



THE MARYLAND-NATIONAL CAPITAL  
Park and Planning Commission

# COMMISSION MEETING

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**March 19, 2025**

10:30 a.m. – 12:30 p.m.

**Prince George's  
Parks and Recreation Administration**

*Auditorium*

6600 Kenilworth Avenue  
Riverdale, Maryland 20737

and via teleconference

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MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

Wednesday, March 19, 2025

10:30 am to 12:30 pm

Prince George’s Parks and Recreation Administration Auditorium and via Teleconference

		<u>ACTION</u>	
		Motion	Second
1.	<b>Consent Agenda (10:30 a.m.)</b>	(*)	
	a) Approval of March 19, 2025 Commission Meeting Agenda		Page 1
	b) Resolution 25-03 Rose Creek Connector Trail Park Easements		Page 3
	c) Resolution 25-04 Andrews Manor Park Easements		Page 15
2.	<b>Approval of Commission Minutes (10:35 a.m.)</b>		
	a) Open Session – February 19, 2025	(*)	Page 25
	b) Special Meeting Open Session – March 6, 2025	(*)	Page 31
3.	<b>General Announcements (10:40 a.m.)</b>		
	a) Women’s History Month		
	b) St. Patrick’s Day		
	c) National Nutrition Month		
	d) Upcoming Stress Awareness Month		
	e) Upcoming Alcohol Awareness Month		
	f) Financial Disclosure Statement Filing Requirement Reminder (April 30)		
4.	<b>Committee and Board Reports (10:50 a.m.)</b>		
	a) Employees’ Retirement System Board of Trustees Regular Meeting Minutes from February 4, 2025 (for Information Only)		Page 35
5.	<b>Action and Presentation Items (10:50 a.m.)</b>		
	a) Amendments to Administrative Practice 1-31 Organization and Functions of the Audit Committee and Office of the Inspector General (Harvin/Beckham)	(*)	Page 39
6.	<b>Officers’ Reports (11:00 a.m.)</b>		
	<u>Executive Director’s Report</u>		
	a) MFD Quarterly Purchasing Statistics (for Information Only)		Page 71
	b) Quarterly Budget Transfers Report (for Information Only)		Page 85
	<u>Secretary-Treasurer’s Report</u>		
	c) Annual Comprehensive Financial Report for Fiscal Year Ending June 30, 2024 (Cohen/Rodman)		Page 87
	<u>General Counsel</u>		
	d) Litigation Report (for Information Only)		Page 117
	e) Legislative Update (Borden/Baucum-Colbert)		(D)

*Pursuant to the Maryland General Provisions Article of the Annotated Code of Maryland, Section 3-305(b)(9) a closed session is proposed to conduct collective bargaining negotiations or consider matters that relate to the negotiations.*

7. **Closed Session (11:30 a.m.)**

(\*) Vote    (LD) Late Delivery    (H) Handout    (D) Discussion Only

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## THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

Department of Parks and Recreation

6600 Kenilworth Avenue Riverdale, Maryland 20737

**MEMORANDUM**

DATE: February 13, 2025

TO: The Maryland-National Capital Park and Planning, Full Commission

FROM: Paul J. Sun, Land Acquisition Specialist II *PJS*  
Park Planning and Environmental Stewardship  
Department of Parks and Recreation

SUBJECT: **PGCPB Resolution No. 2025-010 (M-NCPPC No. 25-02)**

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Attached, please find the above referenced Resolution regarding the granting of a perpetual storm drainage easement and stormwater management easement on Commission owned property, Rose Creek Connector Trail Park, to Prince George's County.

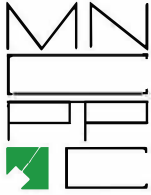
The Commission agrees to grant this easement to Prince George's County for the County to maintain, repair, and inspect the stormwater management facilities that are proposed.

We request that Prince George's County Planning Board Resolution be scheduled for adoption by the Full Commission in March of 2025.

Thank you for your attention to this matter.

Attachment:

- M-NCPPC Resolution No. 2025-010 / MNCPPC No. 25-02



PGCPB No. 2025-010

MNCPPC No. 25-02

**RESOLUTION**

**WHEREAS**, The Maryland-National Capital Park and Planning Commission (“Commission”) is authorized under the Maryland Annotated Code, Land Use Article § 17-206 to dispose of recreational facility no longer needed for public use; and

**WHEREAS**, in December 2020, the Prince George’s Planning Board approved Preliminary Plan of Subdivision 4-19024 for a mixed-use development; and

**WHEREAS**, one of the conditions of approval was dedication of 3.26 acres of land, further described as 7201 Calm Retreat Boulevard, Brandywine (tax account 5739043, Tax Map 154, Parcel X, Grid F-2) (“the Property”), to the Commission; and

**WHEREAS**, the Commission is in title to the Property and it is a part of the Commission’s Rose Creek Connector Trail Park;

**WHEREAS**, D.R. Horton, Inc. executed a Public Recreational Facilities Agreement with the Commission in which it agreed to construct public recreational facilities on the Property; and

**WHEREAS**, as part of the permit requirements for D.R. Horton, Inc. to construct the public recreational facilities, Prince George’s County, Maryland (“the County”) has requested that the Commission grant to the County, for no monetary consideration, (a) a perpetual storm drainage easement covering seven (7) pieces of the Property (a cumulative 0.478 ± acre); and (b) a stormwater management easement covering two (2) pieces of the Property ( a cumulative 1.3 acres) (collectively, the “Easements”); and

**WHEREAS**, pursuant to Easements, the County will assume the duty of functionally maintaining, repairing, reconstructing, operating, and inspecting such storm drainage system and stormwater management system; and

**WHEREAS**, for the benefit of the public, the Commission desires to grant the Easements to the County.

**NOW, THEREFORE BE IT RESOLVED**, that the Planning Board hereby approves the grant of the Easements to the County, subject to the approval of the full Commission.

**BE IT FURTHER RESOLVED**, that, in connection with the transactions contemplated herein, the Executive Director is authorized to execute and deliver, on behalf of the Commission, any and all such easement agreements, certificates, documents, and/or instruments, and to do or cause to be done, any and all such acts, as the Executive Director deems necessary or appropriate to make effective or to implement the intended purposes of the foregoing resolution, without limitation, and the taking of such actions shall be deemed conclusively to be authorized hereby.

\* \* \* \* \*

This is to certify that the foregoing is a true and correct copy of the action taken by the Prince George's County Planning Board of The Maryland-National Capital Park and Planning Commission on the motion of Commissioner Washington, seconded by Commissioner Bailey, with Commissioners Washington, Geraldo, Shapiro, and Bailey voting in favor of the motion, and Commissioner Doerner absent, during open session at its regular meeting on Thursday, January 16, 2025.

Adopted by the Prince George's County Planning Board on this 30th day of January, 2025.

APPROVED AS TO LEGAL SUFFICIENCY

Kristen D. Mansueti  
M-NCPPC Legal Department

Date: 2/4/25

Peter Shapiro  
Chair

By: Jessica Jones  
Jessica Jones  
Planning Board Administrator

# Prince George's County Planning Board:

## January 16, 2025

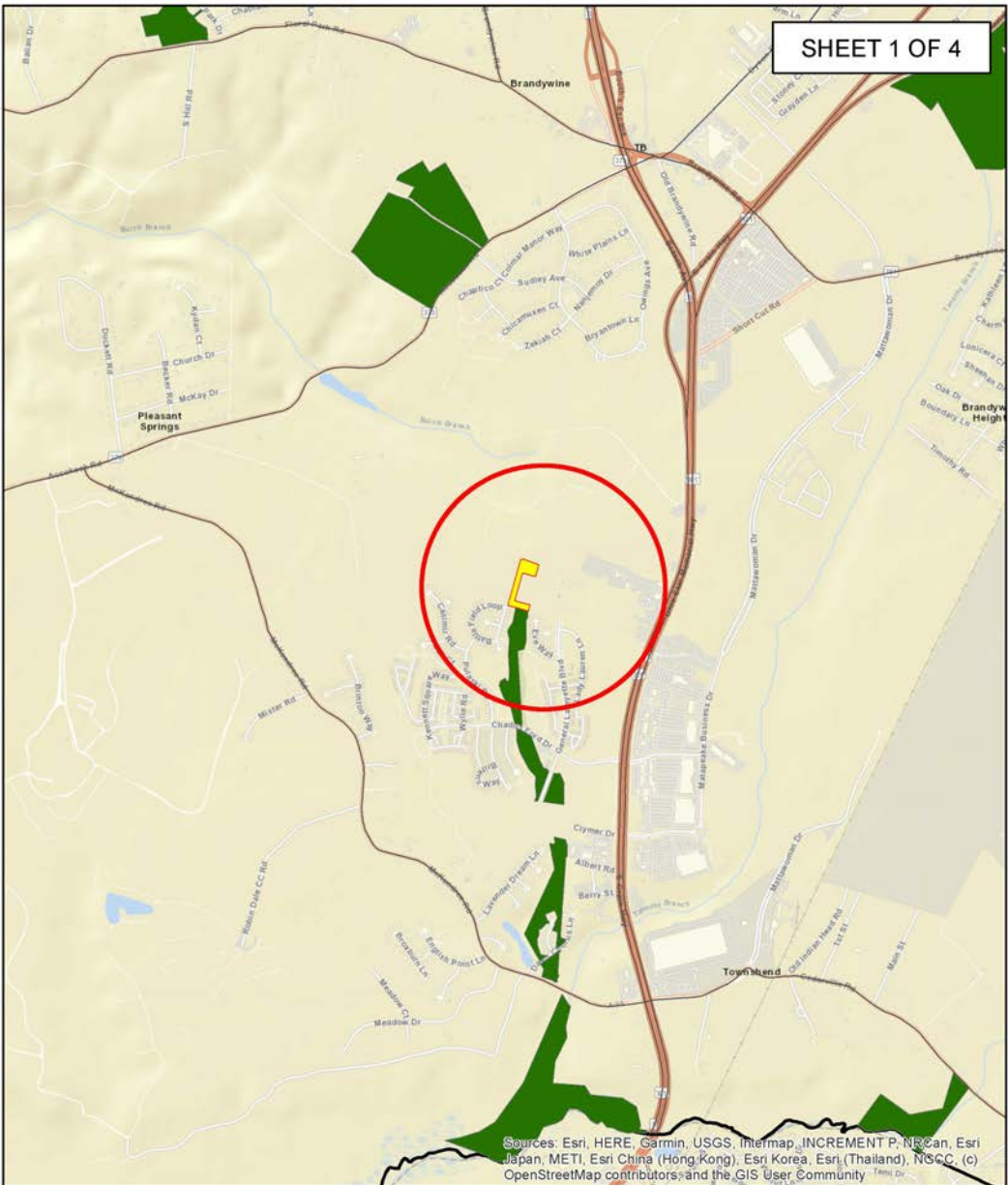
### AGENDA:

Grant of Storm Drain and Stormwater Management Easements to Prince George's County

Rose Creek Connector  
Trail Park

Property of The Maryland-  
National Capital Park and  
Planning Commission





Sources: Esri, HERE, Garmin, USGS, Intermap, INCREMENT P, NRCan, Esri Japan, METI, Esri China (Hong Kong), Esri Korea, Esri (Thailand), NSCC, (c) OpenStreetMap contributors, and the GIS User Community

# Rose Creek Connector Trail Park

Property of The Maryland- National Capital Park and Planning Commission

7201 Calm Retreat Boulevard  
 Tax Map 154 Grid F 2  
 3.26± Acres



	<p>M-NCPPC          7201 Calm Retreat Blvd          Brandywine, MD 20613</p>	<p>This information may not be reproduced, stored in a retrieval system or transmitted in any form, including electronic or by photographic reproduction, without the express written permission of the Maryland National Capital Park and Planning Commission.</p>	<p>DATE: November 2024          SCALE: 2,000 Feet</p>	
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# Calm Retreat

Preliminary Plan of Subdivision

One of the conditions of approval was 3.26 acres of Parkland Dedication to M-NCPPC

7201 Calm Retreat Boulevard  
Tax Map 154 Grid F 2  
3.26± Acres



M-NCPPC  
7201 Calm Retreat Blvd  
Brandywine, MD 20613

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DATE: November 2024  
SCALE: 400 <sup>9</sup> Feet



# Calm Retreat

## Preliminary Plan of Subdivision and Detailed Site Plan

The Developer executed a Recreational Facilities Agreement (RFA) to construct public park facilities



- 1 ENTRANCE/SEATING AREA
  - 2 SWM FACILITY
  - 3 PLAZA
  - 4 8' TRAIL
  - 5 5' SIDEWALK
  - 6 REC LAWN
  - 7 PICNIC AND GRILL AREA
- MAILBOX LOCATION
  - TRAILHEAD
  - ENTRY PILLAR SIGNAGE - MINOR
  - STAMPED CROSSWALK
  - FENCE LINE, TYP.
  - BIKE STATION
- 1" = 50'



- 1 8' TRAIL
- 2 SWM FACILITY
- MAILBOX LOCATION
- TRAILHEAD
- D ENTRY PILLAR SIGNAGE - MINOR



# Calm Retreat

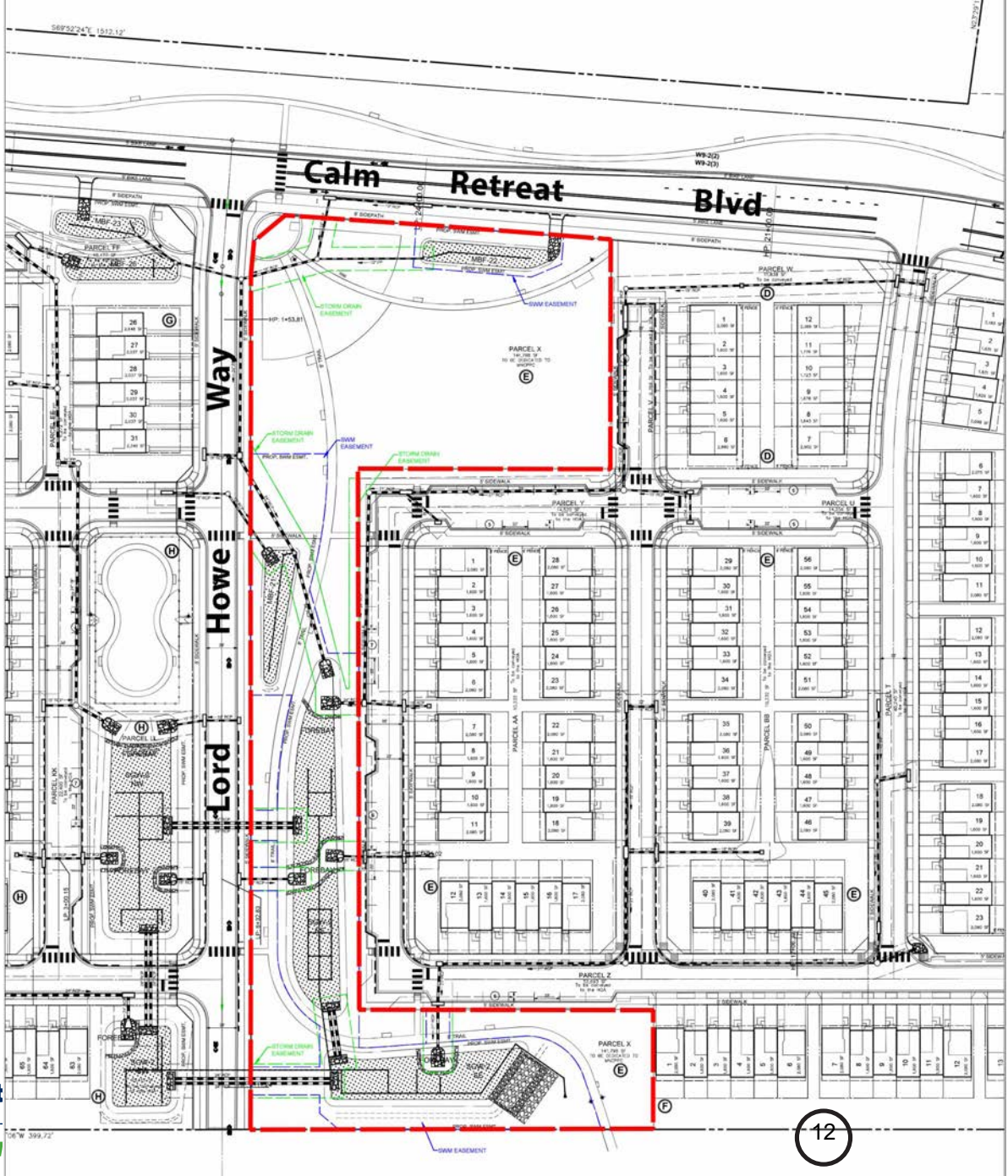
## Preliminary Plan of Subdivision and Detailed Site Plan

The Developer executed a Recreational Facilities Agreement (RFA) to construct public park facilities

# Rose Creek Connector Trail Park

Property of The Maryland- National Capital Park and Planning Commission

As part of the permit requirements for the Developer to construct these facilities, Prince George's County is requiring easements for the Storm Drain system and Stormwater Management

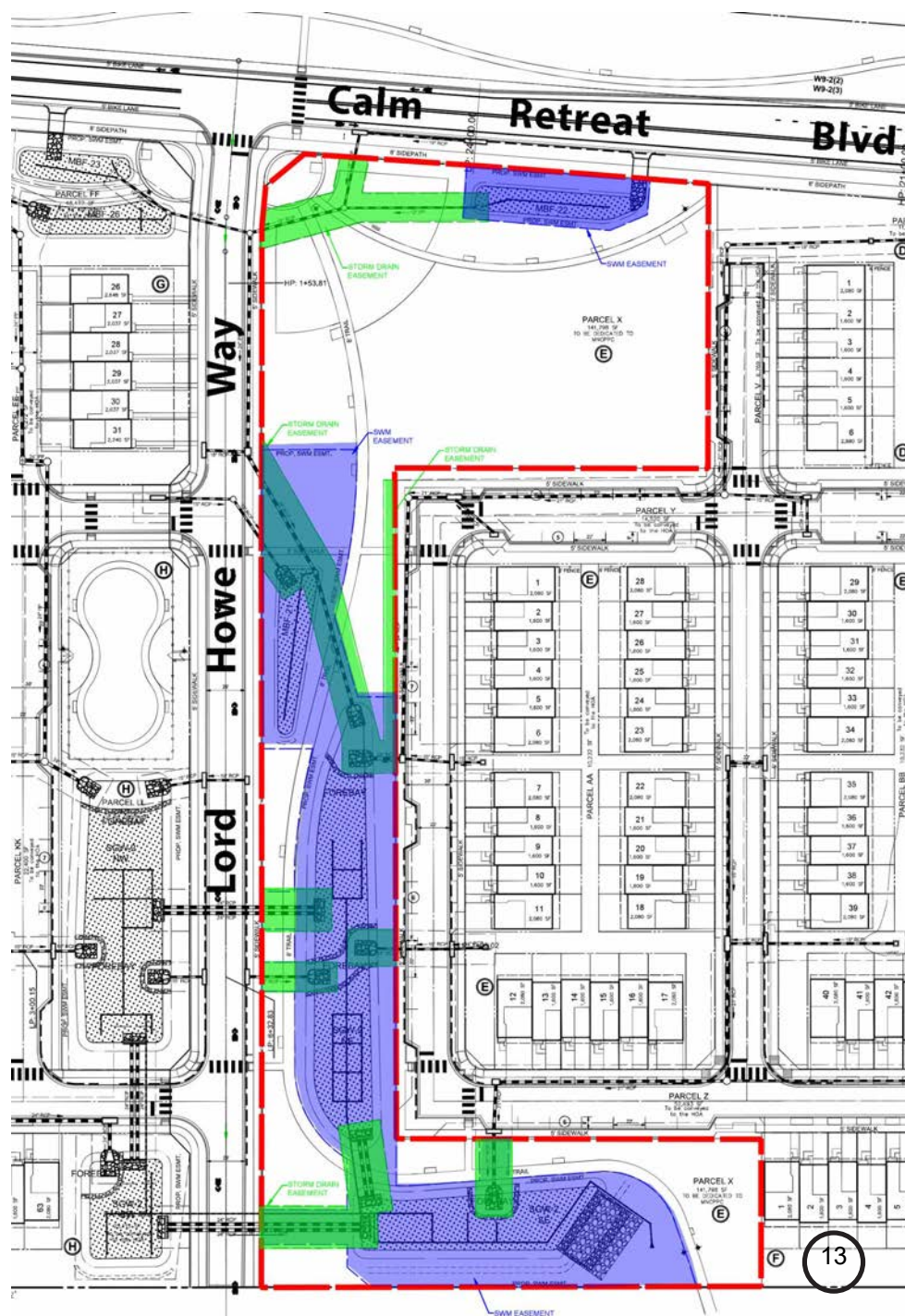


# Rose Creek Connector Trail Park

Property of The Maryland- National Capital Park and Planning Commission

Prince George's County is requesting:

1. Storm Drain Easements in 7 parts totaling: 0.478 acres.
2. Stormwater Management Easements in 2 parts totaling: 1.3 acres.
3. There are no cost considerations for the granting of these easements.



**STAFF  
RECOMMENDATION:**

**Approval**  
(Tyler/Pettiford/Sun)

(Subject to final approval by The Full Commission)

**Rose Creek Connector  
Trail Park**

Property of The Maryland- National  
Capital Park and Planning  
Commission

7201 Calm Retreat Boulevard  
Tax Map 154 Grid F 2  
3.26± Acres





THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

Department of Parks and Recreation

6600 Kenilworth Avenue Riverdale, Maryland 20737

**MEMORANDUM**

DATE: February 13, 2025

TO: The Maryland-National Capital Park and Planning, Full Commission

FROM: Paul J. Sun, Land Acquisition Specialist II *PJS*  
Park Planning and Environmental Stewardship  
Department of Parks and Recreation

SUBJECT: **PGCPB Resolution No. 2025-009 (M-NCPPC No. 25-03)**

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Attached, please find the above referenced Resolution regarding the granting of a access and utility easement on Commission owned property, Andrews Manor Park, to SynerGen Manchester LLC.

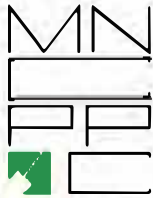
The Commission agrees to grant this easement to SynerGen Manchester LLC for the development of a proposed solar array on the adjacent property.

We request that Prince George's County Planning Board Resolution be scheduled for adoption by the Full Commission in March of 2025.

Thank you for your attention to this matter.

Attachment:

- PGPB Resolution No. 2025-009 / MNCPPC No. 25-03



THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

Department of Parks and Recreation  
6600 Kenilworth Avenue Riverdale, Maryland 20737

PGCPB No. 2025-009

MNCPPC No. 25-03

**RESOLUTION**

**WHEREAS**, The Maryland-National Capital Park and Planning Commission (“Commission”) is authorized under the Maryland Annotated Code, Land Use Article § 17-206 to dispose of recreational facility no longer needed for public use; and

**WHEREAS**, the Commission owns Andrews Manor Park (Q39), Gunston Lane, Suitland, approximately 4.05 acres, consisting of Tax Map 98, Grid B-1, Parcel 210 (tax account 0561274); and

**WHEREAS**, on November 9, 2023, the Prince George’s Planning Board heard MR-2204F regarding development by SynerGen Manchester, LLC (“SynerGen”) of a photovoltaic solar array on property adjacent to Andrews Manor Park; and

**WHEREAS**, in connection with the construction and maintenance of its planned solar array, SynerGen requested that the Commission convey to it the following easements over 31,599+ s.f. (0.7254+ acres) of Andrews Manor Park: (a) a non-exclusive vehicular and pedestrian ingress/egress easement; and (b) an exclusive utility easement for transmission of electrical energy and communications to facilitate remote monitoring (but not for any other telecommunication purposes) (collectively, the “Easement”); and

**WHEREAS**, the Easement would have a term of 25 years and six months, with two (2) renewal terms of five (5) years each; and

**WHEREAS**, the area of Andrews Manor Park in which SynerGen requests the Easement is already subject to a utility easement from the Commission to Washington Suburban Sanitary Commission, so the grant of the Easement to SynerGen would not disrupt an area currently devoted to recreational use; and

**WHEREAS**, in consideration for such Easement, SynerGen proposes to pay the Commission the amount stated in the access and utility easement agreement upon Commission’s delivery of a fully executed access and utility easement agreement to SynerGen.

**NOW, THEREFORE, BE IT RESOLVED**, that the Planning Board hereby approves the grant of the Easement to SynerGen, subject to approval of the full Commission.

**FURTHER RESOLVED** that, in connection with the transactions contemplated herein, the Executive Director is authorized to execute and deliver, on behalf of the Commission, any and

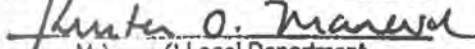
all such easement agreements, certificates, documents, and/or instruments, and to do or cause to be done, any and all such acts, as the Executive Director deems necessary or appropriate to make effective or to implement the intended purposes of the foregoing resolutions, without limitation, the taking of such actions shall be deemed conclusively to be authorized hereby.

