

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

**Management Advisory
Project Charge Program
PGC-001-2024**

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Management Advisory
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A. OIG Authority

The Office of the Inspector General (OIG) is authorized to provide management advisory/consulting services¹. Management advisory services are typically requested by Maryland-National Capital Park and Planning Commission (Commission) management and are considered non-audit services.

Public promulgation of this report must be approved by the Commission's Maryland Public Information Act (MPIA) Officer².

¹ Annotated Code of Maryland, Title 15 Commission. Subtitle 5, Office of the Inspector General. § 15-504, Duties and Powers

² The Executive Director serves as the Commission's MPIA Officer

B. Background

The Commission is a bi-county agency serving Prince George's and Montgomery counties in Maryland. The Annotated Code of Maryland, Land Use Article, Division II, Maryland-National Capital Park and Planning Commission, Title 15 provides the Commission's general authority.

Prince George's County imposes a tax for administration, recreation and park operations based on the assessed value of residents' property³. These taxes are paid to the Commission. The Annotated Code of Maryland defines how the Commission can spend the tax revenues. Prince George's County Council (County Council) approves the Commission's annual budget⁴, which includes all planned expenses and paid reimbursements.

County Council does not have the authority to make grants. The Tax Reform Initiative by Marylanders (TRIM) freezes tax rates for Prince George's County residents, which impacts the County's ability to fund government services. County Council staff have indicated that to help cover the gap in available funding, the County Council identifies various County agencies and organizations for expense reimbursements. **These reimbursements are referred to as project charges.**

Project charges are unique to Commission departments and offices within Prince George's County (County). It is important to note, the use and legality of project charge reimbursements is not addressed in the applicable Land Use Article.

Project charges, identified by County Council, are included in the Commission's annual operating budget. The County Council's annual budget bill/resolution adopts the Commission's operating budget. Upon approval of the County's budget resolution, project charge funds are appropriated in the Commission's financial system.

There are no formal guidelines for identifying what agencies or programs should receive project charge reimbursements. Project charge recipients are not required to complete an application for funds or statement of need. Project charge payments are reimbursements of incurred expenses. The Commission is not authorized⁵ in state law, to make grants.

³ Property tax rates for all three funds (administrative, park and recreation) are .2940 per \$100 of assessable base.

⁴ Prince George's County Council approves the budget for the Prince George's County Commissioner's Office, Department of Parks and Recreation, Planning Department, and Central Administrative Services.

⁵ One approved exception, the Commission can make grants from a special fund designated as the "Prince George's County Historical Property Grant Fund."

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Project charges began in fiscal year 1993 when \$300,000 was approved for payment to County Council for reimbursement of their planning and zoning functions. Currently, project charges are paid to:

- i. Prince George’s County Council (County Council)
- ii. the County
- iii. County municipalities and organizations, and
- iv. County not-for-profits.

Commission leadership **does not** have a role in identifying project charge recipients, or the amount specified for reimbursement. Commission personnel are responsible for:

- Issuance and execution of a contract between the recipient and the Commission, inclusive of the terms and conditions for the services rendered and reimbursement process.⁶
- (*) Confirming project charges align with the Commission’s core services.
- Review of invoices and documentation supporting the reimbursement request.
- Processing of reimbursement payments.

(*) The project charge program, as currently designed and operating, significantly hinders the Commission’s ability to confirm identified project charges align with the Commission’s core services. Additional details on this responsibility are included in this advisory report.

The following table reflects project charge payments between Fiscal Year 22 – FY24.

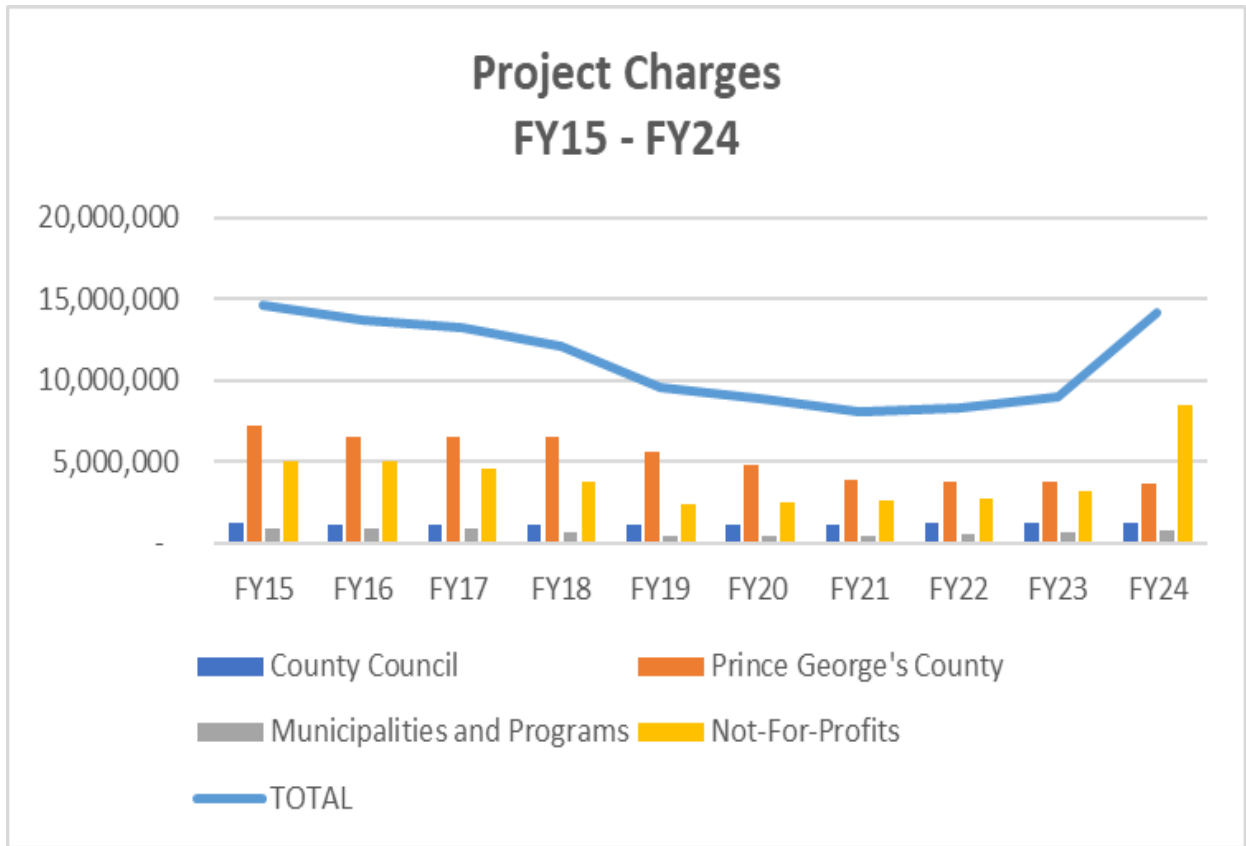
	Fund	FY22	FY23	FY24
County Council	Admin	\$1,287,300	\$1,287,300	\$ 1,287,300
County Agencies	Admin	\$3,758,499	\$3,758,499	\$ 3,614,499
County Municipalities and Organizations	Park	\$ 576,800	\$ 676,800	\$ 826,800
County Not-for-Profits	Recreation	\$2,728,850	\$3,246,350	\$ 8,449,350
Total		\$8,351,499	\$8,968,949	\$14,177,949

