



City of Greensboro

Date: February 14, 2003
To: Ed Kitchen, City Manager
From: Internal Audit
Subject: Greensboro Branch NAACP

The Internal Audit Division has performed a program and compliance audit of the Greensboro Branch NAACP, which received a Human Services Grant in the amount of \$12,500 from the City of Greensboro during the 2001-2002 grant year. This grant was reduced to \$9,375 due to the City's budget constraints.

The NAACP grant helped support the administrative and operational expenditures incurred with their After School Tutorial and Summer Camp Programs designed to help low-income youth in the Greensboro area. The Tutorial Program provides students in grades 1-10 with assistance in understanding and completing homework assignments and special projects. The Summer Camp Program provides youth ages 6-10 with supervision during the day while their parents are working. These youth receive breakfast, noon lunch and a P.M. snack. Approximately 300 youth were served during the grant year.

We examined selected financial transactions and program documentation maintained by the agency for compliance with the contract and for assurance that program goals were achieved. Based on our review, it appears that the funds have been spent according to the terms of the contract with no exceptions noted.

We would like to thank Ms. Jeanne Hudgens, Executive Director and Mr. Oliver Bowie, CPA of Greensboro Branch NAACP for their courtesy and cooperation shown us during this audit. If there are any questions or comments concerning the details of this audit, please contact us at 373-2821.

Len Lucas
Internal Auditor

Cc: Mitchell Johnson, Assistant City Manager
Ben Brown, Assistant City Manager for Economic Development
Bob Morgan, Assistant City Manager
Andy Scott, Director of Housing & Community Development
Jeanne Hudgens, Executive Director of Greensboro Branch NAACP