



THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

6611 Kenilworth Avenue • Riverdale, Maryland 20737

October 7, 2015

To: Mike Riley, Director  
Montgomery County Department of Parks

Christy Turnbull  
Chief, Enterprise Division

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

Subject: Follow-up Review for the Cabin John Ice Rink and Wheaton Ice Arena  
Audit Report

We have completed the follow-up review for the Cabin John Ice Rink and Wheaton Ice Arena, Audit Report No. MC-006-2015, dated June 23, 2015. The following is the result of the follow-up review:

<u>Report Rec. #</u>	<u>Issue/ Recommendation</u>	<u>Issue Risk</u>	<u>Expected Completion Date</u>	<u>Status</u>
1	Strengthen Controls Over the Petty Cash and Change Funds (Cabin John Ice Rink)	High	June 2015	Resolved
1	Strengthen Controls Over the Petty Cash Fund (Wheaton Ice Arena)	High	June 2015	Resolved
2	Maintain a Current Fixed Asset Register (Wheaton Ice Arena)	Medium	June 2015	Resolved
3	Maintain a Current Controlled Assets List (Wheaton Ice Arena)	Medium	June 2015	Resolved

Management provided sufficient additional information and clarification for us to conclude the audit recommendations reviewed have been satisfactorily addressed and implemented.

The original audit report is attached 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  
Karen Tobat

M-NCPPC  
Brian Borge  
Gina Finney  
Adrian Gardner  
Joseph Zimmerman

Auditor  
Wanda King