This is to certify that the foregoing is a true and correct copy of the action taken by the Prince George's County Planning Board of The Maryland-National Capital Park and Planning Commission on the motion of Commissioner Washington, seconded by Commissioner Geraldo, with Commissioners Geraldo, Bailey, Washington, and Shapiro voting in favor of the motion, and Commissioner Doerner absent, during open session at its regular meeting held on January 16, 2025.

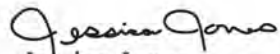
Adopted by the Prince George's County Planning Board on this 30th day of January, 2025.

Peter Shapiro  
Chair

APPROVED AS TO LEGAL SUFFICIENCY

  
M-N-C Legal Department

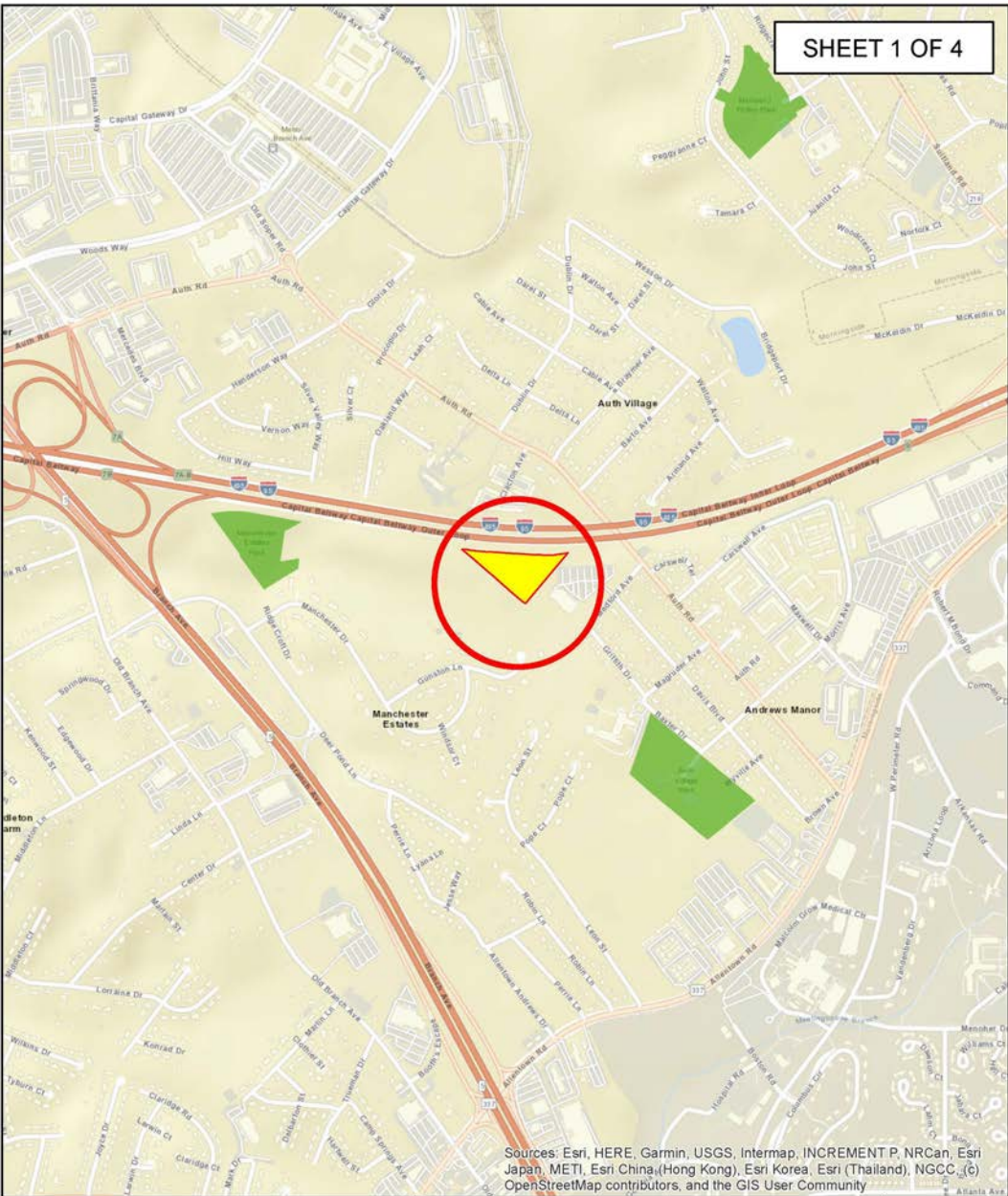
Date: 2/4/25

By:   
Jessica Jones  
Planning Board Administrator

# **Department of Parks and Recreation**

Prince  
George's  
County  
Planning  
Board

## **Andrews Manor Park Proposed Access and Utility Easement**



# Andrews Manor Park

Property of :  
Maryland -National  
Capital Park and  
Planning  
Commission

Sources: Esri, HERE, Garmin, USGS, Intermap, INCREMENT P, NRCan, Esri Japan, METI, Esri China,(Hong Kong), Esri Korea, Esri (Thailand), NGCC, (c) OpenStreetMap contributors, and the GIS User Community



Andrews Manor Park  
Q39  
Gunston Lane,  
Suitland, MD 20746  
Parcel 210  
M-NCPPC

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DATE: June 2024  
SCALE: 1,000 Feet



19



# Andrews Manor Park

Access to our parkland is via an ingress/egress easement.

	<p>Andrews Manor Park Q39 Gunston Lane Parcel 210 M-NCPPC</p>	<p>This information may not be reproduced, stored in a retrieval system or transmitted in any form, including electronic or by photographic reproduction, without the express written permission of the Maryland National Capital Park and Planning Commission.</p>	<p>DATE: June 2024 SCALE: 20 Feet</p>	
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Source: Esri, Maxar, Earthstar Geographics, and the GIS User Community

# Andrews Manor Park

MR-2204 F was  
heard by the Board  
in November 2023.



# Andrews Manor Park

SynerGen Solar has obtained an access easement from the adjacent church.

	<p>Andrews Manor Park Q39 Gunston Lane Parcel 210 M-NCPPC</p>	<p>This information may not be reproduced, stored in a retrieval system or transmitted in any form, including electronic or photographic reproduction, without the express written permission of the Maryland National Capital Park and Planning Commission.</p>	<p>DATE: June 2024</p>	
			<p>SCALE: 1" = 100 Feet</p>	



1. SynerGen Manchester has secured an easement with the adjacent church for access to Medford Avenue.
2. SynerGen Manchester is requesting a continuation of the easement across Park Property, in allow for their access to their operations.
3. The proposed ingress/egress, utility easement will run along the path of the existing WSSC easement on our property ( 31,599± square feet or 0.73± acres).
4. The access easement will be for 25 years and six months with 2- 5 year renewal options.
5. SynerGen Manchester has agreed to compensation at the “average” market value of the land area for the granting of the easement.

## Andrews Manor Park

Property of :  
Maryland –National  
Capital Park and  
Planning  
Commission

**STAFF  
RECOMMENDATION:  
APPROVAL**

**Grant of Access and Utility Easement to SynerGen Manchester  
LLC**

**(Tyler/Pettiford/Sun)**

\* Subject to Final Approval by The Full Commission

**Andrews  
Manor Park**

**Property of :  
Maryland –National  
Capital Park and  
Planning  
Commission**



Commission Meeting  
Open Session Minutes  
February 19, 2025

The Maryland-National Capital Park and Planning Commission met in a hybrid format, from the Wheaton Headquarters Building Auditorium in Wheaton, Maryland and virtually via videoconference. The meeting was broadcast by the Montgomery Planning Department.

PRESENT

Montgomery County Commissioners

Artie Harris, Chair  
Shawn Bartley  
James Hedrick  
Mitra Pedoeem

Prince George's County Commissioners

Peter A. Shapiro, Vice Chair  
Dorothy Bailey  
Manuel Geraldo  
A. Shuanise Washington

NOT PRESENT

Josh Linden

William Doerner

Chair Harris called the meeting to order at 10:01 a.m.

ITEM 1

CONSENT AGENDA

- a) Approval of the February 19, 2025 Commission meeting Agenda
- b) Resolution 25-02 Land Disposition Correcting Parcel Boundary in Black Hill Regional Park (Sandberg)

ACTION: Motion of Commissioner Geraldo to approve the Consent Agenda  
Seconded by Commissioner Bailey  
8 approved the items

ITEM 2

APPROVAL OF MINUTES

- a) Approval of Commission Minutes – Open Session  
Regular Meeting: 1/22/25

ACTION: Motion of Commissioner Geraldo to approve the 1/22/25 minutes  
Seconded by Commissioner Hedrick  
8 approved the item

ITEM 3

GENERAL ANNOUNCEMENTS

- a) American/National Heart Month
- b) Black History Month
- c) Upcoming Women's History Month
- d) Financial Disclosure Filing Requirement April 30 (State and M-NCPPC Deadline)
- e) Appreciation to Terry Charles
- f) Appreciation to Commission Doerner

ITEM 4 COMMITTEE/BOARD REPORTS

- a) Employees' Retirement System Board of Trustees Regular Meeting Minutes from December 3, 2025 (for Information Only)

ITEM 5 ACTION/PRESENTATION ITEMS

- a) Recommendation of Polen Capital as a New Investment Manager for the Employees' Retirement System (J. Harris)

ERS Director Jaclyn Harris asked Commissioners to approve the ERS Board of Trustees recommendation of a new investment manager for the ERS. Director Harris provided a brief overview and offered to answer questions. With no questions, Chair Harris thanked ERS for their work.

**ACTION:** Motion of Commissioner Geraldo to approve Polen Capital as a New Investment Manager for the Employees' Retirement System.  
Seconded by Commissioner Bailey  
8 approved the item

- b) Diversity Council Membership/Strategic Plan Update (Diversity Council)

2025 Diversity Council Chair Ashlyn Thompson delivered an update on the Diversity Council Strategic Plan, per the presentation reflected in the packet. She highlighted the Inclusion Palooza, input survey, and Capital Pride DC job applications. She thanked the Commission for their ongoing support. Chair Harris thanked the Council for their work and specifically Ms. Solomon as Chair, and asked how they know they are making a difference. Ms. Thompson responded that they see an increase in the amount of engagement and feedback in their analytics, specifically the website FAQ and questions being answered by Executive Director Bill Spencer. Commissioners Geraldo and Bailey thanked the Council and offered support. Commissioner Bartley also thanked them and emphasized the importance of the Council and Black History Month.

- c) Legislative Update (D. Borden)

General Counsel Debra Borden delivered an update on the Housing For Jobs Act. She indicated that no voting action is needed at this time. She indicated that it is a complex topic, and a more comprehensive update will be forthcoming after formal input from the Montgomery Planning Board and Office of General Counsel land use teams. This item is State legislation looking to introduce a ratio between housing and jobs area region produces. It looks to have a trigger for consequences if they do not match. This legislation is undergoing analysis to ensure there is no negative consequences for the Counties and Commission. The section of the bill pertaining to judicial review may create new uncertainties. Current judicial review process is well understood and long established. A change of standard review from the currently established agency deference may change. Chair Harris asked for context regarding deference. General Counsel Borden responded that currently courts will grant a level of deference to the agency so long as they have been lawful and interpreted reasonably and will often defer to agency expertise. More details will be presented tomorrow as part of a larger package.

General Counsel Borden delivered comments on a second Bill, SB770. This concerns applicants for positions involved direct contact with minors. Enlarges the group of agencies required to meet enhanced screening by State Child Protective Services. While current staff undergo background checks, some childcare centers operated by Prince George's Parks and

Recreation might be impacted by the expanded requirement. While not opposed to the requirement, given the large number of seasonal staff who would require a check, the timing and amount may overwhelm CPS processing capacity. Will be contacting the bill sponsor to communicate this and will provide more information in the future.

Vice-Chair Shapiro asked if we have been in contact with CPS regarding capacity and do CPS checks happen in parallel with the rest of the onboarding process. General Counsel Borden responded that not on this issue but on previous issues regarding capacity and worked with CPS and the Attorney General and they would likely be concerned with a new increased capacity requirement. Staff confirmed that checks happen in parallel, but we currently only have a handful of facilities that need to be checked currently. Commissioner Pedoeem asked if CPS was the only group authorized to do these checks, what is considered a youth and recommended if the timeline is too long, we communicate this as it may cause a negative impact on hiring. General Counsel Borden responded that CPS is the only State agency that does these checks and that anyone under the age of 18 is considered a youth. Chair Harris asked why this is being put forward now as a bill. General Counsel Borden responded that we do not know the intent the of sponsor, but with increased news regarding persons in these roles getting arrested, this is likely in response to increase public safety of minors. We understand and want patrons to be safe and currently conduct background checks but want the expansion to be managed effectively to avoid negative impacts.

- ITEM 6      OFFICERS' REPORTS  
Executive Director's Report  
    No report scheduled
- Secretary-Treasurer's Report  
    No report scheduled
- General Counsel's Report  
    No report scheduled

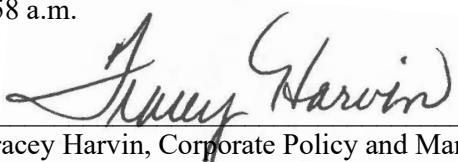
*Pursuant to the Maryland General Provisions Article of the Annotated Code of Maryland, section 3-305(b)(9) a closed session is proposed to conduct collective bargaining negotiations or consider matters that relate to the negotiations.*

Item 5.      CLOSED SESSION

ACTION: Motion of Commissioner Geraldo to enter closed session  
Seconded by Commissioner Bartley  
8-0 approved the items

Open session resumed at 10:56 a.m. During closed session, Acting Executive Director Spencer briefed Commissioners on the status of negotiations with the Fraternal Order of Police and the Municipal and County Government Employees' Organization collective bargaining unit and closed session minutes were passed from previous meetings. Chair Harris adjourned the meeting at 10:58 a.m.

  
\_\_\_\_\_  
Kevin J. Davey, Acting Technical Writer

  
\_\_\_\_\_  
Tracey Harvin, Corporate Policy and Management  
Operations Director, for  
William Spencer, Acting Executive Director



THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

6611 Kenilworth Avenue • Riverdale, Maryland 20737

**WRITTEN STATEMENT FOR CLOSING A MEETING  
UNDER THE OPEN MEETINGS ACT**

Date: 2/19/2025      Time: 10:56 am  
Location: Via Videoconference

Motion to close meeting made by Commissioner Geraldo. Seconded by Commissioner Bailey.

Members voting in favor: Bailey, Bartley, Geraldo, Harris, Hedrick, Pedoeem, Shapiro, Washington

Opposed:     N/A     Abstaining:     N/A     Absent: Doerner, Linden

**STATUTORY AUTHORITY TO CLOSE SESSION, General Provisions Article, §3-305(b)  
(check all that apply):**

- (1) To discuss the appointment, employment, assignment, promotion, discipline, demotion, compensation, removal, resignation, or performance evaluation of appointees, employees, or officials over whom this public body has jurisdiction; or any other personnel matter that affects one or more specific individuals;
- (2) To protect the privacy or reputation of individuals concerning a matter not related to public business;
- (3) To consider the acquisition of real property for a public purpose and matters directly related thereto;
- (4) To consider a matter that concerns the proposal for a business or industrial organization to locate, expand, or remain in the State;
- (5) To consider the investment of public funds;
- (6) To consider the marketing of public securities;
- (7) To consult with counsel to obtain legal advice on a legal matter;
- (8) To consult with staff, consultants, or other individuals about pending or potential litigation;
- (9) To conduct collective bargaining negotiations or consider matters that relate to the negotiations;
- (10) To discuss public security, if the public body determines that public discussion would constitute a risk to the public or to public security, including: (i) the deployment of fire and police services and staff; and (ii) the development and implementation of emergency plans;
- (11) To prepare, administer, or grade a scholastic, licensing, or qualifying examination;
- (12) To conduct or discuss an investigative proceeding on actual or possible criminal conduct;
- (13) To comply with a specific constitutional, statutory, or judicially imposed requirement that prevents public disclosures about a particular proceeding or matter;
- (14) Before a contract is awarded or bids are opened, to discuss a matter directly related to a negotiating strategy or the contents of a bid or proposal, if public discussion or disclosure would adversely impact the ability of the public body to participate in the competitive bidding or proposal process.
- (15) To discuss cybersecurity, if the public body determines that public discussion would constitute a risk to: (i) security assessments or deployments relating to information resources technology; (ii) network security information, such as information that is related to passwords, personal ID numbers, access codes, encryption, security devices, or vulnerability assessments or that a governmental entity collects or maintains to prevent, detect, or investigate criminal activity; or (iii) deployments or implementation of security personnel, critical infrastructure, or security devices.

**FOR EACH CITATION CHECKED ABOVE, THE REASONS FOR CLOSING AND TOPICS TO BE DISCUSSED:**

*Pursuant to the Maryland General Provisions Article of the Annotated Code of Maryland, section 3-305(b)(9) a closed session is proposed to conduct collective bargaining negotiations or consider matters that relate to the negotiations.*

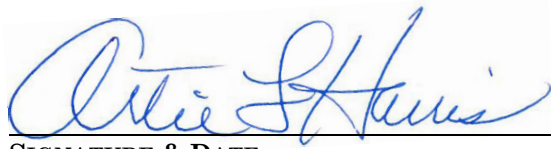
**Topics to be discussed:**

Commissioners to be briefed on the status of collective bargaining negotiations with the Fraternal Order of Police and Municipal and County Government Employees' Organization Collective Bargaining Units.

**This statement is made by:**

**Artie Harris, Chair, Presiding Officer.**

**PRINT NAME**



March 10, 2025

**SIGNATURE & DATE**

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THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

6611 Kenilworth Avenue • Riverdale, Maryland 20737

Commission Meeting  
Open Session Minutes  
March 6, 2025

The Maryland-National Capital Park and Planning Commission met virtually via videoconference. The meeting was broadcast by the Montgomery Planning Department.

PRESENT

Montgomery County Commissioners

Artie Harris, Chair  
Shawn Bartley  
James Hedrick  
Josh Linden  
Mitra Pedoeem

Prince George’s County Commissioners

Peter A. Shapiro, Vice Chair  
Dorothy Bailey  
Manuel Geraldo  
A. Shuanise Washington

Chair Harris called the meeting to order at 12:05 p.m.

*Pursuant to the Maryland General Provisions Article of the Annotated Code of Maryland, section 3-305(b)(9) a closed session is proposed to conduct collective bargaining negotiations or consider matters that relate to the negotiations.*

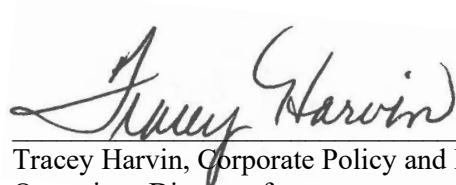
Item 5. CLOSED SESSION

ACTION: Motion of Commissioner Geraldo to enter closed session  
Seconded by Commissioner Hedrick  
9 approved the items

Open session resumed at 12:28 p.m. Chair Harris said during closed session, Acting Executive Director Spencer briefed Commissioners on the status of negotiations with the Fraternal Order of Police collective bargaining unit.

Chair Harris adjourned the meeting at 12:28 p.m.

  
James Adams, Senior Technical Writer

  
Tracey Harvin, Corporate Policy and Management  
Operations Director, for  
William Spencer, Acting Executive Director



**WRITTEN STATEMENT FOR CLOSING A MEETING  
UNDER THE OPEN MEETINGS ACT**

Date: 3/6/2025 Time: 12:07 pm

Location: Via Videoconference

Motion to close meeting made by Commissioner Geraldo. Seconded by Commissioner Hedrick.

Members voting in favor: Bailey, Bartley, Geraldo, Harris, Hedrick, Linden, Pedoeem, Shapiro, Washington

Opposed:     N/A     Abstaining:     N/A     Absent:

**STATUTORY AUTHORITY TO CLOSE SESSION, General Provisions Article, §3-305(b)  
(check all that apply):**

- (1) To discuss the appointment, employment, assignment, promotion, discipline, demotion, compensation, removal, resignation, or performance evaluation of appointees, employees, or officials over whom this public body has jurisdiction; or any other personnel matter that affects one or more specific individuals;
- (2) To protect the privacy or reputation of individuals concerning a matter not related to public business;
- (3) To consider the acquisition of real property for a public purpose and matters directly related thereto;
- (4) To consider a matter that concerns the proposal for a business or industrial organization to locate, expand, or remain in the State;
- (5) To consider the investment of public funds;
- (6) To consider the marketing of public securities;
- (7) To consult with counsel to obtain legal advice on a legal matter;
- (8) To consult with staff, consultants, or other individuals about pending or potential litigation;
- (9) To conduct collective bargaining negotiations or consider matters that relate to the negotiations;
- (10) To discuss public security, if the public body determines that public discussion would constitute a risk to the public or to public security, including: (i) the deployment of fire and police services and staff; and (ii) the development and implementation of emergency plans;
- (11) To prepare, administer, or grade a scholastic, licensing, or qualifying examination;
- (12) To conduct or discuss an investigative proceeding on actual or possible criminal conduct;
- (13) To comply with a specific constitutional, statutory, or judicially imposed requirement that prevents public disclosures about a particular proceeding or matter;
- (14) Before a contract is awarded or bids are opened, to discuss a matter directly related to a negotiating strategy or the contents of a bid or proposal, if public discussion or disclosure would adversely impact the ability of the public body to participate in the competitive bidding or proposal process.
- (15) To discuss cybersecurity, if the public body determines that public discussion would constitute a risk to: (i) security assessments or deployments relating to information resources technology; (ii) network security information, such as information that is related to passwords, personal ID numbers, access codes, encryption, security devices, or vulnerability assessments or that a governmental entity collects or maintains to prevent, detect, or investigate criminal activity; or (iii) deployments or implementation of security personnel, critical infrastructure, or security devices.

**FOR EACH CITATION CHECKED ABOVE, THE REASONS FOR CLOSING AND TOPICS TO BE DISCUSSED:**

*Pursuant to the Maryland General Provisions Article of the Annotated Code of Maryland, section 3-305(b)(9) a closed session is proposed to conduct collective bargaining negotiations or consider matters that relate to the negotiations.*

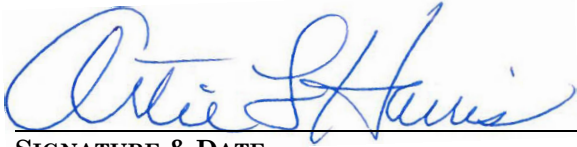
**Topics to be discussed:**

Commissioners to be briefed on the status of collective bargaining negotiations with the Fraternal Order of Police Collective Bargaining Unit.

This statement is made by:

Artie Harris, Chair, Presiding Officer.

**PRINT NAME**



March 10, 2025

**SIGNATURE & DATE**

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**EMPLOYEES' RETIREMENT SYSTEM**  
The Maryland-National Capital Park and Planning Commission

**BOARD OF TRUSTEES MEETING MINUTES**  
**Tuesday, February 4, 2025; 10:00 a.m.**  
**Kenilworth Office Building, Riverdale, MD**  
**(Virtual Meeting via Microsoft Teams)**

The Maryland-National Capital Park and Planning Commission (“Commission”) Employees’ Retirement System (“ERS”) Board of Trustees (“Board”) met virtually with VICE CHAIR HEDRICK leading the meeting on Tuesday, February 4, 2025. The meeting was called to order at 10:03 a.m. by VICE CHAIR HEDRICK.

**Board Members Present**

James Hedrick, Board of Trustees Vice Chair, Montgomery County Commissioner  
Pamela F. Gogol, Montgomery County Public Member  
Sheila Morgan-Johnson, Prince George’s County Public Member  
Theodore J. Russell III, Prince George’s County Open Trustee  
Elaine A. Stookey, Bi-County Open Trustee  
Sgt. Anton White, FOP Represented Trustee  
William Spencer, M-NCPPC Acting Executive Director, Ex-Officio  
Caroline McCarthy, Montgomery County Open Trustee

**Board Members Absent**

Peter A. Shapiro, Board of Trustees Chair, Prince George’s County Commissioner  
Gavin Cohen, CPA, M-NCPPC Secretary-Treasurer, Ex-Officio  
Lisa Blackwell-Brown, MCGEO Represented Trustee

**ERS Staff Present**

Jaclyn F. Harris, Executive Director  
Alicia C. Stanford, Administrative Specialist  
Sheila Joynes, Accounting Manager

**Others Present**

Michael “Wes” Aniton, Deputy General Counsel, M-NCPPC Office of the General Counsel

**Presenters**

Meketa Investment Group – Mary Mustard, CFA and Aaron Lally, CFA, CAIA, CIPM

**ITEM 1. APPROVAL OF FEBRUARY 4, 2025 CONSENT AGENDA**

**ACTION:** MR. SPENCER made a motion, seconded by MS. GOGOL to Approve the Consent Agenda of February 4, 2025. The motion PASSED. (8-0) (Motion # 25-1).