Fiscal Year (FY) 24 project charges increased \$5.2M, which is a 58% increase over FY23. Most of the increases were attributed to planned reimbursements to County not-for-profits, which increased from \$3.2M in FY23 to \$8.4M in FY24 (160% increase). Of the FY24 charges, approximately \$4.8M were identified as one-time payments.

⁶ Exception provided to project charge reimbursements paid to Prince George’s County Council, a contract is not currently required.

A complete list of FY24 project charges approved through the annual budget process has been included in [Appendix 1](#).

The following graph reflects approved project charges between FY15 and FY24.



FY15 project charges were at a historical high at approximately \$14.6M as the project charge program was used to close budget deficits within the County.

FY15 reimbursements included:

- \$2.7M to the Memorial Library System,
- \$1.76M to the Zoning and Enforcement Unit,
- \$1.8M to Permits and Inspections, and
- \$930k to Engineering, Inspections and Permitting.

County Council was able to reduce project charge reimbursements over the next eight years, however, FY24 project charge reimbursements spiked to FY15 levels. This increase can primarily be attributed to increased funding to County not-for-profits.

C. Objective and Scope of Advisory

Objective: Assess the Commission’s administrative project charge process from notification of the charge during budget planning through final disbursement of the funds. Identify internal control gaps and/or possible process improvements. Provide management with a final report that summarizes our assessment.

The OIG **is not** opining on the legality of the project charge program, including the authority of County Council to identify project charge recipients and planned reimbursements. All recommended enhancements included in this report are offered to enhance the program should it continue.

Scope: The scope of the advisory review included, but was not limited to:

- Interviewed Commission personnel involved in the project charge program to gain a better understanding of their related internal processes.
- Obtained feedback from members of County Council on the overall project charge program.
- Conferred with General Counsel’s Office regarding:
 - The Commission’s restricted authority to make grants of money, and
 - First Amendment Anti Establishment Clause & Funding Religiously Sponsored Schools.
- Obtained and reviewed documentation for a sample of project charge reimbursements to assess compliance with executed contracts .
- Obtained and reviewed “Policy Guidelines for Project Charges” promulgated by the Department of Parks and Recreation. Assessed ongoing compliance with the guidelines. Reviewed guidelines for relevancy and efficiency.
- Reviewed nine-year trend (e.g., amount, type) of project charges.
- Assessed timeline for project award, invoice submission by recipient for payment, and the Commission’s disbursement/payment of funds.

D. Summary of Findings

To provide a simplified understanding of the project charge program, our analysis breaks down project charges by the following four types and the respective Commission fund used to finance the project charges:

1. Reimbursement to County Council – Administrative Fund
2. Reimbursement to County agencies – Administrative Fund
3. Reimbursement to County municipalities and organizations – Recreation Fund
4. Reimbursement to County not-for profits – Park Fund

The OIG identified eight gaps in the overall project charge program. **The first three findings significantly increase the opportunity for fraud, waste, and abuse of taxpayer funds.** Additional details of each can be found in each of the project charge type sections.

	Summary of Findings	Project Charge Type			
		1	2	3	4
1.	There are no formal selection procedures for identifying what agencies or programs should receive project charge reimbursements.	ok	✓	✓	✓
2.	The project charge program, as currently designed and operated, significantly hinders the Commission’s ability to confirm identified project charges align with the Commission’s core services.	✓	✓	✓	✓
3.	Criteria for defining the dollar value of planned reimbursements is not available.	✓	✓	✓	✓
4.	Supporting documentation required to process project charge reimbursements is not provided in a timely manner.	✓	✓	✓	✓
5.	Contracts between project charge recipients and the Commission are executed numerous months after the completion of services.	n/a	✓	✓	✓
6.	The Commission’s project charge policies included with the contracts are not consistently followed by all parties.	n/a	n/a	✓	✓
7.	The billing and remittance process is labor intensive.	✓	✓	✓	✓
8.	Project charge stakeholders (e.g., Commission employees, County Council members, and recipients) are not adequately trained on the project charge program.	✓	✓	✓	✓

E. Observations and Recommended Enhancements to the Project Charge Program

Project Charge Type #1

**Reimbursement to Prince George’s County Council –
Administrative Fund**

Md. Code, Land Use §18-307 – (b)The purpose of the tax required under this section is for paying the current operating or administrative expenses of the Commission, including the cost of:

- (1) the development of any part of the plan of the regional district; and
- (2) the exercise of the powers and duties of the Commission.

Reimbursements to the County Council are paid out of the Commission’s administrative fund. This project charge program is administered within the Prince George’s County Planning Board Office.

The annual budget bill presented by County Council specifies the amount “to be allocated to the County Council for the reimbursement of planning and zoning functions of the Legislative Branch, as described in the Regional District Act.” The annual budget bill negates the requirement for an executed contract.

Except for an audio video reimbursement of \$68,000, project charge reimbursements to County Council represent salary costs for employees supporting County planning and zoning functions. Personnel identified for reimbursement include council members and their staff, hearing examiner staff, and clerk office staff.

Project charges to County Council began in FY93. County Council defined and approved budget increases throughout the years, increasing the reimbursable amount to its current level .

The following table reflects the changes in project charges since FY93.

Fiscal Year	Total Project Charges
FY93	\$ 300,000
FY96	\$ 500,000
FY04	\$ 600,000
FY09 (*)	\$ 918,000

FY11	\$1,137,300
FY22 – FY24 (**)	\$1,287,300

(*) FY09 project charge reimbursements include \$68,000 to cover the costs of an audio video technician to assist in recording meeting activities. There have been no audio video services rendered at the Planning Board meetings as of September 2020.

(**) A \$150k transfer in FY22 from the Planning Department’s budget to the Chairman’s Office was requested by County Council increasing the total from \$1,137,300 to \$1,287,300. The salary costs cover the salary of a Planner working within County Council.

