



THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

Office of Internal Audit • 7833 Walker Drive, Suite 425 • Greenbelt, Maryland 20770

August 21, 2017

To: Ronnie Gathers, Director
Prince George's County Department of Parks and Recreation

Roslyn Johnson, Deputy Director
Area Operations

Christine Fanning, Division Chief
Natural and Historical Resources Division

From: Renee Kenney, CPA, CISA, CIA
Chief Internal Auditor

Natalie M. Beckwith, MPA, CICA
Senior Auditor

Subject: Follow-Up Review for Prince George's County Department of Parks and Recreation,
Mt. Rainier Nature Center.

We have completed the follow-up review for the Mt. Rainier Nature Center's Report Number PG-019-2017-B dated June 8, 2017. The following is the result of the follow-up review:

Rec. #	Issue/ Recommendation	Issue Risk	Status
1	Verify Cash Receipts	High	Resolved
2	Limit Access to Cash	High	Resolved
3	Strengthen Controls over Petty Cash and Facility Change Fund	High	Resolved
4	Define Appropriate Cash Handling Roles and Responsibilities	High	Resolved
5	Lack of Written Cash Handling Procedures	Medium	Resolved

Management provided sufficient information and clarification for us to conclude that all audit recommendations have been resolved.

We 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 Audit Committee M-NCPPC Administration
Elizabeth Hewlett Norman Dreyfuss William Dickerson
Casey Anderson Dorothy Bailey Adrian Gardner
Patricia Barney Karen Tobat Stanley Johnson
Kyle Lowe
Lissette Smith
William Spencer
Joseph Zimmerman