUDIT COMMITTEE AND OFFICE OF THE INSPECTOR GENERAL

The Audit Committee and Office of the Inspector General were established to assist the Commission on 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 Audit Committee (AC) and OIG.

The AC consists of four (4) voting members:

- Ms. Dorothy Baily, Vice-Chair, Prince George's County Planning Board, Audit Committee Chair
- Mr. Partap Verma, Vice-Chair, Montgomery County Planning Board
- Mr. Benjamin Williams², Public Member, Prince George's County
- Ms. Erin White³, Public Member, Montgomery County

Ms. Elizabeth Hewlett and Mr. Casey Anderson, Commission Chair⁴ served as an ex-officio nonvoting member of the Audit Committee in FY22

AUDIT STANDARDS

Performance Audits are completed per *Government Auditing Standards*. Fraud, Waste, and Abuse investigations are completed per *Principles and Standards for Offices Of Inspector General*.

² 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.

³ On March 17, 2022, Ms. Erin White was appointed a two-year term as Montgomery County's AC Public Member, expiring September 30, 2023. Ms. White replaced Ms. Lori Depies, upon completion of her term.

⁴ Each January, the appointment of Commission Chair alternates between the two Planning Board Chairs. In FY22, Chair Elizabeth Hewlett served on the Audit Committee July 1, 2021 – January 14, 2022. Chair Casey Anderson served on the Audit Committee January 15, 2022 – June 30, 2022.

GOVERNANCE

PEER REVIEW

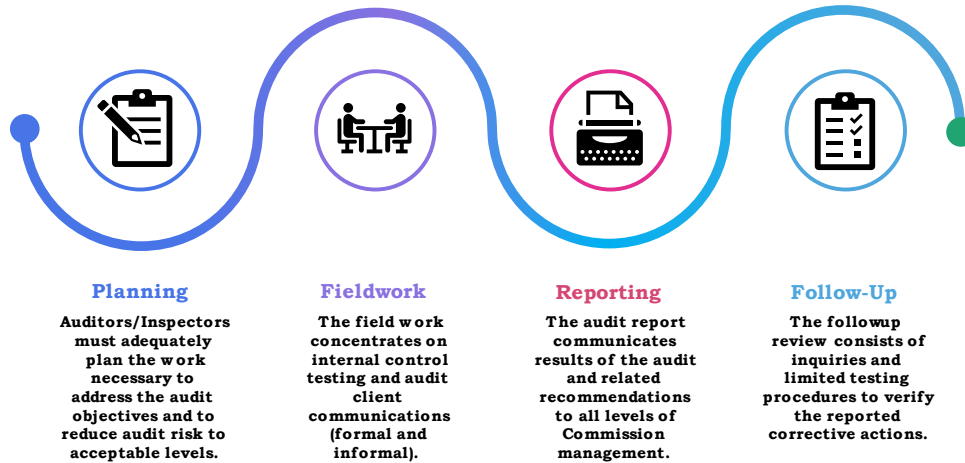
Due to the COVID-19 pandemic, completion of peer reviews for many audit organizations, including the OIG, were delayed. In April 2022, the Association of Government Local Auditors completed a peer review for the OIG covering FY18 – FY20. Per their report, “...it is our opinion that the **Maryland-National Capital Park and Planning Commission Office of the Inspector General internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* and applicable legal and regulatory requirements for audits during the period of July 1, 2017, through June 30, 2020.**”

Note: The OIG anticipates the completion of a peer review in September 2023 covering the period of July 1, 2021 – June 30, 2023.

AUDITS

AUDIT PROCESS

AUDIT PROCESS



Planning – Auditors/Inspectors 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, and expectations.

Fieldwork – The fieldworks concentrate on internal control testing and audit client communications.

Reporting - The audit report communicates results of the audit and related recommendations. Commission management is provided an opportunity to respond to all audit findings and recommendations.