Observations

- ❖ **The current quarterly billing process is labor intensive and does not provide details on the eligible work completed.** The funding remitted to County Council is meant to ostensibly subsidize salary costs of County Council personnel that have roles and responsibilities that support Prince George’s County planning and zoning efforts. The County Council provides the Prince George’s County Planning Board Office with quarterly invoices. The invoices include initials of County Council personnel, their hourly rates, and hours worked. The invoice does not include details on what work was completed. County Council does not have a job costing system that requires employees to charge hours worked to a specific project. As a result, the quarterly invoices are unverifiable and provide limited assurance of eligibility. Planning Board Office personnel do not confirm the reimbursable hours as the documentation is un-auditable.
- ❖ **There is no documentation supporting how the annual reimbursable amount was determined.** The last quarterly invoice received is a “plug”, so the total amount invoiced for the fiscal year equals the approved amount.
- ❖ **Quarterly invoices are not submitted on a timely basis and supporting documentation is not always accurate.** Please see the table below.

Quarter	Invoice Date	Amount Invoiced/Paid
FY22		
07/01/21 – 09/30/21	12/31/21	\$ 332,194.39
10/01/21 – 12/31/21	07/15/22	\$ 421,562.34
01/01/22 – 03/31/22	07/25/22	\$ 376,527.34
04/01/22 – 06/30/22	09/30/22	<u>\$ 157,015.73</u>

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TOTAL		\$1,287,300.00
FY23		
07/01/22 – 09/30/22	11/30/22	\$ 557,519.43
10/01/22 – 12/31/22	05/22/23	\$ 334,631.42
01/01/23 – 03/31/23	08/02/23	\$ 0
04/01/23 – 06/30/23	08/02/23	\$ 0
TOTAL		\$ 892,150.85

As reflected above, County Council invoices are often received well into the next fiscal year. In FY23, after several requests from the Prince George’s County Planning Board Office, one invoice, totaling \$395,148.15 was submitted in August 2023 for the 3rd and 4th quarter reimbursements. The invoice has not been approved for processing as the provided backup/support was not accurate. Once corrected, the total amount to be reimbursed in FY24 will be \$1,287,300.00.

Recommended Enhancements to the Project Charge Program

1A. Formalize Selection and Approval Process

To improve public transparency on the use of tax-based revenues, a process should be established by the County Council that would include documentation on how the annual reimbursable amount was determined, how funding will be utilized in support of the Commission’s mission, and the possible impact should funding not be provided.

1B. Complete a One-Time Payment to the County

Upon approval of the Commission’s annual budget, which includes the authorized reimbursement amount payable to County Council, a one-time payment should be made to County Council. Supporting documentation should consist of a copy of the Council’s annual budget bill detailing the amount eligible for reimbursement.

Project Charge Type #2

Reimbursement to Prince George’s County – Administrative Fund

Md. Code, Land Use §18-307 – (b)The purpose of the tax required under this section is for paying the current operating or administrative expenses of the Commission, including the cost of:

- (1) the development of any part of the plan of the regional district; and
- (2) the exercise of the powers and duties of the Commission.

Reimbursements to the following nine county programs and the Economic Development Corporation (EDC) are paid out of the Commission’s administrative fund. This project charge program is administered within the Prince George’s County Planning Department.

County Programs		FY24 Planned Amount
1.	People’s Zoning Counsel	\$ 250,000
2.	Zoning and Enforcement Unit	\$1,537,099
3.	Water & Sewer Planning Unit	\$ 155,300
4.	GIS Program	\$ 340,500
5.	Tax Collection Fee	\$ 34,400
6.	DPIE Permits & Inspections	\$ 376,200
7.	DPW&T Engineering, Inspection and Permits	\$ 205,600
8.	Redevelopment Authority	\$ 400,000
9.	EDC General Plan Goals	\$ 250,400
10.	Economic Development Corp.	\$ 65,000
TOTAL		\$3,614,499

One contract with the Commission is executed for the first nine programs (referred to as “group” contract in this report). However, since the EDC is a Maryland 501(c)3 non-profit corporation, the Commission executes a separate contract with the EDC.

Per the group contract, the county programs ostensibly perform services in furtherance of the Commission’s obligations and responsibilities under Titles 14 through 27 of the Land Use Article of the Annotated Code of Maryland.

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Per EDC's MOU, "it is the goal of the EDC to assist in the prosperity of existing and new businesses in order to create new jobs and expand the Prince George's County tax base."

The project charge amounts have remained fairly stable since FY21. However, in FY24 the amount approved for the Redevelopment Authority decreased from \$544,000 to \$400,000 (reduction of \$144,000).

Observations

- ❖ **There is a lack of public transparency over the use of tax-based funds. There are no defined criteria on how the County programs were selected or how the annual reimbursable funding amounts for each were determined and the possible impact should funding not be provided.**

- ❖ **The current billing process is labor intensive and does not provide details on the eligible work completed.** The County's Director of Finance submits individual quarterly invoices for the nine programs in the group contract to the Planning Department's Budget Manager. For eight (#2 - #9) of the nine programs, a summary of personnel costs and a cost center financial report is included with each invoice. The People's Zoning Counsel's (#1) reimbursement process requires a written pre-authorization from Prince George's County Planning Department that the required work has been completed before the County's Director of Finance submits the invoices for reimbursement.

For FY22 the County submitted one invoice per program on June 30, 2022, whereas the group contract required quarterly invoices. As of July 31, 2023 (31 days after the end of FY23), no invoices have been received for FY23.

The Planning Department's Budget Manager reviews the supporting documentation for completeness and confirms the amounts requested for reimbursement match the contract. However, an assessment of the actual services/work performed is not completed as the summary of personnel costs does not include that level of detail. After the high-level review, the Budget Manager submits the invoices to the Commission's Department of Finance for payment. Project charge reimbursements are paid directly to the County's Office of Finance.

There appears to be little value in this process as the specific work completed is not disclosed and each of the nine programs identified in the group contract always receives the full amount identified in the contract.

The EDC is required to submit quarterly progress reports with their fixed/equal quarterly invoices for reimbursement. Prior to receiving the fourth quarterly payment, the EDC must provide a copy of their Annual Report to the Commission.

❖ **Contracts are executed after the completion of services.** Commission Procurement policies and procedures, which require the execution of a contract prior to the performance of services, have not been applied to the project charge program. Project charge recipients are selected by County Council, there is not a formal, competitive process (e.g., request for proposal). The details of work to be performed is not always known prior to budget approval.

