

The Maryland-National Capital Park and Planning Commission
OFFICE OF THE INSPECTOR GENERAL

Temple Hills Community Center

Prince George's County (PGC)
Department of Parks and Recreation



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November 25, 2025

Final Report

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Executive Summary

As part of our efforts to promote effective programs, policies, and operations and to ensure public accountability, The Maryland-National Capital Park and Planning Commission (Commission) Office of the Inspector General (OIG) conducted a performance audit to evaluate the adequacy and effectiveness of internal controls related to Temple Hills Community Center. This audit was selected as part of the OIG's Fiscal Year 2026 Work Plan, developed to support oversight, accountability, and effective stewardship of Commission resources.

Objective

The objective of this audit was to evaluate Temple Hills Community Center to determine whether operations were conducted in accordance with applicable policies, procedures, laws, and regulations, and whether internal controls were designed and operating effectively.

Findings

The audit identified one finding related to the oversight of controlled assets. These conditions may impact the Commission's ability to properly record, categorize and track controlled assets, increasing the risk of fraud, waste, and abuse.

Recommendations

The Office of the Inspector General made a recommendation to address the findings identified during the audit. The recommendation is intended to enhance oversight over controlled assets by improving documentation.

Management Responses

Management agreed with the audit findings and recommendations and provided responses outlining corrective actions to address the issues identified. Management's responses include ensuring controlled assets are properly documented and reviewed annually.

Background

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

Temple Hills Community Center Organization Chart

The Temple Hills Community Center operates under the authority of the Maryland-National Capital Park and Planning Commission (Commission) within the Department of Parks and Recreation (DPR). At the department level, Darius Stanton, Director, provides overall strategic direction and executive oversight. Tara Stewart, Deputy Director, supports departmental operations.

The Facility falls under Southern Recreation and Leisure Services led by Angela Anglin, Division Chief, who is responsible for policy implementation, operational performance, and oversight of regional operations. Anica O'Neil, Assistant Division Chief, supports division operations. Sparkle Canady, Regional Manager, provides direct supervisory oversight of the facility. Chanel Kinard, Facility Director, is responsible for the day-to-day operations of the Temple Hills Community Center. The chart below presents the management structure of the Facility.



Objective, Scope, and Methodology

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.

Findings 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

Conclusion

Major Audit Concerns

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

Overall Conclusion

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. See definition in Appendix A

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 DPR's management and staff for the cooperation and courtesies extended during our review.

Aaron Smith, CIGA
Auditor

Modupe Ogunduyile, CIG
Inspector General

November 25, 2025

Appendixes

Appendix A: Conclusion Ratings 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.

Appendix B: Report Distribution

Audit Committee

Billy Okoye
Mitra Pedoeem
Erin White
Benjamin Williams

Maryland-National Capital Park and Planning Commission

Todd Allen
Angela Anglin
Darryl Barnes
Gavin Cohen
Artie Harris
William Spencer
Darius Stanton
Tara Stewart

Office of the Inspector General

Modupe Ogunduyile
Aaron Smith

Additional Information

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