**ITEM 2. CHAIR’S ITEMS – No notable discussion from the Board.**

### **ITEM 3. CONSULTANT/MANAGER PRESENTATIONS**

#### **ITEM 3.A. OFFICE OF THE GENERAL COUNSEL**

The Board is committed to completing annual training on ethics and fiduciary responsibilities. Mr. Aniton presented a training session, which included a discussion on the requirements as a Trustee under Maryland's Code Governing Fiduciary Responsibilities and Maryland's Code of Public Ethics Laws, as well as adherence to the ERS Ethics Policy included in the Governance Manual. The training also highlighted three (3) key fiduciary duties (Care, Obedience and Loyalty), prohibited transactions, whistleblowing, conflicts of interest, rules surrounding gifts, disclosure and resolving conflicts of interest, Trustee liability, enforcement and penalties, and confidentiality.

#### **ITEM 3.B. MEKETA INVESTMENT GROUP**

Regarding market performance, Ms. Mustard stated that the U.S. equity market reacted positively to Trump's win in the fourth quarter, driven by expectations of pro-growth policies, such as changes to tariffs, immigration, and tax cuts. This resulted in a 2.6% 4Q24 return in domestic equity markets (Russell 3000) and a 2.4% return on the S&P 500. In December 2024, the Federal Reserve reduced its policy rate by an additional 0.25%. Meanwhile, the strength of the U.S. dollar led to declines in non-U.S. developed stocks (MSCI EAFE) and emerging markets (MSCI Emerging Markets), which fell by -8.1% and -8.0%, respectively, in the fourth quarter.

Mr. Lally reviewed ERS performance, highlighting that total assets were \$1.18 billion as of December 31, 2024. The ERS Total Fund return for the quarter was -0.7% (net of fees), surpassing the Target Policy index return of -1.6% by 90 basis points. For the year-to-date, three, and five-year periods ending December 31, 2024, the ERS Total Fund return stood at 6.7%, 2.9%, and 6.4%, respectively, compared to the Target Policy index returns of 8.9%, 3.3%, and 5.9%, respectively. While the Total Fund underperformed for the year-to-date and trailing three-year periods, the portfolio outperformed the Target Policy index for the quarter and the trailing five-year period.

### **ITEM 4. COMMITTEE REPORTS/RECOMMENDATIONS**

#### **ITEM 4.A. Investment Monitoring Group**

Ms. Morgan-Johnson shared that during the December 17, 2024 IMG meeting, Meketa delivered an educational presentation on the infrastructure asset class, covering its fundamentals and emphasizing key characteristics that may offer diversification to the current portfolio structure. The IMG also reviewed the proposed work program for 2025. On January 21, 2025, the IMG convened and Meketa led an educational session on their asset-liability process. This session focused on the basics of an asset-liability study, Meketa's process for conducting these studies, ERS investment objectives and constraints, and a proposed timeline for both the IMG and the Board to review the results of the study.

#### **ITEM 4.B. Administration and Personnel Oversight Committee**

Ms. Harris reported that during the December 17, 2024 meeting, the Personnel Committee reviewed a second round of revisions to the Executive Director Contingency Policy and reached a consensus to recommend its inclusion in the Governance Manual. The policy was updated to clarify the role of the Secretary-Treasurer in approving payment instructions for ERS investment activities and contractual services through Northern Trust during the Executive Director's extended absence and when the Deputy Executive Director is unavailable.

**ACTION:** MR. WHITE made a motion, seconded by MS. GOGOL to Approve the Governance Manual dated February 2025, which Incorporates the Executive Director Contingency Policy. The motion PASSED. (8-0). (Motion # 25-4).

Lastly, the Personnel Committee reviewed the proposed 2025 work program.

**ITEM 5. EXECUTIVE DIRECTOR'S REPORT**

Ms. Harris provided an update on ERS staffing vacancies, noting that the talent acquisition firm, CBIZ/EFL Associates, provides weekly updates on the Deputy Executive Director search. The Senior Retirement Analyst position will close on February 6, 2025 and the review of potential candidates will begin. She also mentioned that MemberDirect currently has 784 active members enrolled, with staff observing a decrease in retirement estimate requests from members not yet eligible for retirement, while requests from eligible members have remained unchanged. Additionally, beta testing for the rollout of MemberDirect to retirees is underway, with a target launch date in Spring 2025. ERS Managers are participating in an online training session to refresh their mentoring and management skills. Finally, Ms. Harris informed the Board that the FOP Represented, MCGEO Represented, and Prince George's County Commissioner Trustee positions will expire on June 30, 2025, staff will begin the administrative process to prepare for these position expirations and their fulfillment.

**ITEM 6. CLOSED SESSION**

**ACTION:** At 11:06 a.m., MR. WHITE made a motion, seconded by MS. STOOKEY to go into closed session under authority of the General Provisions Article of the Annotated Code of Maryland Section 3-305(b)(5) to consider matters directly concerning the actual investment of public funds under the authority of this Board; and Section 3-305(b)(7) to consult with counsel on matters related to such investments under the authority of this Board. The motion PASSED (7-0). Ms. McCarthy was absent from this vote. (Motion # 25-2).

*Board of Trustees in Closed Session:* Vice Chair Hedrick, Sheila Morgan-Johnson, Theodore Russell III, Elaine Stookey, Caroline McCarthy, Pamela Gogol, Anton White, and William Spencer.

**ACTION:** MR. SPENCER made a motion, seconded by MS. MCCARTHY to Approve the Side Letter Agreement and Proceed with the Investment in Polen Capital Opportunistic High Yield Fund as recommended by Groom Law Group. The motion PASSED. (8-0). (Motion # 25-3).

The Board meeting of February 4, 2025, adjourned at 11:15 a.m.

Respectfully,

*Alicia C. Stanford*

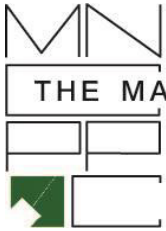
Alicia C. Stanford  
Administrative Specialist

*Jaclyn Harris*

Jaclyn F. Harris  
Executive Director

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THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

6611 Kenilworth Avenue • Riverdale, Maryland 20737

March 19, 2025

To: The Commission

Via: William Spencer, Acting Executive Director

From: Tracey Harvin, Corporate Policy and Management Operations Director  
Michael Beckham, Corporate Policy & Archives Manager

Subject: Amendments to Administrative Practice 1-31, Organization and Functions of the Audit Committee and Office of the Inspector General

**Requested Action**

The Commission is asked to review and approve proposed amendments to Administrative Practice 1-31, *Organization and Functions of the Audit Committee and Office of the Inspector General* (Attachment A). With the Commission’s approval, the proposed revisions will be finalized and promulgated.

**Background**

Originally adopted by the Commission on April 23, 2008, Practice 1-31 establishes the Commission’s Audit Committee and Office of the Inspector General (OIG). The Commission last amended the Practice on September 20, 2017.

**Summary of Changes**

Amendments are proposed to:

- Reflect that the Executive Director is subject to the oversight of the Commission Chair and Vice-Chair.
- Reflect that after consulting with the General Counsel and Inspector General, the Executive Director is responsible for publishing the Inspector General’s reports on the M-NCPPC’s website.
- Clarify the Inspector General has the authority to provide independent responses to the press and other third-party inquiries related to audit and investigative activities undertaken pursuant to the Practice. In doing so, the OIG must clarify that all responses or statements are that of the Inspector General and do not constitute concurrence from the M-NCPPC.

**Attachments**

- A. Proposed Amendments to Administrative Practice 1-31, *Organization and Functions of the Audit Committee and Office of the Inspector General*

**PROPOSED AMENDMENTS ADMINISTRATIVE PRACTICE 1-31,  
ORGANIZATION AND FUNCTIONS OF THE  
AUDIT COMMITTEE AND OFFICE OF THE INSPECTOR GENERAL**

**Key to Revisions:**

<b>Grey Highlighted text:</b>	Recommended additions
<b>Stricken text:</b>	Recommended deletions
<b>Bold Italics:</b>	Notes to Draft Reviewer

**AUTHORITY** This Practice was originally adopted by the Commission on April 23, 2008. The Practice was last amended by the Commission on September 20, 2017, to be effective October 1, 2017.

**PURPOSE AND BACKGROUND** Pursuant to Maryland Code, Land Use Art., § 15-401, *et seq.*, this Practice establishes regulations outlining the responsibilities of the Audit Committee and the Office of the Inspector General.

Subsequent to its initial adoption, the Practice has been amended as follows:

- June 15, 2011: The Commission adopted updates to incorporate the restructuring of the Internal Audit program and to clarify the Audit Committee's role and responsibilities.
- January 16, 2013: The Commission adopted updates to further clarify responsibilities related to investigations and dissemination of audit reports.
- September 20, 2017: The Commission adopted updates to reflect new requirements established by Maryland law for the Audit Committee and the new Office of the Inspector General. The Office of the Inspector General replaces the Office of Internal Audit.

**REFERENCES**

- Division II of the Land Use Article of the Annotated Code of Maryland, the Maryland-National Capital Park and Planning Commission.
- M-NCPPC Administrative Practice 1-10, Organization and Functions of the Commission and Planning Boards.
- M-NCPPC Administrative Practice 3-31, Fraud, Waste, and Abuse.
- Generally Accepted Government Auditing Standards, United States Government Accountability Office Yellow Book).
- Association of Inspectors General, Principles and Standards for Offices of Inspector General.
- Government Finance Officers Association, Best Practice for Audit Committees.

1 **DEFINITIONS**

**Appointed Officers:** This term refers collectively to the following positions:  
Executive Director, General Counsel, and Secretary-Treasurer.

3  
4 **The Commission:** The governing body of the Maryland-National Capital Park  
5 and Planning Commission (“M-NCPPC” or agency), which is comprised of five  
6 members from each of the agency’s two Planning Boards for Montgomery County  
7 and Prince George’s County.

8  
9 **Commissioners:** Members of the Commission.

10  
11 ~~**Executive Committee:** A three-member committee that is comprised of the~~  
12 ~~Commission Chair, the Commission Vice Chair, and the Executive Director.~~  
13 *(Notice to Draft Reviewer:* The Executive Committee has been dissolved by  
14 Commission Resolution 22-39.)

15  
16 **External Auditor:** An external certified public accounting firm that is engaged  
17 to provide independent auditing services in compliance with Generally Accepted  
18 Government Auditing Standards and/or in relation to providing an opinion on  
19 certain portions of the comprehensive annual financial statement for M-NCPPC.

20  
21 **Fraud, Waste, and Abuse:**

22  
23 **Fraud:** Means an intentional act or attempt to obtain something of value from  
24 the M-NCPPC or another person through willful misrepresentation. Fraud  
25 includes a willful false representation of a material fact, whether by words or by  
26 conduct, by false or misleading allegations, or by concealment of that which  
27 should have been disclosed, which causes the commission to act, or fail to act, to  
28 the detriment of the commission’s interest.

29  
30 **Waste:** Means an inappropriate act or omission by an employee with control over,  
31 or access to, M-NCPPC property or funds that unreasonably deprives the M-  
32 NCPPC of value. Waste includes mismanagement or other unintentional conduct  
33 that is deficient or improper when compared to conduct a prudent person would  
34 consider necessary to preserve the value of M-NCPPC property or funds under  
35 the same facts and circumstances.

36  
37 **Abuse:** Means an employee’s intentional misconduct or misuse of authority or  
38 position:

- 39 1. Involving M-NCPPC property or funds that is improper or deficient when  
40 compared to conduct a prudent person would consider reasonable under the  
41 same facts and circumstances; or  
42 2. For the purpose of furthering improperly the private interests of the employee,  
43 a family member, or a close personal or business associate. Abuse also

1 includes theft or misappropriation of commission property or funds; and  
2 destruction or alteration of official records.  
3

4 **Generally Accepted Government Auditing Standards:** The various standards  
5 applicable to governmental auditing as may be promulgated formally from time  
6 to time by the United States Government Accountability Office (GAO) by  
7 authority of the United States Comptroller General. For this purpose, the  
8 Generally Accepted Government Auditing Standards include, but are not limited  
9 to, the comprehensive standards commonly referred to as the “Yellow Book,”  
10 those captioned as “guidance” or “interim guidance,” and those captioned as  
11 “answers to questions.”  
12

13 **Inspector General:** The individual selected and appointed by the Audit  
14 Committee to carry out the responsibilities and functions of the Office of the  
15 Inspector General.  
16

17 **The Maryland-National Capital Park and Planning Commission:** The  
18 organizational entity. For purposes of this Practice, “M-NCPPC” or “agency”  
19 shall be used to reference the organizational entity.  
20

21 **Office of the Inspector General (OIG):** The Office which carries out the  
22 internal audit functions pursuant to this Practice and in compliance with Generally  
23 Accepted Government Auditing Standards.  
24

25 **Vendor:** A party obligated by contract or subcontract to provide goods, services,  
26 or property to the M-NCPPC for consideration, including contracts and  
27 subcontracts for construction and professional services related to construction.  
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43

1 **POLICY**

2 Pursuant to Division II of the Land Use Article of the Annotated Code of  
3 Maryland, the Maryland-National Capital Park and Planning Commission (M-  
4 NCPPC) is governed by a ten-member Commission.

5 An Audit Committee and an Office of the Inspector General are established to  
6 assist the Commission on corporate governance and independent oversight of the  
7 agency’s financial reporting processes.  
8

9 The Audit Committee shall undertake governance responsibilities to ensure that  
10 the M-NCPPC develops and implements a sound system of internal controls and  
11 adheres to the highest standards of public accountability and integrity, including,  
12 but not limited to, the auditing process. The Audit Committee also shall serve as  
13 a forum, independent from management of the Commission, in which auditors  
14 and other interested parties may identify and direct their concerns related to  
15 financial reporting and internal controls.  
16

17 The Office of the Inspector General shall assist the Commission by providing  
18 independent evaluation and recommendations on opportunities to preserve the  
19 agency’s reputation and improve programs, policies, practices, and operations.  
20 With oversight by the Audit Committee, the Inspector General shall develop a  
21 risk-based work plan designed to ensure the investigation, reporting, and  
22 prevention of fraud, waste, and abuse of M-NCPPC resources; examine, evaluate  
23 and report on the adequacy of internal controls; and, propose ways to improve  
24 employee compliance with applicable law and policy regarding ethical conduct.  
25

26 Responsibilities of the Commission Chair and Vice-Chair, Appointed Officers  
27 and management as they pertain to the audit process are also outlined in the  
28 relevant sections below.

**TABLE OF CONTENTS**

1

2

3 **ORGANIZATION OF THE AUDIT COMMITTEE** ..... 6

4 I. Composition and Appointment ..... 6

5 II. Term of Voting Members ..... 7

6 III. Compensation and Authorized Business Expenses Pertaining to the Audit Committee..... 8

7 IV. Conflicts of Interest Pertaining to the Audit Committee ..... 8

8

9 **AUDIT COMMITTEE RESOURCES** ..... 8

10 I. M-NCPPC Staff Assistance ..... 8

11 II. Secretary .....8

12 III. Legal Counsel ..... 9

13 IV. Consulting Services ..... 9

14

15 **RESPONSIBILITIES AND FUNCTIONS ASSIGNED TO THE AUDIT COMMITTEE**..... 9

16 I. General Responsibilities of the Audit Committee..... 9

17 II. Regular Meetings of the Audit Committee..... 9

18 III. Audit Committee Responsibilities Related to the External Auditor..... 10

19 IV. Audit Committee Responsibilities Related to the Office of the Inspector General ..... 11

20 V. Ensuring Compliance with Accounting Best Practices and Principles..... 14

21 VI. Review of Internal Control Systems and Processes..... 15

22 VII. Review of Compliance with Financial Regulations and M-NCPPC Policies..... 15

23 VIII. Review of Audit Findings and Reports..... 15

24 IX. Review of Concerns and Complaints..... 17

25 X. Reports to the Commission from the Audit Committee and/or Inspector General..... 18

26

27 **RESPONSIBILITIES AND FUNCTIONS ASSIGNED TO THE COMMISSION**..... 18

28 I. Rules of Procedure..... 18

29 II. Annual Budget Requests..... 18

30 III. Removal of the Inspector General..... 19

31 IV. Delegation of Authority ..... 19

32

33 **RESPONSIBILITIES AND FUNCTIONS ASSIGNED TO THE EXECUTIVE DIRECTOR**

34 **COMMITTEE**..... 19

35 I. Public Disclosure and Publication of Reports..... 19

36 II. Producing Compliance with Pending Requests for Information.....20

37

38 **ORGANIZATION OF THE OFFICE OF THE INSPECTOR GENERAL**..... 22

39 I. Inspector General.....22

40 II. Staff Assigned to the Office of the Inspector General..... 22

41

42 **OFFICE OF THE INSPECTOR GENERAL RESOURCES** ..... 23

43 I. Consultants Retained by the Inspector General..... 23

44 II. Legal Counsel to the Inspector General..... 23

45

46 **RESPONSIBILITIES AND FUNCTIONS ASSIGNED TO THE OFFICE OF THE INSPECTOR**

47 **GENERAL** ..... 23

48 I. General Responsibilities of the Office of the Inspector General..... 23

49 II. General Responsibilities of the Inspector General..... 25

50 III. Audit Work Plans and Coordination of Audits, Analyses, and Investigations..... 28

1 ORGANIZATION  
2 OF THE AUDIT  
3 COMMITTEE

I. Composition and Appointment

Audit Committee consists of five (5) members: four (4) voting members and one non-voting member.

A. The four voting members are appointed as follows:

1. One Commissioner, who is a member of the Montgomery County Planning Board, appointed by the Chair of the Planning Board.
2. One Commissioner who is a member of the Prince George's County Planning Board, appointed by the Chair of the Planning Board.
3. One member of the public, appointed by the Montgomery County Planning Board subject to consideration by the Montgomery County Council, as described below in Section I(C), Required Consideration of Public Member Nominations by County Councils.
4. One member of the public, appointed by the Prince George's County Planning Board subject to consideration by the Prince George's County Council, as described below in Section I(C), Required Consideration of Public Member Nominations by County Councils.

B. The non-voting member shall be the Chair of the Commission, who serves *Ex Officio*, and who may vote only when there is a tie vote among the voting members.

C. Required Consideration of Public Member Nominations by County Councils

Pursuant to Maryland Code, Land Use Art., § 15-402, *et seq.*:

1. Prior to the appointment of a public member, the respective Planning Board shall notify the appropriate County Council of the name and qualifications of a proposed nominee.
2. The County Council has 30 days to review the nomination. Unless the County Council notifies the Planning Board, in writing, of an objection and the basis for the objection, the proposed nominee will be eligible for appointment on or after the 30 days.
3. If the County Council notifies the Planning Board of an objection, the Planning Board shall submit the name and qualifications of another prospective nominee.



1 D. Qualifications for Appointment as a Public Member

2 Public members shall meet qualifications established in Maryland Code,  
3 Land Use Art., § 15-402, *et seq.*, including possessing:

- 4
- 5 1. Advanced education and experience in the management of  
6 governmental entities that are comparable to the M-NCPPC in scope  
7 and complexity; and
- 8
- 9 2. Demonstrated knowledge and experience in the application of:
- 10 a. Generally Accepted Accounting Principles (GAAP);
- 11 b. Generally Accepted Government Auditing Standards (GAGAS);
- 12 c. Internal control systems; and
- 13 d. An understanding of the appropriate functions of an audit  
14 committee.
- 15
- 16
- 17
- 18
- 19

20 E. Chair of the Audit Committee

21 The Committee shall elect a voting member who is also a Commissioner  
22 as Chair.

23

24 II. **Term of Voting Members**

25

- 26 A. Each term shall be two (2) years. The terms of the voting members of the  
27 Committee are to be staggered.
- 28
- 29 B. At the end of a term, a voting member will continue to serve until a  
30 successor is appointed and qualifies.
- 31
- 32 C. If a vacancy occurs after a term has begun, the appropriate Planning Board  
33 or Chair will appoint a successor, as appropriate.
- 34
- 35 D. A voting member who is appointed after a term has begun will serve only  
36 for the remainder of the term and until a successor is appointed and  
37 qualifies.
- 38
- 39
- 40
- 41
- 42

1                                   **III. Compensation and Authorized Business Expenses Pertaining to the**  
2                                   **Audit Committee**

3  
4                                   A. Reasonable stipends for public members may be authorized, when  
5                                   deemed necessary. The use of stipends shall be authorized by the  
6                                   Executive Committee.

7  
8                                   B. Authorized expenses for travel and parking related to Audit Committee  
9                                   work may be reimbursed for all Audit Committee members when  
10                                   supported by receipt. Such expenses must be authorized by the Committee  
11                                   Chair. The Committee Chair’s expenses shall be authorized by the  
12                                   respective Planning Board Chair.

13  
14                                   **IV. Conflicts of Interest Pertaining to the Audit Committee**

15                                   To ensure the Audit Committee’s independence and effectiveness:

16  
17                                   A. None of the public members may be employed by, or exercise managerial  
18                                   responsibilities or provide contracted services for, the M-NCPPC.

19  
20                                   B. All members shall operate independently from the management of the  
21                                   Commission.

22  
23                                   C. Public-members shall have no other existing business or close personal  
24                                   relationships with the M-NCPPC, its employees or management, the  
25                                   External Auditor, or the Inspector General.

26  
27                                   D. Commissioner members of the Audit Committee shall comply with  
28                                   applicable law regarding conflicts of interest, including but not limited to:  
29                                   Maryland Code, Land Use Art., § 15-120; and Maryland Code, General  
30                                   Provisions Art., §§ 5-501 and 5-502.

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32  
33   **AUDIT**  
34   **COMMITTEE**  
35   **RESOURCES**

36  
37  
38                                   **I. M-NCPPC Staff Assistance**

39                                   The Committee shall be assisted by M-NCPPC staff as it may require. Staff  
40                                   assigned to assist the Audit Committee are expected to maintain the  
41                                   confidentiality of all records and discussions.

42  
43                                   **II. Secretary**

                                  The Audit Committee will appoint a secretary to maintain minutes of  
meetings and actions. The secretary may be a Committee member or staff  
assigned by the Commission Chair.

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III. **Legal Counsel**

The Audit Committee may consult with the General Counsel for any legal advice deemed necessary to perform the functions of the Committee as established under this Practice.

IV. **Consulting Services**

The Audit Committee may retain the services of financial experts or other consultants, as necessary.

**RESPONSIBILITIES AND FUNCTIONS ASSIGNED TO THE AUDIT COMMITTEE**

I. **General Responsibilities of the Audit Committee**

Pursuant to Generally Accepted Government Auditing Standards, the Audit Committee shall uphold the principles of independent review and public accountability of the audit process. This approach encourages:

A. A system of sound internal controls and adherence to legal and ethical standards by management and employees.

B. Confidence that audit reports and any associated recommendations by the Audit Committee are made with the public interest as the primary focus.

To maintain accuracy and consistency of information and the Committee’s response to internal and external stakeholders, formal communications regarding audits shall be issued under the signature of the entire Committee, with any dissenting opinion expressed within the report.

The publication of reports shall be handled in accordance with Responsibilities and Functions Assigned to the Executive Director Committee, Section I (Public Disclosure and Publication of Reports).

II. **Regular Meetings of the Audit Committee**

In order to fulfill its role, the Committee will be governed in the following manner:

A. The Committee holds at least four (4) regularly scheduled meetings during each calendar year to discuss: proposed audits and investigations, the results of audit reports and investigations issued by the Inspector General, reports of the External Auditor, and/or other matters that come before the Audit Committee. Additional meetings may be held as circumstances dictate.

- B. Meetings generally are not subject to the requirements of the Maryland Open Meetings Act to the extent the topics of discussion by the Committee are limited to the implementation of existing law and policy.
- C. Minutes are required for all meetings of the Audit Committee.
- D. Rules of Procedure governing the conduct of business by the Audit Committee will be adopted by the Commission. (See also: Section titled Commission Responsibilities and Functions).

III. **Audit Committee Responsibilities Related to the External Auditor**

The Audit Committee is responsible for appointment, compensation, retention, and oversight of the Independent Certified Public Accountant (also known as the External Auditor who performs independent audit services, reviews, and attest services. The Committee shall:

- A. Examine and evaluate the qualifications of the External Auditor and the External Auditor’s ability to issue opinions that are free from conflicts of interest.
- B. At least annually, request and review formal reports from the External Auditor to ensure that the level of independence required by Generally Accepted Government Auditing Standards is maintained.
- C. Evaluate the work and services of the External Auditor generally to assure compliance with Generally Accepted Government Auditing Standards.
- D. At least annually, report to the Commission a summary of significant findings or recommendations stemming from audit reports or other services performed by the External Auditor. Throughout the year, the Audit Committee is responsible for communicating to the Commission’s Chair and Vice-Chair any concerns and recommendations stemming from its review of specific audit reports and investigations.
- E. Advise the Commission on the Committee’s decisions related to the selection, retention and, if the Committee deems necessary, the replacement of the External Auditor when concerns exist related to the individual’s or firm’s independence, competence, quality, or integrity.

