

MARYLAND-NATIONAL CAPITAL PARK & PLANNING COMMISSION

**Montgomery County Department of Parks
Operations and Administration**

**Controlled Assets in Maintenance Facilities
MC-001-2022**

December 13, 2021

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Montgomery County Department of Parks
Operations and Administration

Controlled Assets in Maintenance Facilities
Audit Report

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I. EXECUTIVE SUMMARY

A. Background

The Maryland-National Capital Park and Planning Commission (M-NCPPC or Commission) is a bi-county agency serving Montgomery County and Prince George's County in Maryland, providing quality parks, lakes, recreation facilities, programs and services for residents and visitors. The Montgomery County Department of Parks (Parks) system consists of approximately 37,100 acres which includes 421 Parks, 4 lakes and various other attractions such as nature centers, public gardens, indoor tennis courts and ice rinks, miniature trains and event centers.

Parks leadership includes a Director, Deputy Director of Operations and a Deputy Director of Administration. Oversight of numerous maintenance facilities and trade shops falls under the Deputy Director of Operations. Oversight of the Enterprise Asset Management (EAM) application falls under the Deputy Director of Administration.

This audit focused on controlled assets within Montgomery County Parks maintenance facilities. Commission Administrative Procedure 04-01, *Capital Asset Procedure Manual*, defines controlled assets as, personal property items with a purchase price less than \$10,000 that should be monitored due to their sensitive, portable, or theft prone nature. Per Procedure 4-01, "An inventory system for controlled assets will be developed and maintained by each department, independent of the central Asset Management System. Once established, this list of controlled assets should be inventoried annually by December 31."

The audit covered **15 maintenance facilities** throughout the following Parks, Operations Divisions:

1. Facilities Management – Oversees the care and maintenance of physical assets, facilities, land and infrastructure in the parks, in coordination with other Parks divisions. Facility Management encompasses 11 trade shops¹ within the Green Farm Maintenance Facility site located at 8301 Turkey Thicket Drive, in Gaithersburg.
 - Mason
 - Paint
 - Carpenter
 - HVAC
 - Heavy Equipment
 - Plumbing
 - Electrical

¹ Each of the 11 shops within Facilities Management is separate and for purposes of this report will stand alone and be shown separately within Exhibit A, Summary of Audit Findings.

- Lock
- Property Management
- Green Farm Building
- Auto

Horticulture, Forestry, and Environmental Education (HFEE) Division

The Horticulture, Forestry and Environmental Education Division preserves the natural resources of park land; ensures a safe environment for park patrons; and enhances the natural beauty of parks. HFEE also has a maintenance shop at the Green Farm Maintenance Facility site. In addition, there are two (2) additional sites responsible for plant production by providing and maintaining trees, shrubs and ornamental plants:

2. Brookside Gardens Maintenance, 1800 Glenallen Ave., Wheaton
3. Green Farm Maintenance shop, 8301 Turkey Thicket Drive
4. Pope Farm Nursery/Maintenance, 7400 Airpark Rd., Gaithersburg

Northern Parks - Encompasses the portion of Montgomery County north of Rockville and manages/maintains a large variety of parks, including local parks, urban parks, conservation areas, stream valley parks, and neighborhood parks. Northern Parks also has a maintenance shop at the Green Farm Maintenance Facility site and 6 additional maintenance facilities:

5. Green Farm Maintenance shop, 8301 Turkey Thicket Drive
6. Olney Manor Recreational Park Maintenance, 16601 Georgia Ave. Olney
7. Little Bennett Regional Park Maintenance, 23701 Frederick Rd. Clarksburg
8. South Germantown Recreational Park Maintenance, 18041 Central Park Circle, Boyds
9. Rock Creek Regional Park Maintenance, 15881 Beach Drive, Derwood
10. Black Hill Regional Park Maintenance, 20930 Lake Ridge Drive, Boyds
11. Black Hill Storm Water Management Maintenance, 20930 Lake Ridge Drive, Boyds

