

MARYLAND-NATIONAL CAPITAL PARK & PLANNING COMMISSION

**Prince George's County
Department of Parks and Recreation**

Kentland Community Center

Report Number: PGC-005-2021

November 16, 2020

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**Prince George's County
Department of Parks and Recreation
Kentland Community Center**

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I. EXECUTIVE SUMMARY

A. Background

The Kentland Community Center (Center) is located at 2413 Pinebrook Road, Landover, MD. The Center contains numerous amenities including a fitness room, computer lab, game room, multipurpose room, meeting rooms, kitchen, full size basketball court as well as outdoor basketball courts, tennis courts, playgrounds and picnic areas. It offers quality public programs for all ages, including after school, senior and extreme teen programs.

The Center is managed under the aegis of the Commission's Prince George's County Department of Parks and Recreation (DPR). A Facility Director has overall responsibility for the Center and reports to the Regional Manager and Acting Division Chief of the Northern Area Operations, under the direction of the Acting Deputy Director and Director of DPR.

The Center's total overall budget for fiscal year 2021 is approximately \$355,993 in expenditures with 95% attributed to salaries and benefits. The fiscal year 2021 revenue is budgeted to be approximately a \$8,733.

B. Objective, Scope and Methodology of the Audit

Objective

The purpose of the audit was to identify opportunities to strengthen internal controls, improve operational efficiencies and help ensure compliance with Commission policies and procedures.

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

Scope

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

- Reviewed petty cash receipts and replenishments;
- Tested controls over daily receipts and bank deposits;
- Reviewed timecards, time keeping procedures and interviewed supervisory employees to gain an understanding of the oversight they have of employee timecards to ensure the hours being worked are correctly reported;
- Verified the existence of fixed assets;
- Verified the existence of controlled assets;
- Verified that drivers of Commission vehicles have submitted all required documentation;
- Reviewed contracts for rental of the facility;
- Reviewed employee travel related expenses; and
- Reviewed any purchase card transactions.

The audit period was from July 1, 2019 through October 1, 2020.

Methodology of the Audit

Inquiry, observation, data analysis, and tests of transactions were performed to complete the audit objectives.

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

C. Major Audit Concerns

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

D. Overall Conclusions

The results of our evaluation and testing procedures indicate deficiencies in the design or operation of internal controls as noted in this report for approval of timecards and ensuring drivers of Commission vehicles have submitted required operating documentation.

We believe all weaknesses identified and communicated are correctable and that management's responses to all recommendations satisfactorily address the concerns. It is the responsibility of management to weigh possible additional costs of implementing our recommendations in terms of benefits to be derived and the relative risks involved.

We wish to express our appreciation to the Prince George's County Department of Parks and Recreation, Northern Area Operations Division Management and staff for their cooperation and courtesies extended during the course of our review.



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



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

November 16, 2020

Conclusion Definitions

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

II. DETAILED COMMENTARY AND RECOMMENDATIONS

1. Ensure Supervisors Approve Timecards

Issue: The immediate supervisor does not always provide an approval signature on the employee's paper timecards. We examined timecards for a two-month time period from pay period ending January 4, 2020 through pay period ending February 29, 2020. During that time, we observed 27 timecards that did not have an immediate supervisor's approval signature. The cards did have a reviewing supervisor's approval signature.

Criteria/Risk: An immediate supervisor should have direct knowledge of time worked. His/her signature provides an attestation that the information on the timecard is accurate.

A documented internal procedure for timecards at Kentland Community Center was provided to us. The procedure states that the employee's supervisor should review, calculate and record total hours worked per week, provide the grand total for the 2-week period and then sign the employee's timecard. A second authorized approving signature is required either from a Facility Director or Regional Manager for a final approval.

In addition, Per Commission Administrative Procedure No. 19-02 *Attendance, Completion and Approval of Timecards*, the appropriate supervisor will review and approve timecard and ensure the employee has:

- accurately accounted for all hours worked and leave taken during each pay period; and
- signed/approved the completed timecard.

Failing to have an employee's immediate supervisor provide an approval signature on a timecard, increases the risk of fraud, waste and abuse to the Commission.

Recommendation: Management should ensure immediate supervisors provide an approval signature on all employee timecards as required by the Center's internal procedures and Commission Practice 19-02, *Attendance, Completion and Approval of Timecards*.

Risk: Medium

Management Response: Concur. Now that the center is fully staffed, the Regional Manager will be reviewing all timecards to ensure immediate supervisors provide an approval signature on all employee timecards as required by the Center's internal procedures and Commission Practice 19-02, *Attendance,*

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Completion and Approval of Timecards. Three signatures will be immediately put in to practice as of 10/28/2020.

