



THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

7833 Walker Drive • Greenbelt, Maryland 20770

July 29, 2016

To: Mike Riley, Director Montgomery County Department of Parks

Mitra Pedoeem, Deputy Director Administration

John Hench, Chief Park Planning & Stewardship Division

From: Renee Kenney, Chief Internal Auditor

Subject: Follow-Up Review for Audit Report Number: MC-006-2016

We have completed the follow-up review for the Park Planning & Stewardship Division Audit Report dated June 16, 2016. The following is the result of the follow-up review:

| <u>Rec. #</u> | <u>Issue/ Recommendation</u> | <u>Issue Risk</u> | <u>Status</u> |
|---------------|--|-------------------|---------------|
| 1 | Strengthen Oversight of Purchase Card Program | High | * |
| 2 | Strengthen Oversight of Petty Cash Program | High | Resolved |
| 3 | Ensure Purchase Card Fraudulent Activity is Identified and Reported in a Timely Manner | High | * |
| 4 | Strengthen Security of Petty Cash Fund | High | Resolved |
| 5 | Submit an Accurate Petty Cash Custodian Form and Updated Signature Authorization Form | Low | Resolved |

* On April 4, 2016, the Commission's Purchase Card Administrator suspended the Park Planning & Stewardship Division's purchase card. The Administrator has informed the Office of Internal Audit that the purchase card will not be returned to the Division. As such, the Office of Internal Audit was unable to complete follow-up testing for recommendation's #1 and #3.

However, management has provided sufficient additional information and clarification for us to conclude the other three audit recommendations 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

Casey Anderson
Elizabeth Hewlett
Patricia Barney

Audit Committee

Norman Dreyfuss
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M-NCPPC Administration

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Adrian Gardner
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