



THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

7833 Walker Drive • Greenbelt, Maryland 20770

August 11, 2016

To: Mike Riley, Director
Montgomery County Department of Parks

John Nissel, Deputy Director Operations
Montgomery County Department of Parks

Christy Turnbull, Chief, Enterprise Division

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

Subject: MC-003-2017 – Splash Parks/ Pools – South Germantown Splash Park

Background: On July 19, 2016, the Office of Internal Audit (OIA) completed a surprise reconciliation of the change fund at the South Germantown Splash Park. The Splash Park has a [REDACTED] change fund that it shares with the Mini Golf Course in the South Germantown Recreational Park.

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 ActiveNet 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 South Germantown Splash Park personnel for the cooperation and courtesies extended during the course of our review.

cc:

Executive Committee

C. Anderson
E. Hewlett
P. Barney

Audit Committee

N. Dreyfuss
J. Shoaff
K. Tobat

M-NCPPC

R. Feeley
A. Gardner
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