

Internal Audit Division
City of Greensboro



June 30, 2010

TO: Rashad Young, City Manager

FROM: Internal Audit Division

SUBJECT: Revenue Analysis – Coliseum Accounts

The Internal Audit Division has completed our review of the Coliseum Revenue Accounts that changed by at least 10% or more during the 2008-2009 Fiscal Year. Attached you will find our review report; the departmental response and our reply to their responses. We feel that reasonable information has been provided by the Department for these changes. 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
Matt Brown, Coliseum Director
Jerome Fletcher, Business Manager

Internal Audit Division
Executive Department
City of Greensboro



June 24, 2010

TO: Matt Brown, Director of Coliseum
FROM: Internal Audit Division
SUBJECT: Revenue Analysis for 2008-2009

The Internal Audit Division has performed an analysis of department revenue accounts to ensure that each department is aware of significant increases and decreases in revenue. The analysis covers the period July 1, 2008 through June 30, 2009. Attached is a spreadsheet with the accounts that have increased or decreased by at least 10%. An electronic copy is available upon request.

Please provide us with a written response with an explanation of the differences for each account listed. We request your response by July 9, 2010. If there are any questions regarding this analysis, please call us at 373-2230.



Kimberly Strickland
Internal Auditor



Len Lucas
Internal Audit Director

cc: Bob Morgan, Deputy City Manager

Coliseum Enterprise Fund Revenue Analysis
Fiscal Years 2007-2008 & 2008-2009

		2008	2008 Section Totals	2009	2009 Section Totals	\$ Difference	\$ Difference (Per Section)	% Difference	% Difference (Per Section)	Explanation of Difference
521 7535-08 7700	Concessions-Food & Nonalcoholic Beverage	(1,028,939.71)		(1,138,526.22)		109,586.51		10.65%		
521 7535-08 7710	Concessions - Alcoholic Beverages	(2,592.00)		(1,250.00)		(1,342.00)		-51.77%		
521 7535-08 7720	Catering Services	(65,849.28)		(47,016.35)		(18,832.93)		-28.60%		
521 7531-02 7730	Admissions & Charges	(28,875.00)		0.00		(28,875.00)		-100.00%		
521 7531-05 7730	Admissions & Charges	(246,417.00)		0.00		(246,417.00)		-100.00%		
521 7531-06 7730	Admissions & Charges	(108,358.50)		0.00		(108,358.50)		-100.00%		
521 7531-07 7730	Admissions & Charges	(70,462.00)		0.00		(70,462.00)		-100.00%		
521 7531-08 7730	Admissions & Charges	(88,528.00)		0.00		(88,528.00)		-100.00%		
521 7531-10 7730	Admissions & Charges	(60,810.00)		0.00		(60,810.00)		-100.00%		
521 7531-12 7730	Admissions & Charges	(21,315.00)		0.00		(21,315.00)		-100.00%		
521 7531-13 7730	Admissions & Charges	(19,020.00)		0.00		(19,020.00)		-100.00%		
521 7531-16 7730	Admissions & Charges	(167,312.00)		0.00		(167,312.00)		-100.00%		
521 7531-18 7730	Admissions & Charges	(983,973.60)		(1,066,768.39)		82,794.79		8.41%		
521 7531-23 7730	Admissions & Charges	(833.00)		(44,325.50)		43,492.50		5221.19%		
521 7531-24 7730	Admissions & Charges	0.00		(51,025.00)		51,025.00		100.00%		
521 7531-25 7730	Admissions & Charges	0.00		(92,190.00)		92,190.00		100.00%		
521 7531-26 7730	Admissions & Charges	0.00		(166,908.78)		166,908.78		100.00%		
521 7531-27 7730	Admissions & Charges	0.00		(121,475.00)		121,475.00		100.00%		
521 7531-29 7730	Admissions & Charges	0.00		(62,084.00)		62,084.00		100.00%		
521 7531-31 7730	Admissions & Charges	0.00		(68,066.50)		68,066.50		100.00%		
521 7531-32 7730	Admissions & Charges	0.00		(285,866.00)		285,866.00		100.00%		
521 7531-33 7730	Admissions & Charges	0.00		(12,295.00)		12,295.00		100.00%		
521 7531-35 7730	Admissions & Charges	(200,635.00)	(1,996,539.10)	(229,885.00)	(2,200,889.17)	29,250.00	204,350.07	14.58%	10.24%	
521 7510-05 7735	Group Sales	(690.19)		(50.70)		(639.49)		-92.65%		
521 7535-08 7735	Group Sales	(19,195.83)	(19,886.02)	(8,012.57)	(8,063.27)	(11,183.26)	(11,822.75)	-58.26%	-59.45%	
521 7531-23 7741	Novelty Sales Commission	0.00		(69.42)		69.42		100.00%		
521 7531-25 7741	Novelty Sales Commission	0.00		(863.32)		863.32		100.00%		
521 7531-32 7741	Novelty Sales Commission	0.00		(1,593.19)		1,593.19		100.00%		
521 7535-08 7741	Novelty Sales Commission	(137,421.26)	(137,421.26)	(177,351.62)	(179,877.55)	39,930.36	42,456.29	29.06%	30.89%	
521 7510-02 7745	Retroactive Ticket Sale Adjustment	(2,538.00)		0.00		(2,538.00)		-100.00%		
521 7510-02 7746	Ticket Charges Recoverable - Promotions	(688,637.84)		(572,049.37)		(116,588.47)		-16.93%		
521 7535-08 7770	Special Events	274.51		0.00		274.51		-100.00%		

