



THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

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

November 16, 2016

To: Mike Riley, Director Montgomery County Department of Parks

John Nissel, Deputy Director Operations

Doug Ludwig, Chief Northern Parks Division

From: Renee Kenney, Chief Internal Auditor

Subject: Follow-Up Review for Audit Report Number: MC-001-2017

We have completed the follow-up review for Black Hill Regional Park Audit Report dated August 26, 2016. The following is the result of the follow-up review:

<u>Rec. #</u>	<u>Issue/ Recommendation</u>	<u>Issue Risk</u>	<u>Status</u>
1	Strengthen Purchase Card Program	Medium	Resolved
2	Ensure Commission Vehicle Logs are Maintained	Medium	Resolved
3	Ensure Employees Obtain Approval for Non-Commission Work	Low	Resolved

Management provided sufficient additional information and clarification for us to conclude all audit recommendations reviewed have been satisfactorily addressed and implemented.

I 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  
Casey Anderson  
Elizabeth Hewlett  
Patricia Barney

Audit Committee  
Dorothy Bailey  
Norman Dreyfuss  
Karen Tobat

M-NCPPC Administration  
Robert Feeley  
Adrian Gardner  
Joseph Zimmerman