1 IV. **Audit Committee Responsibilities Related to the Office of the Inspector**  
2 **General**

3 The Audit Committee shall:

4  
5 A. Select and appoint the Inspector General based solely on the following:

- 6  
7 1. Professional ability and personal integrity, without regard to political  
8 affiliation; and  
9  
10 2. Professional experience or education in auditing, government  
11 operations, or financial management.

12  
13 The appointment of the Inspector General may be approved only through  
14 a majority of the voting members of the Audit Committee.

15  
16 B. Make annual budget requests to the Commission on behalf of the  
17 Inspector General.

18  
19 C. Provides technical and substantive oversight and direction for the Office  
20 of the Inspector General’s work program. This shall include the following:

- 21  
22 1. Review and approval of the Office of the Inspector General charter, if  
23 applicable.  
24  
25 2. Coordinate with the Inspector General to develop the written annual  
26 risk-based work plan and establish periodic goals and priorities for the  
27 Office of Inspector General. See section titled Responsibilities and  
28 Functions Assigned to Office of the Inspector General, subsection  
29 III(A)(1).  
30  
31 3. Monitor the Inspector General’s performance with respect to the  
32 annual work program.  
33  
34 4. Review of the Annual Summary of Significant Audits as prepared by  
35 the Inspector General. (See also: Responsibilities and Functions  
36 Assigned to the Audit Committee, Subsection VIII, Review of Audit  
37 Findings and Reports.)  
38  
39 5. Review of Final Audits and investigations prepared by the Inspector  
40 General. (See also: Responsibilities and Functions Assigned to the  
41 Audit Committee, Subsection VIII (Review of Audit Findings and  
42 Reports) and submission of Audit Committee recommendations  
43 arising from such review to the Commission’s Chair and Vice-Chair).

1 6. The adoption of written operating procedures, in consultation with the  
2 Inspector General to govern the process and reporting of the activities  
3 of the Office of the Inspector General. Without limiting the generality  
4 of the foregoing, the operating procedures shall:

5  
6 a. Comply with Generally Accepted Government Auditing  
7 Standards.

8  
9 b. Outline the Internal Audit process to ensure the Inspector General  
10 consults with law enforcement agencies and the General Counsel  
11 or other legal counsel, as appropriate, when audits/investigations  
12 reveal criminal conduct has occurred or is likely to have occurred.

13  
14 7. Establish responsibilities for conducting audits to ensure objective,  
15 consistent, and fact-based audit reports including any findings and  
16 constructive recommendations. The Audit Committee shall provide  
17 guidance and oversight of the audit processes to ensure:

18  
19 a. Auditors perform their professional responsibilities with integrity  
20 and in accordance with the relevant technical and professional  
21 standards. Auditors shall conduct their work in a manner that is  
22 objective, fact-based, nonpartisan, and non-ideological with  
23 regard to audited services, programs, and individuals; and

24  
25 b. Accountability for the proper use and prudent management of  
26 government resources. The Investigator's/ Auditor's position,  
27 information obtained through audits, and/or the use of agency  
28 resources are to be used for official purposes and not for any  
29 personal gain. Auditors must refrain from:

30  
31 1) Misusing or sharing information for financial or other personal  
32 interest.

33  
34 2) Directly or indirectly disclosing information on audits to third  
35 parties.

36  
37 See also: Responsibilities and Functions Assigned to the Executive  
38 Director Committee, Section I (Public Disclosure and Publication of  
39 Reports) of this policy which requires the respective Planning Board  
40 Chair to make reports submitted by the Inspector General available  
41 on the agency's website.

1 8. Ensure that the Inspector General circulates a Draft Audit Report, so  
2 management has an opportunity to provide its response for  
3 consideration in development of the Final Audit Report.

4  
5 a. The Draft Audit Report shall be circulated to any Department  
6 Head with responsibility for a work unit involved in the audit. The  
7 Department Head shall respond consistent with the parameters  
8 established in Responsibilities and Functions Assigned to the  
9 Executive ~~Director~~ ~~Committee~~, Section II(A)(1).

10  
11 b. Management's complete written response to the Draft Audit  
12 Report shall be included in the Final Audit Report.

13  
14 9. Ensure the Inspector General sends all Final Audit Reports to the  
15 Audit Committee and to the Commission's Chair and Vice-Chair  
16 along with management's complete written response received in  
17 connection with the Draft Audit Report. The Inspector General also  
18 shall provide a copy of the Final Audit Report to each Appointed  
19 Officer of the M-NCPPC and the affected Department Director(s).  
20 (See also: Responsibilities and Functions Assigned to the Audit  
21 Committee, Section VIII, Review of Audit Findings and Reports.)

22  
23 10. ~~Subject to the Section titled Responsibilities and Functions Assigned~~  
24 ~~to the Office of the Inspector General, Subsection II(A) (Protecting~~  
25 ~~Privacy)~~, describe the process for releasing any information to  
26 external entities or parties, including the handling of sensitive and/or  
27 confidential information.

28  
29 The Audit Committee shall ensure the Inspector General submits  
30 reports for publication pursuant to Section titled Responsibilities and  
31 Functions Assigned to the Office of the Inspector General, Subsection  
32 II(F) (Submission of Reports for Publication on the M-NCPPC  
33 Website).

34  
35 The publication of reports shall be handled in accordance with  
36 Responsibilities and Functions Assigned to the Executive ~~Director~~  
37 ~~Committee~~, Section I (Public Disclosure and Publication of Reports).

38  
39 11. The Audit Committee shall consider any additional concerns or  
40 requests to meet by any Appointed Officer or Department Director  
41 affected by a Final Audit Report.  
42  
43

1 12. To resolve questions of law or regulation and require the Inspector  
2 General to consult with the Office of the General Counsel.  
3

4 Subject to **the** authorization of the Audit Committee, the Inspector  
5 General may employ and be represented by special legal counsel  
6 (outside counsel) without consent of the General Counsel. The Audit  
7 Committee's approval shall consider any recommendation or  
8 comment offered by the General Counsel relating to the request. See  
9 Section Office of the Inspector General Resources, Subsection III  
10 (Legal Counsel to the Inspector General).  
11

12 **V. Ensuring Compliance with Accounting Best Practices and Principles**

13 The Audit Committee shall review the following reports and assessments;  
14 request additional investigation of concerns, as needed; and, make  
15 recommendations to the Chair and Vice-Chair of the Commission when  
16 deviations from best practices or other problems are identified:  
17

18 A. Financial reports to ensure the sound implementation and management of  
19 accounting best practices and principles. These reports include:  
20

- 21 1. The Comprehensive Annual Financial Report (CAFR), as issued by  
22 the Secretary-Treasurer;
- 23
- 24 2. The Management Letter, as issued by the External Auditor; and
- 25
- 26 3. Single audit reports as issued by the External Auditor.  
27

28 B. The External Auditor's assessments of accounting practices to ensure the  
29 External Auditor reports on and provides recommendations to the Audit  
30 Committee pertaining to:  
31

- 32 1. Accounting practices;
- 33
- 34 2. Accounting adjustments arising from audits;
- 35
- 36 3. Suspected fraud or illegal acts;
- 37
- 38 4. Disagreement or difficulties encountered in working with  
39 management; and
- 40
- 41 5. Any other material event identified in accordance with Generally  
42 Accepted Government Auditing Standards.  
43



1 VI. **Review of Internal Control Systems and Processes**

2  
3 A. The Audit Committee shall receive and evaluate findings presented by the  
4 Inspector General and External Auditor that address the effectiveness and  
5 efficiency of internal controls. The Inspector General and the External  
6 Auditor shall disclose any concerns including, but not limited to:

- 7  
8 1. Significant deficiencies and material weaknesses in the design or  
9 operation of internal controls required to protect the agency from  
10 immediate or potential risks; and  
11  
12 2. Suspected instances of fraud, waste, or other abuses of public trust,  
13 mismanagement of public assets, and concerns related to breaches of  
14 ethics or fiduciary responsibility.

15  
16 B. The Audit Committee may request additional investigation of concerns as  
17 needed and recommend corrective actions to the Commission’s Chair and  
18 Vice-Chair to address any identified concerns, deviations, or problems.

19  
20 VII. **Review of Compliance with Financial Regulations and M-NCPPC**  
21 **Policies**

22  
23 A. The Audit Committee shall review the agency’s application and  
24 adherence to federal and state financial regulations and internal standards  
25 and policies related to financial management; ethics; whistleblowers; and,  
26 fraud, waste, and abuse.

27  
28 B. The Audit Committee may request briefings from Appointed Officers, the  
29 External Auditor, the Inspector General, and/or any Department Head  
30 responsible for compliance with the applicable regulations, standards, or  
31 policies.

32  
33 C. Subsequent to its review, the Committee shall recommend to the  
34 Commission’s Chair and Vice-Chair any follow-up or corrective actions  
35 needed to address any identified concerns, deviations, or problems.

36  
37 VIII. **Review of Audit Findings and Reports**

38  
39 A. The Audit Committee shall review the following reports issued by the  
40 Office of the Inspector General and the External Auditor.

41  
42 B. The Committee may request, as necessary, input from the respective  
43 Planning Board, the Commission, Appointed Officers, and/or

1 Department Heads whose work unit is affected by an audit or  
2 investigation, and/or parties who are the subject of an audit or  
3 investigation.  
4

5 C. The Committee shall advise the Commission's Chair and Vice-Chair  
6 of any concerns related to audit findings or the audit  
7 process/investigation, along with the Committee's recommendations or  
8 proposals for resolving the concerns.  
9

10 D. Reports Issued by the Inspector General: The Audit Committee shall  
11 receive and review the following reports on departmental and operational  
12 audits:  
13

14 1. Final Audit Reports:

15 The Inspector General shall provide to the Audit Committee a Final  
16 Audit Report for each completed audit, including the complete  
17 written management response received regarding the Draft Audit  
18 Report. The Committee shall consider the Report's findings and  
19 management's input, and examine any difficulties or disputes  
20 encountered in connection with an audit.  
21

22 Following its review, the Audit Committee shall issue  
23 recommendations to the Commission's Chair and Vice Chair for  
24 consideration and appropriate action. This may include, but is not  
25 limited to, additional or alternative audit recommendations, or  
26 requests for additional review of the matter.  
27

28 2. Annual Report on Significant Audit Findings:

29 The Inspector General shall provide to the Audit Committee, a  
30 synopsis of all audits conducted during the 12-month fiscal cycle  
31 with an explanation of significant audit findings, recommendations,  
32 and corrective actions taken. Following its review, the Committee  
33 shall share the report with the Commission.  
34

35 3. Reports on Internal Control Systems and Processes: Consistent  
36 with Responsibilities and Functions Assigned to the Audit  
37 Committee, Section VI (Review of Internal Control Systems and  
38 Processes), the Inspector General shall report, as appropriate, to the  
39 Committee, on the effectiveness of M-NCPPC internal control  
40 systems and processes.  
41  
42  
43

1 E. Reports Issued by the External Auditor:

- 2
- 3 1. The Audit Committee shall meet with the External Auditor as
- 4 required and shall report the results of such meetings to the
- 5 Commission at least annually.
- 6
- 7 2. During its meetings with the External Auditor, the Committee shall
- 8 review reports/recommendations on accounting practices, internal
- 9 controls, and/or other matters that fall under the purview of the
- 10 External Auditor’s evaluation.
- 11
- 12 3. The Committee may discuss with the External Auditor any matter
- 13 that implicates the guidance of Statement on Auditing Standards No.
- 14 114, The Auditor’s Communication with Those Charged with
- 15 Governance, published by The American Institute of Certified Public
- 16 Accountants (AICPA). The review shall include an evaluation of any
- 17 problems or difficulties the External Auditor encountered in the
- 18 course of an audit, any restrictions placed on the scope of activities
- 19 or in the access to requested information, and any substantive
- 20 disagreement that arose with management.
- 21
- 22 4. Internal Control Systems and Processes: Consistent with Section
- 23 titled Responsibilities and Functions Assigned to the Audit
- 24 Committee, Subsection VI (Review of Internal Control Systems and
- 25 Processes), the External Auditor shall include in audit reports any
- 26 findings and recommendations related to the effectiveness of
- 27 M-NCPPC internal control systems and processes that come to their
- 28 attention during the performance of an audit.

29

30 IX. **Review of Concerns and Complaints**

31

- 32 A. The Audit Committee shall establish procedures for the receipt, retention,
- 33 and treatment of complaints regarding internal financial controls and
- 34 practices, or auditing matters. Complaints, which may be filed by any
- 35 individual internal or external to the agency, should be directed to the
- 36 Office of the Inspector General.
- 37
- 38 B. The Audit Committee shall advise the Commission Chair and Vice-Chair
- 39 of any Committee concerns arising from the review of any concerns or
- 40 complaints, along with any recommendations or proposals to resolve the
- 41 concerns.
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**X. Reports to the Commission from the Audit Committee and/or Inspector General**

In addition to any requirements outlined in Subsections I through IX above, on an annual basis, the Audit Committee shall present to the Commission:

A. A written report that addresses how the Committee discharged its duties and met its responsibilities. The report shall confirm that the Committee held separate, private, discussions on financial statements prepared by the Finance Department with each of the following:

1. The Secretary-Treasurer and the Accounting Manager;
2. The External Auditor; and
3. Among Committee members.

The report shall indicate whether the financial statements are fairly presented, to the extent such a determination can be made solely on the basis of such conversations.

B. A Summary of Significant Audit Findings as prepared by the Inspector General and reviewed by the Audit Committee.

C. A summary report, prepared by the Committee, of its evaluation of the adequacy of internal controls, the agency’s adherence to financial regulations/policies, and any other significant concerns/complaints that were filed with or identified by the Audit Committee. This report is intended to provide a synopsis of significant issues that were communicated throughout the year to the Commission’s Chair and Vice-Chair.

**RESPONSIBILITIES AND FUNCTIONS ASSIGNED TO THE COMMISSION**

**I. Rules of Procedure**

The Commission shall adopt rules of procedure regarding the conduct of business by the Audit Committee.

**II. Annual Budget Requests**

The Commission shall include in its annual operating budget proposal the amounts recommended by the Audit Committee for funding the Office of the Inspector General. The Commission shall determine and designate any such amounts or portions of the OIG budget request that are properly allocable to both counties for purposes of Maryland Code, Land Use Art. §§ 18-103(c) and 18-106(d).

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1 III. **Removal of the Inspector General**  
2 The Commission may remove the Inspector General by Resolution adopted  
3 by the affirmative vote of not less than three (3) Commissioners from each  
4 County for neglect of duty, malfeasance, conviction of a felony, or other good  
5 cause.

6  
7 IV. **Delegation of Authority**  
8 *The Commission may delegate functions, as appropriate to:*  
9  
10 A. The Audit Committee; and  
11  
12 B. The Commission Chair, Commission Vice-Chair, and Executive Director.  
13 (See also: Section titled Responsibilities and Functions Assigned to the  
14 Executive Director Committee.)  
15  
16

**RESPONSIBILITIES  
AND FUNCTIONS  
ASSIGNED TO THE  
EXECUTIVE  
DIRECTOR  
COMMITTEE**

Responsibilities assigned to members of the Executive Director Committee shall include:

I. **Public Disclosure and Publication of Reports**

A. As the agency's Official Custodian for purposes of the Maryland Public Information Act, the Executive Director shall, subject to oversight and direction by the Chair and/or Vice-Chair, be responsible for effectuating, and shall arrange for, the public disclosure of any report issued by the Inspector General, Audit Committee, or otherwise on the appropriate M-NCPPC website as soon as practicable pursuant to this Administrative Practice, including any written reports, and periodic reports that summarize the activities, findings, recommendations, and accomplishments of the OIG. The Executive Director shall consult with the Inspector General and General Counsel prior to publishing any report. Any report exempted by the Maryland Public Information Act from mandatory public disclosure, including any investigative or personnel report, shall not be posted. (*Note to Draft Reviewer:* Text revised to consolidate Subsections I(B) and (C) below.)

B. ~~Subject to any oversight or direction by the Chair and/or Vice-Chair, as given according to their sole or mutual personnel jurisdiction, respectively, the Executive Director shall arrange for the posting of audit and other reports on the appropriate M-NCPPC website as soon as practicable subject to compliance with the MPIA. Any report exempted by the Maryland Public Information Act from mandatory public disclosure, including any investigative or personnel report, shall not be~~

1 posted.—(Note to Draft Reviewer: Text deleted and consolidated with  
2 content in section A above.)  
3

4 C. The Executive Director shall publish any report submitted by the  
5 Inspector General with official written comments or responses offered by  
6 the Commission’s management ensure that written comments or  
7 responses offered by agency management are included in the publication  
8 of any report submitted by the OIG.

9 (Note to Draft Reviewer: Text clarified to indicate that once the report is  
10 published by the ED, the publication must include comments provided by  
11 the Commission’s management, pursuant to Md. Code Land Use Article,  
12 Section 15-504(d).)  
13

14 D. The Executive Director, in consultation with the General Counsel, shall  
15 coordinate the agency’s response to press and other third-party inquiries  
16 related to audit and investigative activities undertaken pursuant to this  
17 Practice, as well as any associated reports.  
18

19 **II. Producing Compliance with Pending Requests for Information**

20 The Commission Chair, Vice-Chair, or Executive Director shall take  
21 administrative action to produce compliance with a pending request for  
22 information by the Inspector General or External Auditors, as warranted and  
23 appropriate. These requests may include, but are not limited to, audit  
24 reviews and investigations.  
25

26 A. The Commission’s Chair and Vice Chair shall:

27  
28 1. Response to Draft Audits: Require any affected Department Head to  
29 provide a written response to a Draft Audit Report in 30-calendar  
30 days of receiving the report or the extended period authorized as  
31 authorized in paragraphs (a) and (b), provided below.  
32

33 Management’s response shall indicate agreement or disagreement  
34 with the report’s findings and recommendations; provide facts to  
35 support any disagreement or concerns, and/or suggest remedies  
36 (including an applicable timetable) to address concerns identified in  
37 the draft report.  
38

39 a. The Inspector General may grant an extension to the response  
40 period as identified in Section titled Responsibilities and  
41 Functions Assigned to the Office of the Inspector General,  
42 Subsection II(B)(2). If a response is not received, the Inspector  
43 General will notify the respective Planning Board Chair and the

Executive Director.

b. The Chair and Vice-Chair serve as Chairs of their respective Planning Boards. In this capacity, the respective Planning Board Chair may grant an additional extension in the response period, when the response period is not sufficient to respond to complex audit issues/findings.

2. Consider recommendations from the Audit Committee stemming from its review of Final Audit Reports and/or investigations and determine appropriate actions that should be implemented.
3. Take or direct necessary action, including the submission by appropriate management, within a stated timeframe, of action plans to respond to recommendations made by the Audit Committee, issues raised in a Final Audit Report or investigation, and/or other actions identified by the Chair and Vice-Chair.
4. Monitor management's implementation of action plans or other actions directed by the Commission Chair and Vice-Chair as a result of an audit or investigation.
5. Ensure written comments or responses offered by the M-NCPPC's management are published with any report submitted by the Inspector General.

B. The Executive Director shall:

1. Consistent with Section II(A)(5), and at the direction from the Commission Chair and Vice-Chair, the Executive Director shall ensure public dissemination of reports, including posting on the Commission website.
2. Coordinate the Commission's compliance with the Maryland Public Information Act and coordinate the Commission's response to press inquiries pertaining to Commission audit functions.
3. Receive, for information purposes, notification from the Inspector General of any extended leave of absence.

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**ORGANIZATION  
OF THE OFFICE OF  
THE INSPECTOR  
GENERAL**

**I. Inspector General**

**A. Appointment of the Inspector General**

The Inspector General shall be appointed pursuant to the provisions set forth in Responsibilities and Functions Assigned to the Audit Committee, Section IV (Audit Committee Responsibilities Related to the Office of the Inspector General).

**B. Term Limit for the Inspector General**

1. The term of the Inspector General is four (4) years, beginning on the date of appointment.
2. An individual may not serve as Inspector General for more than three (3) terms.

**C. Position Classification for the Inspector General**

The Inspector General may not participate in the Merit System, however:

1. The Inspector General may participate in any employee benefits program offered by the agency on the same terms and conditions as Merit System employees; and
2. The M-NCPPC may offer any supplemental employee benefit as necessary to recruit and retain candidates for the position.

**D. Prohibitions on Secondary Employment by the Inspector General**

1. The Inspector General shall discharge the duties of the office on a full-time basis and with no secondary employment of any nature during their term.
2. Notwithstanding paragraph (1), immediately above, the Inspector General may be appointed to professional boards or organizations when such involvement is approved, in writing, by the Audit Committee.

**II. Staff Assigned to the Office of the Inspector General**



- A. Subject to budget authorization, applicable law, and the Merit System Rules & Regulations; and other personnel regulations, the Inspector General may select qualified OIG staff for Merit System or temporary positions. Staff will be selected on an impartial, competitive basis reasonably comparable in all material respects applicable to the Merit System.
- B. The Inspector General may dismiss any OIG staff for neglect of duty, malfeasance, conviction of a felony, or other good cause.

**OFFICE OF THE  
INSPECTOR  
GENERAL  
RESOURCES**

- I. **Consultants Retained by the Inspector General**  
Subject to budget authorization and the applicable procurement regulations, the Inspector General may retain consultants by contract.
- II. **Legal Counsel to the Inspector General**  
Subject to budget authorization and adequate funds:
  - A. The Commission’s General Counsel shall provide legal services to the Inspector General and may employ special counsel, if appropriate or required by law; and
  - B. The Inspector General may employ and be represented by a special legal counsel without consent of the General Counsel if the Audit Committee approves of such a request by the Inspector General, after considering any recommendation or comment offered by the General Counsel relating to the request.

**RESPONSIBILITIES  
AND FUNCTIONS  
ASSIGNED TO  
OFFICE OF THE  
INSPECTOR  
GENERAL**

- I. **General Responsibilities of the Office of the Inspector General**
  - A. The Office of the Inspector General shall:
    - 1. Provide independent evaluation and recommendations on opportunities to:
      - a. Preserve the agency’s reputation; and
      - b. Improve the effectiveness, productivity or efficiency of M-NCPPC programs, policies, practices, and operations.
    - 2. Ensure public accountability by preventing, investigating, and

1 reporting instances of fraud, waste, and abuse of M-NCPPC property  
2 or funds. See also: Practice 3-31 (Fraud, Waste and Abuse).

- 3
- 4 3. Examine, evaluate, and report on the adequacy and effectiveness of  
5 the systems of internal controls, and their related accounting,  
6 financial, technology, and operational policies.
- 7
- 8 4. Report non-compliance with applicable law, policy, and ethical  
9 standards of conduct and propose ways to improve employee  
10 compliance with them.
- 11
- 12 5. Have authority to provide independent responses to the press and  
13 other third-party inquiries related to audit and investigative activities  
14 undertaken pursuant to the Practice. (In doing so, the Office of the  
15 Inspector General shall clarify that all responses or statements are that  
16 of the Inspector General and do not constitute concurrence from the  
17 Maryland-National Capital Park and Planning Commission).

18

19 B. In carrying out audit responsibilities and developing recommendations,  
20 the Office of the Inspector General:

- 21
- 22 1. May conduct administrative investigations, budgetary analyses, and  
23 financial management; or performance audits, and similar reviews;
- 24
- 25 2. May provide management advisories, and other non-audit services, as  
26 appropriate to support agency decision makers;
- 27
- 28 3. May utilize the assistance from any other government agency or  
29 private party to complete a project initiated by the Office consistent  
30 with applicable law; and
- 31
- 32 4. Shall comply with Generally Accepted Government Auditing  
33 Standards.