- The FY22 group contract was not signed/executed until June 16, 2022; approximately two weeks prior to the FY end date. As of July 31, 2023 (31 days after FY end), the FY23 group MOU has not been executed.
- The FY23 MOU for the EDC was signed by the Commission on September 21, 2022, but the EDC did not approve it until July 19, 2023, approximately 10 months later, and after the close of the fiscal year end.

Recommended Enhancements to the Project Charge Program

2A. Formalize Selection and Approval Process

To improve public transparency on the use of tax-based funds, a process should be established by County Council that requires documentation on how the annual amount requested for each County Department and Office was determined, how funding will be utilized, and the possible impact should funding not be provided.

We also recommend County Council develop an application to be completed by potential project charge recipients, prior to budget approval, that includes the following elements:

- Written narrative of how the funds will be used.
- Proforma financial statement that includes a summary of expenditures to be covered with the funding.
- Disclosure of any potential conflicts (perceived or actual) between County Council members and the recipient.

Although the Commission does not have a role in identifying project charge recipients, or the amount specified for reimbursement, it does have a responsibility to ensure expenses (including project charge reimbursements) cover services aligned with the Commission's overall mission. We recommend

Commission leadership identify a formal, documented process that allows them to register its concerns with the County. The process should require a formal response from the County clarifying the criteria used for selection.

2B. Process a One-Time Payment to the County for the Group Programs

It is reasonable to conclude the County provides several services and programs that further the Commission's obligations and responsibilities. With an improved selection and approval process (see 2A), we recommend the Commission process a one-time payment, upon execution of a group contract, to the County's Finance Department to cover the approved project charge reimbursements. Supporting documentation should consist of an invoice from the County and a copy of the County Council's annual budget bill confirming the amounts eligible for reimbursement.

A group contract is still recommended to capture the various scope of services to be completed and to ensure roles and responsibilities for administering the project charge program are appropriately defined. Current responsibilities of the County include certification of accuracy of the work completed by each of the programs and retention of the documents for subsequent review. These requirements should be carried forward to the new contract.

2C. Enforce Contract Requirements

Additional training and guidance should be provided to Commission personnel responsible for project charge administration. It is important that contract requirements (e.g., use of Commission logo, timely submission of financial reports, completion of scope of services, payment terms, and compliance with laws, rules, and regulations) be enforced.

2D. Outsource the Administration of the EDC Project Charge Program

Commission leadership should consider outsourcing the administration of the not-for-profit project charge reimbursements to an organization that specializes in grant management (Greater Washington Community Foundation, for example). If Commission management wants to keep the administration of project charges in-house, another option would be to assign responsibility to the Parks and Recreation Foundation.

Project Charge Type 3

Reimbursement to Prince George’s County Municipalities and Organizations - Park Fund

Md. Code, Land Use §18-304 – (b)(1) It is the intent of this subsection to provide the Commission with funds to:

- (i) finance the acquisition of parklands in the metropolitan district in Prince George’s County from current revenues or by the issue of bonds; and
- (ii) maintain, operate, and develop acquired parklands.

In FY24, seven County municipalities and organizations were approved for project charge reimbursements through the annual budget process:

County Programs		FY24 Planned Amount
1.	City of Bowie, Allen Pond Maintenance	\$115,000
2.	Huntington City Community Development Corp.	\$112,500
3.	Patuxent River 4-H Center Foundation	\$ 34,300
4.	Town of Forest Heights (Community Maintenance and Beautification)	\$100,000
5.	Patuxent Riverkeepers	\$ 15,000
6.	Prince George’s Community College Police (*)	\$250,000
7.	City of Seat Pleasant Beautification (**)	\$200,000
TOTAL		\$826,800

(*) In addition to the \$250,000 planned reimbursement from the park fund, Prince George’s Community College is also to receive \$350,000 in reimbursements out of the recreation fund, for a total of \$600,000 in FY24.

(**) Identified as a one-time approval (i.e., not recurring).

Each of the seven municipalities and organizations must execute a contract with the Commission detailing the terms and conditions for the project charge reimbursements. This program is administered within the Prince George’s County Department of Parks and Recreation (DPR). All contracts require quarterly invoicing to obtain reimbursement.

Observations

- ❖ **There is a lack of public transparency over the use of tax-based funds. There are no defined criteria on how the municipalities and organizations were selected or how the reimbursable funding amounts for each were determined and the possible impact should funding not be provided.**
 - It is not clear to the OIG how reimbursement to the Community College Police support DPR’s mission. Park fund tax revenue should be used to maintain, operate, and develop acquired park lands.
 - Huntington Community Development Corporation was approved for funding in FY22 – FY24, but they do not respond to Department of Parks and Recreation’s request for documentation. It is unclear why \$112,500 was identified and appropriated for them.

- ❖ **The contract execution and invoicing process is labor intensive and provides limited oversight.**
 - Contracts are typically executed after the completion of services. Commission procurement policies and procedures, which require the execution of a Contract prior to the performance of services, have not been applied to the project charge program. Project charge recipients are selected by County Council, there is not a formal, competitive process (e.g., request for proposal). The details of work to be completed is not always known prior to budget approval.
 - The Department of Parks and Recreation maintains a tracking log for project charge recipients. As of April 10, 2023 (4th quarter of FY23), two organizations did not have an executed contract (Huntington City Community Development Corporation and Prince George’s Community College Police. Follow-up is labor intensive.
 - FY23 encumbrances in the park fund total \$644,404.55. This represents project funds that have been budgeted, but not yet invoiced or paid.

Recipient	Encumbrances
Patuxent 4-H Center	\$ 34,300.00
Patuxent Riverkeepers	\$ 104.50
City of Bowie	\$230,000.00
Town of Forest Heights	\$100,000.00
Prince George’s County Community College	\$300,000.00

	\$664,404.55
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Recommended Enhancements to the Project Charge Program

3A. Formalize the Selection and Approval Process

To improve public transparency on the use of tax-based funds, a process should be established by County Council that requires documentation on how the annual amount requested for each municipality and program was determined, how funding will be utilized, and the possible impact should funding not be provided.

We also recommend County Council develop an application to be completed by potential project charge recipients, prior to budget approval, that includes the following elements:

- Written narrative of how the funds will be used.
- Proforma financial statement that includes a summary of expenditures to be covered with the funding.
- Disclosure of any potential conflicts (perceived or actual) between County Council members and the recipient.

Although the Commission does not have a role in identifying or approving project charge recipients, or the amount specified for reimbursement, it does have a responsibility to ensure expenses (including project charge reimbursements) cover services aligned with the Commission's overall mission. We recommend Commission leadership identify a formal documented process that allows them to register its concerns with the County. The process should require a formal response from the County clarifying the criteria used for selection.

