THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION Office of the Inspector General • 7833 Walker Drive, Suite 425 • Greenbelt, Maryland 20770

MEMORANDUM OF LIMITED INVESTIGATION

April 10, 2020

To: Bill Tyler, Director

Prince George's County Department of Parks and Recreation

Benee M Kenney

Debbie Tyner, Deputy, Special Assistant to the Director

Steve Carter, Deputy Director

Facility Operations

From: Renee Kenney

Inspector General

Re: Arts and Cultural Heritage Division – Limited Investigation

PGC-016-2020

A Memorandum of Limited Investigation describes specific issues or complaints received and the outcomes of limited procedures undertaken during a preliminary inquiry conducted by the Office of the Inspector General (OIG). The investigation was not conducted per Government Auditing Standards or Principles and Standards for Offices of Inspector General.

Concern/Allegation: Ms. Stacey Pearson, Purchasing Division Chief, contacted the OIG on January 16, 2020 as it appeared that a vendor invoice was altered to avoid a purchasing violation. The OIG does not typically investigate purchasing violations but agreed to investigate as alteration of vendor submitted documentation may support a conclusion of abuse or fraud as defined by Commission Practice 3-31, *Fraud, Waste, and Abuse.*

Inquiry/Investigation: The Publick Playhouse is a performing arts theater in Prince George's County (Playhouse). The Playhouse is operated under the aegis of the Arts and Cultural Heritage Division within Prince George's County Department of Parks and Recreation. The Center hosts the annual "PRAISE Liturgical Dance Festival" (Festival) each February. This year, the event was held on February 23, 2020.

Arts & Cultural Heritage Division Publick Playhouse Limited Investigation

The Playhouse holds auditions for the Festival in the fall (October 5, 2019). Historically, judges/adjudicators for the auditions submit invoices for their services to the Playhouse for approval and payment.

submitted 3 invoices to	
and	on November 27, 2019 for
adjudicator services:	

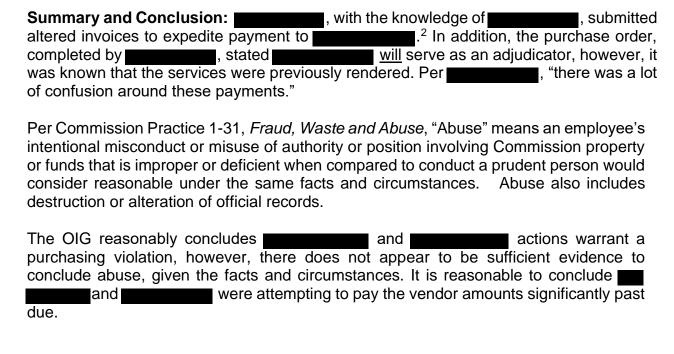
Adjudicator	Invoice Date	Invoice Amount	Invoice Comment
	10/07/2019	\$200.00	For services to be rendered on Saturday October 5, 2019
	10/11/2019	\$300.00	For services rendered on October 5, 2019
	10/10/2019	\$300.00	For services renderedon October 5, 2019

On January 3, 2020, after receiving an inquiry from Arts & Cultural Arts & Cul
On January 13, 2020, submitted an update/altered invoice to the Department of Finance, Accounts Payable with a service rendered date of January 6, 2020.
On January 15, 2020, Accounts Payable personnel questioned the timing of the invoice and sent an email for clarification. The email stated, "the event is not until 02/23/2020…not sure why it should be paid now. Please let me know."
Subsequently, submitted a third invoice to Accounts Payable with a service rendered date of February 23, 2020.

¹ Note: rendered service on October 5, 2019. Language stating she "will serve" is misleading given was in contact with the Division inquiring as to the status of payment.

	Original Invoice (submitted by	Second Invoice (submitted by	Third Invoice (submitted by
Date of Invoice	10/07/2019	12/03/2019	12/03/2019
Services Rendered Date	10/05/2019	01/06/2020	02/23/2020
Date Submitted for Payment	11/27/2019	01/13/2020	01/14/2020

NOTE: Commission personnel should not create or alter vendor invoices, this is a purchasing violation and could be considered abuse, per Commission Practice 3-31, *Fraud, Waste, and Abuse*. In addition, if a purchase order is created after receipt of service, it is a purchasing violation.



invoice has not been paid. Per Ms. Darlene Watkins, Arts & Cultural Heritage Division Chief, the Division decided to alter the reimbursement procedures for the Festival. A total payment (\$1,500) was paid to the vendor, and the vendor is responsible for paying all adjudicators.

Arts & Cultural Heritage Division Publick Playhouse Limited Investigation Cc:

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