

**MARYLAND-NATIONAL CAPITAL PARK & PLANNING
COMMISSION**

**Prince George's County Planning Department
Petty Cash and Purchase Card Audit
Report Number: PG-005-2016**

September 3, 2015

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**Prince George's County Planning Department
Petty Cash and Purchase Card Audit**

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I. EXECUTIVE SUMMARY

A. Overall Perspective

The Prince George's County Planning Department's mission is to promote economic vitality, environmental sustainability, design excellence, and quality development in Prince George's County. The Planning Department is an organization of individuals whose purpose is to serve alongside the people of Prince George's County. The department is divided into the following divisions:

- Office of the Director;
- Community Planning;
- Countywide Planning;
- Development Review; and
- Information Management.

The Planning Department has three purchase cards and a [REDACTED] petty cash fund. The purchase cards are held by a Clerk Supervisor, a Senior Administrative Specialist and a Principal Administrative Specialist. A Principal Administrative Assistant is the custodian of the [REDACTED] petty cash fund. The Budget Coordinator approves the purchase card and petty cash transactions.

B. Audit Scope, Objectives, and Methodology

The purpose of the audit was to evaluate the system of internal controls for the petty cash and purchase card programs within Prince George's County Planning Department. The scope of our audit included, but was not limited to, the following audit procedures:

- conducting an unannounced cash count of the petty cash and the checking account funds;
- reviewing "Received of Petty Cash" forms;
- reviewing check account transactions and bank statements;
- reviewing the monthly reconciliation of the two checking accounts;
- reviewing a sample of purchase card transactions; and
- interviewing the petty cash custodian and cardholders.

This audit was conducted in accordance with *Generally Accepted 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.

The audit period covered the period from July 1, 2014 – June 30, 2015.

C. Major Audit Concerns

The results of our evaluation and testing procedures indicated no major audit concern.

D. Overall Conclusions

The results of our evaluation and testing procedures indicate no major weakness in the design or operation of internal controls for the purchase card and petty cash programs within the Planning Department. On an overall basis, we consider the controls to be satisfactory, see definition below.

We wish to express our appreciation to the Prince George's County Planning Department management and staff for their cooperation and courtesies extended during the course of our review.



Samuel J. Raines, Sr., CFE, CGFM
Senior Auditor



Renee M. Kenney, CPA, CIA, CISA
Chief Internal Auditor

September 3, 2015

Conclusion Definitions

Satisfactory	No major weaknesses were identified in the design or operation of internal control procedures.
Deficiency	A deficiency in the design or operation of an internal control procedure(s) that could adversely affect an operating unit's ability to safeguard assets, comply with laws and regulations, and ensure transactions are properly executed and recorded on a timely basis.
Significant Deficiency	A deficiency in the design or operation of an internal control procedure(s) which adversely affects an operating unit's ability to safeguard assets, comply with laws and regulations, and ensure transactions are properly executed and reported. This deficiency is less severe than a material weakness, yet important enough to merit attention by management.
Material Weakness	A deficiency in the design or operation of an internal control procedure(s) which may result in a material misstatement of the Commission's financial statements or material impact to the Commission.

II. DETAILED COMMENTARY AND RECOMMENDATIONS

None