



THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

Office of the Inspector General • 7833 Walker Drive, Suite 425 • Greenbelt, Maryland 20770

March 18, 2022

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

Wanda Ramos
Deputy Director, Recreation and Leisure Services

Shawna Facht, Division Chief, Northern Recreation and Leisure Services

From: Renee Kenney, CPA, CISA, CIA, CIG *Renee Kenney*
Inspector General

Wanda King *Wanda King*
Assistant Inspector General

Subject: Second Follow-up Review for the Palmer Park Community Center
Audit Report, PGC-013-2019

We have completed the second follow-up review for the Palmer Park Community Center Audit Report, No. PGC-013-2019, dated August 26, 2019. The following is the result of the review:

Rec. #	Issue/ Recommendation	Issue/ Risk	Expected Completion Date	Revised Completion Date	Status
1	Strengthen Procedures for Controlled Assets Inventory	High	November 2019	February 2021	Partially Resolved
2	Develop Formal Written Cash Handling Procedures	High	July 2019	N/A	Previously Resolved ¹
3	Maintain Documentation Supporting Rental Contracts	High	November 2019	February 2021	Resolved

¹ The audit issue was resolved during the first Follow-Up Review, report date January 26, 2021.

Management provided sufficient additional information and clarification for us to conclude two of the three audit recommendations reviewed have been satisfactorily addressed and implemented. One is partially resolved because some degree of progress has been made but is not yet complete.

The following details the status of the partially resolved recommendation:

Recommendation #1: Strengthen Procedures for Controlled Assets Inventory

Status: Partially Resolved

Background and Discussion: Original audit testing disclosed several discrepancies with the controlled assets inventory, resulting in the major audit concern of inadequate procedures over controlled assets. During the original audit, the Office of Inspector General (OIG) issued recommendations for strengthening procedures to ensure all controlled assets are identified, tracked and monitored.

Follow up Review: OIG tested a judgmental sample of 13 installed assets and verified their existence at the facility, without any exceptions. OIG also tested a judgmental sample of 16 transferred assets and reviewed the forms (i.e., Form 164) documenting the transfer of assets from Palmer Park Community Center to other facilities. Testing disclosed the following exceptions:

- Eleven of 16 forms were missing the two approval signatures, one of which must be a supervisory signature.²
- Three of 16 forms showed only one approval signature.
- The Facility Director could not provide Form 164 to support the transfer of one (1) asset.
- Two assets were erroneously listed on the Controlled Assets Inventory as installed at Palmer Park Community Center but had been transferred to another facility. The Facility Director provided the form supporting the transfer.

In addition, Form 164 for one (1) disposed asset was missing one of the two required approval signatures.

Note that OIG will not perform a third Follow-up Audit to review controlled assets. The fiscal year 2022 Audit Plan includes a Controlled Assets-Facilities audit, which will include Palmer Park Community Center.

A copy of the original audit report has been included for your convenience.

² Nine (9) of these forms, missing either both or at least one approval signature, are for 10 Platform Stages that the Fixed Asset Coordinator said were transferred to Central Area Maintenance.

Palmer Park Community Center Audit
PGC-013-2019 Follow-Up

Note: Low risk audit recommendations do not require OIG follow-up.

cc: Executive Committee
Casey Anderson
Elizabeth Hewlett
Asuntha Chiang-Smith

Audit Committee
Dorothy Bailey
Partap Verma
Benjamin Williams
Erin White

M-NCPPC
Debra Borden
Gavin Cohen
Adrian Gardner