



THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

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

November 6, 2020

To: Mike Riley, Director of Montgomery County Department of Parks

From: Renee Kenney, Inspector General

Subject: Follow-Up Review for Audit Report Number: MC-002-2020

We have completed the follow-up review for the Audit of the Horticulture, Forestry & Environmental Education Division, Locust Grove Nature Center, Audit Report dated March 26, 2020. The following is the result of the follow-up review:

Rec. #	Issue/ Recommendation	Issue Risk	Status
1	Ensure Rental/Permit Agreements Contain an Acknowledgement of Waiver Conditions by Renter	Medium	Resolved
2	Monitor and Update Account Receivable Balances on a Regular Basis	Medium	Resolved
3	Strengthen Controls over Petty Cash	Medium	Resolved

Management provided sufficient additional information and clarification for us to conclude all audit recommendations reviewed have been satisfactorily addressed and implemented.

I have included a copy of the original 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
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