521 7531-35 7773	Advertising Display	(985.00)		(2,070.00)		1,085.00		110.15%	
521 7535-08 7773	Advertising Display	(292,025.92)	(293,010.92)	(259,254.62)	(261,324.62)	(32,771.30)	(31,686.30)	-11.22%	-10.81%
521 7531-09 7775	Telephone Fees	(675.00)		(675.00)		0.00		0.00%	
521 7531-31 7775	Telephone Fees	0.00		(185.00)		185.00		100.00%	
521 7535-08 7775	Telephone Fees	(57,720.17)	(58,395.17)	(50,812.50)	(51,672.50)	(6,907.67)	(6,722.67)	-11.97%	-11.51%
521 7535-08 7777	Leasing Of Seats	(37,916.67)		(2,916.67)		(35,000.00)		-92.31%	
521 7560-01 7777	Leasing Of Seats	(430,773.37)		(454,271.37)		23,498.00		5.45%	
521 7560-02 7777	Leasing Of Seats	(349,525.00)	(818,215.04)	(204,945.00)	(662,133.04)	(144,580.00)	(156,082.00)	-41.36%	-19.08%
521 7535-08 7804	Rent-Equipment	(105,576.70)		(72,504.97)		(33,071.73)		-31.32%	
521 0000-00 8600	Sale Of Materials	(3,073.21)		(1,893.42)		(1,179.79)		-38.39%	
521 7510-01 8645	Miscellaneous Receivable Revenue	(1,453.20)		(2,093.81)		640.61		44.08%	
521 7535-06 8645	Miscellaneous Receivable Revenue	(137,895.00)		0.00		(137,895.00)		-100.00%	
521 7535-08 8645	Miscellaneous Receivable Revenue	(985.00)	(140,333.20)	(25.62)	(2,119.43)	(959.38)	(138,213.77)	-97.40%	-98.49%
521 7510-02 8655	Service Charges	(18,075.77)		(27,693.50)		9,617.73		53.21%	
521 7531-05 8655	Service Charges	(35.00)		0.00		(35.00)		-100.00%	
521 7531-23 8655	Service Charges	0.00		(20.00)		20.00		100.00%	
521 7531-25 8655	Service Charges	0.00		(145.00)		145.00		100.00%	
521 7531-26 8655	Service Charges	0.00		(305.00)		305.00		100.00%	
521 7531-27 8655	Service Charges	0.00		(80.00)		80.00		100.00%	
521 7531-29 8655	Service Charges	0.00		(155.00)		155.00		100.00%	
521 7531-31 8655	Service Charges	0.00		(12.00)		12.00		100.00%	
521 7535-08 8655	Service Charges	(30,120.80)	(48,231.57)	(33,949.91)	(62,360.41)	3,829.11	14,128.84	12.71%	29.29%
521 7510-02 8660	Advertising Discounts	0.00		(306.47)		306.47		100.00%	
521 7510-05 8660	Advertising Discounts	(58,434.16)		(30,257.72)		(28,176.44)		-48.22%	
521 7535-08 8660	Advertising Discounts	(119.03)	(58,553.19)	0.00	(30,564.19)	(119.03)	(27,989.00)	-100.00%	-47.80%
521 0000-00 8670	Sales Tax - State 4.25%	(1,791.23)		(13,213.38)		11,422.15		637.67%	
521 0000-00 8671	Sales Tax - County	(967.40)		(7,197.68)		6,230.28		644.02%	
521 0000-00 8690	All Other Revenue	(2,178.50)		(16.00)		(2,162.50)		-99.27%	
521 7510-01 8690	All Other Revenue	(2,652.43)		(794.23)		(1,858.20)		-70.06%	
521 7510-02 8690	All Other Revenue	(20,351.14)		(735.94)		(19,615.20)		-96.38%	
521 7510-05 8690	All Other Revenue	(1,328.44)		0.00		(1,328.44)		-100.00%	
521 7531-03 8690	All Other Revenue			(782.00)		(782.00)		-100.00%	
521 7531-06 8690	All Other Revenue	(148.50)		0.00		(148.50)		-100.00%	
521 7531-07 8690	All Other Revenue	(58.00)		0.00		(58.00)		-100.00%	
521 7531-08 8690	All Other Revenue	(3,256.00)		0.00		(3,256.00)		-100.00%	
521 7531-10 8690	All Other Revenue	(111.00)		0.00		(111.00)		-100.00%	

