

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

**Montgomery County Department of Parks  
Southern Parks Division**

**Martin Luther King, Jr. Maintenance Facility  
Report Number: MC-001-2025**

**August 20, 2024**

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## **I. EXECUTIVE SUMMARY**

### **A. Overall Perspective**

The Maryland-National Capital Park and Planning Commission (Commission) is a bi-county agency serving Montgomery and Prince George's counties in Maryland. The Commission provides quality parks, athletic fields, recreational facilities, programs, and services for residents and visitors. The Commission also includes individual attractions such as event and nature centers, public gardens, indoor tennis and ice rinks, and miniature trains.

The audit focused on the Martin Luther King (MLK), Jr. Maintenance Facility (Facility), located in the MLK Jr. Recreational Park at 1120 Jackson Road, Silver Spring, Maryland. The Facility is one of six maintenance operations within the Montgomery County Department of Parks Southern Parks Division, which manages urban, local, and regional parks. The MLK Jr. Facility's work program includes, but is not limited to, maintenance of athletic fields, general playgrounds, and trails, landscaping, custodial services, inclement weather-related emergencies, and monitoring the Ball Field Rainout Line;<sup>1</sup> to ensure the public can obtain current updates about athletic field openings and closures.

The Department of Parks staff use Vermont Systems, Inc. Rec Trac System, for operational processing, including point-of-sale transactions.

A Park Manager I is responsible for daily operations. A Park Manager II oversees daily operations, the Facility, and staff. The Park Manager II reports to the Regional Operations Manager, who assists the Southern Parks Division Chief with providing management oversight of the Facility. The Southern Parks Division Chief reports to the Deputy Director of Operations, under the leadership of the Director of Montgomery County Department of Parks.

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<sup>1</sup> The Ball Field Rainout Line provides real time status about athletic field openings and closures.

## **B. Audit Objective, Scope, and Methodology**

### Audit Objective

The objective of this audit was to evaluate the system of internal controls for key business operations (e.g., petty cash, purchase card, controlled assets, etc.) at the MLK Jr. Facility. Properly implemented internal controls reduce financial, reputational, and operational risks within the facility.

### Scope

The scope for the MLK Jr. Facility audit included, but was not limited to, the following audit procedures:

- Interviewed staff to obtain an understanding of operations;
- Reviewed applicable Commission Practices and Procedures;
- Examined petty cash for appropriate approval and supporting documentation;
- Reviewed purchase card transactions to ensure compliance with Commission policies and procedures;
- Verified annual completion of inventory for capital and controlled assets;
- Reviewed the Ballfield Rainout Line monitoring process for fields availability;
- Reviewed timecards and the work orders to ensure custodial crews were in compliance;
- Reviewed Commission vehicle logs for completeness and verified all drivers met Risk Management requirements; and
- Assessed security protocols.

In addition, the audit scope was designed to identify possible fraud, waste, or abuse within the processes being audited.

The audit covered the period from January 2, 2023, through April 30, 2024.

### Methodology

During the audit, the auditor-in-charge conducted interviews of Facility management and staff, and reviewed relevant standard operating procedures, Commission policies, and organizational charts. For our analysis, we obtained and reviewed financial reports, asset listings, payroll reports, and other relevant information that included a sample of supporting documentation to assess compliance with Commission Policies and Procedures. We also conducted a site visit to test the effectiveness of internal controls over petty cash and capital and controlled assets.

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This audit was conducted in accordance with *Generally Accepted Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

**C. Major Audit Concerns**

The results of our evaluation and testing procedures indicated no major audit concerns.

**D. Overall Conclusions**

The results of our evaluation and testing procedures indicate no major weaknesses in the design or operation of internal controls for the MLK Jr. Facility. On an overall basis, we consider the controls to be satisfactory.

We believe all weaknesses 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 the 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 MLK Jr. Facility management and staff for the cooperation and courtesies extended during the course of our review.

Wanda King  
Assistant Inspector General

Modupe Ogunduyile, CIG  
Deputy Inspector General

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

August 20, 2024

**Conclusion Definitions**

<b>Satisfactory</b>	No major weaknesses were identified in the design or operation of internal control procedures.
<b>Deficiency</b>	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.
<b>Significant Deficiency</b>	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.
<b>Material Weakness</b>	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 Complete and Accurate Vehicle Mileage Log Data

**Issue:** The Facility did not properly maintain Commission mileage logs. The Facility has three Commission vehicles designated for staff usage. The Office of the Inspector General (OIG) reviewed a sample of mileage logs for each of the assigned vehicles, which disclosed the following exceptions:

- For two of the three vehicles, in some instances the ending mileage data recorded on the logs for the last trip, and the beginning mileage data recorded for the next trip, were different. Differences between beginning and ending mileage data may indicate that some drivers do not always record their trips on the logs as required.
- For each vehicle, OIG reconciled the last ending mileage data recorded on the logs to the mileage data shown on the speedometer. Two of the three vehicles' data did not reconcile, suggesting that some drivers may not consistently record their trips as required.

