

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

**Prince George's County Department of Parks and Recreation  
Aquatics and Athletic Facilities Division**

**Aquatic Fee Payments  
Report Number: PGC-012-2020**

**March 11, 2020**

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# **Aquatic Fee Payments**

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## **I. EXECUTIVE SUMMARY**

### **A. Background**

The Maryland-National Capital Park and Planning Commission's (Commission) Aquatics and Athletic Facility Division (AAFD), formerly named Sports, Health and Wellness, provides comprehensive community programming for Prince George's County and Montgomery County residents. Amenities include, but are not limited to, a variety of classes and activities such as gymnastics, ice skating, tennis, trap and skeet, golf and aquatics.

The AAFD encompasses Aquatic Operations, which administers the Prince George's County Department of Parks and Recreation's (PGPR) Sharks Swim Team. The Sharks Swim Team is an official USA Swimming Team within the Potomac Valley Swimming Club. The club season begins in the fall and continues throughout the winter and spring. In the past, the team practiced at the Commission's Prince George's County Sports & Learning Complex (Complex). However, due to limited swim lane availability at the Complex, the team began holding tryouts at Prince George's County Community College in August 2019. Effective September 2019, the team transitioned to holding all practices at Prince George's County Community College.

The audit focused on the aquatic fee payment process. For example, AAFD pays the vendor, Prince George's County Community College, for the use and rental of pool lanes for swim team practices. Other types of payments include team entry fees to participate in various swim meets (i.e., competitions). Team entry fees are paid to the swim teams (i.e., the vendors) who host swim meets. Note that the PGPR Sharks Swim Team does not host swim meets, due to certain constraints (e.g., a required number of volunteers and swim officials who meet certain qualifications at various levels).

As of January 2020, AAFD management implemented revised invoice payment procedures, which include the execution of a Service Purchase Order Contract for processing aquatic fee payments.

## **B. Objective, Scope and Methodology of the Audit**

### **Objective**

The purpose of the audit was to identify opportunities to strengthen internal controls, improve operational efficiencies and help ensure compliance with Commission policies and procedures.

In addition, the audit scope was designed to identify possible fraud, waste or abuse within the process(es) being audited. **Note: The audit scope was limited to review of the fee payments process only.**

### **Scope**

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

- Interviewed management and staff to obtain an understanding of the operations and administration of aquatic fee payments;
- Reviewed Commission practices and procedures; and
- Selected a sample of payment transactions processed by Accounts Payable, and tested attributes such as: a) authorized invoice approval, b) payment accuracy and timeliness, and c) fees and penalties incurred by the Commission for late vendor payments.

The audit covered the period from January 1, 2019 – December 31, 2019.

### **Methodology of the Audit**

Inquiry, observation, data analysis, and tests of transactions were performed to complete the audit objectives.

The audit was conducted in accordance with the *U.S. 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 the findings and conclusions based on the established 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 for the administration of aquatic fee payments in the Aquatics and Athletic Facility Division, Prince George's County Parks and Recreation. 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 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 Aquatics and Athletic Facility Division management and staff for their cooperation and courtesies extended during the course of our review.



Wanda King, MBA  
Assistant Inspector General



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

March 11, 2020

**Conclusion Definitions**

<b>Satisfactory</b>	No major weaknesses were identified in the design or operation of internal control procedures.
<b>Deficiency</b>	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.
<b>Significant Deficiency</b>	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.
<b>Material Weakness</b>	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**