521 7531-16 8690	All Other Revenue	(44.00)		0.00		(44.00)		-100.00%	
521 7531-18 8690	All Other Revenue	(583.90)		0.00		(583.90)		-100.00%	
521 7531-24 8690	All Other Revenue	0.00		(4,489.30)		4,489.30		100.00%	
521 7531-25 8690	All Other Revenue	0.00		(3,926.30)		3,926.30		100.00%	
521 7531-26 8690	All Other Revenue	0.00		(7,906.58)		7,906.58		100.00%	
521 7531-27 8690	All Other Revenue	0.00		(4,859.79)		4,859.79		100.00%	
521 7531-29 8690	All Other Revenue	0.00		(2,888.48)		2,888.48		100.00%	
521 7531-31 8690	All Other Revenue	0.00		(4,139.74)		4,139.74		100.00%	
521 7531-32 8690	All Other Revenue	0.00		(13,093.45)		13,093.45		100.00%	
521 7531-33 8690	All Other Revenue	0.00		(23,580.18)		23,580.18		100.00%	
521 7531-34 8690	All Other Revenue	0.00		(6,757.86)		6,757.86		100.00%	
521 7531-35 8690	All Other Revenue	(3,968.50)		(7,900.00)		3,931.50		99.07%	
521 7535-06 8690	All Other Revenue	(1,731.50)		(720.50)		(1,011.00)		-58.39%	
521 7535-08 8690	All Other Revenue	(39,520.99)	(76,714.90)	(2,952.78)	(84,761.13)	(36,568.21)	8,046.23	-92.53%	10.49%

Instructions: Please look at the above accounts and provide an explanation of the differences for 2008-2009.

Lucas, Len

From: Fletcher, Jerome
Sent: Friday, June 25, 2010 4:52 PM
To: Lucas, Len; Strickland, Kimberly
Subject: 2008-09 Revenue Analysis Response

Hi-

Attached is the Coliseum response to the attached memo from Internal Audit. Please let me know if you have any further questions.

Thanks.