3B. Enforce Contract Requirements

Additional training and guidance should be provided to Commission personnel responsible for project charge administration. It is important that contract requirements (e.g., use of Commission logo, timely submission of financial reports, completion of scope of services, payment terms, and compliance with laws, rules, and regulations) be enforced.

3C. Outsource the Administration of the Project Charge Program

As detailed in the observations above, the current process is not efficient or effective. Commission leadership should consider outsourcing the administration of the project charge program to an organization that specializes in grant management (Greater Washington Community Foundation for example). If Commission management wants to keep the administration of project charges in house, another option would be to assign responsibility to Prince George's County Department of Parks and Recreation Foundation.

If outsourcing of project charge reimbursements is not effected, the OIG strongly recommends additional training guidance and resources be provided to all stakeholders (e.g., Commission personnel, County Council, Project Charge Recipients) in the project charge program to ensure proper stewardship over public funds. Key points to be covered in training include:

- Enforcement of the contract requirements.
- Escalation for non-compliance, including County Council and Commission responsibilities.
- Guidance on acceptable use of funds.
- Allowable supporting documentation, including any required status reports.
- Guidance on booking encumbrances and reimbursement of prior year expenditures.

Project Charge Type 4

Reimbursement to Not-For-Profits – Recreation Fund

Md. Code, Land Use §18-306 – (d) The Commission shall use the revenues from the tax imposed under this section to finance its adopted budget to regulate, operate, and maintain recreational functions, programs, facilities, and personnel in Prince George’s County as the Commission determines.

There were 97 not-for-profit organizations approved to receive project charge reimbursements in FY24 in the amount of \$8,449,350 through the County Council’s annual budget process for the Commission. Twelve of the 97 were approved for one year (i.e., non-recurring). [Appendix 1](#) contains a listing of each.

Reimbursements are made from the Commission’s recreation fund. Prince George’s County Department of Parks and Recreation administers this project charge program for the reimbursements from the recreation fund.

County Council identifies the organizations eligible for reimbursement as well as the amount to be funded. The Commission does not have a role in identifying the project charge recipients.

Each not-for-profit organization must execute a contract with the Commission prior to receiving any reimbursement. Each contract contains a “Policy Guidelines for Project Charges” (Guidelines) document outlining the responsibilities of the receiving organization as well as the Commission’s obligations. [Appendix 2](#) contains a copy of the guidelines.

Observations

- ❖ **There is a lack of public transparency over the use of tax-based funding. There are no defined criteria on how the not-for-profit organizations were selected or how the reimbursable funding amounts for each were determined and the possible impact should funding not be provided.** Project charge recipients are not required to complete an application for funds or statement of need. The Commission’s budget approval by County Council, which includes the planned project charge reimbursements, is completed without a full understanding by Commission personnel of how the project charge funds will be used.

Without predefined eligibility criteria and a formal review and approval process there is a significant risk of inappropriate use of funding and possible conflict (actual or perceived) between County Council members who identify project charge recipients within their jurisdictions and the recipients of the funds. **Appendix 3** contains a sample of questionable project charges.

❖ **The contract execution and invoicing process is labor intensive and provides limited oversight.**

- Contracts are typically executed after the completion of services. Commission procurement policies and procedures, which require the execution of a contract prior to the performance of services, have not been applied to the project charge program. Project charge recipients are selected by County Council, there is not a formal, competitive process (e.g., request for proposal). The details of work to be completed is not always known prior to budget approval.
- The Department of Parks and Recreation maintains a tracking log for project charge recipients. As of April 10, 2023 (4th quarter of FY23) only 47 out of 79 contracts were executed.
- Not-for-profits are not submitting quarterly invoices for payment as required. Per the Department of Parks and Recreation's FY23 tracking log, only 13 not-for-profits received a project charge reimbursement as of April 10, 2023
- FY23 encumbrances in the recreation fund total \$2,055,060.73. This represents project funds that have been budgeted, but not yet invoiced. This represents 63.3% of the total park fund appropriations of \$3,246,350.

❖ **There are inconsistencies and unclear requirements in the contract.**

- Per the "Scope of Work and Term" section of the contract, "Contractor shall substantially complete the Work no later than the last day of such Term." However, in the "Compensation" section it states, Program fees shall be paid to the contractor after the completion of scope of services rendered.
- In section 5, "Termination", parameters for termination are defined, however, Commission personnel administering the project charge program are unsure of when contract termination should be effected. In addition, there is no clarification about future year funding if a contract is terminated.

- There are no requirements in the contract to utilize local suppliers.
 - There are no requirements for the not-for-profit recipients to obtain a Maryland sales tax exemption.
 - Not-for-profit recipients are not providing financial statements, as required in the contract. The required submission of financials is based on their total annual revenue.
- ❖ **“Policy Guidelines for Project Charges” (Guidelines) included in the contract are not enforced.**
- Guidelines state the DPR, Legal, and Finance must determine if the reimbursable services meet the core mission of the Commission. The Guidelines also state, “The Commission’s Secretary-Treasurer shall make the final determination as to which expenses are allowable and which are not.” The lack of transparency in the selection process identified throughout this report, coupled with a lack of authority, limit the Commission’s ability to enforce this requirement.
- ❖ **Department of Park and Recreation personnel do not have the necessary authority, guidance, or recourse to properly administer the project charge program.** The Department of Parks and Recreation is charged with providing recreation programs and services by providing sports, leagues, clinics, tournaments, camps, recreation and interpretative classes, and leisure/recreation experiences. They are not charged with managing a complex project charge program that involves the reimbursement of millions of Commission tax dollars.
- Budget Managers and Division Chiefs are responsible for reviewing the recipients’ work plan to ensure the plan aligns with the Commission’s overall mission. They have not been provided adequate guidance to complete this assessment. In addition, if something appears questionable, there is not an established channel to raise their concerns given the project charge has been directed by the County Council in their budget process.
 - Guidance and training have not been provided to analyze and assess the not-for-profits required financial disclosures.

Recommended Enhancements to the Project Charge Program

4A. Formalize the Selection and Approval Process

To improve public transparency on the use of tax-based funds, a process should be established by the County Council that requires documentation on how the

annual amount requested for each not-for-profit was determined, how funding will be utilized, and the possible impact should funding not be provided.

We also recommend County Council develop an application to be completed by potential project charge recipients, prior to budget approval, that includes the following elements:

- Written narrative of how the funds will be used.
- Proforma financial statement that includes a summary of expenditures to be covered with the funding.
- Disclosure of any potential conflicts (perceived or actual) between County Council members and the recipient.

