

**MARYLAND-NATIONAL CAPITAL PARK & PLANNING
COMMISSION**

**Ft. Washington Forest Community Center
Facility Audit
Report Number: PGC-006-2019
February 8, 2019**

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Ft. Washington Forest Community Center
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I. EXECUTIVE SUMMARY

A. Overall Perspective

The Ft. Washington Forest Community Center (Center) is located at 1200 Fillmore Road in Fort Washington, Maryland. The Center possesses several amenities, including a computer lab, crafts room, fitness room, gymnasium, multi-purpose room and a teen room. The Center also offers the Xtreme Teens Program and fitness classes.

The Center is managed under the aegis of the Commission's Prince George's County Department of Parks and Recreation's, Area Operations Division, Southern Area.

B. Audit Objectives, Scope, and Methodology

Objective

The purpose of this audit was to evaluate the system of internal controls supporting operations at the Center.

Scope

The scope of our audit included, but was not limited to the following audit procedures:

- Performed an unannounced count of the petty cash and change funds.
- Reviewed petty cash receipts and replenishments.
- Tested controls over daily receipts and bank deposits.
- Reviewed time cards and time keeping procedures. Interviewed supervisory employees to assess the effectiveness of managerial oversight of the employee time card process to ensure the hours worked were correctly reported.
- Verified the existence of capital assets (>\$10,000) to source documentation;
- Assessed Center receivables;
- Obtained and reviewed a sample of facility contracts and rental agreements;
- Obtained and reviewed employee related travel expenses and reimbursements payments;
- Assessed the quality and effectiveness of the facility's security cameras.

The audit covered the period from July 1, 2017 through June 30, 2018.

Scope Limitation

This audit did not include review or testing of the Center's controlled assets (i.e. assets <\$10,000). This testing was completed in the fall of 2018. Fort Washington Forest Community Center Audit Report PGC-005-2019-B dated September 24, 2018 contained an audit recommendation, Strengthen Controls of Controlled Assets. The OIG is scheduled to complete follow-up audit testing on this recommendation.

Methodology

Inquiry, observation, data analysis, and tests of imposed actions to complete the objectives of this audit will be performed.

The 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 objectives.

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 at the Ft. Washington Forest Community Center. On an overall basis, we consider the controls to be satisfactory.

We wish to express our appreciation to the Prince George's County Parks and Recreation Department's, Southern Area Operation's Division's management and staff for the cooperation and courtesies extended during the course of our review.



Natalie M. Beckwith, MPA, CFE, CICA
Assistant Inspector General



Renee M. Kenney, CPA, CIG, CIA, CISA
Inspector General

February 8, 2019

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

None