Southern Parks Division

This division's geographical boundaries encompass the southern portion of Montgomery County. Southern Parks manages and maintains a large variety of parks, including local

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parks, urban parks, conservation areas, stream valley parks, and neighborhood parks. Southern Parks has maintenance facilities at the following four (4) locations:

12. Martin Luther King Jr. Recreational Park Maintenance, 1120 Jackson Rd. Silver Spring
13. Wheaton Regional Park Maintenance, 2000 Shorefield Rd. Silver Spring 2
14. Cabin John Regional Park Maintenance, 7400 Tuckerman Lane, Bethesda
15. Meadowbrook Maintenance, 8000 Meadowbrook Lane, Chevy Chase

B. Definitions

Capital Assets: Real and personal property items, or improvements to real and personal property items, with a unit cost of \$10,000 or more and a useful life of more than one year. The Department of Finance, with assistance from the Departments, is responsible for the financial reporting of capital assets within the Commission's financial statements.

Controlled Assets: Personal property items with a purchase price less than \$10,000 that should be monitored due to their sensitive, portable, or theft-prone nature. Note: Administration of controlled assets is the responsibility of the Departments. It is not a function of the Department of Finance.

Capital Asset System: The Capital Asset System is a system/application within the Commission's ERP application (Infor). The Capital Asset System automatically captures basic information to account for the procurement and inventory of real and personal property (e.g. Capital Assets).

Enterprise Asset Management (EAM): EAM is a comprehensive web-based asset management software application, that is integrated with the Commission ERP application (Infor). EAM allows management to track and report time and material spent by staff in routine preventive maintenance, service requests, and major maintenance projects. Information from EAM is used to support budget preparations, impacts of new park development, track performance measures, help calculate the operation costs of amenities within the parks systems and provide a multitude of asset related reports.

FASTER: FASTER is the Commission's web-based Fleet Management System used by the Fleet Managers in both counties to track vehicles and motorized equipment from initial acquisition through disposal for work order management, maintenance, warranty and labor tracking as well as fuel transaction management.

Fraud, Waste and Abuse: Per the Annotated Code of Maryland, §15-501 and Commission Practice 3-31, *Fraud, Waste, and Abuse*, fraud, waste, and abuse are defined as:

- **Fraud:** "Means an intentional act or attempt to obtain something of value from the Commission 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, Commission property or funds that unreasonably deprives the Commission 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 Commission 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 Commission 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 includes theft or misappropriation of Commission property or funds; and destruction or alteration of official records.”

C. Objective, Scope and Methodology of the Audit

Objective

The purpose of the audit was to identify opportunities to strengthen internal controls, improve operational efficiencies and help ensure compliance with Commission Policies and Procedures involving the administration (e.g. tracking and reporting) of controlled assets.

In addition, the audit scope was designed to identify possible fraud, waste, or abuse within the process(es) being audited.

Scope

The scope of the audit included, but was not limited to, the following audit procedures:

- Reviewed guidance (e.g. standard operating procedures, internal guidelines, etc.) provided by the Facility and/or Department over the administration of controlled assets
- Verified completion of annual inventories at all 25² facilities to ensure:
 - Completeness (all controlled assets were included in the master controlled asset listing)
 - Disposals were authorized and approved
 - Completion of annual asset verification was verifiable (e.g. dated and initialed by examiner and reviewer)
- Tested internal controls over the physical inventory process (e.g. segregation of duties, timeliness of inventory, managerial oversight of inventory, etc.)
- Held discussions with Parks Administration, Management Services Division regarding EAM efforts concerning controlled assets

The audit covered the period from January 1, 2019 through October 25, 2021.

Methodology of the Audit

Field visits to facilities, inquiry, observation, data analysis, and tests of asset listings were performed to complete the audit objectives.

The audit was conducted in accordance with the *U.S. Generally Accepted Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain

² The 11 trade shops within Facility Management were each audited/counted as an individual section.

