

**MARYLAND-NATIONAL CAPITAL PARK & PLANNING  
COMMISSION**

**Prince George's County Department of Parks and Recreation  
Splash Parks/Pool  
Change Fund Audit**

**CAPTSTONE Report  
Report Number: PG-004-2017**

**August 12, 2016**

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**Prince George’s County Department of Parks and Recreation  
Splash Parks/ Pools  
Change Fund Audit**

CAPSTONE Report  
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## I. EXECUTIVE SUMMARY

### A. Background

The Prince George’s County Department of Parks and Recreation operate a total of eleven (11) splash parks/pools. These summer and year around splash parks/pools are managed under the aegis of Facility Operations, Sports, Health, and Wellness Division.

Because previous facility audits encompassed two<sup>1</sup> of these splash parks/pools, this review only included the remaining nine. Cash change funds are retained at each facility as customers are allowed to pay entrance fees in cash. Change funds in this audit ranged from [REDACTED] and are separate from facility petty cash funds.

As part of the Office of Internal Audit’s (OIA) ongoing review of cash management throughout the Commission, we conducted unannounced cash counts at each of the splash parks/pools below.

	<b>Splash Parks/Pools</b>
1.	Ellen E. Linson Splash Park
2.	Hamilton Splash Park
3.	Glenn Dale Splash Park
4.	J. Franklin Bourne Memorial Pool
5.	Lane Manor Splash Park
6.	North Barnaby Splash Park
7.	Allentown Splash, Tennis and Fitness Park
8.	Rollingcrest-Chillum Splash Pool
9.	Theresa Banks Aquatic Center

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<sup>1</sup> PG-001-2017 Fairland Aquatics and PG-008-2015 Sports and Learning

**B. Audit Scope, Objectives, and Methodology**

**Objective:** To ensure change funds are being handled in accordance with Commission policies and procedures, and adequate internal controls are in place to prevent fraud, waste and abuse of Commission funds.

**Scope:** The scope of our audit included, but was not limited to, the following audit procedures:

- Counting cash on hand in the change fund at the facility and verifying it to the Custodian Transfer Form on file with Treasury Operations.
- Counting cash on hand taken in by the facility and verifying it to the facility's SMARTlink cash report for that day.
- Determining if Commission policies and procedures are being followed, and if adequate internal controls are in place to prevent fraud, waste and abuse of Commission Funds.

The audit covered the period from June 1, 2016 – July 31, 2016.

**C. Major Audit Concerns**

The results of our evaluation and testing procedures did not identify any major audit concerns.

**D. Overall Conclusions**

This audit was conducted in accordance with *Generally Accepted Government Auditing Standards*. The results of our evaluation and testing procedures indicate no major deficiencies in the design or operation of the internal controls for the seasonal splash parks/pools. On an overall basis, we consider the controls over the change funds to be satisfactory.

We believe all weaknesses identified and communicated are correctable and that management's responses to all recommendations satisfactorily address the concerns. It is the responsibility of management to weigh possible additional costs of implementing our recommendations in terms of benefits to be derived and the relative risks involved.

We wish to express our appreciation to the Sports, Wellness and Health Division and Department of Finance management and staff for their cooperation and courtesies extended during the course of our review.



Robert Feeley, CFE, CAA, CGFM, CICA  
 Senior Auditor



Renee M. Kenney, CPA, CIA, CISA  
 Chief Internal Auditor

August 12, 2016

**Conclusion Definitions**

<b>Satisfactory</b>	No major weaknesses were identified in the design or operation of internal control procedures.
<b>Deficiency</b>	A deficiency in the design or operation of an internal control procedure(s) that could adversely affect an operating unit's ability to safeguard assets, comply with laws and regulations, and ensure transactions are properly executed and recorded on a timely basis.
<b>Significant Deficiency</b>	A deficiency in the design or operation of an internal control procedure(s) which adversely affects an operating unit's ability to safeguard assets, comply with laws and regulations, and ensure transactions are properly executed and reported. This deficiency is less severe than a material weakness, yet important enough to merit attention by management.
<b>Material Weakness</b>	A deficiency in the design or operation of an internal control procedure(s) which may result in a material misstatement of the Commission's financial statements or material impact to the Commission.

## II. DETAILED COMMENTARY AND RECOMMENDATIONS

There were no significant audit findings/exceptions, however, other matters for consideration were identified for two of the facilities. These appear in the individual audit reports.

Key

X = No significant audit findings/exceptions identified

O = Other matters for consideration, details documented in the individual audit report

<b>Facilities</b>	<b>Cash Funds Secured</b>	<b>Funds Reconciled to SMARTlink Reports</b>	<b>Authorization Documentation Complete</b>	<b>Adequate Internal Controls over Cash</b>
Ellen E. Linson Splash Park	X	X	X	X
Hamilton Splash Park	X	X	X	X
Glenn Dale Splash Park	X	O	X	X
J. Franklin Bourne Memorial Pool	X	X	X	X
Lane Manor Splash Park	X	X	X	X
North Barnaby Splash Park	X	X	X	X
Allentown Splash	X	X	X	X
Rollingcrest-Chillum Splash Pool	X	O	X	O
Theresa Banks Aquatic Center	X	X	X	X