Follow-Up Review – The OIG follows up on all high and medium risk audit recommendations to ensure identified risks and issues were effectively resolved.

AUDITS

PERFORMANCE AUDITS

The OIG completed 9 performance audits in FY22, covering 6 processes/programs and 3 facilities.

Process audits included:

- 1) Take Home Vehicles
- 2) Exempt Overtime
- 3) Sick Leave Bank
- 4) ACH and Direct Deposit Procedures
- 5) Montgomery County Maintenance Yards – Controlled Assets
- 6) Enterprise Project Plan - Commission-Wide Information Technology (CWIT) Projects

Facility audit programs are comprehensive and cover high-risk business processes such as petty cash, purchase cards, cash receipts, timekeeping, procurements, expense reimbursements, facility bookings, vehicle usage, and capital and controlled assets. In FY22, the OIG completed the following facility audits:

- 1) Southern Area Aquatics and Recreational Complex (SAARC)
- 2) Good Luck Community Center
- 3) Cabin John Ice Rink

FY22 Performance Audit Reports contained 19 audit recommendations. Commission management concurred with all recommendations and provided reasonable responses to reduce identified risk and resolve audit findings.

Appendix A contains a summary of each performance audit.

MAJOR AUDIT CONCERNS

Four Audit Reports identified 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.

- 1) Take Home Vehicles – Thirty-three (33) employees have been assigned a take home vehicle on an ongoing basis. The OIG determined 3 employees did not have an authorized vehicle assignment form and 12 employees were not consistently maintaining vehicle mileage logs. Management concurred with the audit recommendations and took immediate steps to resolve.

AUDITS

The OIG completed audit follow-up testing in June 2022. Two of the three audit recommendations were resolved. A recommendation to “Ensure Vehicle Mileage Logs are Properly Maintained” was partially resolved. An updated mileage log has been developed and promulgated, compliance testing to be completed in FY23.

- 2) SAARC – The OIG concluded facility management did not have adequate oversight of controlled (<\$10,000) and capital (>\$10,000) assets. This was identified as “major” due to the lack of oversight. Approximately 9 months before the start of the audit, OIG completed a pre-opening walk-through of the facility with management. During the walk-through management was advised to document all controlled assets. At the time of audit, controlled asset forms were not completed for existing controlled assets. In addition, no asset tags were secured for any of SAARC’s assets (controlled or capital). Management concurred with the audit findings and provided the OIG with an action plan to resolve all identified issues.

The OIG completed audit follow-up testing in July 2022, both audit recommendations have been resolved.

- 3) Montgomery County Maintenance Yards – The audit covered 25 maintenance facilities within Montgomery County. The OIG determined 15 facilities were not maintaining controlled asset listings and 23 facilities were not completing annual physical inventories. Management concurred with the findings. Management stated deficiencies were due in part to a change in management coupled by staff shortages due to COVID alternating schedules. Management committed to establishing a working group to address the findings. OIG follow-up testing will be completed in FY23.
- 4) Enterprise Project Plan – Commission-Wide Information Technology Projects – (CWIT) - Commission-wide IT projects are funded through an internal service fund. The Commission’s IT Council provides administrative oversight of CWIT projects. The OIG determined, monthly project reporting to the IT Council did not contain essential information to support effective and fiduciary decision making. The Office of the Chief Information Officer concurred with the recommendation and is working with IT Council to improve the presentation of information. OIG follow-up testing is scheduled for September 2022.

FOLLOW-UP REVIEWS

In FY22 the OIG completed 10 Follow-Up Reviews. The 10 Reviews included assessment and testing of 33 audit recommendations. The OIG concluded management resolved 24 of the 33 recommendations, and 9 were partially resolved as some degree of progress was made, but it was not yet complete.

INVESTIGATIONS

FRAUD, WASTE, AND ABUSE INVESTIGATIONS

The OIG completed 6 Fraud, Waste and Abuse (FWA) investigations in FY22. A summary of each can be found in **Appendix B**, FY22 Investigations. FWA investigations are conducted in accordance with *Principles and Standards for Offices of Inspector General*. The OIG provided Commission management with 16 recommendations to strengthen internal controls over the processes under investigation.