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sufficient, appropriate evidence to provide a reasonable basis for the findings and conclusions based on the established audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

D. Major Audit Concerns

The results of our evaluation and testing procedures indicated the following major audit concerns:

- Maintenance facilities are not maintaining current listings of their controlled assets (15 out of 25).
- Maintenance facilities are not conducting annual physical inventories of their controlled assets (23 out of 25).

The OIG could not conduct any testing at the Wheaton Maintenance facility as a controlled asset listing was not available, and no documentation evidencing prior inventories was available. The OIG reasonably concludes, these deficiencies are an egregious oversight by facility management. In addition, the OIG is unable to opine on the possible occurrence of fraud/theft at the Wheaton Maintenance facility due to the lack of annual inventory records.

The OIG could not verify the existence of 37 chain saws at HFEE Maintenance Facility. Due to a lack of proper documentation (such as 164 forms or other documents) that would have provided a record of the disposition of the asset, we were unable to determine if the disposals were authorized or if the assets were misappropriated.

Supplemental information pertaining to these areas can be found in the Detailed Commentary and Recommendations Section and Exhibit to this report.

E. Overall Conclusions

The results of our evaluation and testing procedures indicate significant deficiencies in the design or operation of internal controls for safeguarding controlled assets at maintenance facilities in Montgomery County Parks.

We believe all weaknesses identified and communicated are correctable and 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 Montgomery County Department of Parks, Operations and Administration Management and Staff for their cooperation and courtesies extended during the course of our review.



Robert Feeley, CFE, CAA, CGFM, CICA
 Assistant Inspector General



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

December 13, 2021

Conclusion Definitions

Satisfactory	No major weaknesses were identified in the design or operation of internal control procedures.
Deficiency	A deficiency in the design or operation of an internal control procedure(s) that could adversely affect an operating unit's ability to safeguard assets, comply with laws and regulations, and ensure transactions are properly executed and recorded on a timely basis.
Significant Deficiency	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. This deficiency is less severe than a material weakness, yet important enough to merit attention by management.
Material Weakness	A deficiency in the design or operation of an internal control procedure(s) which may result in a material misstatement of the Commission's financial statements or material impact to the Commission.

II. DETAILED COMMENTARY AND RECOMMENDATIONS

1. Maintain Current Controlled Asset Listings

Issue: The OIG conducted on site testing of controlled assets at each facility. Seven (7) shops (of the 11) within Facilities Management and eight (8) maintenance facilities could not provide a **current** up to date listing of their controlled assets. Wheaton Maintenance Facility could not provide **any** listing of their controlled assets. HFEE Maintenance Facility could not account for 37 assets. (see Major Audit Concerns on page 8)

- **Wheaton Maintenance Facility** - On September 20, 2021 the OIG conducted a field visit to the Wheaton Maintenance Facility to conduct testing of their controlled asset listing. The previous Facility Manager had recently left the Commission and the current Acting Facility Manager, Park Manager and Administrative staff at the facility could not provide a current listing of the controlled assets. As a result, the audit could not be performed at this facility and an email was sent to the Parks, Deputy Director of Operations apprising him of the situation.
- **HFEE Maintenance Facility** - On September 15, 2021 the OIG conducted a field visit to the HFEE Maintenance Facility located at Green Farm. The controlled asset listing of FASTER items provided by the Facility Supervisor included 37 chain saws with an acquisition date of 2000. The Supervisor informed us that he could not locate the chain saws and had no documentation as to their disposition.
- **Six other Maintenance Facilities and seven trade shops** were unable to provide an up-to-date controlled asset inventory listing to OIG.

Criteria/Risk: Commission Administrative Procedure 04-01, *Capital Asset Procedure Manual*, states “an inventory system for controlled assets will be developed and maintained by each department. Once established, this list of controlled assets should be inventoried annually by December 31. When establishing such a system, adequate internal controls must be adopted to ensure separation of duties in maintaining and updating the inventory records contained in the system. The controlled assets recorded in these departmental inventories will be subject to random audits by the Office of Inspector General (OIG), so maintaining a current, up to date list is important to satisfy any audit testing.”