34

35 C. Objective, Consistent, and Fact-Based Audits and Investigations

36 Consistent with guidance provided by the Audit Committee in In the  
37 Section titled, Responsibilities and Functions Assigned to the Audit  
38 Committee, Subsection IV(C)(7), the Office of the Inspector General  
39 shall:

- 40
- 41 1. Perform their professional responsibilities with integrity and in  
42 accordance with the relevant technical and professional standards. The  
43 Office shall conduct their work in a manner that is objective, fact-

1 based, nonpartisan, and non-ideological with regard to audited  
2 services, programs, and individuals; and  
3  
4

- 5 2. Account for the proper use and prudent management of government  
6 resources. Information obtained through audits and investigations,  
7 and/or the use of agency resources are to be used exclusively for  
8 official purposes and not for any personal gain.  
9

10 D. Protecting Privacy

11 The Office of the Inspector General may not disclose:  
12

- 13 a. Any record, report, or related information that is protected from  
14 disclosure under the Maryland Public Information Act (MPIA). (Note  
15 to Draft Reviewer: Text revised to provide the complete name of the  
16 State public information law.)  
17  
18 b. The identity of a person that reports an allegation of fraud, waste, or  
19 abuse unless:  
20  
21 1) The reporting person consents to disclosure of the person's  
22 identity;  
23  
24 2) Disclosure is reasonably necessary to complete an audit or  
25 investigation;  
26  
27 3) Another person is legally entitled to disclosure of the identity of  
28 the reporting person; or,  
29  
30 4) Disclosure is otherwise required by applicable law.  
31

32 E. Oaths, Depositions, & Testimony

33 If necessary, to fulfill the duties assigned to the Office, including  
34 investigating fraud, waste, and abuse, the Inspector General, or a staff  
35 member authorized by the Inspector General, may:  
36

- 37 1. Administer an oath or affirmation;  
38  
39 2. Take an affidavit from any person; and  
40  
41 3. Take a deposition and other testimony.  
42

43 II. **General Responsibilities of the Inspector General**

1  
2 A. Protecting Privacy

3 The Inspector General shall establish and ensure the Office of Inspector  
4 General follows procedures for safeguarding the identity of confidential  
5 sources and protecting privileged and confidential information consistent  
6 with applicable law.  
7

8 B. Requests for Information from Employees, Managers, and Officials

9  
10 1. Upon request from the Inspector General, M-NCPPC employees,  
11 managers, or officials shall promptly provide available documents or  
12 other information concerning agency operations, budget, programs, or  
13 vendor contracts.  
14

15 2. The Inspector General will consider the appropriate time period  
16 needed by management to respond to draft audits or other requests for  
17 information. The Inspector General may grant an extension to an audit  
18 response period when needed to respond to complex findings/request  
19 for information.  
20

21 3. The Inspector General shall notify the Audit Committee and  
22 Commission Chair, Vice-Chair, and Executive Director if any M-  
23 NCPPC employee, manager, or Appointed Official fails to provide  
24 any information or document requested with reasonable promptness.  
25

26 C. Requests for Information from Vendors

27  
28 1. Upon request from the Inspector General, a vendor of the M-NCPPC  
29 shall provide available documents or other information concerning any  
30 agency vendor contract, including documents related to the  
31 procurement of the contract or performance of a contract.  
32

33 2. The Inspector General shall promptly notify the Audit Committee and  
34 M-NCPPC Appointed Officers if any vendor fails to provide any  
35 information or document requested under this subsection with  
36 reasonable promptness.  
37

38 3. The M-NCPPC Appointed Officers shall take appropriate  
39 administrative or civil action to produce vendor compliance with a  
40 pending request for information by the Inspector General.  
41

42 D. Suspected Serious Violations of Federal, State, or Local Law

1 If reasonable grounds exist to believe that a serious violation of federal,  
2 state, or local law has occurred, the Inspector General shall report the  
3 allegation to one of the following:  
4

- 5 1. An appropriate law enforcement agency;
- 6
- 7 2. The State Ethics Commission; or
- 8
- 9 3. Any other agency with jurisdiction to enforce the law, as appropriate.

10  
11 E. Subpoena Power

- 12
- 13 1. The Inspector General may subpoena any person or evidence for the  
14 purpose of investigating fraud, waste, or abuse at the M-NCPPC.
- 15
- 16 2. If a person fails to comply with a lawful order or subpoena issued  
17 under this section, on petition of the Inspector General, a court of  
18 competent jurisdiction may compel:
  - 19 a. Compliance with the order or subpoena; or
  - 20 b. Testimony or the production of evidence.
- 21
- 22
- 23

24 F. Submission of Reports for Publication on the M-NCPPC Website

- 25
- 26 1. Except as required by Subsection II(A) (Protecting Privacy), the  
27 Inspector General shall submit reports to the Audit Committee and  
28 Commission for publication on the agency's website. (See also:  
29 Section titled, Responsibilities and Functions Assigned to the  
30 Commission, Subsection IV (Delegation of Authority) and Section  
31 titled Responsibilities and Functions Assigned to the Audit  
32 Committee, Subsection IV(C)(5)), including:
  - 33 a. Final written reports; and
  - 34 b. Periodic reports that summarize the activities, findings,  
35 recommendations, and accomplishments of the office.
- 36
- 37
- 38
- 39 2. The Inspector General may provide an oral report if appropriate under  
40 Generally Accepted Government Auditing Standards.
- 41

- 1 3. With any report submitted by the Inspector General, the Commission  
2 shall publish any official written comments or responses offered by  
3 the agency's management.  
4  
5  
6  
7

8 **G. Maintenance of Records**

9 The Inspector General shall maintain all final audit reports and Audit  
10 Committee records pursuant to the M-NCPPC's adopted Records  
11 Retention and Disposition Schedule.  
12

13 **H. General Administrative Matters**

- 14  
15 1. In addition to responsibilities outlined above, the Inspector General  
16 shall inform the Audit Committee of:  
17  
18 a. Budget requests that must go before the Commission.  
19  
20 b. Personnel Matters pertaining to the hiring or dismissal of  
21 subordinate staff assigned to the OIG. All personnel matters  
22 concerning subordinate staff shall be handled in accordance with  
23 Merit System Rules and Regulations, and other policies applicable  
24 to Merit System or temporary, Contract employees.  
25  
26 c. Any leave of absence taken by the Inspector General.  
27  
28 2. For information purposes, the Inspector General should also notify the  
29 Executive Director of any extended leave of absence.  
30

31 **III. Audit Work Plans and Coordination of Audits, Analyses, and**  
32 **Investigations**

33  
34 **A. Audit Work Plans**

- 35  
36 1. The Inspector General shall coordinate with the Audit Committee to  
37 develop a written work plan and establish periodic goals and priorities  
38 for the office based on an assessment of relative risks. (See also:  
39 Responsibilities and Functions Assigned to the Audit Committee,  
40 Section IV(C)(2).)  
41  
42 2. The annual work plan shall account for the projected OIG workload  
43 allocated for the year to perform management advisories, budgetary

1 analyses, financial management projects, performance audits and  
2 similar reviews, and fraud, waste, and abuse investigations.

- 3
- 4 3. In developing the work plan, the Inspector General shall take into  
5 consideration requests from the Planning Boards, Commissioners,  
6 Appointed Officers, managers and employees, elected officials, and  
7 members of the public.
- 8 4. The Inspector General shall make the written work plan available to  
9 the public, subject to the Maryland Public Information Act.

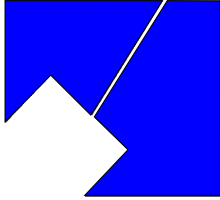
10

11 B. Coordination of Audits, Analyses, and Investigations

- 12
- 13 1. To avoid unnecessary disruption or duplication of effort in conducting  
14 any audit, analysis, or administrative investigation, the Inspector  
15 General shall coordinate with the Park Police or other law  
16 enforcement agency; M-NCPPC personnel, administrators, or  
17 Appointed Officials; the Maryland State Ethics Commission; or  
18 external entities, as appropriate. The Inspector General should use  
19 discretion in the exercise of its authority, such as in cases where a  
20 referral may be appropriate because another agency is more  
21 appropriately situated to investigate.
- 22
- 23 2. The Inspector General may adopt memorandums of mutual  
24 understanding with appropriate agencies or administrators to assure  
25 effective coordination, including, by way of example, establishing  
26 standard operating procedures to protect the public interest and avoid  
27 confounding an ongoing criminal, ethics or personnel investigations.
- 28
- 29 3. Any report given by OIG after concluding an audit, analysis, or  
30 administrative investigation of a matter over which another agency,  
31 administrator, official or entity shares jurisdiction shall include a  
32 description of any efforts undertaken toward inter- or intra-agency  
33 coordination or, alternatively, the reasons coordination was  
34 determined to be unnecessary or inappropriate.
- 35

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**Maryland-National Capital Park & Planning Commission**  
 Corporate Policy & Management Operations Division  
 Supplier Diversity & Inclusion Program

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6611 Kenilworth Avenue • Riverdale, Maryland 20737 • Phone: 301-454-1752

March 19, 2025

To: Commissioners

Via: William Spencer, Acting Executive Director  
 Tracey A. Harvin, Corporate Policy & Management Operations Director

From: Lawrence Taylor, Supplier Diversity & Inclusion Chief

Re: MFD Purchasing Statistics — Second Quarter FY25

The Commission incorporates an anti-discrimination element in its procurement policy (*Practice 4-10, Purchasing*), designed to ensure fair and equitable opportunities for business owned by minorities, women, or individuals with disabilities (MFDs). This initiative is managed collaboratively by the agency's Supplier Diversity & Inclusion Program ("Supplier Diversity Program"), which is under the auspices of the Office of the Executive Director, and the Corporate Procurement Division.

The Supplier Diversity Program is also focused on increasing its utilization of local, small business enterprises located in Montgomery County and Prince George's County. Targeted efforts to increase the participation of certified minority business enterprises are anticipated to begin after the completion of the State of Maryland's Disparity Study. Legislation is pending in the Maryland General Assembly to extend the deadline for the Study's completion to September 30, 2025.

A perusal of the Commission's utilization of local, small and MFD vendors through the Second Quarter of FY25 shows:

- Attachment A indicates that through the Second Quarter of FY25, the Commission procured \$89,548,944 in goods, professional services, construction, and miscellaneous services of which \$23,391,984 was spent with MFD firms.
- Attachment B indicates that in the Second Quarter of FY25, 26.1% was spent with MFD firms.
- Attachment C shows MFD participation by type of procurement. The MFD participation in Construction procurements through the Second Quarter of FY25 totaled \$11,801,433, or 26.5%. Attachment C also indicates that the largest procurers of goods and all services within the Commission are

Montgomery Parks and the Prince George's County Department of Parks and Recreation. The utilization of MFDs for these Departments through the Second Quarter of FY25 was 32.3% and 20.2%, respectively.

- Attachment D presents the FY25 activity for the Purchase Card program totaling \$6,535,531 of which 2.4% was spent with MFD firms. The amount of procurement card activity represents 7.3% of the Commission's total procurement dollars.
- Attachment E portrays historic MFD participation rates and the total procurement from FY91 through the Second Quarter of FY25.
- Attachments F and G show MFD participation in procurements at various bid levels to determine the success of MFD vendors in obtaining opportunities in procurements that require informal bidding (under \$30,000) versus formal (over \$30,000) bidding. Based on the analysis, MFD vendors are participating at an overall rate of 12.7% in informal and 30.2% in the formal procurements. For transactions under \$10k, MFD participation is 8.5%. For transactions over \$10k but under \$30k, MFD participation is 29.7%. In transactions over \$250,000, MFD vendors are participating at an overall rate of 30.4%.
- Attachment H presents the total amount of procurements and the number of vendors by location. Of the \$89,548,944 expended in total procurement, \$59,489,505 was procured from Maryland vendors. Of the \$59,489,505 in total procurement from Maryland vendors, \$40,292,521 (or 45%) was procured from local vendors.
- Attachment I compares the utilization of MFD vendors by the Commission with the availability of MFD vendors. The results show under-utilization in the following categories: African American, Asian, and Native American. The amount and percentage of procurement from MFD vendors is broken out by categories as defined by the Commission's Anti-Discrimination Policy.<sup>1</sup>
- Attachments J and K present the number and dollar amount of waivers of the procurement policy by department and by reason for waiver.

For further information on this Report, please contact the Office of Supplier Diversity and Inclusion at (301) 454-1752 or [OSDI@mncppc.org](mailto:OSDI@mncppc.org).

## Attachments

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<sup>1</sup> The availability percentages are taken from the most recent State of Maryland disparity study dated June 25, 2018. The Commission is awaiting the completion of the State's new Disparity Study to update these availability percentages.

<sup>2</sup> Practice 4-10, *Purchasing Policy*, Section II.

**THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION**  
**MFD PROCUREMENT STATISTICS**  
**FY 2025**  
**FOR SIX MONTHS ENDED DECEMBER 31, 2024**

**Attachment A**

	<b>Procurement</b>		<b>Waivers</b>		<b>Procurement</b>	
	<b>Total \$</b>		<b>Total \$</b>	<b>Total #</b>	<b>MFD \$</b>	<b>%</b>
<b><u>Prince George's County</u></b>						
Commissioners' Office	\$ 72,057	\$	-	-	\$ 1,422	2.0%
Planning Department	1,633,227		66,129	2	327,356	20.0%
Parks and Recreation Department	60,514,752		956,403	9	12,247,191	20.2%
Total	62,220,036		1,022,532	11	12,575,969	20.2%
<b><u>Montgomery County</u></b>						
Commissioners' Office	4,720		-	-	-	0.0%
Planning Department	1,007,155		77,964	1	366,351	36.4%
Parks Department	21,447,780		2,487,782	8	6,926,421	32.3%
Total	22,459,655		2,565,746	9	7,292,772	32.5%
<b><u>Central Administrative Services</u></b>						
Dept. of Human Resources and Mgt.	731,388		-	-	457,360	62.5%
Finance Department	154,408		104,750	1	1,448	0.9%
Legal Department	111,514		50,000	1	6,432	5.8%
Merit Board	11,275		30,000	1	-	0.0%
Office of Chief Information Officer	3,856,252		-	-	3,054,182	79.2%
Office of Inspector General	4,416		-	-	3,821	86.5%
Total	4,869,253		184,750	3	3,523,243	72.4%
Grand Total	\$ 89,548,944	\$	3,773,028	23	\$ 23,391,984	26.1%

Note: The "Waivers" columns report the amount and number of purchases approved to be exempt from the competitive procurement process, including sole source procurements.

Prepared by Supplier Diversity Program Manager, Corporate Policy & Management Operations Division  
January 31, 2025

**THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION**

**MFD PROCUREMENT STATISTICS**

**FY 2025**

**MFD STATISTICS - CUMULATIVE AND ACTIVITY BY QUARTER**

**Attachment B**

**CUMULATIVE BY QUARTER**

	SEPTEMBER	DECEMBER	MARCH	JUNE
<b><u>Prince George's County</u></b>				
Commissioners' Office	4.6%	2.0%		
Planning Department	12.9%	20.0%		
Parks and Recreation Department	19.4%	20.2%		
Total	<u>19.3%</u>	<u>20.2%</u>		
<b><u>Montgomery County</u></b>				
Commissioners' Office	0.0%	0.0%		
Planning Department	3.9%	36.4%		
Parks Department	29.0%	32.3%		
Total	<u>28.3%</u>	<u>32.5%</u>		
<b><u>Central Administrative Services</u></b>				
Dept. of Human Resources and Mgt.	64.9%	62.5%		
Finance Department	0.0%	0.9%		
Legal Department	6.6%	5.8%		
Merit Board	0.0%	0.0%		
Office of Chief Information Officer	6.9%	72.2%		
Office of Inspector General	100.0%	86.5%		
Total	<u>24.6%</u>	<u>72.4%</u>		
Grand Total	<u><u>21.0%</u></u>	<u><u>26.1%</u></u>		

**ACTIVITY BY QUARTER**

	FIRST QUARTER	SECOND QUARTER	THIRD QUARTER	FOURTH QUARTER	TOTAL
<b><u>Prince George's County</u></b>					
Commissioners' Office	4.6%	1.3%			2.0%
Planning Department	12.9%	23.2%			20.0%
Parks and Recreation Department	19.4%	21.6%			20.2%
Total	<u>19.3%</u>	<u>21.6%</u>			<u>20.2%</u>
<b><u>Montgomery County</u></b>					
Commissioners' Office	0.0%	0.0%			0.0%
Planning Department	3.9%	45.9%			36.4%
Parks Department	29.0%	34.2%			32.3%
Total	<u>28.3%</u>	<u>34.8%</u>			<u>32.5%</u>
<b><u>Central Administrative Services</u></b>					
Dept. of Human Resources and Mgt.	64.9%	59.5%			62.5%
Finance Department	0.0%	8.2%			0.9%
Legal Department	6.6%	0.4%			5.8%
Merit Board	0.0%	0.0%			0.0%
Office of Chief Information Officer	6.9%	94.0%			72.2%
Office of Inspector General	100.0%	0.0%			86.5%
Total	<u>24.6%</u>	<u>89.8%</u>			<u>72.4%</u>
Grand Total	<u><u>21.0%</u></u>	<u><u>31.9%</u></u>			<u><u>26.1%</u></u>

**THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION**

MFD PROCUREMENT STATISTICS  
BY MAJOR PROCUREMENT CATEGORY  
FY 2025

FOR SIX MONTHS ENDED DECEMBER 31, 2024

**ATTACHMENT C**

	<b>Grand Total</b>	<b>Montgomery Planning</b>	<b>Montgomery Parks</b>	<b>Pr. Geo. Parks &amp; Recreation</b>	<b>Pr. Geo. Planning</b>	<b>Dept. of Human Resources</b>	<b>Finance Dept.</b>	<b>Legal Dept.</b>	<b>Office of Chief Information</b>
<b>Goods:</b>									
Total \$	\$ 20,055,006	\$ 87,760	\$ 5,884,127	\$ 13,628,344	\$ 386,647	\$ 14,741	\$ 19,768	\$ 12,627	\$ 20,992
MFD \$	\$ 1,206,778	\$ 1,726	\$ 318,352	\$ 856,331	\$ 13,595	\$ 864	\$ 0	\$ 6,367	\$ 9,543
Percentage	6.0%	2.0%	5.4%	6.3%	3.5%	5.9%	0.0%	50.4%	45.5%
<b>Miscellaneous Services:</b>									
Total \$	\$ 13,766,071	\$ 778,047	\$ 3,699,026	\$ 5,119,499	\$ 451,287	\$ 154,491	\$ 25,290	\$ 24,063	\$ 3,514,369
MFD \$	\$ 4,963,678	\$ 314,626	\$ 368,435	\$ 1,182,501	\$ 116,355	\$ 12,188	\$ 1,448	\$ 0	\$ 2,968,125
Percentage	36.1%	40.4%	10.0%	23.1%	25.8%	7.9%	5.7%	0.0%	84.5%
<b>Professional Services:</b>									
Total \$	\$ 11,130,398	\$ 134,558	\$ 3,335,479	\$ 6,317,354	\$ 795,293	\$ 42,650	\$ 109,350	\$ 74,823	\$ 320,891
MFD \$	\$ 5,414,853	\$ 50,000	\$ 1,063,753	\$ 4,017,690	\$ 197,407	\$ 9,425	\$ 0	\$ 65	\$ 76,514
Percentage	48.6%	37.2%	31.9%	63.6%	24.8%	22.1%	0.0%	0.1%	23.8%
<b>Construction:</b>									
Total \$	\$ 44,505,000	\$ 6,790	\$ 8,529,148	\$ 35,449,556	\$ 0	\$ 519,507	\$ 0	\$ 0	\$ 0
MFD \$	\$ 11,801,433	\$ 0	\$ 5,175,881	\$ 6,190,669	\$ 0	\$ 434,883	\$ 0	\$ 0	\$ 0
Percentage	26.5%	0.0%	60.7%	17.5%	0.0%	83.7%	0.0%	0.0%	0.0%
<b>SUBTOTAL</b>									
Total \$	\$ 89,456,476	\$ 1,007,155	\$ 21,447,780	\$ 60,514,752	\$ 1,633,227	\$ 731,388	\$ 154,408	\$ 111,514	\$ 3,856,252
MFD \$	\$ 23,386,741	\$ 366,351	\$ 6,926,421	\$ 12,247,191	\$ 327,356	\$ 457,360	\$ 1,448	\$ 6,432	\$ 3,054,182
Percentage	26.1%	36.4%	32.3%	20.2%	20.0%	62.5%	0.9%	5.8%	79.2%
<b>Pr. Geo. Commissioners' Office</b>									
Total \$	\$ 72,057								
MFD \$	\$ 1,422								
Percentage	2.0%								
<b>Mont. Commissioners' Office</b>									
Total \$	\$ 4,720								
MFD \$	\$ 0								
Percentage	0.0%								
<b>Merit Board</b>									
Total \$	\$ 11,275								
MFD \$	\$ 0								
Percentage	0.0%								
<b>Office of Inspector General</b>									
Total \$	\$ 4,416								
MFD \$	\$ 3,821								
Percentage	86.5%								
<b>GRAND TOTAL \$</b>									
	\$ 89,548,944								
<b>MFD\$</b>									
	\$ 23,391,984								
<b>Percentage</b>									
	26.1%								



**THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION**  
**MFD PROCUREMENT STATISTICS**  
**Comparison of MFD % for Total Procurement and Purchase Card Procurement**  
**FY 2025**  
**FOR SIX MONTHS ENDED DECEMBER 31, 2024**

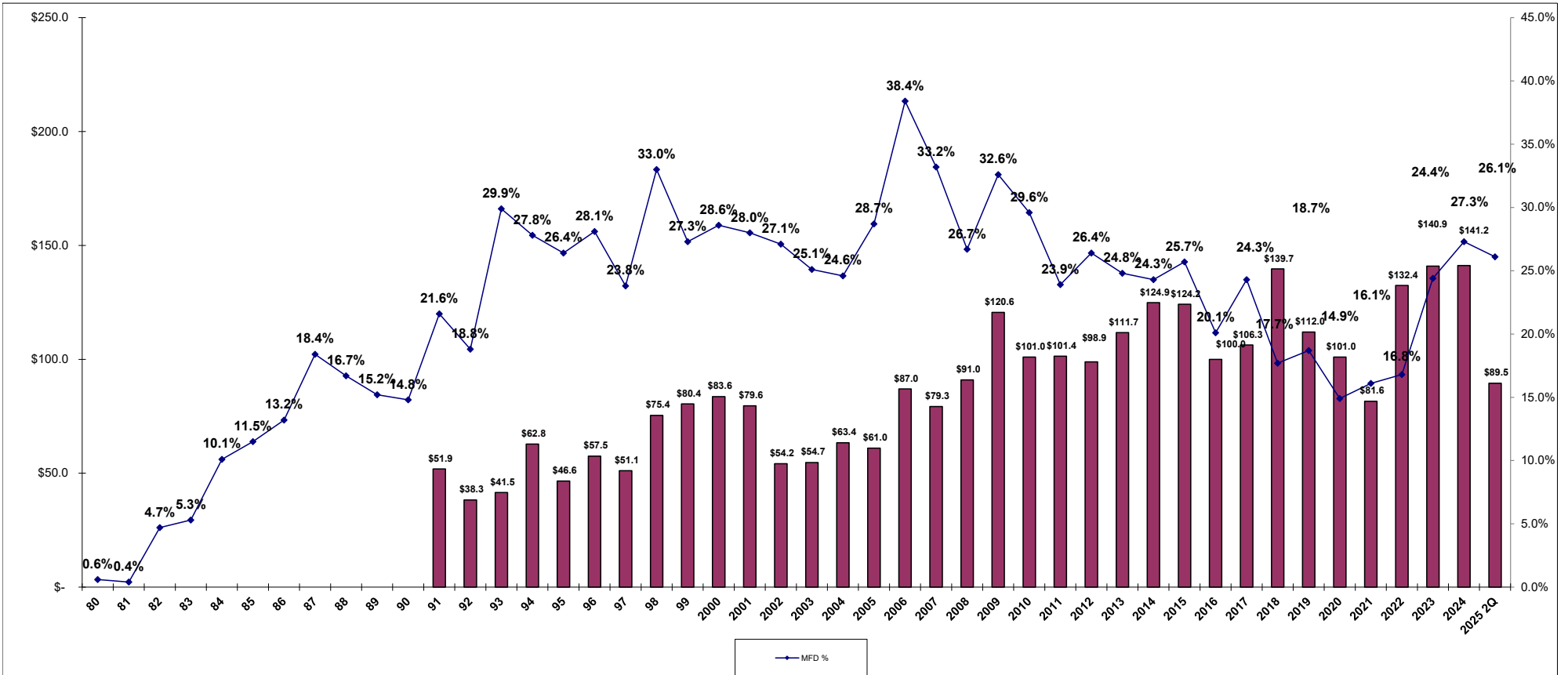
**Attachment D**

	<b>Total Procurement</b>		<b>Purchase Card Procurement</b>	
	<b>Total \$</b>	<b>MFD %</b>	<b>Total \$</b>	<b>MFD %</b>
<b><u>Prince George's County</u></b>				
Commissioners' Office	\$ 72,057	2.0%	\$ 21,113	3.3%
Planning Department	1,633,227	20.0%	75,503	0.0%
Parks and Recreation Department	60,514,752	20.2%	3,720,768	1.6%
Total	<u>62,220,036</u>	<u>20.2%</u>	<u>3,817,384</u>	<u>1.5%</u>
<b><u>Montgomery County</u></b>				
Commissioners' Office	4,720	0.0%	4,103	0.0%
Planning Department	1,007,155	36.4%	101,829	1.5%
Parks Department	21,447,780	32.3%	2,530,226	3.7%
Total	<u>22,459,655</u>	<u>32.5%</u>	<u>2,636,158</u>	<u>3.6%</u>
<b><u>Central Administrative Services</u></b>				
Dept. of Human Resources and Mgt.	731,388	62.5%	15,390	5.6%
Finance Department	154,408	0.9%	20,320	0.0%
Legal Department	111,514	5.8%	23,838	5.4%
Merit Board	11,275	0.0%	-	0.0%
Office of Chief Information Officer	3,856,252	79.2%	18,025	21.2%
Office of Inspector General	4,416	86.5%	4,416	0.0%
Total	<u>4,869,253</u>	<u>72.4%</u>	<u>81,989</u>	<u>7.3%</u>
Grand Total	<u>\$ 89,548,944</u>	<u>26.1%</u>	<u>\$ 6,535,531</u>	<u>2.4%</u>

