



THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

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

May 18, 2017

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

Kelli Beavers, Acting Deputy Director, Area Operations

Anthony Potts, Acting Chief, Southern Area Operations

From: Renee Kenney, Chief Internal Auditor

Subject: Follow-Up Review for Audit Report Number: PG-014-2017

We have completed the follow-up review for Upper Marlboro Community Center Audit Report dated February 6, 2017. The following is the result of the follow-up review:

Rec. #	<u>Issue/</u> <u>Recommendation</u>	<u>Issue Risk</u>	<u>Status</u>
1	Ensure Cash Deposits are Made Timely	High	Resolved
2	Strengthen Controls over Petty Cash	High	Resolved
3	Conduct Post Payroll Reviews of Paper Time Cards	Medium	Resolved
4	Strengthen Controls over Controlled Assets	Medium	Resolved
5	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
Elizabeth Hewlett
Casey Anderson
Patricia Barney

Audit Committee
Dorothy Bailey
Norman Dreyfuss
Karen Tobat

M-NCPPC Administration
Robert Feeley
Adrian Gardner
Joseph Zimmerman