Although the Commission does not have a role in identifying or approving project charge recipients, or the amount specified for reimbursement, it does have a responsibility to ensure expenses (including project charge reimbursements) cover services aligned with the Commission's overall mission. We recommend Commission leadership identify a formal documented process that allows them to register its concerns with the County. The process should require a formal response from the County clarifying the criteria used for selection.

Finally, the OIG strongly recommends Commission leadership review [Appendix 3](#) and determine if additional investigation and/or follow-up with County Council is required, especially as it relates to constitutional considerations.

4B. Enforce Contract Requirements

Additional training and guidance should be provided to Commission personnel responsible for project charge administration. It is important that contract requirements (e.g., use of Commission logo, timely submission of financial reports, completion of scope of services, payment terms, and compliance with laws, rules, and regulations) be enforced.

4C. Outsource the Administration of the Project Charge Program

As detailed in the observations above, the current administrative project charge program is labor intensive and does not provide details on the eligible work completed. Execution of contracts is delayed, and contract requirements cannot be consistently enforced. Commission leadership should consider outsourcing the administration of the project charge program to an organization that specializes in grant management (Greater Washington Community Foundation, for example). If Commission management wants to keep the administration of project charges in-house, another option would be to assign responsibility to the Parks and Recreation Foundation.

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If outsourcing of project charge reimbursements is not effected, the OIG strongly recommends additional training guidance and resources be provided to all stakeholders (e.g., Commission personnel, County Council, Project Charge Recipients) in the project charge program to ensure proper stewardship over public funds. Key points to be covered in training include:

- Enforcement of the contract requirements.
- Escalation for non-compliance, including County Council and Commission responsibilities.
- Guidance on acceptable use of funds.
- Allowable supporting documentation, including any required status reports.
- Guidance on booking encumbrances and reimbursement of prior year expenditures.

F. Conclusion

As stated in the *Objective and Scope of the Advisory* section on page 5, the OIG is not opining on the legality of the project charge program, including the authority of County Council to identify project charge recipients and planned reimbursements. The legal allowability of the project charge program should be assessed by County and Commission legal representatives.

The objective of this advisory was to identify internal control gaps and/or possible process improvements. The OIG found the current project charge administrative process is not effective or efficient. The lack of transparency over the selection process coupled with the inability to ensure contract requirements are met increases the risk of inappropriate funding and possible conflicts of interest.

In addition to the recommended enhancements for each project charge type, education and training for all personnel (e.g., Commission, County, County Council) involved in the administration of project charges should be enhanced. It is important for everyone to understand eligibility criteria and how to implement sound internal controls to mitigate the risks identified throughout this report.

This advisory review was completed at the request of Commission management. The OIG has no authority over the actions of the County or County Council members. However, based on my conversations with County Council members, the County Auditor, and the Director of the County Council's Planning, Housing and Economic Development Committee, the OIG is hopeful this report will be viewed through the lens of collaboration, with the ultimate goal of strengthening programs and services for Prince George's County residents.

Commission management's response to the report can be found on page 34.



Renee Kenney, CPA, CIG, CIA, CISA
Inspector General
Maryland-National Capital Park and Planning Commission

August 30, 2023

Appendix 1

FY24 Project Charge Recipients

Name of Project	Fund Paying	FY24 Adopted Budget
Reimbursement to County Council	Admin	\$1,287,300
People's Zoning Counsel	Admin	250,000
Zoning Enforcement Unit	Admin	1,537,099
Water & Sewer Planning Unit	Admin	155,300
GIS Program	Admin	340,500
Tax Collection Fee	Admin	34,400
Economic Development Corp.	Admin	65,000
DPIE Permits & Inspections	Admin	376,200
DPW&T Engineering, Inspect. & Permits	Admin	205,600
Redevelopment Authority	Admin	400,000
EDC General Plan Goals	Admin	250,400
Total Administrative Fund		\$4,901,799
City of Bowie, Allen Pond Maintenance	Park	\$115,000
Huntington City Community Development Corporation	Park	\$112,500
Patuxent River 4-H Center Foundation	Park	34,300
Town of Forest Heights (Community Maintenance and Beautification)	Park	100,000
Patuxent Riverkeepers	Park	15,000
PG County Council M Park Police/Security/Pool	Park	250,000
City of Seat Pleasant Beautification	Park	200,000
Total Park Fund		\$826,800
100 Black Men of Prince George's County	Rec	\$25,000
Allentown Boys & Girls Club	Rec	10,000
Anacostia Trails and Heritage Area	Rec	60,000
Anacostia Watershed Society	Rec	50,000
Art Works Now	Rec	35,000
Beltsville-Adelphi Boys and Girls Club	Rec	30,000
Camp Springs Girls & Boys Club	Rec	30,000
Cherry Lane Boxing and Fitness	Rec	20,000
City of College Park, Recreational Programming	Rec	50,000
City of College Park - Youth and Family Services	Rec	45,000
City of District Heights, Senior Programming	Rec	250,000

Appendix 1

FY24 Project Charge Recipients

City of District Heights, Youth Programming	Rec	250,000
City of Greenbelt, After School Arts	Rec	15,000
City of Greenbelt, Recreation Services	Rec	70,000
City of Greenbelt, Therapeutic Program	Rec	15,000
City of Hyattsville, Recreation Services	Rec	19,000
City of Laurel Parks Department	Rec	10,000
City of Laurel Senior Services	Rec	55,000
City of Laurel, Youth Services Programming	Rec	45,000
City of Laurel, Anderson & Murphy COUNTY COUNCIL	Rec	30,000
Clinton Boys and Girls Club	Rec	10,000
Coalition for African Americans in the Performing Arts	Rec	20,000
College Park Arts Exchange	Rec	5,000
The Conservancy of Broad Creek, Inc.	Rec	50,000
The Denney House, Inc.	Rec	50,000
District Heights Boys & Girls Club, Inc.	Rec	50,000
End Time Harvest Ministries Inc.	Rec	100,000
End Time Harvest Ministries Inc. (Pathways to Career Success)	Rec	50,000
Forestville Boys and Girls Club	Rec	50,000
Ft. Washington Arca Recreation Council, Inc.	Rec	30,000
Ft. Washington Pool Association, Inc.	Rec	10,000
Gateway Arts Program	Rec	45,000
G-I-R-L-S Inc.	Rec	20,000
Girl Scout Council of the Nation's Capital	Rec	10,000
Glenarden Boys and Girls Club	Rec	20,000
Glenarden Track Club	Rec	20,000
The Global Air Drone Academy, Inc.	Rec	15,000
Greater Laurel United Soccer Club	Rec	5,000
Greenbelt Aquatics & Fitness Center	Rec	110,000
Greenbelt Community Center	Rec	50,000
Huntington City Community Development Corporation	Rec	15,000
Impact DMV	Rec	100,000
In Reach, Incorporated	Rec	50,000
Ivy Community Charities	Rec	10,000
Joan's House, Inc.	Rec	100,000
Junior Achievement	Rec	20,000
Kappa Epsilon Lambda Education Foundation	Rec	100,000
Kentland Boxing Club	Rec	5,000
Kettering-Largo-Mitchellville Boys & Girls Club	Rec	30,000
Lake Arbor Foundation	Rec	175,000
Lanham Boys & Girls Club	Rec	25,000