Expected Completion Date: Completed

Follow-Up Date: February 2021

2. Complete and Submit Required Documentation Prior to Driving a Commission Vehicle

Issue: An employee of the Center drove a Commission vehicle without providing the required documentation to the Department of Human Resources and Management, Corporate Policy and Management, Risk Management and Safety Office (RM&S). In response to our request, the Facility Manager provided a list of six employees who were allowed to drive Commission vehicle PG 592. Based on discussions with RM&S, although the six employees had completed the required defensive driving course, one of the employees was not eligible to drive a Commission vehicle because he/she had not provided RM&S the Driving Requirements and Record Release Authorization Form (please see **Exhibit A**).

Criteria/Risk: Per Commission Practice 6-10 *M-NCPPC Vehicle Use Program*, each Department shall ensure that employees complete the M-NCPPC Driving Requirements and Record Release Authorization Form prior to operation of an agency vehicle. By signing the form, employees acknowledge they will:

- Follow all M-NCPPC policies pertaining to vehicle use;
- Maintain a valid driver's license at all times in order to operate an M-NCPPC vehicle;
- Be enrolled in the M-NCPPC Driver's License Monitoring Program;
- Complete the agency's driver safety training program; and
- Notify the M-NCPPC of changes to his/her driver's license, including notification of changes in driving record/citations/violations.

Allowing an employee to drive a Commission vehicle prior to submission of the Driving Requirements and Record Release Authorization Form, prevents RM&S from reviewing an employee's driving record for violations, suspensions, revocations and accidents. Failing to have the ability to do this potentially places the Commission in an elevated risk of liability if an employee had a number of prior driving infractions.

Recommendation: Management should ensure all employees that complete the Commission's Defensive Driving Course also complete and submit to RM&S the Driving Requirements and Record Release Authorization Form prior to driving a Commission vehicle.

Issue Risk: Medium

Management Response: Concur. Management will ensure all employees that complete the Commission's defensive driving course also complete and submit to RM&S the Driving Requirements and Record Release Authorization Form prior to driving a Commission vehicle.

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Expected Completion Date: Completed

Follow-Up Date: February 2021

Exhibit A

Attachment B

The Maryland-National Capital Park and Planning (M-NCPPC) Driving Requirements and Record Release Authorization Form

All employees authorized or required by their job duties to operate M-NCPPC vehicles must enroll in the Driver's License Monitoring Program. M-NCPPC vehicles covered under this program include any passenger car, van, truck, heavy equipment or other type of motorized vehicle requiring a driver's license to operate under Maryland law.

Each department shall ensure that this form is completed at the time of an employee's hire, promotion, or assignment to a position which requires or authorizes driving of an M-NCPPC vehicle. The form must be completed prior to an employee's operation of an assigned vehicle or any pool vehicle. The completed form shall be forwarded to the Risk Management and Safety Office so the employee can be enrolled into the Driver's License Monitoring Program.

Employee's Full Name: _____ **Date of Birth** (mm/dd/yy) ___ / ___ / ___
First Middle Last

Home Address: _____

License/Driving Information:

Driver's License Number: _____ Issuing State: _____
License Class _____ License Endorsements _____ License Expiration: _____
Restrictions noted on Issued License or Driving privileges _____
Have you completed a Defensive Driving Course or Park Police Driver Training? Yes No
(if yes, provide date) (mm/dd/yy) ___ / ___ / ___

Work Location:

Department _____ Work Phone: _____
Work Address _____

Use of M-NCPPC vehicles is based on my position's minimum qualifications and/or assigned duties and my ability to meet any driver qualifications established by the Commission with respect to such use.

By signing below, I expressly grant the M-NCPPC permission to obtain copies of my driving record directly from the applicable Motor Vehicle Administration. I understand that I may also be required to furnish a written copy of my driving record from the Motor Vehicle Administration that issued my license. The driving record will be used to determine whether I meet the agency's driving requirements to operate M-NCPPC vehicles. I acknowledge that I have received copies of Commission policies governing the use of Commission vehicles. One of the requirements of the policy is that all drivers of M-NCPPC vehicles must complete the Defensive Driving Course within 6 weeks of employment (including promotion or assignment) into a position which requires driving. I am also required to meet this Defensive Driving requirement if I operate a Commission vehicle for any other purpose.

I understand that I am required to notify my supervisors and the Risk Management and Safety Office immediately of any changes in my license (including but not limited to: changes in name, address, license class, endorsements/restrictions; expiration of license; or any violation). Failure to meet any requirement outlined in this Form or Practice 6-10 will result in the immediate revocation of M-NCPPC driving privileges, and may impact my continued employment.

This authorization is valid as long as I remain an employee of M-NCPPC, and a photocopy of this authorization and my signature shall constitute a valid authorization, even without an original signature. I understand that I may revoke this authorization by providing written notice to the Risk Management and Safety Office in the event my assigned position does not require me to operate M-NCPPC vehicles. I further understand that such revocation prevents me from driving any M-NCPPC vehicle for any purpose whatsoever.

Employee Signature

Date of Signature

Return Completed Form to Risk Management and Safety Office
6611 Kenilworth Avenue, Riverdale Maryland 20737