**Criteria:** Commission Administrative Practice No. 6-10, *M-NCPPC Vehicle Use Program*, Part IV, Section B, Required Use of Vehicle Mileage Logs, states that mileage logs must be maintained by drivers of all M-NCPPC vehicles. The Practice lists the information required for completing mileage logs, including beginning and ending mileage. Section B also states that Department Heads shall ensure that vehicle logs are completed by all operators of M-NCPPC vehicles.

**Cause:** Management does not enforce mileage log completion requirements.

**Risk:** Failure to periodically review logs may result in drivers not recording required data completely, accurately and timely and may also create opportunities for potential fraud, waste, and abuse of Commission vehicle usage.

**Recommendation:** Management should ensure that all drivers are aware of the Administrative Practice. Management should also discuss drivers' responsibilities for completing the logs, provide training if needed, and establish a periodic review of vehicle mileage logs for completeness, accuracy, and timeliness.

**Issue Risk:** Medium

**Management Response:** Concur. Southern Parks will reinforce/remind MLK staff of the importance of completing vehicle logs and provide training for new staff. We will continue to review logs monthly to ensure completeness, accuracy, and timeliness.



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**Expected Completion Date:** August 2024

**Follow-Up Date:** December 2024

**2. Install Surveillance Camera to** [REDACTED]

**Issue:** The Facility does not have a surveillance camera that covers [REDACTED]

[REDACTED]  
staff.

**Criteria:** Commission Practice No. 3-11, *Administration of Cash Funds*, provides guidelines for safekeeping funds: "Specifying the required security provisions for safekeeping the fund. (Safes, lock-bar file cabinets, lock boxes with combination locks, etc.)" Therefore, management can reasonably infer that installing surveillance camera coverage is an acceptable means for providing enhanced security.

**Cause:** Although management requested that Park Police provide additional surveillance camera coverage in other areas of the facility, management had not considered the need for an additional camera to enhance coverage of the [REDACTED]

**Risk:** Failure to ensure proper surveillance of the [REDACTED] increases the likelihood of fraud, waste and abuse of Commission assets.

**Recommendation:** Facility management should consult with Maryland-National Capital Park Police, Montgomery County Division, to install surveillance coverage [REDACTED]

**Issue Risk:** Medium

**Management Response:** Concur. The Park Police Division is spearheading a department-wide effort to update alarm and surveillance systems, install surveillance cameras, and improve safety and security for all facilities. This endeavor requires time and funding approval by the planning board and county council. These factors make it difficult to provide an exact date for completion; however, estimated dates are included below.

**Expected Completion Date:** December 2025

**Follow-Up Date:** December 2025

### **3. Complete Purchase Card Transaction Log After Purchase**

**Issue:** On May 28, 2024, the OIG requested a copy of the May 2024 Purchase Card Log [REDACTED] to verify they recorded transactions on the logs when they made the purchases. Audit testing disclosed that [REDACTED] recorded transactions after receiving the monthly bank statement.

**Criteria:** The Purchase Card Program Policy and Procedure Manual (Manual), dated July 1, 2018, governs the purchase of goods and services with the purchase card. The Manual indicates that the cardholder records the transaction(s) as they are ordered on the Purchase Card Log.

**Cause:** [REDACTED] established policies and procedures, informed OIG that, after receiving the bank statement, he/she completes the Purchase Card Log transactions, so they match line by line. If there are differences between the two documents, the differences are easier to locate.

**Risk:** Failure to expediently record purchase card transaction on the transaction log does not reflect real-time transactional data. Real time data allows the purchase card holder and management an opportunity to monitor monthly purchase card limits and detect errors, for example, if transactions are recorded in real time, they can be compared against the monthly bank statements for errors. Failure to comply with purchase card policies and procedures also increases the opportunity for fraud, waste, and abuse.

**Recommendation:** Management should ensure purchase cardholders and approving officials comply with purchase card policies and procedures.

**Issue Risk:** Low

**Management Response:** Concur. Southern Parks will ensure purchase cardholders and approving officials comply with purchase card policies. Supervisors will conduct unscheduled spot checks to ensure compliance.

**Expected Completion Date:** August 2024