Appendix 1

FY24 Project Charge Recipients

Latin America Youth Center	Rec	40,000
Laurel Boys & Girls Club	Rec	100,000
Laurel Historic Society	Rec	50,000
Laurel Little League	Rec	5,000
Make Smart Cool	Rec	20,000
Marlboro Boys' & Girls' Club, Inc	Rec	10,000
Maryland Buccaneers Youth Club Co	Rec	10,000
Mentoring Through Athletics, Inc.	Rec	30,000
Millwood/Waterford Programming	Rec	10,000
One Love Life Center, Inc.	Rec	50,000
Oxon Hills Boys & Girls Club	Rec	10,000
Oxon Hill High School Instrumental Music Department	Rec	15,000
Oxon Hill Recreation Club, Inc.	Rec	15,000
Palmer Park Boys & Girls Club	Rec	20,000
Palmer Park Splash	Rec	10,000
PGCOUNTY COUNCIL-Outreach, Facilities, etc.	Rec	250,000
PGCOUNTY COUNCIL Team Builders Program	Rec	100,000
Pi Upsilon Lambda Alpha Pi Alpha Charitable Foundation	Rec	3,750
Prince George's African American Museum and Cultural Center	Rec	25,000
Prince George's Arts and Humanities Council	Rec	120,000
Prince George's Philharmonic	Rec	100,000
Prince George's Pride Lacrosse Club	Rec	25,000
Prince George's Tennis and Education Foundation, Inc.	Rec	30,000
Pyramid Atlantic Art Center	Rec	30,000
Reid Temple AME	Rec	100,000
Student Athletes for Educational Opportunities	Rec	20,000
Theresa Banks Swim Club	Rec	20,000
Town of Forest Heights (Youth and Community Programming)	Rec	125,000
The Training Source (Seat Pleasant Leadership Dev.)	Rec	85,000
University of MD Cooperative Extension (4H)	Rec	208,600
West Laurel Football Association (dba Laurel Stallions)	Rec	5,000
West Laurel Swim Club, Incorporated	Rec	50,000
White Rose Foundation	Rec	10,000
World Arts Focus, Inc.	Rec	98,000

Appendix 1

FY24 Project Charge Recipients

ONE TIME PROJECT CHARGES

Capital Heights Parks and Recreation	Rec	200,000
City of Seat Pleasant, Senior Programming	Rec	25,000
City of Seat Pleasant, Social Services	Rec	60,000
Community on the Front Line	Rec	100,000
Impact One	Rec	50,000
Judge Me Now Literacy & STEAM Resources	Rec	100,000
Local Initiatives Support Corporation	Rec	250,000
Operation Earnie's Plate Incorporated	Rec	100,000
Progressive Maryland, Inc.	Rec	100,000
Reid Temple Christian Academy (Pre-K Program)	Rec	2,300,000
Suitland Civic Association	Rec	800,000
Town of Morningside	Rec	100,000

Total Recreation Fund **\$8,449,350**

Total **\$14,177,949**

Policy Guidelines for Project Charges

Mission of the Prince George’s County Department of Parks and Recreation

All project charges and program support placed in our adopted operating budget by the Prince George’s County Council shall fully meet the Department of Parks and Recreation, Prince George’s County mission and core services in accordance with Maryland Annotated Code, Land Use Article. In order to receive the project charge payments, entities must enter into a contract with the Commission clearly defining the scope of the services to be provided and the reimbursement process. The services must also meet the core mission of the Commission as authorized in the Maryland Annotated Code, Land Use Article. Such determinations shall be made by the Department of Parks and Recreation, Legal, and Finance. This determination shall be made prior to a contract being transmitted to the County, municipality or organization. The Department’s mission and core services are as follows:

In partnership with County citizens, provide comprehensive park and recreation programs, facilities, and services which respond to changing needs within our communities. Strive to preserve, enhance, and protect open spaces to enrich the quality of life for the present and future generations in a safe and secure environment.

Develop and maintain a comprehensive park system by maintaining all parks, roads, grounds and structures, and protect patron and property safety.

Provide recreation programs and services by providing sports, leagues, clinics, tournaments, camps, recreation and interpretative classes, and leisure/recreation experiences.

Preserve the environment and open space, and conserve natural resources.

Reimbursable Expenses

- The Prince George’s County Department of Parks and Recreation shall only reimburse the County, municipalities, and organizations for expenses that are directly related to the mission and core services of the Department that are being provided by the County, municipality or organization.
- The Commission’s Secretary-Treasurer shall make the final determinations as to which expenses are allowable and which are not.
- These determinations along with the complete budget and scope of services (statement of work) for the project charges and program support shall be identified in the contract between the Commission and the County, municipality or organization.
- The general types of expenses that are allowed include:

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Policy Guidelines for Project Charges

- Direct staff costs to operate and manage the program or provide the services
- Supplies and materials directly associated with the program or services
- Contracted services that are directly related to operating and managing the programs or providing the services
- No overhead or pro-rated type administrative costs will be allowed.
- Payment requests must be accompanied by an invoice for actual costs incurred along with supporting documents and/or financial reports with sufficient detail to enable the Commission to verify that the costs were incurred for the programs identified and that the Commission property taxes used as the funding source are being spent on allowable purposes.
- Advance payments are not allowable.
- For non-County government entities, if the costs are for capital improvements or for operating costs in advance of a capital improvement, a use agreement must be executed to enable the Commission to receive fair value for the funding provided.
- For salary/compensation expenses, the County, municipality or organization shall provide a payroll register or a suitable mechanism to verify payroll expenses. For supplies and materials, other services and charges including contracted services, and any capital purchases, the County, municipality or organization shall provide receipts with original signatures verifying that the goods or services were received.
- Contract should describe what documentation will be required.
- All work or services must be fully complete or provided by the end of the fiscal year (June 30) in which the funding was approved by the County Council.

Vendor Requirements

- Statement of Work per the above sections
- By-Laws (for Non-Profits)
- Affidavit
- Certificate of Good Standing from State of Maryland
- Articles of Incorporation

Appendix 3

Questionable Project Charges

The OIG is not opining on the benefit the following organizations provide to their surrounding communities or the benefit of additional government funding. However, without predefined eligibility criteria and a formal review and approval process there is a significant risk of inappropriate funding and possible conflict (actual or perceived) between County Council members who identify project charge recipients within their jurisdictions and the recipients of the funds.

