

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

**Internal Control Report  
Prince George's County Department of Parks and Recreation**

**PGC-014-2020-B  
NRPA Travel Expenses  
April 8, 2020**

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## A. Overall Perspective

On Wednesday, February 26, 2020, [REDACTED] informed the Office of the Inspector General (OIG) of a suspected fraud, waste and abuse incident involving an employee who attended the National Recreation and Park Association (NRPA) conference in September of 2019 at the Baltimore City Convention Center. Per [REDACTED] the employee may not have followed the rules set forth in a memorandum by Department of Parks and Recreation (DPR) management for attending the conference.

Based on the preliminary information provided [REDACTED] the OIG agreed to open a fraud, waste and abuse investigation. The results of that investigation can be found in Audit Report PGC-014-2020-A. However, during the investigation, the OIG identified opportunities to strengthen internal controls over training session attendance requirements.

The memorandum to DPR employees approved to attend the NRPA conference included the following guidance/instructions:

- Three days of administrative leave would be provided for employees to attend the conference. DPR would pay registration fees of \$595.00.
- All registrants were required to attend 7 hours and 30 minutes of total training sessions during the course of the 3-day conference.
- Attendees could submit meal expense receipts if meals were not provided at the conference. The expenses were limited to the following amounts:
  - Tuesday, September 24 - breakfast, lunch (\$38)
  - Wednesday, September 25 – breakfast, dinner (\$53)
  - Thursday, September 26 – breakfast, lunch (\$38)
- Other appropriate business expenses (e.g. parking) were eligible for reimbursement.

## **B. Findings and Recommendations**

### **1. Strengthen Employee Accountability for Conference Attendance**

**Issue:** Existing protocols do not provide adequate controls to ensure required session attendance by conference attendees.

Under typical travel/training scenarios, Maryland-National Capital Park and Planning Commission (Commission) employees who attend external training conferences are required to attend all offered courses/tracks during conference hours. They are not provided 24 hours of liberal leave to attend 7 ½ hours of training. However, the OIG understands DPR's need to provide alternative guidance for attending NRPA conferences due to the number of DPR employees approved to attend, coupled with numerous volunteer and networking opportunities.

DPR employees attending the NRPA conference are not required to provide a list of the conference sessions they attended and accompanying hours of training obtained. An approving supervisor may request the documentation if they have questions on the employee's expense report.

**Risk/Criteria:** Employees written statement of attendance reduces opportunity for fraud, waste, and abuse.

**Recommendation:** Because of the unique flexibility and wide variety of training sessions provided, conference attendees should be required to provide a list of the sessions attended attesting they obtained the required number of training hours received. As DPR pays conference registration fees and grants administrative leave to its employees, this requirement should be mandatory for all attendees, even attendees without additional travel expenses.

The implementation of this recommended control should be for all "exceptional" travel going forward (i.e. not necessary to obtain for 2019 conference attendees).

**Management Response:** Concur with comments, moving forward management will include detailed language on all memos approving training indicating the need for written post conference documentation. All approved training/conference/workshop opportunities must submit expense report and a detailed listing of workshops taken to include title, date, times, and description.

**Expected Completion Date:** December 2020

**Follow-Up Date:** January 2021

### **C. Conclusion**

We believe the findings identified and communicated are correctable and that management's responses to all recommendations satisfactorily address the concerns. It is the responsibility of management to weigh possible additional costs of implementing our recommendations in terms of benefits to be derived and the relative risks involved.

We wish to express our appreciation to the Prince George's County Department of Parks and Recreation for the cooperation and courtesies extended during the course of our review.



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Inspector General

April 8, 2020