**Percentage of Purchase Card Procurement to Total Procurement 7.3%**

**THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION**  
**MFD PROCUREMENT RESULTS and TOTAL PROCUREMENT (millions)**

**Attachment E**

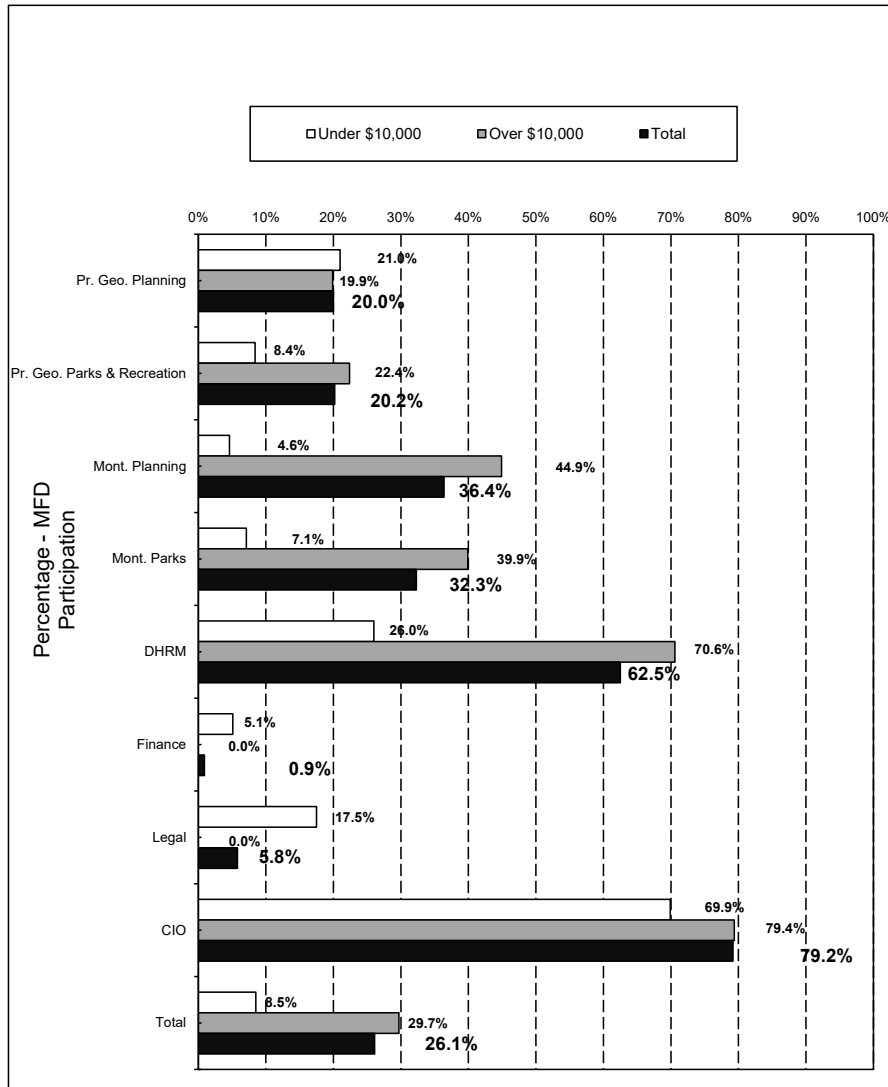


	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 2Q
<b>TOTAL PROCUREMENT \$ (MIL.)</b>	\$100.0	\$106.3	\$139.7	\$112.0	\$101.0	\$81.6	\$132.4	\$140.9	\$141.2	\$89.5
<b>MFD %</b>	20.1%	24.3%	17.7%	18.7%	14.9%	16.1%	16.8%	24.4%	27.3%	26.1%

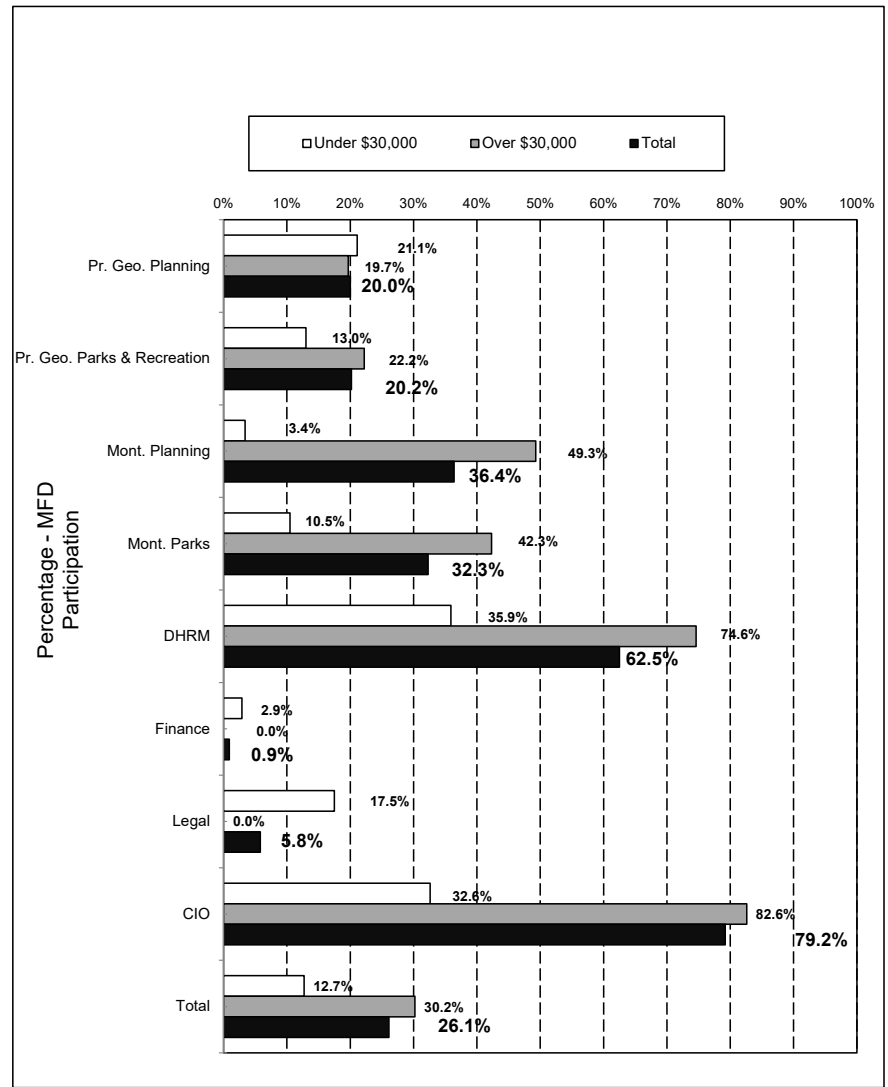
Prepared by Supplier Diversity Program Manager, Corporate Policy & Management Operations Division  
 January 31, 2025

The Maryland-National Capital Park and Planning Commission  
 MFD Procurement Statistics - Transactions Under/Over \$10,000 & \$30,000 plus Total %  
 FY 2025 2Q

Under/Over \$10,000

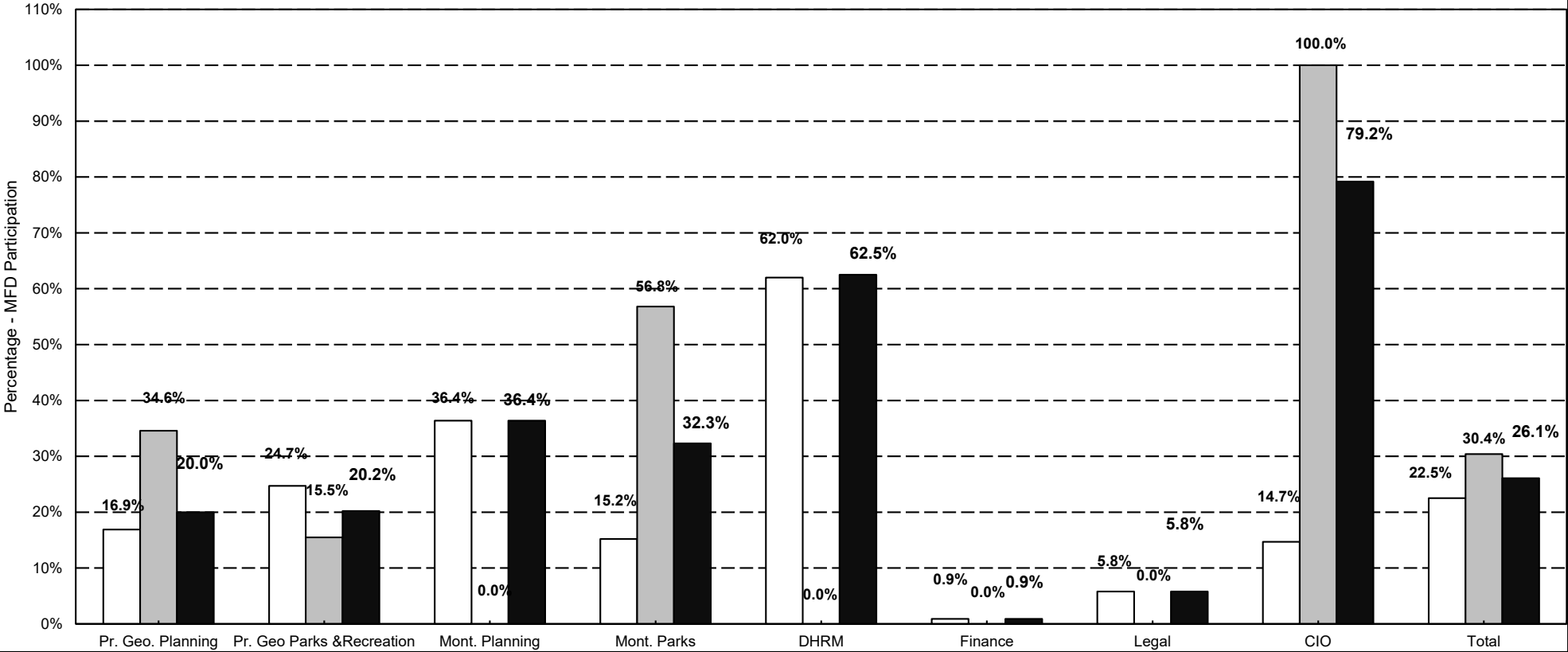
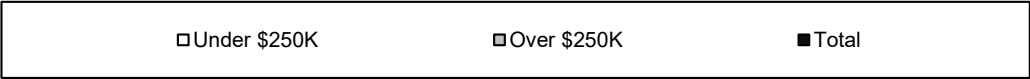


Under/Over \$30,000





The Maryland-National Capital Park and Planning Commission  
 MFD Procurement Statistics - Transactions Under /Over \$250,000 and Total %  
 FY 2025 2Q



Prepared by Supplier Diversity Program Manager, Corporate Policy & Management Operations Division  
 January 31, 2025

**THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION**  
**Amount of Procurement and Number of Vendors by Location**  
**FY 2025**  
**FOR SIX MONTHS ENDED DECEMBER 31, 2024**

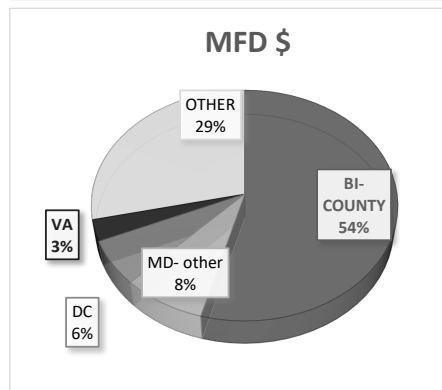
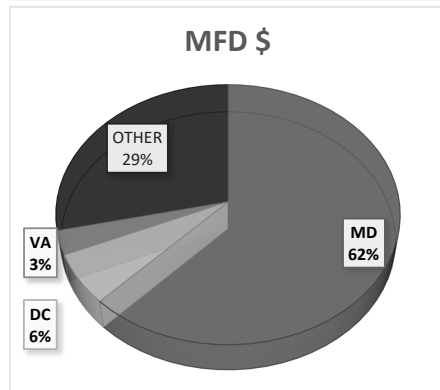
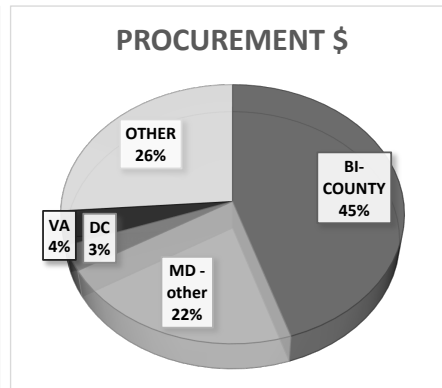
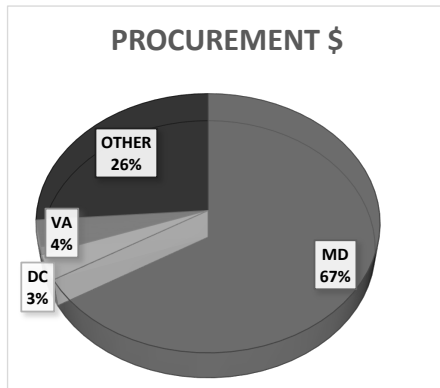
**Attachment H**

**ALL VENDORS**

Location	Procurement		Number of Vendors	
	Amount	%	Number	%
Montgomery County	\$ 12,214,704	13.6%	213	15.6%
Prince George's County	28,077,817	31.4%	339	24.8%
Subtotal	40,292,521	45.0%	552	40.4%
Maryland - other locations	19,196,984	21.4%	270	19.8%
Total Maryland	59,489,505	66.4%	822	60.2%
District of Columbia	2,812,254	3.1%	62	4.5%
Virginia	3,815,668	4.3%	113	8.3%
Other Locations	23,431,517	26.2%	369	27.0%
Total	\$ 89,548,944	100.0%	1,366	100.0%

**MFD Vendors**

Location	Procurement		Number of Vendors	
	Amount	%	Number	%
Montgomery County	\$ 5,876,240	25.1%	38	20.8%
Prince George's County	6,802,208	29.1%	64	34.9%
Subtotal	12,678,448	54.2%	102	55.7%
Maryland - other locations	1,881,331	8.0%	38	20.8%
Total Maryland	14,559,779	62.2%	140	76.5%
District of Columbia	1,464,900	6.3%	12	6.6%
Virginia	696,078	3.0%	11	6.0%
Other Locations	6,671,227	28.5%	20	10.9%
Total	\$ 23,391,984	100.0%	183	100.0%



Prepared by Supplier Diversity Program Manager, Corporate Policy & Management Operations Division  
 January 31, 2025

Note: The number of vendors excludes purchase card ONLY vendors.



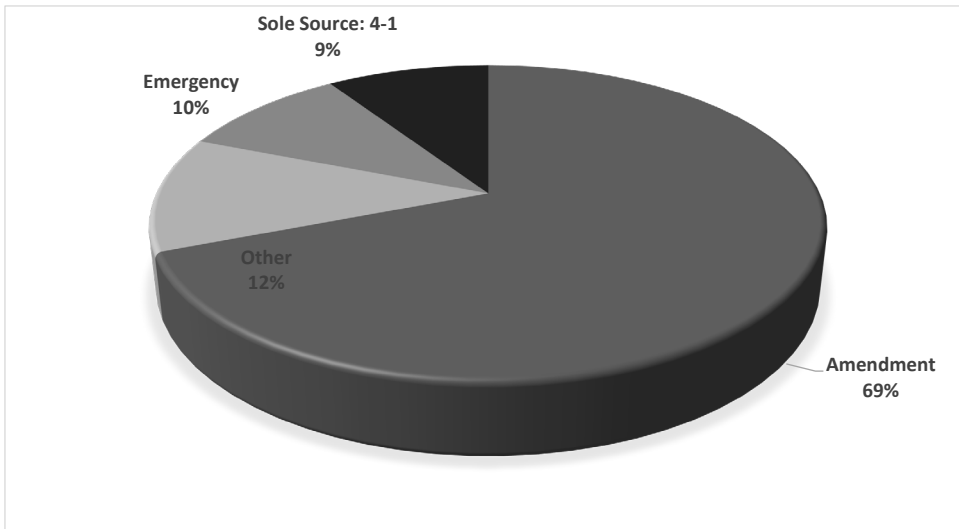
**THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION  
REASONS FOR WAIVERS**

**CUMULATIVE DOLLAR AMOUNT & NUMBER OF WAIVERS  
FY 2025**

**FOR SIX MONTHS ENDED DECEMBER 31, 2024**

**Attachment J**

<b>REASON</b>	<b>NUMBER</b>	<b>AMOUNT</b>	<b>%</b>
Emergency	2	\$ 364,269	25.0%
Other	6	\$ 443,451	31.9%
Public Policy	0	\$ -	0.0%
Amendment	6	\$ 2,587,022	31.5%
Sole Source: 4-1	8	\$ 348,286	11.6%
Sole Source: 4-2	1	\$ 30,000	0.0%
Sole Source: 4-3	0	\$ -	0.0%
<b>Total</b>	<b>23</b>	<b>\$ 3,773,028</b>	<b>100.0%</b>



**Waiver Reason Definitions:**

**Emergency:**

Sudden and unforeseeable circumstance have arisen which actually or imminently threaten the continuance of an essential operation of the Commission or which threaten public health, welfare or safety such that there is not enough time to conduct the competitive bidding.

**Required by Law or Grant:**

Public law or the terms of a donation/grant require that the above noted vendor be chosen.

**Amendment:**

A contract is already in place and it is appropriate for the above noted vendor to provide additional services and/or goods not within the original scope of the contract because the interested service and/or goods are uniquely compatible with the Commission's existing systems and patently superior in quality and/or capability than what can be gained through an open bidding process.

**Sole Source 4:**

It has been determined that:

- #1: The vendor's knowledge and experience with the Commission's existing equipment and/or systems offer a greater advantage in quality and/or cost to the Commission than the cost savings possible through competitive bidding, or
- #2: The interested services or goods need to remain confidential to protect the Commission's security, court proceedings and/or contractual commitments, or
- #3: The services or goods have no comparable and the above noted vendor is the only distributor for the interested manufacturer or there is otherwise only one source available for the sought after services or goods, e.g. software maintenance, copyrighted materials, or otherwise legally protected goods or services.

**THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION  
TOTAL WAIVERS, MFD WAIVERS, AND SOLE SOURCE WAIVERS BY DEPARTMENT  
PROCESSED FY 2025  
FOR THE SIX MONTHS ENDED DECEMBER 31, 2024**

**Attachment K**

	Total Waivers		MFD/Waivers		% of MFD	Sole Source 4-1 Waivers		Sole Source 4-2 Waivers		Sole Source 4-3 Waivers		%Sole Source
	\$	Number	\$	Number	%	\$	Number	\$	Number	\$	Number	%
<b>Prince George's County</b>												
Commissioners' Office	\$ -	0	\$ -	0	0.0%	\$ -	0	\$ -	0	\$ -	0	0.0%
Planning Department	66,129	2	-	0	0.0%	-	0	-	0	-	0	0.0%
Parks and Recreation Department	956,403	9	-	0	0.0%	18,424	2	-	0	-	0	1.9%
Total	1,022,532	11	-	0	0.0%	18,424	2	-	0	-	0	1.8%
<b>Montgomery County</b>												
Commissioners' Office	-	0	-	0	0.0%	-	0	-	0	-	0	0.0%
Planning Department	77,964	1	-	0	0.0%	77,964	1	-	0	-	0	100.0%
Parks Department	2,487,782	8	-	0	0.0%	201,898	4	-	0	-	0	8.1%
Total	2,565,746	9	-	0	0.0%	279,862	5	-	0	-	0	10.9%
<b>Central Administrative Services</b>												
Dept. of Human Resources and Mgt.		0	-	0	0.0%	-	0	-	0	-	0	0.0%
Finance Department	104,750	1	-	0	0.0%	-	0	-	0	-	0	0.0%
Legal Department	50,000	1	-	0	0.0%	50,000	1	-	0	-	0	100.0%
OCIO	-	0	-	0	0.0%	-	0	-	0	-	0	0.0%
Merit Board	30,000	1	-	0	0.0%	-	0	30,000	1	-	0	100.0%
Total	184,750	3	-	0	0.0%	50,000	1	30,000	1	-	0	43.3%
Grand Total	\$ 3,773,028	23	\$ -	0	0.0%	\$ 348,286	8	\$ 30,000	1	\$ -	0	10.0%

**Purpose of Summary of Waiver Report:**

- (1) To monitor the amount, number, reasons for waivers in order to ensure the Commission is encouraging and maintaining good community, public, vendor, and interdepartmental relations;  
To ensure fair and equitable treatment of all persons who deal in purchasing matters; to promote economy in Commission purchasing; and to ensure that minority owned firms receive a fair share of Commission awards (source: Practice 4-10); and
- (2) To comply with the Prince George's Planning Board directive of January 29, 1991 to report waiver activity to the Department Heads and the Planning Boards on a quarterly basis.

**Sole Source: 4**

It has been determined that:

- 4-1: The vendor's knowledge and experience with the Commission's existing equipment and/or systems offer a greater advantage in quality and/or cost to the Commission than the cost savings possible through competitive bidding, or
- 4-2: The interested services or goods need to remain confidential to protect the Commission's security, court proceedings and/or contractual commitments, or
- 4-3: The services or goods have no comparable and the above noted vendor is the only distributor for the interested manufacturer or there is otherwise only one source available for the sought after services or goods, e.g. software maintenance, copyrighted materials, or otherwise legally protected goods or services.

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THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

6611 Kenilworth Avenue • Riverdale, Maryland 20737

To: The Commission  
From: Terri-Bacote-Charles, Corporate Budget Director  
Date: March 12, 2025  
Subject: Budget Transfer Report – Q3 2025

BACKGROUND

Commission Practice 9.26? Budget Adjustments (Amendments and Transfers) requires the Corporate Budget Office to provide a summary of all approved operating budget and capital project budget transfers and amendments to the Commission on a quarterly basis.

REPORT (For Information Only-No Action Required)

The attached report provides summary details for the Operating budget transfer approved in FY 2025 through third quarter.

I would be happy to respond to any questions relating to this report content.

Attachment

## Operating Budget Adjustment Log

BA #	Date	Transfer From					Transfer To					Description	Approval
		Fund	Fund Name	Department	Division	Amount	Fund #	Fund Name	Department	Division	Amount		
	1/21/2025	201	MC Admin	MC Admin Fund	Reserves	110,000	201	MC Admin	Planning	Upcounty Planning	110,000	County Council approved (1/14) a supplemental appropriation to support the Planning Department's amended work program for the Germantown Employment Area Sector Plan	MCPB





THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING  
COMMISSION

*DEPARTMENT OF FINANCE*

*OFFICE OF THE SECRETARY-TREASURER*

6611 KENILWORTH AVENUE, SUITE 304, RIVERDALE, MD 20737

TELEPHONE (301) 454-1540 / FAX (301) 454-1545

## MEMO

**To:** Commissioners/Audit Committee  
**From:** Gavin Cohen, Secretary-Treasurer  
 Abbey Rodman, Corporate Accounting Director  
**Date:** March 19, 2025  
**Subject:** FY 2024 Audited Annual Comprehensive Financial Report (ACFR) & FY 2023  
 GFOA Certificate of Achievement Award

---

### RECOMMENDATION/ACTION:

Staff recommends that the Commission and Audit Committee receive the presentation from SB & Company, LLC (SBC) on the fiscal year ending June 30, 2024 (FY 2024) financial audit.

The auditor's presentation covers the audit opinion on the FY 2024 financial statements and a report on the communication with those charged with governance. Chris Lehman, Engagement Partner, will be presenting from SBC.

Staff will do a brief presentation on the FY 2024 financial results. This is an informational item and no action is required by the Commission or the Audit Committee.

