



Date: June 14, 2004
To: Ed Kitchen, City Manager
From: Internal Audit
Subject: Glenwood Recreation Center

Attached you will find a copy of our review relating to Glenwood Recreation Center. We didn't note any formal recommendations or corrective actions to be taken at this time. If you need additional information, please let us know. Thanks.

Len Lucas
Acting Internal Audit Director

Cc: Mitchell Johnson, Deputy City Manager
Ben Brown, Assistant City Manager for Economic Development



City of Greensboro

Date: June 11, 2004
To: Bonnie Kuester, Parks and Recreation Director
From: Internal Audit
Subject: Glenwood Recreation Center

The Internal Audit Division has conducted an audit of the Glenwood Recreation Center, which is supervised by the Greensboro Parks and Recreation Department. The Center offers a wide variety of programs for youths and adults including Summer Day Camp, Taekwondo, Kickboxing, Introductory Fencing, and Dixie Derbies Square Dance. They also host several community organizations' meetings such as the Chinese Association, Delta H. Fencers Club, Glenwood Neighborhood Association, the A.A.R.P. Board, and the Glenwood Focus Group.

The objectives of this audit are to determine whether:

- Effective oversight is being provided over the revenue collection process, including adequate internal controls in the cash handling process exist to ensure that cash receipts are accurately recorded and deposited in a timely manner.
- Cash disbursements are properly approved and supported with documentation.
- Effective oversight over the payroll process exists.
- Equipment and property recorded exist and are adequately safeguarded.

Per our audit, it appears that Glenwood Recreation Center operates in accordance with policies and procedures set forth by the Parks and Recreation Department. We commend the Center Supervisor for her conscientious effort in ensuring that all cash receipts are accounted for and deposited in a timely manner by recording the deposit date on each receipt, and making frequent deposits. This was an area of concern in a previous audit of the Center, which has since been corrected.

We would like to thank the staff at the Parks and Recreation Department for their courtesy and cooperation shown us during this audit. If you have any questions or concerns, please contact us at 373-4528.

Tina McKoy
Internal Auditor II

Len Lucas
(Acting) Internal Audit Director

Cc: Ben Brown, Assistant City Manager, Economic Development
Bob Morgan, Assistant City Manager