



To: Michael Riley, Director
Montgomery County Department of Parks

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

Date: September 9, 2014

Subject: Management on Bicycles Program - Management Advisory Report -
MC-003-2015

Background

The Montgomery County Department of Parks, Southern Parks Division, implemented the Management on Bicycles Program (Program) in March 2013. The objectives of the Program were to:

- actively patrol trails and related amenities on bicycles to achieve an up close assessment of maintenance needs and improvements;
- reduce customer driven work requests;
- foster positive customer relations with park and trail users;
- reduce carbon foot print, and;
- encourage improved health and fitness.

On July 18, 2014, Gene Giddens, Acting Director, requested a review of the Program due to Program feedback he received from various managers. Specifically he was concerned about:

- how many bicycles were purchased;
- bicycle assignments;
- where the bicycles were stored;
- what additional equipment was purchased with the bicycles; and
- what records were being kept to verify proper usage.

Scope

The scope of the management advisory for the Management on Bicycles Program included, but was not limited to, the following audit procedures:

- interviewing Program managers/participants;
- verifying bicycle inventory and controls;
- reviewing and verifying bicycles and equipment purchases; and
- reviewing records of bicycle usage.

Findings and Recommendations

Our review did not disclose any significant deficiencies in the design or operation of the Program's internal controls. Our review also did not disclose any significant instances of noncompliance with applicable policies, procedures, or regulations.

Note: During the review we learned that a Commission employee, [REDACTED] [REDACTED] outside of the Southern Parks Division, was assigned a bicycle and had taken the bicycle home. This arrangement was not subject to the Management on Bicycle Program internal controls. The Office of Internal Audit updated the Human Resources Division of our findings.

Conclusion

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 period covered in this review was March 2013 – August 2014.

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

cc: B. Hewlett A. Gardner
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