

**The Maryland-National Capital Park and Planning Commission
Office of the Inspector General**

**Temple Hills Community Center
Prince George's County Department of Recreation
Final Audit Report
Report Number: CORRECTED PGC-005-2026
December 9, 2025**

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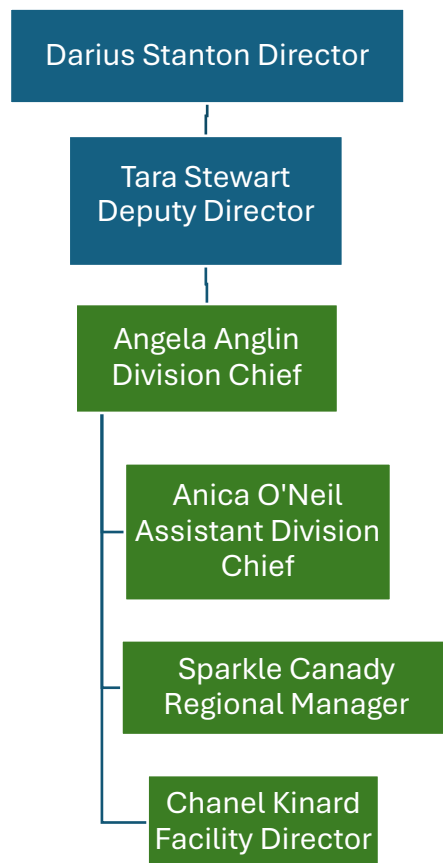
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I. Executive Summary

A. Overall Perspective

The Temple Hills Community Center (Center) is located at 5300 Temple Hills Road, Temple Hills, Maryland. The amenities offered at the Center include a multipurpose room, basketball gymnasium, tennis courts and picnic shelters. The Center offers summer day camps, dance, exercise and music classes for teens and adults.

In Fiscal Year 2025, the Center generated \$80,502 in revenue. The Center is managed under the aegis of the Commission's Prince George's Department of Parks and Recreation (DPR). The Director and Deputy Director are responsible for DPR and provide oversight to Southern Recreation and Leisure Services (SRLS), which is comprised of a Division Chief, Assistant Division Chief, Regional Manager and Facility Director. **Note:** Ms. Wanda Ramos served as Deputy Director, Recreation and Leisure Services through October 2025, Ms. Tara Stewart was appointed on November 10, 2025.



B. Audit Objective, Scope, and Methodology

Audit Objective

The objective of this audit was to evaluate the system of internal controls for key business operations (e.g., petty cash, purchase card, controlled assets, etc.) at Temple Hills Community Center. Properly implemented internal controls reduce financial, reputational, and operational risks within the facility.

Scope

The scope for the Temple Hills Community Center audit included, but was not limited to, the following audit procedures:

- Reviewed applicable Commission policies and procedures;
- Interviewed Department management and Commission employees;
- Performed walkthroughs with staff to obtain an understanding of operations;
- Obtained and analyzed daily cash receipts and bank deposits for accuracy and timeliness;
- Reviewed timekeeping and payroll procedures to ensure the effectiveness of managerial oversight of the employee timecard process;
- Reviewed and tested controlled and capital assets to ensure compliance with Commission policies and procedures;
- Reviewed purchase card transactions for authorization and appropriateness of purchases;
- Reviewed rental agreement contracts; and
- Assessed Center security protocols.

In addition, the audit scope was designed to identify possible fraud, waste, or abuse within the processes being audited.

The period covered in this review was July 1, 2023, through September 1, 2025.

Methodology

During the audit, the auditor-in-charge conducted interviews of Center management and staff, and reviewed relevant standard operating procedures, Commission policies, and organizational charts. For our analysis, we obtained and reviewed financial reports, asset listings, payroll reports, and other relevant information that included a sample of supporting documentation to assess compliance with Commission Policies and Procedures. We also conducted site visits to test the effectiveness of internal controls over petty cash and capital and controlled assets.

This audit was conducted in accordance with *Generally Accepted Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

C. Major Audit Concerns

The results of our evaluation and testing procedures indicated no major audit concerns.