Four (4) the 6 investigations included a conclusion of fraud, waste, or abuse. A summary of each is provided below. In all cases, Department management, Corporate Human Resources, and General Counsel's Office were notified to ensure appropriate, subsequent action was taken.

Note: Personal identifying information, including the name of the facility is not disclosed to protect the identity of the target.

- 1) Personal Use of Commission Facility – The OIG concluded a Commission employee willfully misrepresented information to the OIG. The employee used his/her authority and position and facilitated an unauthorized non-Commission basketball practice at a Commission facility. The employee also violated the Department's approved post Covid re-opening plan. The employee's actions supported a conclusion of **fraud** and **abuse**.
- 2) Falsification of Timecards – The OIG concluded a Commission employee falsified his/her timecard. The employee was working a second job during scheduled work hours. The OIG calculated 364.5 of overlap hours. Commission wages received during overlapping hours equaled \$13,627.67. The actions support a conclusion of **fraud**.
- 3) Unauthorized Activities During Scheduled Work Hours/Lack of Managerial Oversight - The OIG concluded a Commission employee violated Commission Practice 6-13, *Electronics Communications Policy* by viewing images of a sexual orientation on Commission equipment. The OIG also determined a Commission manager failed to provide adequate oversight of his/her direct reports. His/her lack of oversight resulted in the misrepresentation of time worked. In addition, the manager failed to ensure an annual inventory of materials was completed and failed to physically secure areas he/she was responsible for. The manager's actions supported a conclusion of **waste**.
- 4) Conflict of Interest – The OIG concluded a Commission employee violated Commission Practice 2-24 *Ethics* and Commission Practice 4-10, *Purchasing Policy*. The employee used his/her position at the Commission to further the private interests of his/her company. The actions of the employee did not result in

INVESTIGATIONS

any additional costs to the Commission as hourly wages paid to individuals associated with the employee's company were fixed. His/her actions supported a conclusion of **fraud** and **abuse**.

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

LIMITED INVESTIGATIONS

The OIG issued six (6) Memorandum's 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 FWA investigation was not warranted.

- Use of Exercise Equipment – Wheaton Maintenance Facility
- MC Parks – Bank Fraud
- Enterprise Golf Course – Gratis Play
- Commissioner – Conflict of Interest Inquiry
- Lobbying Disclosures
- Norwood Dog Park – Due Process

MANAGEMENT ADVISORIES

Per State statute, the OIG is authorized to complete management advisories. The OIG completed 1 management advisory in FY22.

At the request of the Executive Director and Corporate Human Resource Director, the OIG completed a review of the Commission's processes and procedures for providing supplemental life insurance benefits to Commission employees. The process is administered in the Commission's Employee Health & Benefits Office (Benefits).

During the review, the OIG identified 4 major concerns:

1. **Incomplete Reconciliation of Life Insurance Enrollment** - Benefits failed to ensure all employees who enrolled in life insurance via Employee Self Service (ESS) in the fall of 2019 were provided the required Evidence of Insurability Form (EOI) form. The form is necessary for enrollment. Some of these employees were charged life insurance deductions/premiums through payroll but were not actually covered by the insurer.
2. **Lack of Oversight of Life Insurance Enrollment Process** - Benefits did not adequately communicate to the Department of Human Resources Management (DHRM) management an internal decision to remove life insurance enrollment from ESS, thus reverting back to manual processing.
3. **Incomplete Standard Operating Procedures** - Benefits did not have documented standard operating procedures for the issuance, tracking, and monitoring of EOI forms.
4. **Low Enrollment in Basic Life Insurance** - Benefits did not adequately communicate to DHRM management the Commission's basic life insurance enrollment statistics. The OIG identified 671 eligible full-time employees that were not enrolled in basic life and AD&D insurance, as of pay date June 11, 2021. That is 31% of the eligible population.

