

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

INTERNAL CONTROL REPORT

**Alleged Timecard Fraud
Prince George's County Department of Parks and Recreation
Parks and Facilities Management**

Report Number: PG-009-2014-B

February 27, 2024

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Internal Control Report
Alleged Timecard Fraud
Prince George's County Department of Parks and Recreation
Parks and Facilities Management

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A. Overall Perspective

The Office of the Inspector General (OIG) has completed their investigation into allegations of timecard fraud within Prince George's County Department of Parks and Recreation, Parks and Facilities Management, and has issued a confidential Fraud, Waste and Abuse Report (PGC-009-2024-A) detailing the results of the investigation.

During the completion of the investigation, the OIG identified opportunities to strengthen internal controls within Park and Facility Management. This Internal Control Report is being provided as a supplement to the Fraud, Waste, and Abuse Report.

The fraud, waste and abuse investigation was conducted in accordance with the Principles and Standards for Offices of Inspector General. The investigation covered activities between January 1, 2019 – January 22, 2024.

B. Findings and Recommendations

1. Ensure Vehicle Mileage Logs are Complete and Accurate

Issue: The Northern Region Park Division vehicle logs are not thoroughly completed and appear to have inaccurate recordings of in and out times.

The OIG reviewed vehicle logs for vehicle [REDACTED] and vehicle [REDACTED] for the month of May, 2023. For the month of May, vehicle logs did not consistently include required information such as destination, purpose of trip, number of passengers, in and out times, and if the ride was business related or commute. See **Exhibit A** for a copy of the logs.

- **Vehicle [REDACTED]**
Vehicle [REDACTED] was used on three Sundays¹ in May 2023. On May 1, 2023, the in and out time was recorded as 5:00 a.m. and 1:45 p.m. A line was drawn from May 1, 2023 to May 31, 2023 indicating the same in and out time for each day of the month. It is not reasonable to conclude the vehicle was returned to the Polk Street Maintenance Facility every day at 1:45 p.m. Based on the results of the fraud, waste, and abuse investigation, the OIG reasonably concludes the recorded in time of 1:45 p.m. is not accurate.
- **Vehicle [REDACTED]**
It does not appear this vehicle was used on a Saturday or Sunday in the month of May 2023. Although most in and out times appear reasonable, there were a few dates that did not include reflect in and out times.

Risk/Criteria: Commission Practice 6-10, *M-NCPPC Vehicle Use Program* was established to assist with carrying out official business of the agency. Per the Practice, Department Heads must ensure vehicle logs are completed by all operators of M-NCPPC vehicles.

An accurate vehicle log is a strong internal control. It provides management with the information necessary to track and review assigned personnel's actions. Periodic review of the completed mileage logs is a deterrent to inaccurate completion of the vehicle logs. In addition, a thorough and accurate log is also necessary to identify personnel involved in traffic accidents or traffic citations.

Cause: Management does not enforce mileage log completion requirements.

Issue Risk: Medium

¹ May 7, May 14, and May 21

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Recommendation: Management should review and distribute proper vehicle log completion requirements to all authorized drivers within the Polk Street Maintenance Facility. In addition, management should periodically review the logs for thoroughness and accuracy.

Management Response: Concur with the recommended course of action to address operational deficiencies.

Expected Completion Date: March 2024

Follow-Up Date: April 2024

2. Ensure Maintenance Work Orders are Complete and Accurate

Issue: The Northern Region Park Division Maintenance Work Orders (Work Orders) are not thoroughly completed and do not consistently include arrival times. **Exhibit B** includes a sample Work Order.

The OIG reviewed 15 Work Orders for the month of May 2023. As designed, the Work Orders include a column for arrival time, location, events, and work assignments. The forms do not include a column for departure times. If a time is included in the "event" column, the facility should be cleaned by the assigned custodial crew. Six of the Work Orders did not include an arrival time. (See **Exhibit C**).