### BACKGROUND:

Land Use Article Section 15-115 specifies that the Commission shall prepare an annual financial report that is audited by an independent Certified Public Accountant (CPA). The publication of the FY 2024 ACFR meets this requirement. The audited financial report shall be made available for distribution to the public.

Land Use Article Section 15-116 specifies that the Commission must publish a report describing the work of the Commission for the year. This requirement is met on pages 8-17 of the ACFR.

The Commission's Audit Committee is responsible for the appointment and oversight of the work of any external auditor. The Audit Committee met with SBC in January and July 2024 to close out the FY2023 audit and to perform pre-audit planning for the FY2024 audit.

## **DISCUSSION:**

The Commission is pleased to report healthy fund balances in full compliance of the Commission's Fund Balance Policy (Resolution No. 21-23), at the end of FY 2024.

The FY 2024 audit was performed virtually/remotely. Audit testing and assessments were conducted by the SBC audit team with the assistance of the Commission Accounting staff consisting of Yusef Ibrahim, Tanya Hankton, Latisha Parker, TaPrece Williams, Milly Chung, Gwendolyn Lindsay, Dilnar Hasim, Howard Wayne, De Maris Lewis and Christina Chiles. Many other Commission staff contribute to the preparation of the final ACFR and a full listing can be found on the Acknowledgments page 145.

### **Annual Comprehensive Financial Report (ACFR)**

The ACFR is a very detailed report that goes beyond the requirements of Generally Accepted Accounting Principles (GAAP) and beyond any legal reporting requirements. The ACFR covers all funds of the Commission and all of the financial transactions incurred during the year. It is a general-purpose report as its contents are intended to meet the needs of a broad range of user groups.

In an independent audit, the CPA expresses an opinion on whether the financial statements present fairly the financial position and results of operations for the year under audit. The FY 2024 Report contains this unmodified opinion starting on page 19 of the ACFR, at the beginning of the financial section. There were no significant financial issues of concern with the FY 2024 financial statements. There were no identified material weaknesses in the Commission's internal controls.

### **Single Audit**

The Commission was not required to undergo a Single Audit for FY 2024, since the \$750,000 threshold of Federal expenditures was not met. The Single Audit focuses on the compliance of the Commission's major Federal programs under the provisions of Title 2 United States *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*.

### **GFOA Certificate of Achievement for Excellence in Financial Reporting Award**

The Commission was proud to accept for the 51<sup>st</sup> year in a row, the Certificate of Achievement for Excellence in Financial Reporting Award from the Government Finance Officers Association (GFOA) for FY 2023. The Certificate of Achievement is the highest form of recognition in the area of governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management. GFOA considers the Maryland-National Capital Park and Planning Commission a Special District when compiling their results. Currently in this category, the Commission has received this award the greatest number of times. Staff is confident that the FY 2024 report will again earn this distinction.

## **IN CLOSING:**

Overall, the Commission's FY 2024 audit and financial results reflect healthy financials on both a fund and entity wide level. All funds comply with the Commission's established financial policies. Staff is grateful to the Commissioners for their interest and support in planning and conducting the financial operations of the Commission in a conservative and responsible manner.

### **Attachments:**

A – SBC Presentation FY 2024 Audit

B – Staff Presentation on FY 2024 Financial Results

C – FY 2023 GFOA Certificate of Achievement Award

D – [FY 2024 Annual Comprehensive Financial Report \(ACFR\) – Available online \(click here\)](#)



Knowledge,  
Quality,  
Client Service.



# Presentation to the Commission

March 19, 2025

# Scope of Services



- Audit of June 30, 2024, Financial Statements
- Review of Annual Comprehensive Financial Report
- Recommendations and observations noted during the audit process
- Available for year-round discussions on accounting and auditing issues



# Summary of the Results



- Issued an unmodified opinion on the financial statements on January 28, 2025
- We did not discover any instances of fraud
- Noted no material weaknesses in internal controls
- One prior year significant deficiency – improvement noted
- Received full cooperation from management
- No audit journal entries noted



# SBC's Audit Approach

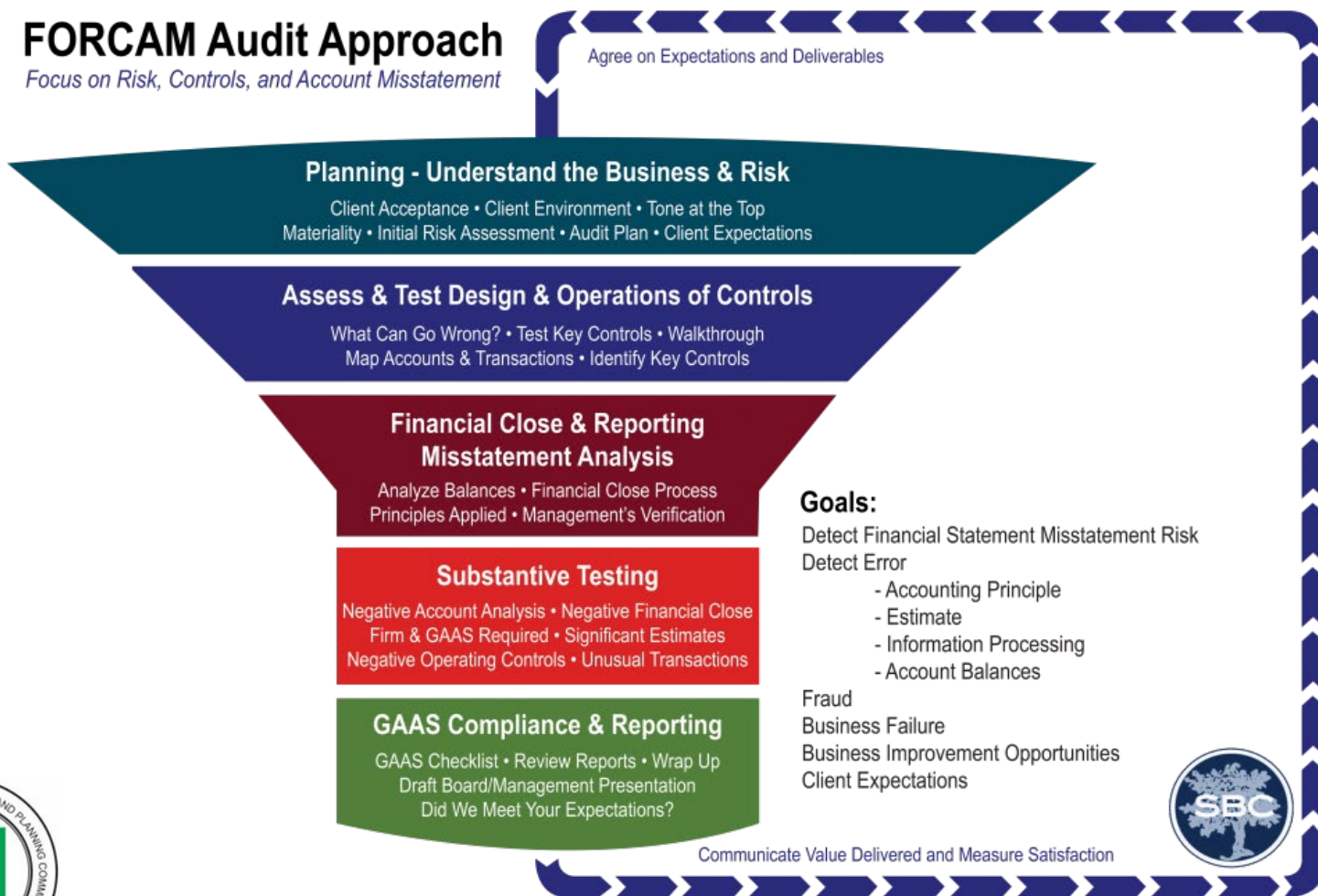
*“Focus on Risk, Controls and Account Misstatement”*



## FORCAM Audit Approach

*Focus on Risk, Controls, and Account Misstatement*

Agree on Expectations and Deliverables



# Assessment of Control Environment



Area	Points to Consider	Our Assessment
<b>Control Environment</b>	<ul style="list-style-type: none"> <li>• Key executive integrity, ethics, and behavior</li> <li>• Control consciousness and operating style</li> <li>• Commitment to competence</li> <li>• Board's participation in governance and oversight</li> <li>• Organizational structure, responsibility, and authority</li> <li>• HR policies and procedures</li> </ul>	
<b>Risk Assessment</b>	<ul style="list-style-type: none"> <li>• Mechanisms to anticipate, identify, and react to significant events</li> <li>• Processes and procedures to identify changes in GAAP, business practices, and internal control</li> </ul>	
<b>Information &amp; Communication</b>	<ul style="list-style-type: none"> <li>• Adequate performance reports produced from information systems</li> <li>• Information systems are connected with business strategy</li> <li>• Commitment of HR and finance to develop, test, and monitor IT systems and programs</li> <li>• Business continuity and disaster recovery for IT</li> <li>• Established communication channels for employees to fulfill responsibilities</li> <li>• Adequate communication across organization</li> </ul>	
<b>Control Activities</b>	<ul style="list-style-type: none"> <li>• Existence of necessary policies and procedures</li> <li>• Clear financial objectives with active monitoring</li> <li>• Logical segregation of duties</li> <li>• Periodic comparisons of book-to-actual and physical count-to-books</li> <li>• Adequate safeguards of documents, records, and assets</li> <li>• Assess controls in place</li> </ul>	
<b>Monitoring</b>	<ul style="list-style-type: none"> <li>• Periodic evaluations of internal controls</li> <li>• Implementation of improvement recommendations</li> </ul>	



# Evaluation of Key Processes

Process	Function	A	B	C	D	Our Assessment	
<b>Treasury</b>	<ul style="list-style-type: none"> <li>Cash Management</li> <li>Investment Monitoring</li> <li>Investment Policy</li> </ul>	<ul style="list-style-type: none"> <li>Investment Accounting</li> <li>Investment Valuation</li> <li>Reconciliation</li> </ul>	✓	✓	✓	✓	
<b>Estimation</b>	<ul style="list-style-type: none"> <li>Methodology</li> <li>Information</li> <li>Calculation</li> </ul>		✓	✓	✓	✓	
<b>Financial Reporting</b>	<ul style="list-style-type: none"> <li>Accounting Principles and Disclosure</li> <li>Closing the Books</li> <li>Report Preparation</li> </ul>	<ul style="list-style-type: none"> <li>General Ledger and Journal Entry Processing</li> <li>Verification and Review of Results</li> </ul>	✓	✓	✓	✓	
<b>Expenditures</b>	<ul style="list-style-type: none"> <li>Purchasing</li> <li>Receiving</li> <li>Accounts Payable and Cash Disbursement</li> </ul>		✓	✓	✓	✓	

<b>A</b>	Understand the Process
<b>C</b>	Walk-through

<b>B</b>	What Can Go Wrong?
<b>D</b>	Test of Controls/Substantive

	Not effective
	Suggested improvements
	Effective



# Evaluation of Key Processes (continued)



Process	Function	A	B	C	D	Our Assessment
<b>Payroll</b>	<ul style="list-style-type: none"> <li>Attendance Reporting</li> <li>Payroll Accounting and Processing</li> <li>Payroll Disbursements</li> </ul>	✓	✓	✓	✓	Effective
<b>Revenue</b>	<ul style="list-style-type: none"> <li>Billing</li> <li>Cash Receipts</li> <li>Revenue Recognition</li> <li>Cutoff</li> </ul>	✓	✓	✓	✓	Effective
<b>Fixed Assets</b>	<ul style="list-style-type: none"> <li>Physical Custody</li> <li>Asset and Construction in Process Accounting</li> <li>Report Preparation</li> </ul>	✓	✓	✓	✓	Suggested improvements
<b>Information Technology</b>	<ul style="list-style-type: none"> <li>Program Change</li> <li>Network and Communication</li> <li>Cybersecurity Preparation and Risk Management</li> <li>Cloud Service Provider</li> <li>Back up and Recovery</li> <li>Logical Access</li> <li>Physical and Environmental Controls</li> <li>System Maintenance/Software Versions</li> </ul>	✓	✓	✓	✓	Effective

<b>A</b>	Understand the Process
<b>C</b>	Walk-through

<b>B</b>	What Can Go Wrong?
<b>D</b>	Test of Controls/Substantive

	Not effective
	Suggested improvements
	Effective



# Status of Prior Year Recommendation



- During the 2023 audit, we noted construction in progress (CIP) costs were not monitored on a timely basis to determine when those projects were completed and placed into service. This could result in the understatement of depreciation expense on the entity-wide statements.
- We recommend the Commission implement a process for reviewing CIP costs at least annually, to determine projects that have been placed into service. This process should include an aging schedule for projects to help identify older projects which would be more likely completed and placed into service. Once projects are identified as complete, those projects should be reclassified from CIP to the appropriate depreciable asset category and depreciated accordingly.
- 2024 Status: In process – Management capitalized \$145 million of CIP during the year (roughly 31% of outstanding CIP activity) within governmental activities.



# Required Communications



# Required Communications



<b>Auditor’s Responsibilities Under Generally Accepted Auditing Standards (GAAS)</b>	<p>The financial statements are the responsibility of management. Our audit was designed in accordance with auditing standards generally accepted in the United States of America, and provides reasonable, rather than absolute, assurance that the financial statements are free of material misstatement. We were engaged to perform our audit in accordance with the standards of the accounting principles generally accepted in the United States of America.</p>	
<b>Significant Accounting Policies</b>	<p>Management has the responsibility for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by management are described in the notes to the financial statements.</p>	
<b>Auditor’s Judgments About the Quality of Accounting Principles</b>	<p>We discuss our judgments about the quality, not just the acceptability, of accounting principles selected by management, the consistency of their application, and the clarity and completeness of the financial statements, which include related disclosures.</p>	<p><i>We have reviewed the significant accounting policies adopted by the Commission and have determined that these policies are acceptable accounting policies.</i></p>
<b>Audit Adjustments</b>	<p>We are required to inform the Commission’s oversight body about adjustments arising from the audit (whether recorded or not) that could in our judgment either individually or in the aggregate have a significant effect on the entity’s financial reporting process. We also are required to inform the Commission’s oversight body about unadjusted audit differences that were determined by management to be individually and in the aggregate, immaterial.</p>	<p><i>There were no recorded or unadjusted audit adjustments for the Commission’s audit.</i></p>



# Required Communications (continued)



<b>Fraud and Illegal Acts</b>	<p>We are required to report to the Commission’s oversight body any fraud and illegal acts involving senior management and fraud and illegal acts (whether caused by senior management or other employees) that cause a material misstatement of the financial statements.</p>	<p><i>Our procedures identified no instances of fraud or illegal acts.</i></p>
<b>Material Weaknesses in Internal Control</b>	<p>We are required to communicate all significant deficiencies in the Commission’s systems of internal controls, whether or not they are also material weaknesses.</p>	<p><i>We have not identified any material weaknesses in internal controls. One significant deficiency related to construction in progress was noted.</i></p>
<b>Other Information in Documents Containing Audited Financial Statements</b>	<p>None noted.</p>	
<b>Disagreements with Management on Financial Accounting and Reporting Matters</b>	<p>None noted.</p>	



# Required Communications (continued)



<b>Serious Difficulties Encountered in Performing the Audit</b>	None noted.
<b>Major Issues Discussed with Management Prior to Acceptance</b>	None noted.
<b>Management Representations</b>	We received certain written representations from management as part of the completion of the audit.
<b>Consultation with Other Accountants</b>	To our knowledge, there were no consultations with other accountants since our appointment as the Commission's independent public accountants.
<b>Independence</b>	As part of our client acceptance process, we go through a process to ensure we are independent of the Commission. We are independent of the Commission.



# Required Communications (continued)



## Our Responsibility Related to Fraud

- Plan and perform the audit to obtain reasonable assurance that there is no material misstatement caused by error or fraud;
- Comply with GAAS AU-C 240 “Consideration of Fraud in a Financial Statement Audit”;
- Approach all audits with an understanding that fraud could occur in any entity, at any time, by anyone; and
- Perform mandatory procedures required by GAAS and our firm policies.

## Examples of Procedures Performed

- Discuss thoughts and ideas in areas where the financial statements might be susceptible to material misstatement due to fraud;
- Understand pressures on the financial statement results;
- Understand the tone and culture of the organization;
- Look for unusual or unexpected transactions, relationships, or procedures;
- Discussions with individuals outside of finance;
- Evaluate key processes and controls; and
- Consider information gathered throughout the audit.



# Engagement Team Contact Info



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*Engagement Partner*

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clehman@sbandcompany.com

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*Advisory Partner*

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casemota@sbandcompany.com





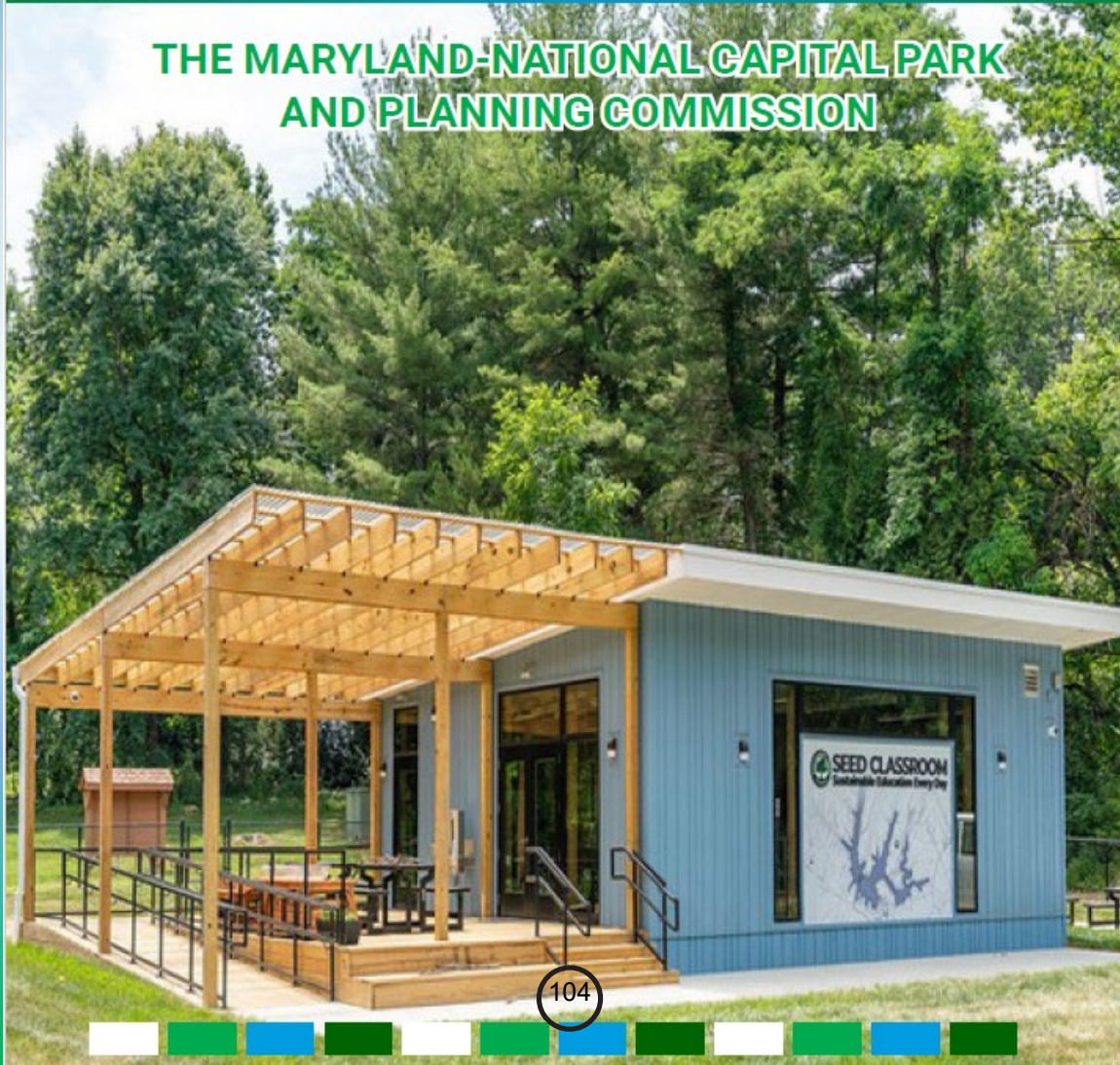
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Suite 250  
Owings Mills, MD 21117  
410.584.0060

Washington, D.C.  
1200 G Street, NW  
Suite 809  
Washington, DC 20005  
202.434.8684

# Annual Comprehensive Financial Report

For the Fiscal Year Ended June 30, 2024

**THE MARYLAND-NATIONAL CAPITAL PARK  
AND PLANNING COMMISSION**



## Land Use Article:

- Section 15-115
  - Commission must publish an annual financial report certified by an independent Certified Public Accountant.
- Section 15-116
  - Commission must publish an annual report setting forth the work of the Commission for the year.

Received an  
unmodified (clean)  
audit opinion from SB  
& Company, LLC

Uniform Guidance  
Single Audit

- FY24 – not required

Audit conducted fully  
off-site

# FY2024 Audit Results

# Commission's Net Position (Millions)

---

	Governmental Activities	Business- type Activities	Total
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Revenues	\$ 680.4	\$ 26.5	\$ 706.9
Expenses	(555.4)	(34.1)	(589.5)
Transfers	(8.4)	8.4	-
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Inc (Dec) in Net Position	\$ 116.6	\$ 0.8	\$ 117.4
Net Position- Ending	<u>\$ 1,338.1</u>	<u>\$ 165.3</u>	<u>\$ 1,503.4</u>

**MONTGOMERY COUNTY**  
**ADMINISTRATION ACCOUNT- GENERAL FUND (Thousands)**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Total Revenues	\$ 40,632.4	\$ 41,995.2	\$ 1,362.8
Expenditures/Encumbrances:			
Total Expenditures/Encumbrances	40,173.4	37,201.2	2,972.2
Revenues over (under) Expenditures	459.0	4,794.0	4,335.0
Transfers In (Out)			
Special Revenue Fund - Development Review	(500.0)	(500.0)	-
Total Transfers	(500.0)	(500.0)	-
Change in Fund Balance	<u>\$ (41.0)</u>	4,294.0	<u>\$ 4,335.0</u>
Fund Balance - Budget Basis, Beginning		3,079.8	
Fund Balance - Budget Basis, Ending		<u>\$ 7,373.8</u>	

Fund balance, budget basis

Assigned-for FY 2025 budget	\$ 2,445.2
	<hr/>
Unassigned-for contingencies	1,300.6
Unassigned-available for appropriation	3,628.0
	<hr/>
Total Unassigned	4,928.6
	<hr/>
Total Fund balance, budget basis	<u>\$ 7,373.8</u>

**MONTGOMERY COUNTY**  
**PARK ACCOUNT- GENERAL FUND (Thousands)**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Total Revenues	<u>\$ 135,419.2</u>	<u>\$ 138,954.7</u>	<u>\$ 3,535.5</u>
Expenditures/Encumbrances:			
Total Expenditures/Encumbrances	<u>125,658.9</u>	<u>123,813.5</u>	<u>1,845.4</u>
Revenues over (under) Expenditures	<u>9,760.3</u>	<u>15,141.2</u>	<u>5,380.9</u>
Transfers In (Out)			
Capital Project Funds	10.0	266.2	256.2
Debt Service Fund	(7,030.1)	(6,934.4)	95.7
Capital Project Funds - Development	<u>(450.0)</u>	<u>(450.0)</u>	<u>-</u>
Total Transfers	<u>(7,470.1)</u>	<u>(7,118.2)</u>	<u>351.9</u>
Change in Fund Balance	<u>\$ 2,290.2</u>	<u>8,023.0</u>	<u>\$ 5,732.8</u>
Fund Balance - Budget Basis, Beginning		<u>7,754.7</u>	
Fund Balance - Budget Basis, Ending		<u>\$ 15,777.7</u>	

Fund balance, budget basis

Assigned-for FY 2025 budget	<u>\$ 7,343.9</u>
Unassigned-for property management	541.1
Unassigned-for contingencies	3,978.3
Unassigned-available for appropriation	<u>3,914.4</u>
Total Unassigned	<u>8,433.8</u>
Total Fund balance, budget basis	<u>\$ 15,777.7</u>

**PRINCE GEORGE'S COUNTY**  
**ADMINISTRATION ACCOUNT- GENERAL FUND (Thousands)**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Total Revenues	\$ 70,686.0	\$ 75,779.4	\$ 5,093.4
Expenditures/Encumbrances:			
Total Expenditures/Encumbrances	67,351.8	55,351.9	11,999.9
Revenues over (under) Expenditures	3,334.2	20,427.5	17,093.3
Transfers In (Out)			
Capital Projects Fund - Development	(30.0)	(30.0)	-
Change in Fund Balance	<u>\$ 3,304.2</u>	<u>20,397.5</u>	<u>\$ 17,093.3</u>
Fund Balance - Budget Basis, Beginning		<u>53,871.1</u>	
Fund Balance - Budget Basis, Ending		<u>\$ 74,268.6</u>	