DHRM management has taken steps to mitigate the identified concerns. Most significantly was the change in enrollment procedures. Effective January 1, 2022, if you are a benefit eligible employee Basic Life Insurance and Accidental Death & Dismemberment coverage becomes an automatic benefit.

APPENDIX A

FY22 PERFORMANCE AUDITS

Audit Number	Report Title/Status	Findings	Recommendation	Assigned Risk
<p>CW-002-2022</p>	<p>Enterprise Project Plan – Commission Wide Information Technology (CWIT) Projects</p> <p>Scheduled for OIG follow-up in September 2022.</p>	<p>1. Enhance CWIT Project Status Reports</p>	<p>CWIT reporting to IT Council should be enhanced. The OIG recommends the following:</p> <ul style="list-style-type: none"> • Provide updates on <u>all</u> active projects (i.e., all activity codes on CWIT Schedule). Updates (i.e., reports) should reconcile to CWIT schedule. • Provide a fluid summary of actual, encumbered, and estimated completion costs for each active CWIT project. • Communicate key project dates such as RFP issuance, project kickoff, status of assigned action items (e.g., legal review), estimated project completion date, etc. 	<p>High</p>

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FY22 PERFORMANCE AUDITS

		<p>2. Modify Current Focus of IT Council</p>	<p>IT Council should focus on:</p> <ul style="list-style-type: none"> • Development of an IT Strategic Plan. The Plan should address Commission wide projects, as well as Departmental projects. Shared communications support synergies as well as provide additional protections against IT breaches. • Ensuring Commission Information Technology policies and standards are aligned with the overall agency vision, mission and goals. IT Council should increase strategic director while limiting operational oversight of projects. • Development of a documented system for prioritization. This will allow Commission leadership to identify necessary resources (fiscal and personnel) to achieve the IT Strategic Plan. 	<p>High</p>
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FY22 PERFORMANCE AUDITS

		3. Maintain CWIT Schedule	The Department of Finance produces the CWIT schedule out of Infor. They are not responsible for data integrity. Roles and responsibilities, within the OCIO, should be assigned to ensure CWIT schedule is reviewed, amended and reconciled on a periodic basis.	Low
CW-003-2022	ACH and Direct Deposit Scheduled for OIG follow-up in February 2023.	1. Document Operating Policies and Procedures	Management should develop standard operating policies and procedures manual(s) for its business functions.	High
		2. Strengthen Forensic Attributes	We recommend Corporate Business Services & Finance Administration develop a matrix that identifies all administrative users within Infor, including their primary and secondary job responsibilities. Management should develop policies and procedures to ensure changes to ACH and Direct Deposit	Medium

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FY22 PERFORMANCE AUDITS

			records are captured (e.g., “Data Change Report”).	
CW-004-2022	Take Home Vehicles Recommendations #1 and #3 are resolved. Recommendation #2 is partially resolved.	1. Obtain Vehicle Assignment Forms	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.	High
		2. Ensure Vehicle Mileage Logs are Properly Maintained	Management should ensure Vehicle Mileage Logs are properly maintained.	High
		3. Develop a Standard Commission-Wide Vehicle Mileage Log	The Secretary-Treasurer should develop and issue a standard Commission-Wide vehicle mileage log as required by Commission Practice 6-10.	Medium
CW-005-2022	Exempt OT Scheduled for OIG follow-up in October 2022.	1. Ensure Timecards are Properly Approved	We recommend Commission management ensure all timecards for exempt employees that receive overtime are approved by a Department Head.	High