Failure to maintain a current, accurate and complete listing of controlled assets represents inadequate managerial oversight of the controlled asset program and significantly increases the risk of fraud, waste and abuse of Commission assets.

Recommendation: Management should ensure current, accurate and complete controlled asset listings are maintained at each facility in accordance with Administrative Procedure 04-01.

Issue Risk: High

Management Response: Concur. Management understands and acknowledges several maintenance yards failed to inventory all controlled assets. Much of this was due in part to change in management at several of the locations coupled by staff shortages due to COVID alternating schedules. As discussed in more detail within our response for Finding #5, a working group will be established to fully address this.

Expected Completion Date: July 2022

Follow-Up Date: September 2022

2. Perform Annual Physical Inventories

Issue: Annual physical inventories of controlled assets were not performed at eleven (11) shops in Facilities Management and twelve (12) maintenance facilities. For all 23 exceptions, management could not provide documentation to substantiate completion of a full physical inventory of their controlled assets in 2021, 2020 or prior.

Only two maintenance facilities (Little Bennett and South Germantown) were able to provide the OIG with documentation supporting the completion of an annual inventory. (Note: These two inventories were completed after the Audit Notification was issued).

Criteria/Risk: Commission Administrative Procedure 04-01, *Capital Asset Procedure Manual*, states “an inventory system for controlled assets will be developed and maintained by each department. Once established, this list of controlled assets should be inventoried annually by December 31. When establishing such a system, adequate internal controls must be adopted to ensure separation of duties in maintaining and updating the inventory records contained in the system. The controlled assets recorded in these departmental inventories will be subject to random audits by the Office of Inspector General (OIG), so maintaining a current, up to date list is important to satisfy any audit testing.”

Failure to conduct full physical inventories on a yearly basis represents inadequate managerial oversight of the controlled asset program and significantly increases the risk of fraud, waste and abuse of Commission assets.

Recommendation: Parks management should ensure full physical inventories are conducted on a yearly basis at each maintenance facility and trade shop. When completing annual inventories, management should ensure:

- Roles are properly segregated. The inventory process should involve at least two individuals. One individual should complete the inventory (i.e. asset verification) and a second individual should review.
- Evidence of completion should be obtained. All individuals involved in the inventory should sign and date the inventory record.
- Evidence of completion should be maintained for internal and/or external audit per Commission retention requirements.
- Documentation supporting asset disposal should also be maintained. Documentation should include disposition reason (e.g. transferred to another facility, disposed of, lost, etc.). Disposals should be approved by management.
- Facility management should ensure lost assets are reported to senior management and when appropriate, reported to Park Police.

Issue Risk: High

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Management Response: Concur. Parks needs to identify in each maintenance yard a designated lead on inventory, consistent with job classification specifications. It is important to have this designee assigned along with a set of processes consistent across the Commission for inventory collection and reporting. As discussed in more detail within our response for Finding #5, a working group will be established to fully address this.

Expected Completion Date: July 2022

Follow-Up Date: September 2022

3. Ensure Controlled Asset Listings Includes Motorized and Non-Motorized Assets

Issue: Inventory methods are not consistent and have resulted in incomplete asset listings³.

We identified instances where:

- Facilities are using FASTER as their exclusive inventory list for their controlled assets. Non-motorized assets were not being tracked or inventoried.
- Facilities were not inventorying assets included in FASTER. They viewed the inclusion in their inventory listing as redundant.

FASTER is the Commission's web-based Fleet Management System used to track vehicles and motorized equipment from initial acquisition through disposal for work order management, maintenance, warranty and labor tracking. Based on discussions with the Fleet Manager in both Prince George's County Department of Parks and Recreation and Montgomery County Department of Parks, FASTER was not created for or ever intended to be an asset inventory management database tool.

