

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

**Fort Washington Forest Community Center
Report Number: PG-010-2016**

December 10, 2015

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Fort Washington Forest Community Center
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None

I. EXECUTIVE SUMMARY

A. Overall Perspective

Fort Washington Forest Community Center (FWF) is located at 1200 Fillmore Road, Fort Washington, MD. The 22,300 square-foot facility opened in September 2013 and is connected to Fort Washington Forest Elementary School. This new community center includes a multi-purpose room, a teen lounge area, a computer lab, fitness and game rooms, and a space for arts and craft classes. The facility also includes a gymnasium that is shared with the school.

FWF is managed within Prince George's County Department of parks and Recreation Southern Area Operations Division. A Facility Director is responsible for the day to day management of the Center, and reports to the Southern Area Operations Chief.

B. Audit Scope, Objectives, and Methodology

The purpose of this audit was to evaluate the system of internal controls regarding operations at the facility. The scope of our audit included, but was not limited to, the following audit procedures:

- Performed an unannounced count of the petty cash and change funds.
- Reviewed petty cash receipts for compliance with Commission policies and procedures.
- Reconciled cash receipts to daily sales reports.
- Reviewed time cards and time keeping procedures. Interviewed supervisory employees to assess the effectiveness of managerial oversight of the employee time card process to ensure the hours worked were correctly reported.
- Verified existence of fixed and controlled asset to source documentation.
- Reviewed access controls to classrooms, labs and fitness areas.

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 covered the period from July 1, 2015 through October 31, 2015.

C. Major Audit Concerns

The results of our evaluation and testing procedures did not indicate any major audit concerns.

D. Overall Conclusions

The results of our evaluation and testing procedures indicate no major weaknesses in the design or operation of internal controls at the Fort Washington Forest Community Center. On an overall basis, we consider the controls to be satisfactory.

We wish to express our appreciation to the Prince George's County Parks and Recreation Department management and staff for the 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

December 10, 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.