Risk/Criteria: Work Orders are a tool used by management to track the work completed by the custodial crews. Work Orders provide management with the ability to confirm which locations have been cleaned. Failure to complete the Work Orders as designed impedes management's ability to determine what facilities have been cleaned and the time spent at each facility. Periodic review of the completed Work Orders is a deterrent to inaccurate completion of the Work Orders.

Cause: Management does not enforce complete and thorough Work Order completion requirements.

Issue Risk: Medium

Recommendation: Management should review and distribute Work Order completion requirements with the Polk Street Maintenance Facility custodial crews. In addition, management should periodically review the Work Orders for thoroughness and accuracy.

During a recent audit of the Watkins Regional Park Maintenance Yard, (Southern Region Parks Division), the OIG obtained and reviewed a sample of their Maintenance Work Orders. Their Work Orders included additional fields such as "Time In", "Time Out", and "Man Hours". This version of the Work Order form provides management with additional data that may be useful in analysis and oversight. Parks and Facilities Management may want to consider promulgating a standard Work Order form for all maintenance facilities.

Management Response: Concur with the recommended action to address operational deficiencies.

Expected Completion Date: March 2024

Follow-Up Date: April 2024

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, Park and Facility Management leadership and staff for the cooperation and courtesies extended during the course of our review.

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Inspector General

February 27, 2024

Exhibit A Sample Vehicle Logs

VEHICLE MILEAGE LOG

M-NCPPC - Department NRPD				Assignee, if Applicable _____			
VE [REDACTED]				Address _____			
Assigned to: NRPD- Custodial				Regular Work Location _____			
Type of Assignment _____				Distance to/from work (one way) _____			
Make/Model _____				Vehicle Overnight Location _____			
Year _____							

Date	Driver	# of Passengers	TIME		Destination	Purpose	MILEAGE				Remarks
			Out	In			Start	End	Business	Commute	
5-1-23	[REDACTED]	1	1:45	5:41			22747	22806			
5-2-23	[REDACTED]	1					22806	22868			
5-3-23	[REDACTED]	1					22868	22920			
5-4-23	[REDACTED]	1					22920	22964			
5-5-23	[REDACTED]	1					22964	23008			
5-7-23	[REDACTED]	1					23008	23061			
5-8-23	[REDACTED]	1					23061	23117			
5-9-23	[REDACTED]	1					23117	23172			
5-10-23	[REDACTED]	1					23172	23239			
5-11-23	[REDACTED]	1					23239	23296			
5-14	[REDACTED]	1					23296	23350			
5-15	[REDACTED]	1					23350	23414			
5-16-23	[REDACTED]	1					23414	23450			
5-17-23	[REDACTED]	1					23450	23486			
5-18-23	[REDACTED]	2					23486	23521			
5-21-23	[REDACTED]	1					23521	23569			
5-22-23	[REDACTED]	2					23569	23626			
5-23-23	[REDACTED]	1					23626	23674			
5-24-23	[REDACTED]	1					23674	23739			
5-25-23	[REDACTED]	1					23739	23790			
5-28-23	[REDACTED]	1			various	OT	23790				
5-2	[REDACTED]	1			various	OT	23842	23867			
5-31-23	[REDACTED]	1					23867	23923			
5-31-23	[REDACTED]	1					23923	23976			
							23976				

Exhibit A Sample Vehicle Logs

VEHICLE MILEAGE LOG

M-NCPPC - Department NRPD		Assignee, if Applicable _____	
VEHICLE [REDACTED]		Address _____	
Assigned to: NRPD - Custodial		Regular Work Location _____	
Type of Assignment _____		Distance to/from work (one way) _____	
Make/Model _____		Vehicle Overnight _____	
Year _____		Location _____	

