



THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

6611 Kenilworth Avenue • Riverdale, Maryland 20737

May 19, 2016

To: Ronnie Gathers, Director
Prince George's 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: Follow-Up Review for Prince George's County Department of Parks and Recreation, Golf Courses, Cash Audit.

We have completed the follow-up review for the Golf Courses, Cash Audit Report Number PG-003-2016 dated March 1, 2016. The following is the result of the follow-up review:

<u>Rec. #</u>	<u>Issue/ Recommendation</u>	<u>Issue Risk</u>	<u>Status</u>
	[REDACTED]		
1	Increase Security of Cash	High	Resolved
2	Strengthen Controls over the Petty Cash Checking Account	Medium	Resolved
3	Return Excess Change Fund Amount	Medium	Resolved
4	[REDACTED] Increase Security of Cash	High	Resolved
5	Perform Monthly Reconciliations of the Checking Account	High	Resolved
6	[REDACTED] Perform Monthly Reconciliations of the Checking Account	High	Resolved
7	Ensure Fiscal Year Bank Reconciliation Forms are Accurate	High	Resolved
8	Ensure Commission Policies are Followed	High	Resolved
9	Provide Additional Training to Custodian	Medium	Resolved

Management provided sufficient additional information and clarification for us to conclude all audit recommendations reviewed 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

Casey Anderson
Elizabeth Hewlett
Patricia Barney

M-NCPPC Administration

Adrian Gardner
Joseph Zimmerman

Audit Committee

Norman Dreyfuss
John Shoaff
Karen Tobat

Office of Internal Audit

Robert Feeley