



THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

6611 Kenilworth Avenue • Riverdale, Maryland 20737

February 2, 2016

To: Mike Riley, Director  
Montgomery County Department of Parks

[REDACTED]  
[REDACTED]

From: Renee Kenney, CPA, CISA, CIA  
Chief Internal Auditor

Subject: Follow-Up Review for Montgomery County Department of Parks, [REDACTED]  
[REDACTED] Internal Control Review

We have completed the follow-up review for the [REDACTED] [REDACTED] Audit Report Number MC-011-2015-B dated May 13, 2015. 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 Controls over the Administration of Petty Cash	Medium	Resolved
2	Strengthen Controls over the Purchase Card Program	Medium	Resolved

[REDACTED] purchase card was deactivated and the petty cash account was closed. No follow-up audit testing was completed.

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  
Elizabeth Hewlett  
Casey Anderson  
Patricia Barney

Audit Committee  
Norman Dreyfuss  
John Shoaff  
Karen Tobat

M-NCPPC Administration  
William Dickerson  
Adrian Gardner  
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