



THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

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

MEMORANDUM OF LIMITED INVESTIGATION

April 10, 2020

To: Bill Tyler, Director
Prince George's County Department of Parks and Recreation

Debbie Tyner, Deputy, Special Assistant to the Director

Steve Carter, Deputy Director
Facility Operations

From: Renee Kenney 
Inspector General

Re: Arts and Cultural Heritage Division – Limited Investigation
PGC-016-2020

A Memorandum of Limited Investigation describes specific issues or complaints received and the outcomes of limited procedures undertaken during a preliminary inquiry conducted by the Office of the Inspector General (OIG). The investigation was not conducted per Government Auditing Standards or Principles and Standards for Offices of Inspector General.

Concern/Allegation: Ms. Stacey Pearson, Purchasing Division Chief, contacted the OIG on January 16, 2020 as it appeared that a vendor invoice was altered to avoid a purchasing violation. The OIG does not typically investigate purchasing violations but agreed to investigate as alteration of vendor submitted documentation may support a conclusion of abuse or fraud as defined by Commission Practice 3-31, *Fraud, Waste, and Abuse*.

Inquiry/Investigation: The Publick Playhouse is a performing arts theater in Prince George's County (Playhouse). The Playhouse is operated under the aegis of the Arts and Cultural Heritage Division within Prince George's County Department of Parks and Recreation. The Center hosts the annual "PRAISE Liturgical Dance Festival" (Festival) each February. This year, the event was held on February 23, 2020. [REDACTED] is the program coordinator as well as a Commission vendor.

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The Playhouse holds auditions for the Festival in the fall (October 5, 2019). Historically, judges/adjudicators for the auditions submit invoices for their services to the Playhouse for approval and payment.

██████████ submitted 3 invoices to ██████████ and ██████████ on November 27, 2019 for adjudicator services:

Adjudicator	Invoice Date	Invoice Amount	Invoice Comment
██████████	10/07/2019	\$200.00	For services to be rendered on Saturday October 5, 2019
██████████	10/11/2019	\$300.00	For services rendered ... on October 5, 2019
██████████	10/10/2019	\$300.00	For services rendered ...on October 5, 2019

On January 3, 2020, after receiving an inquiry from ██████████ (adjudicator), on the payment of her invoice, ██████████ Arts & Cultural Heritage Division, created a purchase order (533400-0-SERV) in the amount of \$200, for payment to ██████████. The description on the purchase order stated, "ADJUDICATOR FOR PRAISE 2020.. ██████████ will serve¹ as an adjudicator for the PRAISE 2020 at The Publick Playhouse". The Purchase Order reflected a delivery date of January 3, 2020.

On January 13, 2020, ██████████ submitted an update/altered invoice to the Department of Finance, Accounts Payable with a service rendered date of January 6, 2020.

On January 15, 2020, Accounts Payable personnel questioned the timing of the invoice and sent ██████████ an email for clarification. The email stated, "the event is not until 02/23/2020...not sure why it should be paid now. Please let me know."

Subsequently, ██████████ submitted a third invoice to Accounts Payable with a service rendered date of February 23, 2020.

¹ Note: ██████████ rendered service on October 5, 2019. Language stating she "will serve" is misleading given ██████████ was in contact with the Division inquiring as to the status of ██████████ payment.

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	Original Invoice (submitted by ██████████)	Second Invoice (submitted by ██████████)	Third Invoice (submitted by ██████████)
Date of Invoice	10/07/2019	12/03/2019	12/03/2019
Services Rendered Date	10/05/2019	01/06/2020	02/23/2020
Date Submitted for Payment	11/27/2019	01/13/2020	01/14/2020

NOTE: Commission personnel should not create or alter vendor invoices, this is a purchasing violation and could be considered abuse, per Commission Practice 3-31, *Fraud, Waste, and Abuse*. In addition, if a purchase order is created after receipt of service, it is a purchasing violation.

Summary and Conclusion: ██████████, with the knowledge of ██████████, submitted altered invoices to expedite payment to ██████████.² In addition, the purchase order, completed by ██████████, stated ██████████ will serve as an adjudicator, however, it was known that the services were previously rendered. Per ██████████, “there was a lot of confusion around these payments.”

Per Commission Practice 1-31, *Fraud, Waste and Abuse*, “Abuse” means an employee’s intentional misconduct or misuse of authority or position involving Commission property or funds that is improper or deficient when compared to conduct a prudent person would consider reasonable under the same facts and circumstances. Abuse also includes destruction or alteration of official records.

The OIG reasonably concludes ██████████ and ██████████ actions warrant a purchasing violation, however, there does not appear to be sufficient evidence to conclude abuse, given the facts and circumstances. It is reasonable to conclude ██████████ and ██████████ were attempting to pay the vendor amounts significantly past due.

██████████ invoice has not been paid. Per Ms. Darlene Watkins, Arts & Cultural Heritage Division Chief, the Division decided to alter the reimbursement procedures for the Festival. A total payment (\$1,500) was paid to the vendor, ██████████ and the vendor is responsible for paying all adjudicators.

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Cc:

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