D. Overall Conclusions

The results of our evaluation and testing procedures indicate no major weaknesses in the design or operation of internal controls for Temple Hills Community Center. On an overall basis, we consider the controls to be satisfactory.

We believe all weaknesses identified and communicated are correctable and that management's responses to all recommendations satisfactorily address the concerns. It is the responsibility of management to weigh the possible additional costs of implementing our recommendations in terms of benefits to be derived and the relative risks involved.

We wish to express our appreciation to the Department of Parks and Recreation management and staff for the cooperation and courtesies extended during the course of our review.

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Modupe Ogunduyile

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Inspector General

December 9, 2025

Conclusion Definitions

Satisfactory - No major weaknesses were identified in the design or operation of internal control procedures.

Deficiency - A deficiency in the design or operation of an internal control procedure(s) that could adversely affect an operating unit's ability to safeguard assets, comply with laws and regulations, and ensure transactions are properly executed and recorded on a timely basis.

Significant Deficiency - A deficiency in the design or operation of an internal control procedure(s) which adversely affects an operating unit's ability to safeguard assets, comply with laws and regulations, and ensure transactions are properly executed and reported. This deficiency is less severe than a material weakness, yet important enough to merit attention by management.

Material Weakness - A deficiency in the design or operation of an internal control procedure(s) which may result in a material misstatement of the Commission's financial statements or material impact to the Commission.

II. Detailed Commentary and Recommendations

1. Strengthen Managerial Oversight of Controlled Assets

Issue: The Center did not perform the required annual inventory of controlled assets in accordance with policy. The OIG identified 13 exercise bikes located on the premises of the Center that were not properly tagged and accounted for on the controlled assets listing. In addition, upon review of the Center's most recent listing of the controlled assets, the OIG determined the inventory of controlled assets did not include the required signatures and dates to confirm completion.

Criteria: Per Administrative Procedures No. 04-01, *Capital and Controlled Asset Procedures Manual*, controlled assets should be inventoried annually by December 31. At least two employees, one of whom must be a supervisor, must approve the completion of the inventory. The approval of the inventory must document whether:

- No changes are needed to the controlled asset inventory;
- Changes are needed to the controlled asset inventory to document the disposal or theft of an item(s); or
- Changes are needed to the controlled asset inventory to document the purchase of transfer/receipt of an item(s).

Documenting and Tagging Controlled Assets:

- Documentation for the acquisition of controlled assets must be maintained. Examples of acceptable documentation include purchase orders, purchase card receipts, or other documentation that confirms the date of purchase and purchase price.
- Immediately upon receipt or as soon as possible, the controlled assets must be tagged to provide an efficient means to inventory them, and to safeguard those susceptible to loss or theft.

Cause: Center management did not establish the necessary oversight over controlled assets consistent with established procedures.

Risk: Failure to provide sufficient oversight over controlled assets may impact the Commission's ability to properly record, categorize, track and dispose of those items. Failure to comply with policies and procedures may potentially lead to fraud, waste, and abuse.

Recommendation: Center management should ensure inventory of controlled assets is conducted on an annual basis in accordance with policy. When completing annual inventories, Center management should ensure:

- Roles are properly segregated. The inventory process should involve at least two individuals. One individual should complete the inventory (i.e., asset verification) and a second individual should review.
- Evidence of completion should be obtained. All individuals (at least two) involved in the inventory should sign and date the inventory record.
- Evidence of completion should be maintained for internal and/or external audits per Commission retention requirements.
- Ensure all controlled assets are tagged and the acquisition records of controlled assets are maintained.

Issue Risk: Medium

Management Response: Concur. Temple Hills Community Center management understands the recommendations and will implement them going forward. Approved 164 forms for the aforementioned spin bikes have been submitted to Laverne White, SRLS' Fix/Control Asset Manager. Once the new/replacement fixed asset stickers are received (expected to receive in the next week) the bikes will be tagged. The Regional Manager will also complete another facility audit afterwards.

Expected Completion Date: December 2025

Follow-Up Date: January 2026