



THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

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July 18, 2022

To: Bill Tyler
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From: Renee Kenney, CPA, CISA, CIA, CIG
Inspector General

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Subject: Follow-up Review for the Largo/Kettering/Perrywood
Audit Report, PGC-007-2021

We have completed the follow-up review for the Largo/Kettering/Perrywood Audit Report, No. PGC-007-2021, dated January 26, 2021. The following is the result of the review:

Rec. #	Issue/ Recommendation	Issue/ Risk	Expected Completion Date	Status
1	Maintain Documentation Supporting Rental Contracts	High	February 2021	Resolved
2	Strengthen Disposal and Tracking Procedures for Controlled Assets	High	February 2021	N/A ¹
3	Obtain Required Approval for Non-Commission Employment	Medium	January 2021	Partially Resolved

¹ The Office of the Inspector General (OIG) did not include issue/recommendation #2, Strengthen Disposal and Tracking Procedures for Controlled Assets, in the Follow up Review. The OIG's fiscal year 2023 Audit Plan includes a Controlled Assets-Recreation Facilities Audit, which will include Largo/Kettering/Perrywood.

Management provided sufficient additional information and clarification for us to conclude one of the three audit recommendations reviewed has been satisfactorily addressed and implemented. One is partially resolved because some degree of progress has been made but is not yet complete.

The following details the status of the partially resolved recommendation:

Recommendation #3: Obtain Required Approval for Non-Commission Employment

Status: Partially Resolved

Background and Discussion: Original audit testing disclosed that Form A-1, Request to Participate in Non-Commission Employment, was not completed for 11 employees. At the end of the audit, the form for one employee was completed and approved by senior management. Although forms had been completed for the remaining 10 employees, they had not been approved.

The Office of the Inspector General (OIG) recommended management review the submitted Form A-1 documentation and provide approvals as required. In addition, management should consider implementing procedures that require periodic discussions with staff during their annual performance reviews regarding non-Commission employment.

Management responded that “Staff have been trained to include seasonal staff when requiring about non-Commission employment. Managers will ask upon hire and include the form in hiring packets as well as remind staff on the annual review.”

Follow up Review: OIG reviewed the status of outstanding forms for the remaining 10 employees and determined that forms for four (4) of the 10 have not been approved by senior management.

Since the original audit, the community center has hired new employees, and four (4) of them have non-Commission employment. The forms for the new employees have been completed and submitted for approval.

Note: OIG will not perform a second Follow-up Audit to review the status of the Form A-1 documentation. At the close of the Follow up Audit, the Facility Director informed OIG that forms for the applicable employees have been routed to senior management for approval.

Largo/Kettering/Perrywood Audit
PGC-007-2021 Follow-Up

A copy of the original audit report has been included for your convenience.

Note: Low risk audit recommendations do not require OIG follow-up.

cc: Executive Committee
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