



THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

7833 Walker Drive • Greenbelt, Maryland 20770

August 15, 2016

To: Ronnie Gathers, Director
Prince George's County Department of Parks and Recreation

Debbie Tyner, Deputy Director – Area Operations
Prince George's County Department of Parks and Recreation

Wanda Ramos, Division Chief, Central Area Operations

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

Natalie M. Beckwith, MPA
Senior Auditor

Subject: PG-009-2017 – Peppermill Community Center – Surprise Cash Count

Background: On August 12, 2016, the Office of Internal Audit (OIA) completed a surprise reconciliation of the petty cash fund at the Peppermill Community Center located in Capital Heights, MD. The Community Center maintains a petty cash fund of [REDACTED]. No additional cash or cash equivalent funds are maintained at the Center.

Objective: To ensure petty cash 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 petty cash fund at the facility and verifying it to the Custodian Transfer Form on file with Treasury Operations.
- 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 July 12, 2016 – August 12, 2016.

Detailed Commentary, Findings and Recommendations

No significant audit findings/exceptions identified.

Conclusion

This audit was conducted in accordance with the *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We wish to express our appreciation to the Peppermill Community Center personnel for their cooperation and courtesies extended during the course of our review.

cc:

Executive Committee

C. Anderson
E. Hewlett
P. Barney

Audit Committee

N. Dreyfuss
J. Shoaff
K. Tobat

M-NCPPC

A. Gardner
A. Rodman
B. Walsh
J. Zimmerman