

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

**South Bowie Community Center
Report Number: PG-011-2016**

March 11, 2016

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South Bowie Community Center
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I. EXECUTIVE SUMMARY

A. Overall Perspective

The South Bowie Community Center (SBCC or the Center) is located at 1717 Pittsfield Lane, Bowie, MD. SBCC includes several amenities, including a computer lab, community gardens, gymnasium and kitchen. The Center also offers after-school programs, Xtreme-teens programs, senior programs, and various workshops.

The SBCC facilitates one of the largest kid care programs within Prince George's County Department of Parks and Recreation, with approximately 70 daily attendees. The SBCC is not attached to a local elementary school, necessitating the transportation of 55 school age children from their school to the Center.

The SBCC has been recognized for their therapeutic sensory room, which helps kids with developmental disabilities. The room is the biggest room of its kind in the area, with items that stimulate visual, tactile, and auditory senses. The room was funded by the people who take Zumba classes at the Center. The sensory room is open to all kids, no matter where they live.

The SBCC is managed within Prince George's County Department of Parks and Recreation Central Area Operations Division.

B. Audit Scope, Objectives, and Methodology

The purpose of this audit was to evaluate the system of internal controls supporting operations at the Center. 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 assets to source documentation.
- Reviewed expense reimbursements to ensure requests were processed per Commission Practices and Procedures.
- Reviewed Field Purchase Orders to ensure compliance with the Commission's Purchasing Manual.
- Obtained and reviewed Commission vehicle mileage logs.

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 January 1, 2015 through December 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 South Bowie Community Center. On an overall basis, we consider the controls to be satisfactory.

We believe the weaknesses identified and communicated are correctable and that management's responses to the recommendation satisfactorily address the concerns. It is the responsibility of management to weigh possible additional cost of implementing our recommendations in terms of benefits to be derived and the relative risks involved.

We wish to express our appreciation to the Prince George's County Parks and Recreation Department, Central Area management and staff for the cooperation and courtesies extended during the course of our review.



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

March 11, 2016

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

1. Ensure Vehicle Logs are Maintained and Reviewed

Issue: The South Bowie Community Center operates two M-NCPPC buses on a regular basis (#396 and #112). Drivers pick up school aged children at two elementary schools so they can partake in SBCC after-school activities.

Vehicle logs were not maintained for the two buses. In addition, Central Area's Vehicle Administrator did not have any previous logs for the two buses. They were not being requested from the field, tracked or maintained as required.

Criteria/Risk: Commission Practice No. 6-10, *M-NCPPC Vehicle Use Program* requires the maintenance of vehicle logs for all pooled vehicles. In addition, the Practice states a designated department Vehicle Administrator must maintain all vehicle assignments, and vehicle usage logs for three (3) years.

The completion of vehicle logs provides important information to M-NCPPC management in case of vehicle accidents and/or infractions. The logs also provide management with a tool to assess vehicle usage, maintenance requirements, and possible replacement.

Recommendation: We recommend that Central Area Operations management strengthen internal procedures for the administration of pooled vehicles. Management should ensure that vehicle logs are being completed, reviewed, and maintained for all pooled vehicles.

Issue Risk: Medium

Management Response: Management concurs. Central Area Operations has developed a procedure to ensure that vehicle logs are completed, reviewed, and maintained for all pooled vehicles. The Center will make sure the logs are completed and forwarded to the area's vehicle administrator.

Expected Completion Date: Completed

Follow-Up Date: April 2016

2. Maintain a Listing of Authorized Drivers

Issue: The departmental Vehicle Administrator does not maintain adequate records verifying authorized drivers. Neither the Office of Risk Management nor the departmental Vehicle Administrator had driver release forms for two South Bowie Community Center bus drivers. Although the two drivers did complete the required defensive driving course, their information was not included in the Commission's License Monitoring System.

Criteria/Risk: Commission Practice No. 6-10, *M-NCPPC Vehicle Use Program* requires the department Vehicle Administrator to maintain a listing of all authorized drivers who meet driving eligibility requirements.

Failure to ensure all drivers complete the required training and are included in the Commission's license monitoring systems increases the Commission's exposure in case of an accident.

Recommendation: Management should ensure that the departmental Vehicle Administrator obtains driver release forms for all drivers. In addition, we recommend that the Vehicle Administrator coordinate with Risk Management to ensure receipt of all release forms.

Issue Risk: Medium

Management Response: Management concurs. Central Area Vehicle Administrator will obtain copies of the release forms for vehicle drivers and will maintain a list of eligible drivers. Copies of all defensive drivers release forms will be forward to Risk Management and bi-annually the list will be reviewed with Risk Management.

Expected Completion Date: Completed

Follow-Up Date: April 2016