



THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

Office of the Inspector General

January 15, 2025

To: Bill Tyler, Director, Prince George's County Departments of Parks and Recreation

Wanda Ramos, Deputy Director, Recreation and Leisure Services

Angela Anglin, Division Chief, Southern Recreation and Leisure Services

From: Renee Kenney, Inspector General

Modupe Ogunduyile, Deputy Inspector General

Franklin Pace, Senior Auditor

Subject: Follow-up Review, Fort Washington Forest Community Center  
Audit Report No. PGC-001-2025

We have completed the follow-up review for the Fort Washington Forest Community Center (Center), Audit Report No. PGC-001-2025 dated October 16, 2024. The following is the result of the follow-up review:

<u>Rec. #</u>	<u>Recommendation</u>	<u>Issue Risk</u>	<u>Status</u>	<u>Original Expected Completion Date</u>	<u>New Expected Completion Date</u>
1	Conduct Annual Inventory of Controlled Assets	Medium	Partially Resolved	10/2024	2/2025
2	Ensure Bank Deposits are Made in Accordance with Commission Procedures	Medium	Unresolved	10/2024	12/2024
3	Ensure Compliance with Purchase Card Policies and Procedures	Medium	Unresolved	10/2024	2/2025

Management provided sufficient additional information and clarification for us to conclude one recommendation is partially resolved because some degree of progress has been made, but is not yet complete, and two are unresolved.

The following details the status of the partially resolved and unresolved recommendations.

**Recommendation #1: Conduct Annual Inventory of Controlled Assets**

Background and Discussion: The Center did not perform the required annual inventory of controlled assets. In addition, the OIG identified eight (8) duplicate items on the controlled asset listing and five (5) items that Center management disposed of or transferred to another facility, but the required documentation was not readily available.

During our follow-up review, Center management provided the OIG evidence that an annual inventory was completed on December 3, 2024. However, at the time of the OIG follow-up visit on December 9, 2024, Center management had not updated asset records to reflect the results of the inventory. Specifically, the controlled asset listing still contained the eight (8) duplicate items identified in the audit report without an annotation next to the items indicating the items were duplicates.

Current Status: Partially Resolved

Management Response: The inventory was conducted by the Facility Director and the Manager on Duty with the Asset Coordinator present. Center management is in the process of updating the controlled asset listing to reflect the results of the annual inventory.

New Expected Completion Date: February 2025

Follow Up Date: April 2025

**Recommendation #2: Ensure Bank Deposits are Made in Accordance with Commission Procedures**

Background and Discussion: The OIG reviewed a three-month period (3/1/24 – 5/31/24) of bank deposits made by the Center and identified (3) instances where deposits were made beyond a one-week period from being collected at the Center.

During the follow-up review, the OIG selected two (2) months of deposits and identified two (2) instances where deposits were made beyond a one-week period from being collected at the Center.

**Periods When Deposits Were Not Made**

Dates Cash Collected	Elapsed Days Since Prior Deposit	Deposit Amount
08/16/2024 - 08/26/2024	10	
09/06/2024 – 09/16/2024	10	

Current Status: Unresolved

Management Response: Center management verified that the last few deposits were deposited within the time required. The facility now has an assistant to help with deposits.

New Expected Completion Date: December 2024

Follow Up Date: April 2025

**Recommendation #3: Ensure Compliance with Purchase Card Policies and Procedures**

Background and Discussion: The OIG determined that the Center did not follow existing card policy and procedures for reviewing purchase card transactions by the 15<sup>th</sup> of the following month. Center management agreed with the finding and said they would comply with the recommendation to ensure the timely review of the purchase card logs by the cardholder and approving official.

During our follow-up review, the OIG selected August and September 2024 purchase card transaction logs which disclosed the Center did not follow existing policy and procedures for the month of August 2024.

The *Purchase Card Program Policy and Procedures Manual* states cardholders and approving officials shall approve and close all transactions by the 15<sup>th</sup> of the following month and provided to the purchase card administrator.

**Dates of Signatures on Transaction Logs**

Month	Cardholder Signature Date	Approving Officer Signature Date
August 2024	9/30/2024	10/4/2024
September 2024	10/15/2024	10/15/2024

In addition, based on communication with the purchase card administrator, the OIG was informed that the cardholder's purchase card was suspended on November 18, 2024, due to the untimely review of purchase card transactions.

Current Status: Unresolved

Updated Management Response: The cardholder plans to complete refresher training in February 2025 and anticipates the card will be reinstated.

Revised Expected Completion Date: February 2025

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Follow Up Date: April 2025

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.

Audit Committee

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M-NCPPC Administration

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