



# City of Greensboro

Date: December 15, 2008  
To: Mitchell Johnson, City Manager  
From: Internal Audit Division  
Subject: Revenue Analysis for 2007-2008 / Libraries

The Internal Audit Division has performed a Revenue Analysis of various Departments throughout the City of Greensboro. Attached you will find our review report; the departmental response; and our replies to their responses. We feel that our recommendations have been sufficiently addressed as we move forward. If you have any questions or need additional information, please let us know. Thanks.

Len Lucas  
Internal Audit Director

Cc: Bob Morgan, Deputy City Manager  
Sandy Neerman, Library Director



# City of Greensboro

Date: November 4, 2008  
To: Sandy Neerman, Library Director  
From: Internal Audit Division  
Subject: Revenue Analysis for 2007-2008

Internal Audit has performed an analysis of department revenue accounts to ensure that each department is aware of significant decreases in revenue. The analysis covers the period July 1, 2007 through June 30, 2008. Attached is a spreadsheet with the accounts that have decreased by 10% or \$100,000 over the time period. An electronic copy of the spreadsheet is available upon request.

Please provide us with an explanation of the decrease in revenue for each account listed. We would appreciate your response by November 18, 2008. Thank you in advance for your cooperation. If there are any questions regarding the analysis, please call us at 373-2230.

Kimberly Strickland  
Internal Auditor

Len Lucas  
Internal Audit Director

cc: Bob Morgan, Deputy City Manager

**Library Department Revenue Analysis**

				2007	2007 Section Totals	2008	2008 Section Totals	\$ Difference	\$ Difference (Per Section)	% Difference	% Difference (Per Section)	Explanation of Difference
101	5502-01	7781	Coin Operated Printing	(45,771.83)		(5,944.31)		(39,827.52)		-87.0132%		
101	5501-01	7802	Rent - Facilities	(7,302.50)		(5,049.50)		(2,253.00)		-30.8524%		
101	5501-01	8690	All Other Revenue	(1,687.97)		-		(1,687.97)		-100.0000%		
101	5502-04	8690	All Other Revenue	(575.00)	(2,262.97)	(550.00)	(550.00)	(25.00)	(1,712.97)	-4.3478%	-75.6957%	

Instructions: Please look at the above accounts and provide an explanation as to the difference for 2007-2008.

**Strickland, Kimberly**

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**From:** Smith, Pam on behalf of Neerman, Sandy  
**Sent:** Tuesday, November 18, 2008 12:08 PM  
**To:** Strickland, Kimberly  
**Subject:** FW: Library Revenue Analysis Response for 2007-2008  
**Importance:** High

**From:** Smith, Pam **On Behalf Of** Neerman, Sandy  
**Sent:** Tuesday, November 18, 2008 12:06 PM  
**To:** 'Strickland, Kimberly'; Lucas, Len  
**Cc:** Richardson, Michele B  
**Subject:** Library Revenue Analysis Response for 2007-2008  
**Importance:** High

Below are the explanations for the fall in revenue for the accounts listed on the electronic spreadsheet that you sent us:

- 1) 101-5502-01.7781 – Coin Operated Printing – The large sum of money deposited into this revenue account in 2006-07 was a one time deposit from Dean's Office Machines for money from the coin operated copy machines. This money now goes directly to the City.
- 2) 101-5501-01.7802 – Rent – Facilities – The library's partnership organization, because of their working relationship with us, do use the meeting rooms at no charge. Branch libraries have never charged for meeting room use.
- 3) 101-5501-01.8690 – All Other Revenue – These are unanticipated/unpredictable revenues. In 2006/07 we received funds into this account from:
  - a. Baker & Taylor settlement
  - b. An honorarium for a speaker provided by the library
  - c. Two creditor payoffs from attorneys
  - d. Travel expense refund from the State Library for travel to a conference paid for by the state
  - e. Refund from Unclaimed property division of the State of North Carolina
  - f. Rebate check for purchase from Memorex
- 4) 101-5502-04.8690 – All Other Revenue – A Job Kiosk was placed in the library for patrons to use for job searches. In 2006/07 an unusual amount of revenue was coming in for the sale of the Greensboro Patriot Index published by one of our librarians. Requests for this index have dropped.

Sandy Neerman, Director  
Greensboro Public Library  
336-373-2699  
336-333-6781 (fax)

**Lucas, Len**

**From:** Smith, Pam on behalf of Neerman, Sandy  
**Sent:** Tuesday, November 18, 2008 12:06 PM  
**To:** 'Strickland, Kimberly'; Lucas, Len  
**Cc:** Richardson, Michele B  
**Subject:** Library Revenue Analysis Response for 2007-2008  
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Sandy Neerman, Director  
Greensboro Public Library  
336-373-2699  
336-333-6781 (fax)



# City of Greensboro

Date: November 19, 2008  
To: Sandy Neerman, Library Director  
From: Internal Audit Division  
Subject: Response to Library Revenue Analysis

We have received your response concerning our inquiries for the Library Revenue Analysis. Concerning the coin operated printing, where are the revenues being deposited now? All other explanations are reasonable in nature and require no further explanation.

We appreciate your timely response. If you have any questions regarding our response, please contact us at 373-2230.

Kimberly Strickland  
Internal Auditor

Len Lucas  
Internal Audit Director

cc: Bob Morgan, Deputy City Manager

**Strickland, Kimberly**

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**From:** Smith, Pam  
**Sent:** Tuesday, December 09, 2008 10:18 AM  
**To:** Strickland, Kimberly  
**Subject:** Dean's Office Machines Revenue Check

Kimberly,

I spoke to Brigitte Blanton and she verified that the \$45,000 check from Dean's was for revenue collected since the new central library opened in 1998.

Thanks,

Pam Smith

*Pamela C. Smith*  
*Greensboro Public Library*  
336-373-2698  
336-333-6781 (fax)  
[pam.smith@greensboro-nc.gov](mailto:pam.smith@greensboro-nc.gov)



*Date:* December 9, 2008  
*To:* Sandy Neerman, Library Director  
*From:* Internal Audit Division  
*Subject:* Response to Library Revenue Analysis

We have received your latest response concerning the Dean's Office Machines contract and coin operated printing fees. We have received a copy of the contract and miscellaneous receipts from Purchasing. We agree with your response and at this time we have no further questions.

Thank you for your response. If you have any questions regarding our response, please contact us at 373-2230.

Kimberly Strickland  
Internal Auditor

Len Lucas  
Internal Audit Director

cc: Bob Morgan, Deputy City Manager