

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

**North Brentwood Community Center
Report Number: PGC-005-2025**

September 23, 2024

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North Brentwood 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 Conclusions.....	5

I. EXECUTIVE SUMMARY

A. Overall Perspective

The North Brentwood Community Center (Center) is located at 4012 Webster Street, Brentwood, Maryland. The Center offers several activities and programs including summer playground and basketball classes. In fiscal year 2024, the Center kicked off its summer basketball camp program, which accounted for \$1,588 in revenue. The Center operates daily from 2 p.m. to 9 p.m. on weekdays and from 12 p.m. to 4 p.m. on Saturdays, providing amenities such as an indoor gym, exercise room, picnic shelters and tennis courts.

The Center is managed under the aegis of the Maryland-National Capital Park and Planning Commission, Prince George's County Department of Parks and Recreation, Recreation and Leisure Services.



B. Audit Objective, Scope, and Methodology

Audit Objective

The objective of this audit was to evaluate the system of internal controls for key business operations (e.g., petty cash, cash collections, controlled assets, etc.) at North Brentwood Community Center. Properly implemented internal controls reduce financial, reputational, and operational risks within the Center.

Scope

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

- Reviewed applicable Commission policies, procedures and notices;
- Interviewed Department management and Commission employees;
- Performed walkthroughs with staff to obtain an understanding of operations;
- Reviewed petty cash receipts and replenishments;
- Obtained and analyzed daily receipts and bank deposits for accuracy and timeliness;
- Reviewed timekeeping and payroll procedures to ensure the effectiveness of managerial oversight of the employee timecard process to ensure hours worked were accurately reported;
- Reviewed and tested controlled and capital assets to ensure compliance with Commission policies and procedures; 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 July 1, 2022- June 30, 2024.

Methodology

During the audit, the auditor-in-charge conducted interviews of 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 and 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 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 North Brentwood Community Center. On an overall basis, we consider the controls to be satisfactory.

We wish to express our appreciation to the North Brentwood 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

September 23, 2024

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.