



THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

6611 Kenilworth Avenue • Riverdale, Maryland 20737

To: Mike Riley, Director, Montgomery County Department of Parks
John Nissel, Deputy Director of Operations

From: Renee Kenney, CPA, CISA, CIA
Chief Internal Auditor

Date: April 30, 2015

Subject: Follow-up Review - Audit Report Number MC-001-2015

We have completed the follow-up review for the Athletic Fields Audit Report dated September 25, 2014. The following is the result of the follow-up review:

<u>Report Rec. #</u>	<u>Issue/ Recommendation</u>	<u>Issue Risk</u>	<u>Status</u>
1	Ensure Maintenance Reports are Submitted as Required by the Adopt a Field Agreement	Medium	Resolved

Management provided sufficient additional information and clarification for us to conclude all audit recommendations have been satisfactory addressed and implemented.

I have included a copy of the original audit report for your convenience. If we can be of assistance in the future, please do not hesitate to contact our office. Thank you for your assistance in this review.

cc: Executive Committee
Elizabeth Hewlett
Casey Anderson
Patricia Barney

Audit Committee
Norman Dreyfuss
John Shoaff
Rhea Reed

M-NCPPC Administration
Adrian Gardner
David Tobin
Joseph Zimmerman
Samuel J. Raines, Sr.