Criteria/Risk: Failure to include FASTER items on controlled asset listings and verifying them during full physical annual inventories, represents inadequate managerial oversight of the controlled asset program and significantly increases the risk of fraud, waste and abuse of Commission assets.

Recommendation: Maintenance facilities as well as all other facilities throughout the Commission are responsible for maintaining their own list(s) of controlled assets. The Fleet's FASTER system is not responsible or designed for that. 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 EAM. Annual inventories should verify the existence of all assets on the controlled asset listing.

Facilities should inform Fleet Management when an item in FASTER is no longer working or damaged beyond repair so it may be removed from the FASTER system. Proper disposal procedures should be followed.

Based on OIG's review of FASTER and EAM, it appears reasonable to require all motorized controlled assets tracked in FASTER to be entered into EAM. However, this is not a firm audit recommendation. It would be acceptable for a facility to have two (2) controlled asset listing reports, one from EAM and another from FASTER. The end goal

³ Audit Report CW-004-2017 dated June 16, 2017 identified similar issues concerning a lack of consistency in how controlled assets are tracked, some by excel spreadsheets, others with FASTER listings and some manually with paper reports. An audit recommendation was made in the Audit Report for the Enterprise Asset Management Project to identify an Enterprise Wide Solution for controlled assets.

is to ensure all controlled assets (motorized and non-motorized) are identified and inventoried on an annual basis.

Issue Risk: High

Management Response: Concur. Management recognizes the critical nature of maintaining inventory in our EAM system as an integral component of adding and deleting assets during the fiscal year. Maintaining this data set will enable each Division to better manage life cycle replacement and loss throughout the year and properly budget for their replacement. As discussed in more detail within our response for Finding #5, a working group will be established to fully address this.

Expected Completion Date: July 2022

Follow-Up Date: September 2022

4. Incorporate Asset Management into Succession Training

Issue: During the course of this audit, we encountered several Commission employees in either an acting or newly selected position as the Manager, Assistant Manager or Supervisor at the maintenance facility we were auditing. In most of these cases, the employee informed us they were not briefed or provided controlled asset information/data from the previous Manager/Supervisor. In these situations, the employee was at a loss to provide the information we required in order to conduct the audit.

Criteria/Risk: Failure to inform new personnel of the controlled asset process impairs compliance with the Commission's Administrative Procedure 04-01. Appropriate training also reduces the risk of fraud, waste, or abuse, which is inherent with controlled asset management.

Recommendation: 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.

Issue Risk: Medium

Management Response: Concur. Management recognizes that maintaining an accurate inventory is consistent with Commission Practice. As discussed in more detail within our response for Finding #5, a working group will be established to fully address this.

Expected Completion Date: July 2022

Follow-Up Date: September 2022

5. Finalize Park Standard Operating Procedures for Controlled Assets

Issue: Controlled asset procedures have not been fully developed within Parks.

In 2018, Parks created a Controlled Asset Committee, which was led by the EAM Manager. A new controlled asset process utilizing EAM was developed and training was provided to Parks employees on the new process in 2019.

Within the new process, types, descriptions, classes and categories of controlled assets were defined along with a \$100 minimum limit amount for controlled assets. Responsibilities were assigned for inputting controlled asset information into controlled asset spreadsheets, which were subsequently forwarded to the EAM team, for uploading into the EAM system. Once the information was uploaded into EAM, work orders would be sent to each Division Designee for them to audit/confirm their controlled assets. The EAM team requested controlled asset information in time for work orders to be sent out in January of 2020 for the designees to begin the audits.

In early 2020 COVID-19 infections were being reported in Maryland and on March 5, 2020 Governor Larry Hogan declared a State Emergency for Maryland and not long after issued a Stay-at-Home Order for all residents of Maryland. On February 10, 2021 the EAM Manager sent an email stating that the controlled asset audit process through EAM had been put on hold due to COVID-19.

