



# City of Greensboro

Date: January 26, 2009  
To: Mitchell Johnson, City Manager  
From: Internal Audit Division  
Subject: Revenue Analysis for 2007-2008 / Planning Department

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.

A handwritten signature in black ink, appearing to read "Len Lucas".

Len Lucas  
Internal Audit Director

Cc: Bob Morgan, Deputy City Manager  
Richard Hails, Planning Director



# City of Greensboro

Date: November 4, 2008  
To: Dick Hails, Planning 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

**Planning Department Revenue Analysis**

				2007	2008	\$ Difference	% Difference	Explanation of Difference
101	2001-01	7280	Other Permits	(30.00)	-	(30.00)	-100.0000%	
101	2001-01	7330	City Code Violations	(45,600.00)	(32,560.00)	(13,040.00)	-28.5965%	
101	2001-01	7410	Zoning Letters	(9,299.00)	(6,395.00)	(2,904.00)	-31.2292%	
101	2001-01	7422	Application Fees	(5,935.00)	(5,085.00)	(850.00)	-14.3218%	
101	2001-01	8600	Sale Of Materials	(3,760.58)	(1,328.55)	(2,432.03)	-64.6717%	

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



*Date:* December 12, 2008  
*To:* Dick Hails, Planning Director  
*From:* Internal Audit Division  
*Subject:* Response to Planning Department Revenue Analysis

We have received your response concerning the Planning Department Revenue Analysis. The account with the most significant decrease is City Code Violations. What factors influence the number of violations each year and would the current economic condition influence the number of violations? All other responses are reasonable and we have no further questions.

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

Handwritten signature of Kimberly Strickland.

Kimberly Strickland  
Internal Auditor

Handwritten signature of Len Lucas.

Len Lucas  
Internal Audit Director

cc: Bob Morgan, Deputy City Manager

**Strickland, Kimberly**

**From:** Galanti, Steve  
**Sent:** Wednesday, December 10, 2008 12:43 PM  
**To:** Hails, Dick; Strickland, Kimberly  
**Subject:** RE: Planning Department Revenue Analysis

Here are the monthly totals under plan review for 2008:

MONTH	AMT Collected	AVERAGE	# of Plans
Jan-08	\$ 9,229.00	\$ 659.21	14
Feb-08	\$ 18,519.14	\$ 805.18	23
Mar-08	\$ 10,562.50	\$ 960.23	11
Apr-08	\$ 13,566.68	\$ 847.92	16
May-08	\$ 18,059.51	\$ 1,289.97	14
Jun-08	\$ 8,116.86	\$ 624.37	13
Jul-08	\$ 28,386.76	\$ 1,494.04	19
Aug-08	\$ 23,900.10	\$ 1,593.34	15
Sep-08	\$ 3,357.68	\$ 422.53	8
Oct-08	\$ 10,084.56	\$ 840.38	12
Nov-08	\$ 788.00	\$ 394.00	2

Thanks,

Steven W. Galanti, AICP  
Senior Planner  
City of Greensboro  
Office: (336) 373-2918  
Fax: (336) 412-6315  
E-Mail: [steve.galanti@greensboro-nc.gov](mailto:steve.galanti@greensboro-nc.gov)

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**From:** Hails, Dick  
**Sent:** Tuesday, December 09, 2008 1:18 PM  
**To:** Strickland, Kimberly  
**Cc:** Galanti, Steve  
**Subject:** RE: Planning Department Revenue Analysis

I will check with Steve on this.  
Thanks,  
Dick

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**From:** Strickland, Kimberly  
**Sent:** Tuesday, December 09, 2008 12:56 PM  
**To:** Hails, Dick  
**Cc:** Lucas, Len; Galanti, Steve  
**Subject:** RE: Planning Department Revenue Analysis

I have not yet received anything from Steve Galanti. Can you give me an update on the status of the TRC information?