Fund balance, budget basis

Assigned-for FY 2025 budget	<u>\$ 28,000.0</u>
Unassigned-for contingencies	3,670.2
Unassigned-available for appropriation	<u>42,616.4</u>
Total Unassigned	<u>46,268.6</u>
Total Fund balance, budget basis	<u>\$ 74,268.6</u>



**PRINCE GEORGE'S COUNTY**  
**PARK ACCOUNT- GENERAL FUND (Thousands)**

	Final Budget	Actual	Variance
Revenues:			
Total Revenues	\$ 193,120.4	\$ 201,696.6	\$ 8,576.2
Expenditures/Encumbrances:			
Total Expenditures/Encumbrances	153,881.6	146,554.5	7,327.1
Revenues over (under) Expenditures	39,238.8	55,142.1	15,903.3
Transfers In (Out)			
Capital Project Funds - Interest	100.0	11,252.0	11,152.0
Debt Service - Park Fund	(14,271.3)	(12,928.8)	1,342.5
Capital Project Funds - Development	(26,500.0)	(26,500.0)	-
Total Transfers	(40,671.3)	(28,176.8)	12,494.5
Change in Fund Balance	\$ (1,432.5)	26,965.3	\$ 28,397.8
Fund Balance - Budget Basis, Beginning		78,182.8	
Fund Balance - Budget Basis, Ending		<u>\$ 105,148.1</u>	

**Fund balance, budget basis**

Assigned-for FY 2025 budget	<u>\$ 15,558.9</u>
Unassigned-for contingencies	10,258.3
Unassigned-available for appropriation	<u>79,330.9</u>
Total Unassigned	<u>89,589.2</u>
Total Fund balance, budget basis	<u>\$ 105,148.1</u>

**PRINCE GEORGE'S COUNTY**  
**RECREATION ACCOUNT- GENERAL FUND (Thousands)**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Total Revenues	\$ 110,719.3	\$ 117,545.1	\$ 6,825.8
Expenditures/Encumbrances:			
Total Expenditures/Encumbrances	97,778.3	89,596.9	8,181.4
Revenues over (under) Expenditures	<u>12,941.0</u>	<u>27,948.2</u>	<u>15,007.2</u>
Transfers In (Out)			
Capital Projects Fund	(10,000.0)	(10,000.0)	-
Enterprise Fund	(8,427.2)	(8,427.2)	-
Total Transfers	<u>(18,427.2)</u>	<u>(18,427.2)</u>	<u>-</u>
Change in Fund Balance	<u>\$ (5,486.2)</u>	<u>9,521.0</u>	<u>\$ 15,007.2</u>
Fund Balance - Budget Basis, Beginning		60,894.6	
Fund Balance - Budget Basis, Ending		<u>\$ 70,415.6</u>	

Fund balance, budget basis

Assigned-for FY 2025 budget	<u>\$ 21,416.7</u>
Unassigned-for contingencies	6,422.2
Unassigned-available for appropriation	<u>42,576.7</u>
Total Unassigned	<u>48,998.9</u>
Total Fund balance, budget basis	<u>\$ 70,415.6</u>

# Enterprise Funds

(Thousands)

	Wheaton Headquarters	Montgomery County	Prince George's County
Operating revenues	\$ 2,509	\$ 13,149	\$ 8,431
Operating expenses, excluding depreciation	2,519	11,017	14,959
Operating income (loss), excluding depreciation	(10)	2,132	(6,528)
Depreciation	4,454	336	806
Operating Income (loss)	(4,464)	1,796	(7,334)
Nonoperating revenue (expense)	38	1,328	1,035
Transfers/Contributions	0	0	8,427
Change in Net Position	\$ (4,426)	\$ 3,124	\$ 2,129

# Questions?

---

Contact:

Abbey Rodman

Corporate Accounting Director

6611 Kenilworth Avenue, Suite 301

Riverdale, Maryland 20737

[abbey.rodman@mncppc.org](mailto:abbey.rodman@mncppc.org)

(301) 454-1541

# Thank you!



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**Maryland-National Capital Park  
and Planning Commission**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2023

*Christopher P. Morill*

Executive Director/CEO

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Reply to:  
Debra S. Borden, General Counsel  
Office of the General Counsel  
6611 Kenilworth Avenue, Suite 200-201  
Riverdale, Maryland 20737  
Phone: 301-454-1670 • Fax: 301-454-1674

March 4, 2025

**MEMORANDUM**

**TO:** The Maryland-National Capital Park and Planning Commission  
**FROM:** Debra S. Borden  
General Counsel  
**RE:** Litigation Report for February 2025 – FY 2025

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Please find the attached litigation report we have prepared for your meeting scheduled for Wednesday, March 19, 2025. As always, please do not hesitate to call me in advance if you would like me to provide a substantive briefing on any of the cases reported.

**Table of Contents – February 2025, Fiscal Year 2025 Report**

Composition of Pending Litigation ..... Page 01  
Overview of Pending Litigation (Chart)..... Page 02  
Litigation Activity Summary ..... Page 03  
Index of YTD New Cases ..... Page 04  
Index of YTD Resolved Cases ..... Page 05  
Disposition of FY25 Closed Cases Sorted by Department ..... Page 06  
Index of Reported Cases Sorted by Jurisdiction..... Page 09  
Litigation Report Ordered by Court Jurisdiction..... Page 10

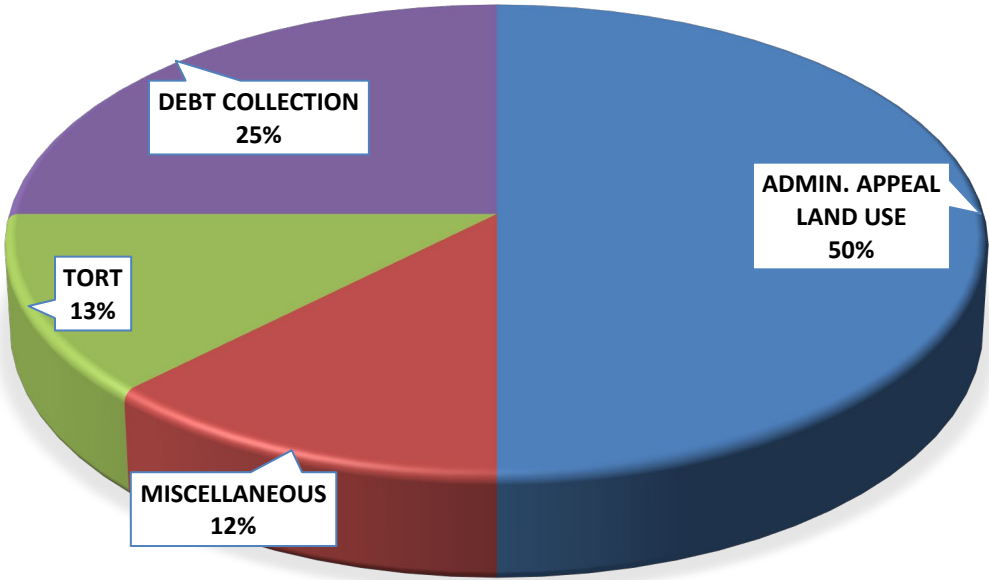
**February 2025**  
**Composition of Pending Litigation**

(Sorted by Subject Matter and Forum)

	STATE TRIAL COURT	APPELLATE COURT OF MARYLAND	SUPREME COURT OF MARYLAND	FEDERAL TRIAL COURT	FEDERAL APPEALS COURT	U.S. SUPREME COURT	SUBJECT MATTER TOTALS
ADMIN APPEAL: LAND USE	2	2	1				5
ADMIN APPEAL: OTHER							0
BANKRUPTCY							0
CIVIL ENFORCEMENT							0
CONTRACT DISPUTE							0
DEBT COLLECTION	2						2
EMPLOYMENT DISPUTE							0
LAND USE DISPUTE							0
MISCELLANEOUS				1			1
PROPERTY DISPUTE							0
TORT CLAIM	1						1
WORKERS' COMPENSATION							0
PER FORUM TOTALS	5	2	1	1			9



# OVERVIEW OF PENDING LITIGATION



## February 2025 Litigation Activity Summary

	COUNT FOR MONTH			COUNT FOR FISCAL YEAR 2025			
	Pending Jan. 2025	New Cases	Resolved Cases	Pending Fiscal Year 24	New Cases FY To Date	Resolved Cases FY To Date	Pending Current Month
Admin Appeal: Land Use (AALU)	5	2	2	4	3	2	5
Admin Appeal: Other (AAO)	0			2		2	0
Bankruptcy (B)	0			0			0
Civil Enforcement (CE)	0			0			0
Contract Disputes (CD)	0			1		1	0
Debt Collection (D)	2			0	2		2
Employment Disputes (ED)	0			4		4	0
Land Use Disputes (LD)	0			0			0
Miscellaneous (M)	1			0	1		1
Property Disputes (PD)	0			0			0
Tort Claims (T)	0	1		3	1	3	1
Workers' Compensation (WC)	0			5		5	0
<b>TOTALS</b>	<b>8</b>	<b>3</b>	<b>2</b>	<b>19</b>	<b>7</b>	<b>17</b>	<b>9</b>

**INDEX OF YTD NEW CASES  
(7/1/2024 TO 6/30/25)**

<b>A. <u>New Trial Court Cases.</u></b>	<b><u>Unit</u></b>	<b><u>Subject Matter</u></b>	<b><u>Month</u></b>
Asare v. Commission	PG	Tort	Aug.
In the Matter of Cameron Hills Owner's Association Inc., et al.	MC	AALU	Aug.
Commission v. Denis	MC	D	Sept.
Hallman v. Cowell, et al.	PG	CD	Sept.
Greater Capitol Heights Improvement Corporation, Inc. v. Commission	PG	AALU	Sept.
Commission v. Brewer	PG	D	Oct.
In the Matter of Glenn Dale Citizens' Association, Inc., et al.	PG	AALU	Nov.
In re: Insulin Pricing Litigation	MC/PG	Misc.	Jan.
Young-Rosier v. Nugent, et al.	PG	Tort	Feb.
<b>B. <u>New Appellate Court Cases.</u></b>	<b><u>Unit</u></b>	<b><u>Subject Matter</u></b>	<b><u>Month</u></b>
Paige Industrial Services, Inc. v. Commission	MC	AAO	July
Bhargava v. Prince George's County Planning Board	PG	AALU	Feb.
In the Matter of Forest Grove Citizens Association, et al.	MC	AALU	Feb.

**INDEX OF YTD RESOLVED CASES  
(7/1/2024 TO 6/30/2025)**

<b>A. <u>Trial Court Cases Resolved</u></b>	<b><u>Unit</u></b>	<b><u>Subject Matter</u></b>	<b><u>Month</u></b>
Commission v. Chen	MC	CD	July
Mays v. Commission	PG	ED	July
In the Matter of Forest Grove Citizens Association, et al. (C-15-CV-23-002405)	MC	AALU	July
In the Matter of Forest Grove Citizens Association, et al. (C-15-CV-24-000505)	MC	AALU	July
Chisley v. Commission	PG	Tort	July
Evans v. Braveboy, et al.	PG	Tort	Aug.
Weisman v. Commission, et al.	MC	ED	Aug.
Hallman v. Cowell, et al.	PG	CD	Oct.
Wallace v. Commission, et al.	PG	ED	Oct.
Asare v. Commission	PG	Tort	Nov.
Celey v. Commission	PG	ED	Dec.
Louise Vester v. Bowie Baysox Baseball Club, et al.	PG	Tort	Dec.
In the Matter of Cameron Hill Owner's Association, Inc., et al.	MC	AALU	Jan.
In the Matter of Forest Grove Citizens Assoc., et al.	MC	AALU	Jan.

<b>B. <u>Appellate Court Cases Resolved</u></b>	<b><u>Unit</u></b>	<b><u>Subject Matter</u></b>	<b><u>Month</u></b>
Paige Industrial Services, Inc. v. Commission	MC	AAO	Sept.
Bhargava v. Prince George's County Planning Bd.	PG	AALU	Jan.

<b>Disposition of FY25 Closed Cases Sorted by Department</b>		
<b>CLIENT</b>	<b>PRINCIPAL CAUSE OF ACTION IN DISPUTE</b>	<b>DISPOSITION</b>
<b>Employees Retirement System</b>		
<b>Finance Department</b>		
<b>Department of Human Resources &amp; Management</b>		
<b>Montgomery County Department of Parks</b>		
Commission v. Chen	Breach of Contract matter to recover funds for rental of recreational fields.	07/18/2024 – Case voluntarily dismissed after payment of outstanding funds.
Paige Industrial Services, Inc. V. Commission	Judicial Review of the decision of the administrative agency (CCRC). Contractor's claim for additional payments for construction at Rock Creek Maintenance Yard.	07/12/2024 – Decision of the CCRC affirmed by Circuit Court. 09/04/2024 - Appellate Court of Maryland granted Commission's Motion to Dismiss appeal of Circuit Court's decision.
<b>Montgomery County Park Police</b>		
Weisman v. Commission, et al.	Plaintiff, a former police sergeant, filed a complaint against the Commission and the Montgomery County Chief of Police, alleging a hostile work environment due to discrimination based on sex, sexual orientation, and religion.	08/12/2024 – Motion to Dismiss granted.

<b>Montgomery County Planning Board</b>		
In the Matter of Forest Grove Citizens Assoc. et al. (C-15-CV-23-002405)	Petitioners sought Judicial Review of the Montgomery County Planning Department's decision regarding 9801 Georgia Avenue Sketch Plan 320230020.	07/29/2024 – Judgment of the Planning Board affirmed.
In the Matter of Forest Grove Citizens Assoc. et al. (C-15-CV-24-000505)	Petitioners sought Judicial Review of the Montgomery County Planning Department's decision regarding 9801 Georgia Avenue Sketch Plan 320230020.	07/29/2024 – Judgment of the Planning Board affirmed.
In the Matter of Cameron Hill Owners Association, Inc. et al. (C-15-CV-24-004664)	Petitioners seek Judicial Review/Mandamus of the Montgomery County Planning Board's Decision regarding 8676 Georgia Avenue Sketch Plan 320230060 and Preliminary Plan 120230150.	01/22/2025 – Stipulation of Dismissal.
In the Matter of Forest Grove Citizens Association, et al. (C-15-CV-24-001622)	Petitioners seek Judicial Review of the Montgomery County Planning Board's Decision in 9801 Georgia Avenue Plan no(s). 120230160, 820230130 and F20240040.	01/27/2025 - Order of Court Affirming Montgomery County Planning Board's Decision
<b>Prince George's County Department of Parks and Recreation</b>		
Mays v. Commission	Employee terminated from the Commission for her COVID vaccination status brought suit alleging several employment-related claims, such as religious and genetic discrimination, retaliation, and wrongful discharge.	07/27/2024 – Case settled and dismissed.
Chisley v. Commission, et al.	Plaintiff alleged he tripped and fell in a concealed hole at Enterprise Golf Course.	08/04/2024 – Case dismissed for lack of prosecution.
Evans v. Braveboy, et al.	Plaintiff alleged she tripped and fell at Fairwood Community Park due to uneven sidewalk pavement resulting in injuries.	08/07/2024 – Motion to Dismiss granted.
Hallman v. Cowell, et al.	Action for payment of services rendered at Suitland Community Center	10/03/2024 – Stipulation of dismissal.
Wallace v. Commission, et al.	Former employee alleges discrimination and wrongful termination relating to her COVID vaccination status.	10/16/2024 – Stipulation of dismissal.

Asare v. Commission	Tort suit alleging injuries at Southern Recreation Center as a result of a physical altercation while participating in Xtreme Teen's program.	11/13/2024 – Motion to Dismiss granted.
Celey v. Commission	Defendant alleged employment discrimination based upon race, sex, and disability, as well as retaliation.	12/19/2024 - Joint Notice of Dismissal
Louise Vester v. Bowie Baysox Baseball Club, et al.	Tort suit for injuries allegedly sustained while attending a Bowie Baysox game at Prince George's Stadium.	12/17/2024 – Case dismissed.
<b>Prince George's County Planning Board</b>		
<b>Prince George's Park Police</b>		
<b>Office of Internal Audit</b>		

**INDEX OF REPORTED CASES**

DISTRICT COURT FOR MONTGOMERY COUNTY, MARYLAND ..... 10  
Commission v. Denis ..... 10  
DISTRICT COURT FOR PRINCE GEORGE’S COUNTY, MARYLAND ..... 10  
Commission v. Brewer ..... 10  
CIRCUIT COURT FOR MONTGOMERY COUNTY, MARYLAND ..... 11  
CIRCUIT COURT FOR PRINCE GEORGE’S COUNTY, MARYLAND ..... 11  
In the Matter of Glenn Dale Citizens Association, Inc., et al. .... 11  
Greater Capitol Heights Improvement Corporation, Inc. v. Commission ..... 11  
Theresa Young-Rosier v. Jeremy Nugent, et al. .... 12  
APPELLATE COURT OF MARYLAND ..... 13  
Bhargava, et al. v. Prince George’s Cnty. Public Schools Proposed S. K-8 Middle School, et al. .... 13  
In the Matter of Forest Grove Citizens Association, et al. .... 13  
SUPREME COURT OF MARYLAND ..... 14  
Bhargava, et al. v. Prince George’s Cnty. Public Schools Proposed S. K-8 Middle School, et al. .... 14  
U.S. DISTRICT COURT OF MARYLAND ..... 14  
U.S. DISTRICT COURT DISTRICT OF NEW JERSEY ..... 14  
In Re: Insulin Pricing Litigation ..... 14



**DISTRICT COURT FOR MONTGOMERY COUNTY, MARYLAND**

**Commission v. Denis**

Case No. D-06-CV-24-022979 (D)

Lead Counsel: Johnson  
Other Counsel:

Abstract: Action to recover losses for damage(s) to Commission property.

Status: Case sent to Judge for ruling.

Docket:

09/17/2024	Complaint filed
09/23/2024	Summons issued
10/22/2024	Affidavit of non-service
10/22/2024	Request for Summons Renewal
11/07/2024	Summons issued
12/17/2024	Summons served
12/31/2024	Amended Complaint filed
01/22/2025	Case to be sent to Judge's chambers for ruling based upon Affidavit filing.

**DISTRICT COURT FOR PRINCE GEORGE'S COUNTY, MARYLAND**

**Commission v. Brewer**

Case No. D-05-CV-24-044346 (D)

Lead Counsel: Johnson

Abstract: Action to recover losses for damage(s) to Commission property.

Status: Case sent to Judge for ruling.

Docket:

10/22/2024	Complaint filed
11/08/2024	Affidavit of Service filed
01/14/2025	Amended Complaint filed
01/27/2025	Case sent to Judge's chambers for ruling based upon Affidavit filing.

**CIRCUIT COURT FOR MONTGOMERY COUNTY, MARYLAND**

No Pending Matters

**CIRCUIT COURT FOR PRINCE GEORGE'S COUNTY, MARYLAND**

**In the Matter of Glenn Dale Citizens Association, Inc., et al.**

Case No. C-16-CV-24-005361 (AALU)

Lead Counsel: Warner

Other Counsel:

Abstract: Petitioners seek Judicial Review of the Prince George's County Planning Board's Decision with regard to Preliminary Plan of Subdivision No. 4-22051.

Status: Hearing set.

Docket:

11/07/2024	Petition for Judicial Review
11/27/2024	Response to Petition for Judicial Review filed
12/12/2024	Scheduling Order
12/19/2024	Glen Dale Holding Company LLC and WFC Flagship LLC Response to Petition for Judicial Review
01/31/2025	Joint Motion to Continue Oral Argument and Stipulation to Reset Briefing Schedule
02/04/2025	Order of Court granting Joint Motion
02/19/2025	Notice of Oral Argument
06/06/2025	Hearing set

**Greater Capitol Heights Improvement Corporation, Inc. v. Commission**

Case No. C-16-CV-24-003895 (AALU)

Lead Counsel: Warner

Other Counsel:

Abstract: Petitioners seek Judicial Review of the Prince George's County Planning Board's Decision approving Preliminary Plan of Subdivision No. 4-22014.

Status: Motion to Dismiss taken under advisement.

Docket:

08/21/2024	Petition for Judicial Review
09/24/2024	Response to Petition for Judicial Review filed.
10/29/2024	Scheduling Order
11/18/2024	Deficient Filing
11/18/2024	Corrected Memorandum in Support of Petition for Judicial Review
12/18/2024	Motion to Dismiss
12/18/2024	Respondents' Memorandum

12/18/2024	Motion to Dismiss tasked to Judge Woodall
12/18/2024	Respondent MNCPPC Answering Memorandum
12/22/2024	Stipulation Modifying Briefing Deadlines
01/17/2025	Stipulation Modifying Briefing Deadlines
01/31/2025	Reply Memorandum in Support of Petition for Judicial Review
02/13/2025	Line Citing Recently Reported Opinion
02/18/2025	Respondent's Motion to Dismiss Argued. Matter taken under advisement. Court stays the merits of the Judicial Review pending the written opinion.

**Theresa Young-Rosier v. Jeremy Nugent, et al.**

Case No. C-16-CV-25-000399 (Tort)

Lead Counsel: Thornton  
Other Counsel:

Abstract: Tort suit for injuries allegedly sustained in a motor vehicle accident.

Status: Commission served.

Docket:

01/26/2025	Complaint filed
02/18/2025	Commission served
02/19/2025	Motion to Dismiss and/or for Summary Judgment filed by Prince George's County and Prince George's County Police Department

**APPELLATE COURT OF MARYLAND**

**Bhargava, et al. v. Prince George’s Cnty. Public Schools Proposed S. K-8 Middle School, et al.**

Case No. ACM REG – 0659-2023 (AALU)

(Originally filed under CAL21-13945 in Prince George’s County)

Lead Counsel: Warner  
Other Counsel:

Abstract: Appeal of decision affirming Prince George’s County Planning Board’s decision to affirm the Planning Director’s approval of a tree conservation plan, a revision of that tree conservation plan, and variances to the Woodland Conservation Ordinance that allowed removal of specimen trees.

Status: Petition for Writ to Supreme Court of Maryland filed.

Docket:

05/31/2023	Appeal filed
06/27/2023	Order to Proceed
08/25/2023	Briefing Notice
08/30/2023	Joint Stipulation to Modify Briefing Schedule
10/11/2023	Record Extract
10/13/2023	Appellant Brief
12/01/2023	Appellees Brief filed
12/21/2023	Reply Brief
01/25/2024	Scheduling Notice
03/12/2024	Oral argument reset for June.
06/04/2024	Oral argument held.
12/31/2024	Unreported Opinion Affirming Judgment of Circuit Court
01/29/2025	Motion to Publish Opinion
01/29/2025	Supplement to Motion
02/21/2025	Petition for Writ

**In the Matter of Forest Grove Citizens Association, et al.**

Case No. ACM-REG-2475-2024 (AALU)

(Originally filed under case C-15-CV-24-001622 in Montgomery County)

Lead Counsel: Mills  
Other Counsel:

Abstract: Appeal of Decision by Circuit Court affirming the Montgomery County Planning Board’s Decision in 9801 Georgia Avenue Plan no(s). 120230160, 820230130 and F20240040

Status: Appeal filed.

Docket:

02/26/2025	Appeal filed.
------------	---------------

**SUPREME COURT OF MARYLAND**

**Bhargava, et al. v. Prince George's Cnty. Public Schools Proposed S. K-8 Middle School, et al.**

Case No. SCM-PET-0482-2024 (AALU)

(Originally filed under CAL21-13945 in Prince George's County, ACM REG – 0659-2023)

Lead Counsel: Warner

Other Counsel:

Abstract: Petition for Writ regarding Appellate Court's affirmation of the decision affirming Prince George's County Planning Board's decision to affirm the Planning Director's approval of a tree conservation plan, a revision of that tree conservation plan, and variances to the Woodland Conservation Ordinance that allowed removal of specimen trees.

Status: Petition for Writ of Certiorari filed.

Docket:

02/21/2025	Petition for Writ of Certiorari filed
02/28/2025	Answer to Writ of Certiorari filed

**U.S. DISTRICT COURT OF MARYLAND**

No Pending Matters

**U.S. DISTRICT COURT DISTRICT OF NEW JERSEY**

**In Re: Insulin Pricing Litigation**

Case No. 2:25-cv-00389 (Misc.)

Lead Counsel: Ko

Other Counsel: Rupert, Bansal

Abstract: Affirmative litigation brought by the Commission against Pharmacy Benefits Managers and drug manufacturers alleging an illegal pricing and kickback scheme involving insulin and related drugs, harming the Commission in its capacity as a third-party payor of pharmacy benefits.

Status: Complaint filed.

Docket:

01/13/2025	Complaint filed
01/31/2025	Waiver of Service returned executed by Commission
02/05/2025	Waiver of Service returned executed by Commission