



THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION  
6611 Kenilworth Avenue • Riverdale, Maryland 20737

April 8, 2015

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

From: Renee Kenney, Chief Internal Auditor

Subject: Follow-up Review for Audit Report Number: MC-008-2015

We have completed the follow-up review for the Brookside Gardens – Petty Cash Audit Report dated February 26, 2015. 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	Replenish Petty Cash Funds More Frequently	Medium	Resolved
2	Increase Security of Petty Cash Funds	Medium	Resolved
3	Obtain Sales Tax Exemption	Low	Resolved

Management provided sufficient additional information and clarification for us to conclude all audit recommendations have been satisfactorily 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

William Dickerson  
Adrian Gardner  
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William Spencer  
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