The OIG identified the following organizations for additional review and consideration. As of 8/4/23, the Department of Parks and Recreation (DPR) was unable to provide the OIG with a use of funds statement, provided by the recipient, for the newly identified agencies. DPR personnel thus had to rely on verbiage they found on the agencies' websites to determine if the funding supported recreational activities.

Joan's House of Refuge, Inc. - \$100,000

Joan's House of Refuge is located in Washington, D.C. and is being subsidized with Prince George's County recreational funds. There are similar agencies within Prince George's County, which raises questions about the criteria for selection of this particular organization as well as possible conflicts of interest. In addition, although their mission (defined below) is honorable, it does not appear to align with recreational activities.

Mission: Joan's House of Refuge offers transitional housing to female victims of domestic violence, substance abuse, aged out of the foster care participants, homelessness, and teenage mothers.

Operation Earnie's Plate - \$100,000 (one-time)

Operation Earnie's Plate is located in Washington, D.C. and is being subsidized with Prince George's County recreational funds. Operation Earnie's Plate focuses on food distribution. There are similar agencies within Prince George's County, which raises questions about the criteria for selection of the particular organization as well as possible conflicts of interest. In addition, although their mission (defined below) is honorable, it does not appear to align with recreational activities.

Mission: Operation Earnie's Plate is a non-profit organization committed to empowering and engaging homeless individuals in the Washington, DC metropolitan area.

Progressive Maryland - \$100,000 (one-time)

Per the organization's website, "Progressive Maryland is a statewide nonprofit advocacy organization promoting racial, social, economic, and environmental justice....we are leading the fight for progressive change in Maryland through grassroots organizing, public education and legislative advocacy." Their mission

Appendix 3

Questionable Project Charges

is reported as, “Progressive Maryland is a multi-racial, working-class political organization that is building a movement to save our planet and put working people in control of our government and economy while ending all forms of structural oppression within our state.” Based on the information found on its website, Progressive Maryland is an advocacy group organization and should not be receiving recreation funds.

Suitland Civic Association - \$800,00 (one-time)

The Suitland Civic Association is a chartered civic association in Suitland, Prince Georges County. They represent an organized body of individual members and businesses that vigorously advocate for the Suitland community. They are an advocacy group organization and should not be receiving recreation funds. In addition, the amount committed appears excessive, especially as there are no requirements for the completion of funding applications and a defined review and approval process.

Prince George’s Community College - \$600,000 (FY24)

Reimbursements from the Commission’s park and recreation funds are being used to subsidize the college’s budget for programs that appear to be outside of park and recreation services.

The approved FY24 budget includes \$600,000 in subsidizes:

- College Police - \$250,000 from the park fund to be provided to the college for public safety and security to the entire college community and campus.
- Facilities - \$250,000 of funding from the recreation fund to keep the Robert I. Bickford Natatorium open.
- Team Builders Program - \$100,000 from the recreation fund to be provided to the college, who in partnership with Employ Prince George’s, offers employer-driven, job-related accelerated cohort-based training through the Team Builders Academy.

Although the funding to the natatorium which includes facilities for an indoor swimming pool complex, a weight training room, basketball courts, and racquetball courts, and the Novak Field House appears to provide recreational services to Prince George’s County residents, the use of the other designated recreational funds is questionable.

Kappa Epsilon Lambda Education Foundation - \$100,000

The Foundation was established to accept and receive monetary and in-kind donations from the public, exclusively in support of their charitable and educational endeavors. Per their website, the strength of their model is based on “fostering responsibility, accountability, respect, and healthy relationships. We

Appendix 3

Questionable Project Charges

engage middle and high school youth in various youth development activities including mentoring, leadership development, life-skills development, relationship building, financial management skills, sexual health awareness, academic enrichment, an annual college fair, scholarships for high school students, and holiday food delivery services to families in need.” Again, the OIG is not questioning the value of the foundation or the benefit it provides to Prince George’s County, however, there does not appear to be a clear link to recreational activities.

REID Temple Christian Academy - \$2,300,000 (one-time)

Reid Temple is a Pre-K through eighth grade day school which, according to its website, “offers a Christian centered education,” and is accredited by the Association of Christian Schools International. Per the planned project charge agreement, the Commission agrees to reimburse the school for the costs of establishing a religious-based preschool program.

Direct funding to a religious elementary or secondary school is likely to be held unconstitutional given the religious nature of the school and because it would be almost impossible to prevent the funds from advancing the school’s religious mission.

If the Commission and Reid Temple were to satisfy the first amendment legal issue, the OIG still has significant concerns with the overall selection and funding process.

- Although exempt from governmental purchasing guidelines, best practice would support some type of competitive business process to ensure reimbursable program funds were reasonable. Reid Temple is being provided with a significant advantage over other institutions looking to implement a Pre-K program that would require more traditional funding streams.
- The amount approved for REID Temple is significant. The current process is exempt from best practices established in commercial lending, such as submission and review of a business plan for the establishment of the Pre-K Program, pro-forma financial statements, bank records, etc.

REID Temple African Methodist Episcopal (AME) Church - \$100,000

In addition to the first amendment issues discussed above, the selection of Reid Temple AME appears arbitrary. There are over 30 sub-categories⁷ of churches within Prince George’s County, most offering the similar community services as Reid Temple AME. Without predefined criteria and a formal review and approval process, the risk of conflict of interest is considerable.

⁷ Baptist, Catholic, Mennonite, Synagogues, etc.

Appendix 4

**Summary of Recommended Enhancements
to the Project Charge Program**

	Summary of Recommended Enhancements to the Project Charge Program	Project Charge Type			
		1	2	3	4
1.	Formalize Selection and Approval Processes	✓	✓	✓	✓
2.	Complete a One-Time Payment to the County	✓	✓		
3.	Enforce Contract Requirements		✓	✓	✓
4.	Outsource Project Charge Program.		✓ (only for EDC)	✓	✓

Management's Response to the Advisory Report

We greatly appreciate the detailed analysis and recommendations presented in this management advisory report by the Office of Inspector General concerning the County Council's project charges in the Commission's annual budget. There are a number of items identified in the report that require additional investigation and follow-up. We look forward to working collaboratively with our Commission colleagues and the County Council regarding the issues and recommendations contained in the report.

Bill Tyler

Director, Prince George's County Department of Parks and Recreation

Suzann M. King

Acting Planning Director, Prince George's County Planning Department