We requested EAM to provide the OIG with any completed audits that may have been conducted by the designees of controlled assets for the Parks maintenance facilities in 2020 or 2021 however they did not provide any.

As we performed the audit, we became aware of the following issues we believe need to be addressed/resolved prior to the EAM controlled asset process resuming.

Specific Issues:

- a) EAM stating anything in FASTER does not need to be entered into EAM (see Audit Recommendation #3)
- b) Process and adequacy of controlled assets inventory (See Audit Recommendation #2)

Criteria/Risk: Commission Administrative Procedure 04-01, *Capital Asset Procedure Manual*, states “an inventory system for controlled assets will be developed and maintained by each department. Once established, this list of controlled assets should be inventoried annually by December 31. When establishing such a system, adequate internal controls must be adopted to ensure separation of duties in maintaining and updating the inventory records contained in the system. The controlled assets recorded in these departmental inventories will be subject to random audits by the Office of

Inspector General (OIG), so maintaining a current, up to date list is important to satisfy any audit testing.”

Recommendation: Standard Operating Procedures for tracking, recording, and inventorying controlled assets should be completed. Parks senior management should ensure collaboration between Parks Operations and Parks Administration concerning the intended use of EAM (See Audit Recommendation #3).

Issue Risk: Medium

Management Response: Concur. We recognize the importance of establishing Standard Operating Procedures for the controlled asset inventory that is uniform across all Departments in the Commission. We support and will initiate a working group in coordination with our counterparts in Prince George’s County Department of Parks and Recreation. This working group will be formalized, and work will begin in January of 2022. It is our goal to have the Standard Operating Procedures drafted for review by the respective Department Directors in early spring for implementation by mid-summer 2022. The framework for this working group will include:

- Identifying the working team and leads
- Review our current minimum thresholds for assets
- Develop a set of Standard Operating Procedures for collecting and recording inventory
- Establish inventory designees and support staff for inventory collection
- Develop protocols for inventory management in EAM
- Develop a mechanism and timeline for collecting and reporting our Controlled Asset Inventory

Expected Completion Date: July 2022

Follow-Up Date: September 2022

**EXHIBIT A
SUMMARY OF AUDIT FINDINGS**

Division	Maintenance Shop or Facility	Current, Accurate, Complete, Listing of Controlled Assets	Documented Physical Inventory on Hand for Current Calendar Year	Any Previous Calendar Year Documented Physical Inventory on Hand
<i>Facilities Management Maintenance Shops:</i>	Mason	No	No	No
	Paint	No	No	No
	Carpenter	No	No	No
	HVAC	No	No	No
	Heavy equipment	No	No	No
	Plumbing	No	No	No
	Electrical	No	No	No
	Lock	Yes	No	No
	Property Management	Yes	No	No
	Green Farm Building	Yes	No	No
	Auto	Yes	No	No
<i>Horticulture, Forestry, and Environmental Education:</i>	Brookside Gardens Maintenance	No	No	No
	Green Farm Maintenance	No	No	No
	Pope Farm Nursery/ Maintenance	Yes	No	No

**EXHIBIT A
SUMMARY OF AUDIT FINDINGS**

<i>Northern Parks:</i>	Green Farm Maintenance	No	No	No
	Olney Manor Maintenance	Yes	No	No
	Little Bennett Maintenance	No	Yes, conducted on 7/14/21 subsequent to audit notification of 6/25/21	No
	South Germantown Maintenance	Yes	Yes, conducted on 7/8/21 subsequent to audit notification of 6/25/21	No
	Rock Creek Maintenance	No	No	No
	Black Hill Maintenance	No	No	No
	Black Hill Storm Water Maintenance	Yes	No	No
<i>Southern Parks:</i>	Martin Luther King Jr. Maintenance	Yes	No	No
	Wheaton Maintenance	No, could not provide any listing, audit could not be performed	No	No
	Cabin John Maintenance	Yes	No	No
	Meadowbrook Maintenance	No	No	No