

**Maryland-National Capital Park and Planning Commission
Office of the Inspector General
6611 Kenilworth Avenue, Suite 106
Riverdale, MD 20737**

**College Park Community Center
Report Number: PGC-014-2023**

May 30, 2023

Distribution:

Audit Committee

Dorothy Bailey
Erin White
Benjamin Williams

Maryland-National Capital Park and Planning Commission

Debra Borden
Asuntha Chiang-Smith
Gavin Cohen
Shawna Fachet
Wanda Ramos
Peter Shapiro
Bill Tyler
Jeffrey Zyontz

Office of the Inspector General

Renee Kenney
Modupe Ogunduyile
Aaron Smith

College Park Community Center
Table of Contents

I. EXECUTIVE SUMMARY

A.. Overall Perspective.....	1
B. Audit Objective, Scope, and Methodology.....	2
C. Major Audit Concerns.....	4
D. Overall Conclusion.....	5

II. DETAILED COMMENTARY AND RECOMMENDATIONS

None.....	6
-----------	---

I. EXECUTIVE SUMMARY

A. Overall Perspective

The College Park Community Center (Center) is located at 5051 Pierce Avenue, College Park, MD. The amenities offered at the Center include a community lounge, fitness room, dance room, gym, multipurpose room and soccer field. From July 1, 2021 through March 31, 2023, the Center grossed \$136,575 in revenue from contract rentals to the public.

The Center offers programs for adults, teens and seniors including: Aikido, ballet, basketball camp and day camp. The Center generated \$235,869 during fiscal year 2022 from these programs. The Center staffs a facility director, as well as seasonal employees and instructors.

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



B. Audit Objective, Scope, and Methodology

Audit Objective

The purpose of the audit is to identify opportunities to strengthen internal controls for key business operations (e.g., petty cash, purchase card, controlled assets, etc.) at College Park Community Center. Properly implemented internal controls reduce financial, reputational, and operational risks within the facility.

Scope

The scope for College Park Community Center audit included, but not limited to, the following audit procedures:

- Interviewed staff and performed walkthroughs to obtain an understanding of operational procedures and processes;
- Reviewed petty cash receipts and replenishments for the appropriate authorization and supporting documentation;
- Analyzed daily receipts and bank deposits for accuracy and timeliness;
- Reviewed timecards and timekeeping procedures. Interviewed supervisory employees to assess the effectiveness of managerial oversight of the employee timecards process to ensure the hours worked were accurately reported;
- Verified the existence of capital assets;
- Verified the existence and safeguarding of controlled assets;
- Assessed the Center's receivables process; and
- Accessed security protocols.

In addition, the audit scope was designed to identify possible fraud, waste, or abuse within the processes being audited.

The period covered in this review was from July 1, 2021 through April 1, 2023.

Methodology

During the audit, the auditor-in-charge conducted interviews with Center management and staff, and reviewed relevant standard operating procedures, Commission policies, and organizational charts. For our

analysis, we obtained and reviewed financial reports, asset listings, payroll reports, and other relevant information that included a sample of supporting documentation to assess compliance with Commission Policies and Procedures. We also conducted site visits to test the effectiveness of internal controls over petty cash, capital and controlled assets.

This 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 conclusions based on our audit objectives.

C. Major Audit Concerns

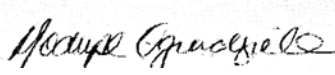
The results of our evaluation and testing procedures indicated no major audit concerns.


D. Overall Conclusion

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

We wish to express our appreciation to the College Park Community Center management and staff for the cooperation and courtesies extended during the course of our review.

Aaron Smith 
Staff Auditor

Modupe Ogunduyile, CIG 
Deputy Inspector General

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

May 30, 2023

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