

**Maryland-National Capital Park and Planning Commission
Office of the Inspector General**

**Prince George's County Department of Parks and Recreation
Patuxent Community Center
Report Number: PGC-005-2024**

November 27, 2023

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I. EXECUTIVE SUMMARY

A. Overall Perspective

The Patuxent Community Center (Center) is located at 4410 Bishopmill Drive, Upper Marlboro, MD. The amenity offered at the Center is a basketball court. The Center offers various programs such as line dancing, basketball skills, pickleball and day camp. From January 1, 2023 through July 24, 2023, the Center generated \$5,306 in revenue. The Center staffs a Manager on Duty, as well as seasonal employees.

The Center is managed under the aegis of the Commission's Prince George's County Department of Parks and Recreation, Southern Recreation and Leisure Services. In January 2022, as a result of the Department's realignment, the Center was moved from Central Area Operations to Southern Recreation and Leisure Services. The realignment brought a change in the Center's leadership which consisted of a new Division Chief, Assistant Division Chief, and Regional Manager. The Manager on Duty remained in the same position.



B. Audit Objective, Scope, and Methodology

Audit Objective

The objective of this audit was to identify opportunities to strengthen internal controls for key business operations (e.g., controlled assets, cash receipts, deposits, contract rentals, etc.) at the Patuxent Community Center. Properly implemented internal controls reduce financial, reputational, and operational risks within the facility.

Scope

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

- Interviewed staff and performed walkthroughs to obtain an understanding of operational procedures and processes;
- Analyzed daily cash receipts and bank deposits for accuracy and timeliness;
- Reviewed timecards and timekeeping procedures. Reviewed the effectiveness of managerial oversight of the employee timecard process to ensure hours worked were accurately reported;
- Reviewed all controlled asset input on 164 forms;
- Verified the existence and safeguarding of controlled assets; and
- Assessed 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 January 1, 2022 - August 31, 2023.

Methodology

During the audit, the auditor conducted an interview with Center management and reviewed relevant standard operating procedures and Commission policies and procedures. For our analysis, we obtained and reviewed financial reports, asset listings, asset documents, payroll reports, and other relevant information that included a sample of supporting documentation to assess compliance with Commission Policies and Procedures. We also conducted a site visit to test the effectiveness of internal controls over 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

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evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

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 in the design or operation of internal controls for Patuxent Community Center. On an overall basis, we consider the controls to be satisfactory.

We wish to express our appreciation to the Department of Parks and Recreation’s management and staff at the Patuxent Community Center for the cooperation and courtesies extended during the course of our review.


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Assistant Inspector General



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Deputy Inspector General



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Inspector General



November 27, 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.