



THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

Office of the Inspector General • 7833 Walker Drive, Suite 425 • Greenbelt, Maryland 20770

To: Roslyn Johnson, Acting Director
Prince George's County Department of Parks and Recreation

Debbie Tyner, Deputy Director
Area Operations

Kelli Beavers
Division Chief, Southern Area Operations

From: Renee Kenney, CPA, CISA, CIA
Acting Inspector General

Wanda King, MBA
Assistant Inspector General

Date: November 1, 2017

Subject: Suitland Community Center Time Card Fraud
PG-003-2018

Background

The Office of the Inspector General (OIG) received a complaint via the Ethics and Compliance Employee Hotline, dated May 19, 2017. The complaint indicated that two seasonal employees at the Suitland Community Center (the Center) committed time card fraud:

- One employee leaves the Center during the morning for at least an hour or more [REDACTED]. However, the employee does not adjust his/her time card hours to reflect the time away from work.
- One employee “banks” hours on his/her time card. For example, if the employee works more hours than originally scheduled, he/she is unable to record the additional hours due to policy which prohibits seasonal employees from working more than 29 hours per week, or 58 hours per two-week pay period. If he/she is out of the office due to sickness, he/she uses the previously unused hours by recording them on the time card for the week he/she was out sick. Note: Seasonal employees are limited to working up to 1560 hours within a contract year.

Scope

The purpose of the review was to ascertain any noncompliance with Commission and internal timekeeping policies and procedures.

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

- Reviewed Commission Practice 2-16, *Contract Employment: Seasonal/Intermittent, Temporary and Term Employment* Commission;
- Reviewed Commission Practice 3-31, *Fraud, Waste and Abuse*;
- Reviewed Commission Practice 3-40, *Preparing Time Cards*;
- Interviewed management about internal timekeeping procedures;
- Reviewed one employee's time cards for the period of September 2016 through June 2017, [REDACTED]; and
- Reviewed documentation obtained from ERP, Infor Lawson, and verified the cumulative number of work hours incurred by one employee during his/her contract years from 2015-2016 and 2016-2017, and reviewed cumulative work hours incurred for contract year 2017, year to date.

The review covered the period from May 2015 through July 2017.

Overall Conclusion

As a result of our evaluation and testing procedures, OIG could not reasonably conclude noncompliance specifically related to the Ethics and Employee Hotline complaint based on the following:

- The employee, who left the Center [REDACTED], was required to sign out on his/her time card when leaving, and sign back in on the time card upon return. OIG examined all the employee's time cards for [REDACTED] September 2016 through June 2017. Initially, the review appeared to disclose that the employee did not consistently follow timekeeping procedures. However, during the follow up discussion with management, [REDACTED]
[REDACTED]
[REDACTED] Consequently, OIG was unable to conclude whether the employee complied with timekeeping procedures.

- The employee, who allegedly “banked” hours, can work no more than 29 hours per week, or 58 hours per pay period. At times, employees may be requested to substitute for another scheduled employee and work additional hours. If an employee incurs more than his/her allotted hours, the Facility Director adjusts the following week’s schedule to ensure the employee does not exceed 58 hours for the bi-weekly payroll period, nor the 1560-hour limit for the contract year. OIG reviewed ERP Infor Lawson documentation for the past two contract years and verified compliance with the Commission’s practice. The employee did not appear to benefit from working additional hours, because the employee did not exceed the 1560-hour limit during either of the past two contract years.

Although OIG was unable to reasonably conclude noncompliance with Commission and internal timekeeping policies and procedures as related to the Ethics and Employee Hotline complaint, OIG’s review did result in an operational finding and recommendation.

Findings and Recommendations

1. Maintain Current Employee Work Schedules

Issue: Management is unable to identify which days of the week an employee leaves the Center [REDACTED]. Consequently, management cannot determine if the employee complied with timekeeping procedures, which require him/her to sign out on his/her time card when leaving work and to sign back in upon return to work.

Criteria/Risk: Commission Practice 3-40, *Preparing Time Cards*, indicates in the time card procedures section, item c, that “Hours may not be added for reimbursement of expenses, to adjust the rate of compensation or to provide any other benefit.”

Failure of employees to record the accurate number of hours worked during their shift may lead to noncompliance with Commission and internal policies and procedures, as employees may “benefit” from increased hours.

Recommendation: The Office of the Inspector General recommends the following:

- Management should require the employee to periodically (i.e., weekly, bi-weekly) provide the schedule of dates he/she plans to leave work [REDACTED]. The employee’s original work schedule should be updated to reflect these dates to ensure the schedule is kept current.
- The employee should be required to immediately notify management of changes to the scheduled dates provided, so management can adjust the employee’s work schedule.

- Management should continue to instruct the employee to sign in and out on his/her time card to reflect the time away [REDACTED].

Risk: High

Management Response: We received a letter of statement signed on September 21, 2017 from the employee stating the dates and times he/she will report to and from work [REDACTED]. A written schedule update will be provided by the employee quarterly (late) and regular conversations between the employee and facility manager will take place, as well as immediate notification of any changes. The center staff schedule was updated to reflect these times and was received by SAO on September 26, 2017.

Expected Completion Date: September 26, 2017.

Follow-Up Date: February 2018

Conclusion

This review was conducted in accordance with generally accepted principles and quality standards approved by the ASSOCIATION OF INSPECTORS GENERAL.

We wish to express our appreciation to the Suitland Community Center staff for the cooperation and courtesies extended during the course of our review.

cc: Executive Committee
Elizabeth Hewlett
Casey Anderson
Patricia Barney

Audit Committee
Dorothy Bailey
Norman Dreyfuss
Karen Tobat

M-NCPPC
Wanda Bertrand
William Dickerson
Adrian Gardner
William Spencer
Joe Zimmerman