

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

**Prince George's County Department of Parks and Recreation
Good Luck Community Center
Facility Audit
Report Number: PGC-007-2022
June 10, 2022**

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Prince George's County Department of Parks and Recreation

Good Luck Community Center

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I. EXECUTIVE SUMMARY

A. Overall Perspective

The Good Luck Community Center (Center) is located at 8601 Goodluck Road, Lanham, MD, 20706. The Center has several amenities, including a Basketball Court, Dance Room, Football and Soccer Fields, Fitness Room, Kitchen, Multipurpose Room, Imagination Playground, and Tennis Court. Programs offered at the Center include the following: Camps, Seniors Programs and Xtreme Teens Programs.

Due to the Covid-19 Pandemic related shutdown, the Facility recognized a modest rental revenue of \$1,000.00 for the period under review.

The Center is managed under the aegis of the Commission's Prince George's County Department of Parks and Recreation, Northern Recreation and Leisure Services.

B. Audit Objectives, Scope, and Methodology

Objective

The purpose of this audit was to evaluate the system of internal controls supporting operations at the Center.

In addition, the audit scope was designed to identify possible fraud, waste, or abuse within the process(es) being audited.

Scope

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

- Interviewed staff to obtain an understanding of operational procedures.
- Reviewed petty cash receipts and replenishments for appropriate approval and supporting documentation.
- Reviewed timecards and time keeping procedures. Interviewed supervisory employees to assess the effectiveness of managerial oversight of the employee timecard process to ensure the hours worked were correctly reported.
- Obtained capital asset reports ($\$ > \$10,000$); verified the existence of capital assets.
- Obtained controlled asset reports ($\$ < \$10,000$); verified the existence of controlled assets.
- Assured drivers are authorized to operate Commission vehicles.
- Reviewed contracts for the rental of the facility to ensure they were properly executed.
- Reviewed Center security protocols.

Methodology

Inquiry, observation, data analysis, and tests of imposed actions to complete the objectives of this audit will be performed.

The audit was conducted in accordance with *Generally Accepted Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a 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/or conclusions based on our audit objectives.

C. Major Audit Concerns

The results of our evaluation and testing procedures indicated no major audit concerns.

D. Overall Conclusions

The results of our evaluation and testing procedures indicate no major weaknesses or deficiencies in the design or operation of internal controls at the Good Luck Community Center. On an overall basis, we consider the controls to be satisfactory.

We wish to express our appreciation to the Prince George's County's Department of Parks and Recreation and the Northern Recreation and Leisure Services Division's management and staff for the cooperation and courtesies extended during the course of our review.



Natalie M. Beckwith, CIG, CFE, CICA
Assistant Inspector General



Renee M. Kenney, CPA, CIG, CIA, CISA
Inspector General

June 10, 2022

Conclusion Definitions

Satisfactory	No major weaknesses were identified in the design or operation of internal control procedures.
Deficiency	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.
Significant Deficiency	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.
Material Weakness	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

None