**Kimberly Strickland**  
Internal Audit  
City of Greensboro  
P: 336-373-2230 F: 336-373-2138  
[kimberly.strickland@greensboro-nc.gov](mailto:kimberly.strickland@greensboro-nc.gov)

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**From:** Hails, Dick  
**Sent:** Thursday, November 20, 2008 6:14 PM  
**To:** Strickland, Kimberly  
**Cc:** Lucas, Len; Galanti, Steve  
**Subject:** RE: Planning Department Revenue Analysis

Kimberly:  
We only receive fees and have no control over what comes in.  
Our zoning submittals are definitely down from last year, so we expected to see related revenues down, too.  
TRC/site plans/subdivisions submittals are down slightly from last year. The revenues there should not be increased.  
I am asking Steve Galanti to send you some information he put together on the TRC cases and revenues this year.  
Thanks,  
Dick

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**From:** Strickland, Kimberly  
**Sent:** Thursday, November 20, 2008 8:54 AM  
**To:** Hails, Dick  
**Cc:** Lucas, Len  
**Subject:** Planning Department Revenue Analysis

Please let me know immediately the status of your explanations on the revenue analysis for the Planning Department.

**Kimberly Strickland**  
City of Greensboro  
Internal Audit  
P: 336-373-2230 F: 336-373-2138  
[kimberly.strickland@greensboro-nc.gov](mailto:kimberly.strickland@greensboro-nc.gov)



# City of Greensboro

Date: January 22, 2009  
To: Dick Halls, Planning Director  
From: Internal Audit Division  
Subject: Response to Planning Department Revenue Analysis

We have received your response concerning the City Code Violations. We understand that the violations are issued per citizen complaint and that most likely the reason for a decline in revenue is due to a decrease in collection rates. All other responses are reasonable and 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

**Strickland, Kimberly**

**From:** Strickland, Kimberly  
**Sent:** Thursday, January 22, 2009 8:58 AM  
**To:** Lucas, Len  
**Subject:** FW: Planning Dept. Revenue Analysis

Also, FYI just had a conversation with Rawls concerning violations. They are currently complaint driven when it comes to violations. Due to staffing limitations they have had to become less proactive. This leads me to believe that the reason for the decrease in revenue is due to a decrease in collection rates, unfortunately the economy has been the main factor for this decrease.

**Kimberly Strickland**

Internal Audit

City of Greensboro

P: 336-373-2230 F: 336-373-2138

[kimberly.strickland@greensboro-nc.gov](mailto:kimberly.strickland@greensboro-nc.gov)

**From:** Howard, Rawls  
**Sent:** Wednesday, January 21, 2009 9:15 AM  
**To:** Hails, Dick  
**Cc:** Strickland, Kimberly  
**Subject:** Planning Dept. Revenue Analysis

Dick:

Sorry for the delay on this. I am still regrouping after my paternity leave. Here is the information you requested:

MONTH	AMT ASSESSED	AVERAGE	# OF VIOLATIONS
JANUARY	\$900	\$150	6
FEBRUARY	\$1650	\$165	10
MARCH	\$1150	\$67.64	17
APRIL	\$4450	\$120.27	37
MAY	\$3550	\$177.50	20
JUNE	\$4900	\$222.72	22
JULY	\$1600	\$177.77	9
AUGUST	\$1100	\$275	4
SEPTEMBER	\$2900	\$322.22	9
OCTOBER	\$2200	\$146.66	15
NOVEMBER	\$3878	\$242.38	16
DECEMBER	\$50	\$50	1

I would also like to point out that these numbers are what were **assessed**, not what was actually collected. We don't have those numbers and they can only be found in collections. Also, Barry (who recently retired) apparently kept his own log for cases, so the number may be a little skewed. Since his retirement, I am mandating that all assessment records be kept on a master log.

Hope this helps. It should be fairly accurate. If you need anything further, please ask.

In Public Service,

Rawls Howard, AICP, CZO, CFM  
 Planning Manager  
 City of Greensboro  
 300 West Washington St



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