



THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

7833 Walker Drive • Greenbelt, Maryland 20770

August 12, 2016

To: Ronnie Gathers, Director
Prince George's County Department of Parks and Recreation

Roslyn Johnson, Deputy Director
Facility Operations

Emily Rose, Chief
Sports, Health, and Wellness Division

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

Subject: PG-004-2017(d) – Splash Parks/Pools – J. Franklin Bourne Memorial Pool

Background: On July 18, 2016, the Office of Internal Audit (OIA) completed a surprise reconciliation of the change fund at the J. Franklin Bourne Memorial Pool. The pool has a [REDACTED] change fund.

Objective: To ensure change funds are being handled in accordance with Commission policies and procedures, and adequate internal controls are in place to prevent fraud, waste and abuse of Commission funds.

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

- Counting cash on hand in the change fund at the facility and verifying it to the Custodian Transfer Form on file with Treasury Operations.
- Counting cash on hand taken in by the facility and verifying it to the facility's SMARTlink cash report for that day.
- Determining if Commission policies and procedures are being followed, and if adequate internal controls are in place to prevent fraud, waste and abuse of Commission Funds.

The audit covered the period from June 1, 2016 – July 31, 2016.

Detailed Commentary, Findings and Recommendations

No significant audit findings/exceptions identified.

Conclusion

This audit was conducted in accordance with the *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.

We wish to express our appreciation to the Prince George's County Parks and Recreation, Sports, Health and Wellness Division management and staff for the cooperation and courtesies extended during the course of our review.

cc:

Executive Committee

C. Anderson

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P. Barney

Audit Committee

N. Dreyfuss

J. Shoaff

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