



THE MARYLAND-NATIONAL CAPITALPARK AND PLANNING COMMISSION

Office of the Inspector General

August 8, 2023

To: Bill Tyler, Director, Prince George’s County Department of Parks and Recreation

Wanda Ramos, Deputy Director, Recreation and Leisure Services

Anthony Nolan, Division Chief, Special Programs Division

From: Renee Kenney, Inspector General *Renee M Kenney*

Modupe Ogunduyile, Deputy Inspector General *Modupe Ogunduyile*

Wanda King, Assistant Inspector General *Wanda King*

Subject: Follow-up Review for the Prince George’s County Child Care Center - Glenridge Elementary School (Audit Report No. PGC-05A-2023)

We have completed the follow-up review for the Prince George’s County Child Care Center – Glenridge Elementary School, Audit Report dated January 6, 2023 for the three recommendations. The following is the result of the follow-up review:

<u>Rec. #</u>	<u>Issue/Recommendation</u>	<u>Issue Risk</u>	<u>Status</u>	<u>Original Expected Completion Date</u>	<u>New Expected Completion Date</u>
1	Ensure Seasonal Employees Approve Bi-Weekly Time Cards	High	Partially Resolved	12/30/2022	12/31/2023
2	Ensure Compliance with Controlled Assets Policies and Procedures	Medium	Resolved	12/30/2022	N/A
3	Strengthen Petty Cash Operations	Medium	Partially Resolved	12/30/2022	12/31/2023

Management provided sufficient additional information and clarification for us to conclude one of the three audit recommendations reviewed has been satisfactorily addressed and implemented. Two are partially resolved because some degree of progress has been made, but are not yet complete.

The following details the status of the partially resolved recommendations.

Recommendation #1: Ensure Seasonal Employees Approve Bi-weekly Time Cards

Background and Discussion: The Office of the Inspector General (OIG) reviewed 13 employee bi-weekly time cards for pay periods in July 2022. The four Career employees

approved and signed their time cards as required for the pay period beginning July 10, 2022 and ending July 23, 2022. Of the nine Seasonal employees, seven did not sign and approve their time cards and Center management did not approve their time cards for the pay period beginning July 17, 2022 and ending July 30, 2022. The OIG recommended management ensure all employees are aware of the Administrative Procedures pertaining to timekeeping and time card approvals. Management should also verify that all employees have signed their time cards in order to confirm approval of hours worked.

Current Status: Partially Resolved

Management Response: Management and staff revisited all policies and procedures pertaining to time card approval and supervision as requested by OIG. All staff were retrained on how to operate the time clock machine, including how to approve their time cards. The Assistant Center Director and Child Care Coordinator met with staff on June 14, 2023, regarding the time card procedures and placed signage near the time clock providing a reminder to approve time cards weekly. Staff will continue to receive weekly reminders as well.

New Expected Completion Date: December 31, 2023

Follow-up Date: January 31, 2024

Recommendation #3: Strengthen Petty Cash Operations

Background and Discussion: The audit disclosed areas in which petty cash operations require enhancements to ensure appropriate management and use of the petty cash fund. The OIG recommended management ensure petty cash receipts have the required approval signature; the Program Director should periodically monitor the petty cash fund balance to ensure it does not fall below the required 50% threshold of the total fund; and encourage employees to present the Sales and Use Tax Exemption Certificate to merchants for all purchases and request tax exemption and if the merchant does not accept the certificate, the exception should be documented with the receipt.

Current Status: Partially Resolved

Management Response: A check request to replenish petty cash funds was resubmitted on July 26, 2023, and approved. We are awaiting receipt of the physical check to replenish funds. The Child Care Coordinator will verify the balance of petty cash funds monthly to maintain the required threshold. The Child Care Coordinator will also encourage and verify the use of the Tax Exemption Certificate with every purchase.

New Expected Completion Date: December 31, 2023

Follow-up Date: January 31, 2024

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:	<u>Department Name</u>	<u>Audit Committee</u>	<u>M-NCPPC Administration</u>
	Joya Johnson	Dorothy Bailey	Debra Borden
	Tuulikka Long-Garnes	Mitra Pedoeem	Asuntha Chiang-Smith
	Stephen Makle	Erin White	Gavin Cohen
	Tchacona Wells	Benjamin Williams	Artie Harris
			Peter Shapiro
			William Spencer