Date	Driver	# of Passengers	TIME		Destination	Purpose	MILEAGE				Remarks
			Out	In			Start	End	Business	Commute	
5/7/23	[REDACTED]	0	7:11	11:30	NRPD	Clean	95209	95233			
5/8/23	[REDACTED]	0	12:30	1:10	NRPD	Clean	95233	95236			
5-8-23	[REDACTED]	1	6:00	1:15			95236	95286			
5-9-23	[REDACTED]	1	5:10	1:11			95286	95334			
5-5-23	[REDACTED]	1	8:10	1:15			95334	95393			
5-8-23	[REDACTED]	1	5:12	1:10			95393	95443			
5-9-23	[REDACTED]	1	5:15	1:05			95443	95494			
5-10-23	[REDACTED]	1	5:10	1:15			95494	95554			
5-11-23	[REDACTED]	1	5:20	1:13			95554	95624			
5-14-23	[REDACTED]	1	7:34		NRPD	Inspe	95624	95628			
5-15-23	[REDACTED]	0	6:05	11:20			95628	95661			
5/16/23	[REDACTED]	0	10:29	12:42	NRPD	Person Supp	95661	95678			
5/22	[REDACTED]	0					95678	95771			
5/23/23	[REDACTED]	0	7:30	12:40	NRPD	Clean	95771	95803			
5/24/23	[REDACTED]	1	7:05	8:37	NRPD	Clean	95803	95845			
							95845	95897			
							95897	95916			
							95916				

**Exhibit B
Sample Maintenance Work Orders**

The Maryland National Capital Park & Planning Commission
Department of Parks & Recreation, Prince George County
North Region Parks Division

Maintenance Work Order
Crew: [REDACTED]
Date: [REDACTED]

ARRIVAL TIME	LOCATION	EVENTS	WORK ASSIGNMENTS
✓	Adelphi Manor		
✓	Ardmore Rec	12 noon	
✓	Jesse J Warr Rec	12 noon	
✓	Lane Manor Rec		
✓	Lincoln Vista Rec	12 noon	
✓	Oakcrest Rec		
✓	Parklawn Rec		
✓	Vansville Rec		
✓	West Lanham Hills Rec	8 AM	
✓	West Laurel Rec		
✓	WoodLawn Rec	2 pm	
	Restrooms & Shelters		
	Apr- Dec		
✓	Acredale		
	Duckett		
✓	Fairwood	10 AM	Clean
	Fletcher's Field		
✓	Foxhill		Clean
✓	Highbridge		Clean
✓	Huerich Dog Park		
	Lake Artemesia		

Exhibit C
Summary of Maintenance Work Orders

Dates in red did not include arrival times.

	Crew 1	Crew 2
May 6, 2023 (Saturday)	The earliest arrival time was recorded at 5:54 a.m. and the latest arrival time was recorded at 7:54 a.m. (10 facilities identified)	No arrival times were recorded. Five facilities had event times recorded.
May 7, 2023 (Sunday)	The earliest arrival time was recorded at 5:30 a.m. and the latest arrival time was recorded at 7:30 a.m. (5 facilities identified)	The earliest arrival time was recorded at 5:15 a.m. and the latest arrival time was recorded at 8:25 a.m. (9 facilities identified)
May 13, 2023 (Saturday)	No times were recorded, just “✓” marks for 17 facilities.	No times were recorded. A comment of “Clean...” was recorded next to 4 facilities.
May 14, 2023 (Sunday)	The earliest arrival time was recorded at 5:20 a.m. and the latest arrival time was recorded at 9:17 a.m. (9 facilities identified)	The earliest arrival time was recorded at 5:15 a.m. and the latest arrival time was recorded at 8:45 a.m. (10 facilities identified)
May 20, 2023 (Saturday)	No times were recorded. 8 facilities had event times recorded.	No times were recorded, just “ ✓ marks for 9 facilities.
May 21, 2023	The earliest arrival time was recorded at 5:17 a.m. and the latest arrival time was recorded at 6:33 a.m. (3 facilities identified)	The earliest arrival time was recorded at 5:51 a.m. and the latest arrival time was recorded at 9:05 a.m. (9 facilities)
May 27, 2023	No arrival times were recorded.	
May 28, 2023	The earliest arrival time was recorded at 5:20 a.m. and the latest arrival time was recorded at 8:55 a.m. (10 facilities identified)	The earliest arrival time was recorded at 5:25 a.m. and the latest arrival time was recorded at 12:30 p.m. (10 facilities identified)