



THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

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

To: Mike Riley, Director, Montgomery County Department of Parks
John Nissel, Deputy Director, Operations
David Vismara, Division Chief, HFEE

From: Renee Kenney, CPA, CISA, CIA
Inspector General

Renee Kenney

Wanda King, MBA
Assistant Inspector General

Wanda King

Date: March 5, 2018

Subject: Follow-up Review for the Brookside Gardens-Retail Inventory
Audit Report, MC-005-2017

We have completed the follow-up review for the Brookside Gardens-Retail Inventory, Audit Report No. MC-005-2017, dated June 06, 2017. The following is the result of the follow-up review:

Rec. #	Issue/ Recommendation	Issue Risk	Status
1	Update Retail Inventory to Adjust On Hand Item Counts and Costs	Medium	Resolved

Management provided sufficient information and clarification for us to conclude all audit recommendations have been satisfactorily addressed and implemented. Audit recommendation #2, Strengthen Controls over Petty Cash Reimbursements was previously resolved. A copy of the original audit report and first follow-up audit report are attached for your convenience.

cc: Executive Committee

C. Anderson
E. Hewlett
P. Barney

Audit Committee

D. Bailey
N. Dreyfuss
K. Tobat
B. Williams

M-NCPPC

A. Gardner
E. Hartranft
S. Oberle
J. Zimmerman