

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

**Westphalia Community Center
Facility Audit
Report Number: PGC-004-2021
May 21, 2021**

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Westphalia Community Center
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I. EXECUTIVE SUMMARY

A. Overall Perspective

The Westphalia Community Center (Center) is located at 8900 Westphalia Rd, Upper Marlboro, MD. The Center includes several amenities, including a Community Lounge, Fitness Room, Multipurpose Room, NFL Play 60 Obstacle Course, Playground, Basketball Court, Tennis, Concourse/reception area, and Gymnasium.

In FY 2020 the Center recognized \$67,039.00 in registration revenue for activities such as boxing, aerobics, chair yoga and the Explorer's Camp, etc. The Center also recognized an additional \$450.00 and \$13,700.00 in ticketed sales and rental revenue, respectively.

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

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.

In addition, the audit scope was designed to identify possible fraud, waste, or abuse within the process(es) being audited.

Scope

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

- Interviewed staff to obtain an understanding of operational procedures.
- Reviewed petty cash receipts and replenishments for appropriate approval and supporting documentation.
- Tested controls over daily receipts and bank deposits.
- Reviewed timecards and time keeping procedures. Interviewed supervisory employees to assess the effectiveness of managerial oversight of the employee timecard process to ensure the hours worked were correctly reported.
- Obtained capital asset reports ($\$ > \$10,000$); verified the existence of capital assets.
- Obtained controlled asset reports ($\$ < 10,000$); verified the existence of controlled assets.
- Reviewed Commission vehicle logs; assured drivers are authorized to operate Commission vehicles.
- Reviewed contracts for the rental of the facility to ensure they were properly executed.

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 deficiencies in the design or operation of internal controls at the Westphalia 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's Department of Parks and Recreation and the Central Area Operations Division's management and staff for the cooperation and courtesies extended during the course of our review.



Natalie M. Beckwith, CFE, CICA
Assistant Inspector General



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

May 21, 2021

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