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FY22 PERFORMANCE AUDITS

			Further, in instances where Department Head approval is not practical, the OIG recommends that management consider policy enhancements that promotes proficiency of operations without circumventing the approval process.	
CW-009-2022	Sick Leave Bank Audit recommendation has been resolved.	1. Verify Enrollment Eligibility	We recommend Health and Benefits management review eligibility criteria for employees who enrolled in the Program through ESS in 2021.	Low
PGC-001-2022	Southern Area Aquatics and Recreational Complex (SAARC) Facility Audit Both audit recommendations have been resolved.	1. Strengthen Managerial Oversight of Capital and Controlled Assets	<ul style="list-style-type: none"> • Capital Assets: <ul style="list-style-type: none"> ○ We recommend that SAARC management ensure all capital assets are reflected on the Department of Finance's Capital Asset Register. ○ We recommend that SAARC management ensure asset tags are secured and affixed to capital assets where possible. If affixing a property tag is not practical, then the tag should be maintained on site with a copy of the purchase order. 	High

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FY22 PERFORMANCE AUDITS

			<ul style="list-style-type: none">• Controlled Assets:<ul style="list-style-type: none">○ We recommend SAARC management develop and implement procedures to ensure all controlled assets are identified, tracked, and monitored:<ul style="list-style-type: none">a. Procedures should include steps to ensure assets entered into service are appropriately authorized by management and adequate supporting documentation (e.g., approved Form 164) is kept on file. Procedures should also document the requirement that an asset tag be affixed to all controlled assets where possible.○ We recommend that a full and comprehensive controlled asset inventory count be performed at the Complex to ensure that all cataloged	
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APPENDIX A

FY22 PERFORMANCE AUDITS

			items are onsite and accounted for.	
		2. Maintain Documentation for all Authorized Drivers	SAARC management should ensure that drivers complete the required defensive driving course and that their accompanying release forms are maintained. As well, those forms should be forwarded to the Office of Risk Management.	Medium
PGC-007-2022	Good Luck Road Community Center	No audit Recommendations		
MC-001-2022	Maintenance Yards – Controlled Assets OIG follow-up testing to be completed in FY23.	1. Maintain Current Controlled Asset Listings	Management should ensure current, accurate and complete controlled asset listings are maintained at each facility in accordance with Administrative Procedure 04-01.	High
		2. Perform Annual Physical Inventories	Parks management should ensure full physical inventories are conducted on a yearly basis at each maintenance facility and trade shop.	High
		3. Ensure Controlled Asset Listings Include Motorized and Non-Motorized Assets	Facilities' controlled asset listings must include all controlled assets maintained at their facility. This includes motorized assets tracked in FASTER and non-motorized assets entered into	High

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FY22 PERFORMANCE AUDITS

			EAM. Annual inventories should verify the existence of all assets on the controlled asset listing.	
		4. Incorporate Asset Management into Succession Planning	Prior to retiring or being reassigned, a facility manager/supervisor should provide all available controlled asset information to the new manager/supervisor. Management may want to consider the development of a succession checklist that includes key business processes such as asset management, petty cash, procurement card, etc.	Medium
		5. Finalize Parks SOP for Controlled Assets	Standard Operating Procedures for tracking, recording, and inventorying controlled assets should be completed.	Medium
MC-003-2022	Cabin John Ice Rink OIG follow-up testing to be completed in FY23.	1. Strengthen Tracking Procedures for Controlled Asset Inventory	Management should develop and implement procedures to ensure all controlled assets are identified, tracked, and monitored.	Medium
		2. Maintain Complete Documentation to Support Rental Permits	Management should ensure complete documentation for all rental permits is maintained at the facility to	Medium

APPENDIX A

FY22 PERFORMANCE AUDITS

			support evidence of signatures, discounts and fee waiver approvals.	
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APPENDIX B

FY22 INVESTIGATIONS

Upon the completion of an investigation, opportunities for strengthening internal controls maybe identified. The following table contains a summary of the internal control deficiencies and corresponding recommendations identified by the Office of the Inspector General. **Commission management agreed with all recommendations and provided acceptable responses to resolve.**

Note: The table is being issued as a separate document due to the presence of personally identifiable information and other confidential information.

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.”