



THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

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

September 17, 2019

To: Mike Riley, Director  
Montgomery County Department of Parks

From: Renee Kenney, Inspector General *Renee M Kenney*

Subject: Second Follow-Up Audit - Rock Creek Maintenance Facility (MC-002-2018-B)

We have completed our second follow-up review for the Internal Control Audit Report of Rock Creek Maintenance Facility dated March 2, 2018. The following is the result of the follow-up review:

<u>Rec. #</u>	<u>Issue/ Recommendation</u>	<u>Issue Risk</u>	<u>Original Expected Completion Date</u>	<u>Revised Expected Completion Date</u>	<u>Status</u>
1	Implement Plan Review Board	High	On-going	N/A	Previously Resolved
2	Strengthen Controls for Receipt of Permits	High	Completed	N/A	Previously Resolved
3	Implement Project Issue Log	High	April 2018	N/A	Previously Resolved
4	Strengthen Controls over Receipt and Completion of Project Schedules	High	Completed	N/A	Previously Resolved
5	Review Governance Structure within the Park Development Division	Medium	September 2018	September 2019	Resolved

Management provided sufficient additional information and clarification for us to conclude audit recommendation #5, Review Governance Structure within the Park Development Division has been satisfactorily addressed and implemented. The other recommendations were reflected as resolved in the June 27, 2019 initial Follow-Up report.

I have attached the original Audit Report No. MC-002-2018-B and initial Follow-Up Audit Report for your convenience. If we can be of assistance in the future, please do not hesitate to contact our office. Thank you for your assistance in this review.

cc: Executive Committee  
Elizabeth Hewlett  
Casey Anderson  
Anju Bennett

Audit Committee  
Dorothy Bailey  
Partap Verma  
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