



# City of Greensboro

Date: November 26, 2008  
To: Mitchell Johnson, City Manager  
From: Internal Audit Division  
Subject: Revenue Analysis for 2007-2008 / Police 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  
Tim Bellamy, Chief of Police



# City of Greensboro

Date: November 4, 2008  
To: Tim Bellamy, Police Chief  
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

**Police Department Revenue Analysis**

				2007	2008	\$ Difference	% Difference	Explanation of Difference
101	3502-03	7340	False Burgular Alarm Fines	(217,625.00)	(188,340.71)	(29,284.29)	-13.4563%	
101	3545-01	8650	Training Revenue	(22,750.00)	-	(22,750.00)	-100.0000%	

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

Date: November 20, 2008

To: Len Lucas, Internal Audit Director

From: T. R. Bellamy, Chief of Police

Subject: **RESPONSE TO REVENUE ANALYSIS**

I received your recent memorandum regarding a decline in revenues in two named accounts. The training revenue account has declined due to the fact that the leadership academy has been discontinued. This account was used for funds generated by outside law enforcement agencies attending the training to reimburse us for expenses.

The False Burglar Alarm Fines have decreased primarily due to uncollected fines. The Collections wrote off over \$5,000 in fines as uncollectible. The number of false alarms has actually increased but they include the newly annexed areas and violators in many cases have not reached the point where fines are assessed.

T. R. Bellamy  
Chief of Police



Date: November 20, 2008  
To: Tim Bellamy, Police Chief  
From: Internal Audit Division  
Subject: Response to Police Department Revenue Analysis

We have received your response concerning our inquiries for the Police Department Revenue Analysis. All explanations are reasonable in nature and require no further explanation. Thanks for your time.

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

A handwritten signature in black ink, appearing to read "Kimberly Strickland".

Kimberly Strickland  
Internal Auditor

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

Len Lucas  
Internal Audit Director

cc: Bob Morgan, Deputy City Manager