

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

**Montgomery County Department of Parks
Meadowbrook Maintenance Facility**

**Internal Control Review
Report Number: MC-002-2015-B**

August 18, 2014

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Meadowbrook Maintenance Facility
Limited Review

A. Background

The Meadowbrook Maintenance Facility (Facility) is located in Chevy Chase, Maryland and is managed under the aegis of the Commission's Montgomery County Department of Parks, Southern Region. The Facility employs approximately 40 career employees and 8-10 seasonal employees. The facility is responsible for maintaining 110 parks.

The Office of Internal Audit conducted a limited review to assess internal controls over the recording and reporting of hours worked.

B. Audit Scope, Objectives, and Methodology

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

- observing vehicle traffic at the Spring Street Plaza, Silver Spring, MD;
- observing M-NCPPC employees at a sample of Sligo area parks; and
- interviewing Meadowbrook Maintenance Facility management to gain an understanding of current controls and procedures.

The audit period covered the period from May 1, 2014 – July 30, 2014.

C. Overall Conclusions

This audit was conducted in accordance with *Generally Accepted Government Auditing Standards*¹. The results of our evaluation and testing procedures indicate no major weaknesses in the design or operation of internal controls for ensuring employees arrive at work at their scheduled times. On an overall basis, we consider the controls to be satisfactory.

We wish to express our appreciation to the Southern Parks management and staff for the cooperation and courtesies extended during the course of our review.



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

August 18, 2014

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.

¹ Government Auditing Standards, Section 3.96 – External Peer Review states “The audit organization should obtain an external peer review at least once every 3 years...” The Office of Internal Audit’s last peer review was completed on July 1, 2010 and covered the period March 31, 2009 – April 1, 2010. Due to the change in OIA management, the next peer review will not be completed until August 29, 2014.

D. Detailed Commentary and Recommendations

1. Reinforce Training and Awareness

Issue: Although no irregularities were identified during the course of the review, based on conversations with Montgomery County Park management, increased training and awareness of Commission policies and procedures would further enrich the current internal control environment.

Risk/Criteria: Increased monitoring, awareness, and training help safeguard Commission assets, increases efficiencies, and helps ensure compliance with Commission policies and procedures.

Recommendation: We recommend Montgomery County Department of Parks management reinforce employee's understanding of stewardship, Commission policies and procedures, and management expectations (e.g. start time, travel time and allowable breaks) through additional training. Management may want to consider partnering with the Office of Internal Audit to develop and facilitate a training session covering ethics and fraud, waste & abuse.

Risk: Low

Management Response: The Southern Region Management Team appreciates the opportunity to work with the Office of Internal Audit. We are pleased with the findings and agree that additional training and awareness would be beneficial. The Southern Region Management team will work with the Office of Internal Audit to schedule such trainings.

Expected Completion Date: 12/30/2014 or before

Follow Up Date: January 2015