



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(h) – Splash Parks/Pools – Rollingcrest-Chillum Splash Pool

Background: On July 28, 2016, the Office of Internal Audit (OIA) completed a surprise reconciliation of the change fund at the Rollingcrest-Chillum Splash 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.

Other matters for consideration - The OIA determined that the change fund at Rollingcrest-Chillum Splash Pool was \$4.25 over. If the reason for the overage cannot be identified, management should contact the Department of Finance to obtain guidance on replenishment.

In addition, [REDACTED] of the [REDACTED] change fund was kept in a locked change machine. The change machine was previously used for facility lockers. The change machine is no longer being used as intended. Management should contact the Department of Finance to obtain guidance on retuning the unused portion of the change fund, reducing the pool's total change fund from [REDACTED] to [REDACTED]

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

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P. Barney

Audit Committee

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