

**MARYLAND-NATIONAL CAPITAL PARK & PLANNING COMMISSION**

**Office of the General Counsel**

**Petty Cash Audit**

**Report Number: CW-009-2015**

**June 5, 2015**

**Distribution:**

Executive Committee

Elizabeth Hewlett

Casey Anderson

Patricia Barney

Audit Committee

Norman Dreyfuss

Rhea Reed

John Shoaff

Maryland-National Capital Park and Planning Commission

William Dickerson

Adrian Gardner

Barbara Walsh

Joseph Zimmerman

Office of Internal Audit

Renee Kenney

Samuel J. Raines, Sr.

Maryland-National Capital Park and Planning Commission  
Office of Internal Audit  
6611 Kenilworth Ave., Suite 403  
Riverdale, MD 20737

**Maryland-National Capital Park and Planning Commission  
Office of the General Counsel  
Petty Cash Audit  
CW-009-2015**

Table of Contents

**I. EXECUTIVE SUMMARY**

|    |  |   |
|----|--|---|
| A. | Overall Perspective .....                          | 1 |
| B. | Scope, Objective and Methodology of the Audit..... | 2 |
| C. | Major Audit Concerns.....                          | 3 |
| D. | Overall Conclusions.....                           | 4 |

**II. DETAILED COMMENTARY AND RECOMMENDATIONS**

No Findings

## **I. EXECUTIVE SUMMARY**

### **A. Overall Perspective**

The Office of Internal Audit (OIA) is responsible for examining and evaluating the adequacy and effectiveness of the systems of internal controls for the Maryland-National Capital Park and Planning Commission (M-NCPPC). Hence, the OIA's work program includes the review of various M-NCPPC petty cash accounts. The Office of the General Counsel maintains a [REDACTED] petty cash checking account fund and was judgmentally selected for review by the OIA.

The mission of the Office of the General Counsel is to provide cost effective legal advice and representation of the highest quality to The M-NCPPC. Primary emphasis of the work program is providing proactive counsel, preventive advice and early intervention to support decision-makers with a clear picture of all their lawful options.

A Chief Departmental Administrator is responsible for the day to day management of the office. An Administrative Specialist is the custodian of the [REDACTED] petty cash checking account fund. The Administrative Specialist reports to the Chief Departmental Administrator, who is the petty cash approver.

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

The purpose of the audit was to evaluate the system of internal controls for petty cash for the Office of General Counsel. The scope of our audit included, but was not limited to, the following audit procedures:

- conducting an unannounced cash count of the petty cash fund;
- reviewing “Received of Petty Cash” forms;
- reviewing check book transactions and bank statements;
- reconciling the petty cash fund checking account; and
- interviewing the petty cash custodian and approver.

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

The audit period covered the period from July 1, 2014 – May 9, 2015.

**C. Major Audit Concerns**

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

#### D. Overall Conclusions

The results of our evaluation and testing procedures indicate no major weakness in the design or operation of internal controls for the Office of the General Counsel. On an overall basis, we consider the controls to be satisfactory, see definition below.

We wish to express our appreciation to the Office of General Counsel management and staff for their cooperation and courtesies extended during the course of our review.



Renee M. Kenney, CPA, CIA, CISA  
Chief Internal Auditor

June 5, 2015

#### Conclusion Definitions

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

## **II. DETAILED COMMENTARY AND RECOMMENDATIONS**

**None**