



THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

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

December 6, 2016

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

Debbie Tyner, Deputy Director  
Area Operations

Kelli Beavers, Chief  
Southern Area Operations

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

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Auditor-in-Charge

Subject: Follow-Up Review for Prince George's County Department of Parks and Recreation,  
Hillcrest Heights Community Center

We have completed the follow-up review for the Hillcrest Heights Community Center Audit Report Number PG-014-2016 dated June 30, 2016. The following is the result of the follow-up review:

Rec. #	Issue/ Recommendation	Issue Risk	Status	Original Expected Completion Date	Revised Expected Completion Date
1	Strengthen Administrative Oversight and Controls over Fixed Assets	High	Resolved	July 2016	N/A
2	Strengthen Administrative Oversight and Controls over Controlled Assets	Medium	Partially Resolved	July 2016	February 2017
3	Ensure Vehicle Logs are Maintained and Reviewed	Medium	Resolved	July 2016	N/A
4	Maintain a Listing of Authorized Drivers	Low	Resolved	July 2016	N/A
5	Ensure Cash Deposits are Made Timely	Low	Resolved	July 2016	N/A

Management provided sufficient information and clarification for us to conclude that four of the five audit recommendations have been resolved and one remains partially resolved. The following details the status of the partially resolved recommendation.

## **#2: Strengthen Administrative Oversight and Controls over Controlled Assets**

**Background and Discussion:** The entire Southern Area Operations (SAO) region, including the Hillcrest Heights Community Center (HTCC) did not have adequate internal procedures or processes in place to accurately categorize, monitor or record its controlled assets. The Office of Internal Audit issued the following recommendations to be implemented by both the Hillcrest Heights Community Center and the Southern Area Administrative Office:

- The Southern Area Asset Coordinator should thoroughly review the controlled asset listing for the Hillcrest Heights location and all remaining southern area locations and correct any clerical errors found.
- The Southern Area Asset Coordinator should remove all fixed asset items from the individual controlled asset listings for all southern area locations.
- A full and comprehensive controlled asset inventory count should be performed at all facilities located within the southern area, included HTCC. Any items on the controlled asset listing that are unable to be located at a facility due to an item transfer or disposal should be properly documented and that documentation should be forwarded to the Southern Area Asset Coordinator for processing.
- SAO senior management should monitor the Southern Area Asset Coordinator's, HTCC's Facility Director's, and any additional southern area facility staff members' progress on resolving the deficiencies identified above.

**Current Status:** Partially Resolved

**Management Response:** All audit recommendations slated for action and implementation specifically at the Hillcrest Heights Community Center have been fully addressed and satisfied. However, action items to be implemented by Southern Area Operation Administrative staff remain unresolved. Currently, the SAO administrative staff is in the beginning stages of reviewing the controlled asset listing for accuracy, as well as, coordinating a comprehensive controlled asset inventory count with all remaining southern area facilities. To that end, a new expected date of recommendation implementation has been established.

**Revised Expected Completion Date:** February 2017

**Revised Follow-Up Date:** April 2017

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  
Casey Anderson  
Elizabeth Hewlett  
Patricia Barney

Audit Committee

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