Revenue Analysis
2008-09.xls



revenue
analysis.pdf

A. Jerome Fletcher II, Business Manager
Greensboro Coliseum Complex
Phone: 336.373.7465; Fax: 336.373.2170

P.O. Box 5447, Greensboro, NC 27435

www.greensborocoliseum.com

Coliseum Enterprise Fund Revenue Analysis
Fiscal Years 2007-2008 & 2008-2009

		2008	2008 Section Totals	2009	2009 Section Totals	\$ Difference	\$ Difference (Per Section)	% Difference	% Difference (Per Section)	Explanation of Difference
521 7535-08 7700	Concessions-Food & Nonalcoholic Beverage	(1,028,939.71)		(1,138,526.22)		109,586.51		10.65%		1
521 7535-08 7710	Concessions - Alcoholic Beverages	(2,592.00)		(1,250.00)		(1,342.00)		-51.77%		2
521 7535-08 7720	Catering Services	(65,849.28)		(47,016.35)		(18,832.93)		-28.60%		3
521 7531-02 7730	Admissions & Charges	(28,875.00)		0.00		(28,875.00)		-100.00%		
521 7531-05 7730	Admissions & Charges	(246,417.00)		0.00		(246,417.00)		-100.00%		
521 7531-06 7730	Admissions & Charges	(108,358.50)		0.00		(108,358.50)		-100.00%		
521 7531-07 7730	Admissions & Charges	(70,462.00)		0.00		(70,462.00)		-100.00%		
521 7531-08 7730	Admissions & Charges	(88,528.00)		0.00		(88,528.00)		-100.00%		
521 7531-10 7730	Admissions & Charges	(60,810.00)		0.00		(60,810.00)		-100.00%		
521 7531-12 7730	Admissions & Charges	(21,315.00)		0.00		(21,315.00)		-100.00%		
521 7531-13 7730	Admissions & Charges	(19,020.00)		0.00		(19,020.00)		-100.00%		
521 7531-16 7730	Admissions & Charges	(167,312.00)		0.00		(167,312.00)		-100.00%		
521 7531-18 7730	Admissions & Charges	(983,973.60)		(1,066,768.39)		82,794.79		8.41%		
521 7531-23 7730	Admissions & Charges	(833.00)		(44,325.50)		43,492.50		5221.19%		
521 7531-24 7730	Admissions & Charges	0.00		(51,025.00)		51,025.00		100.00%		
521 7531-25 7730	Admissions & Charges	0.00		(92,190.00)		92,190.00		100.00%		
521 7531-26 7730	Admissions & Charges	0.00		(166,908.78)		166,908.78		100.00%		
521 7531-27 7730	Admissions & Charges	0.00		(121,475.00)		121,475.00		100.00%		
521 7531-29 7730	Admissions & Charges	0.00		(62,084.00)		62,084.00		100.00%		
521 7531-31 7730	Admissions & Charges	0.00		(68,066.50)		68,066.50		100.00%		
521 7531-32 7730	Admissions & Charges	0.00		(285,866.00)		285,866.00		100.00%		
521 7531-33 7730	Admissions & Charges	0.00		(12,295.00)		12,295.00		100.00%		
521 7531-35 7730	Admissions & Charges	(200,635.00)	(1,996,539.10)	(229,885.00)	(2,200,889.17)	29,250.00	204,350.07	14.58%	10.24%	4
521 7510-05 7735	Group Sales	(690.19)		(50.70)		(639.49)		-92.65%		
521 7535-08 7735	Group Sales	(19,195.83)	(19,886.02)	(8,012.57)	(8,063.27)	(11,183.26)	(11,822.75)	-58.26%	-59.45%	5
521 7531-23 7741	Novelty Sales Commission	0.00		(69.42)		69.42		100.00%		
521 7531-25 7741	Novelty Sales Commission	0.00		(863.32)		863.32		100.00%		
521 7531-32 7741	Novelty Sales Commission	0.00		(1,593.19)		1,593.19		100.00%		
521 7535-08 7741	Novelty Sales Commission	(137,421.26)	(137,421.26)	(177,351.62)	(179,877.55)	39,930.36	42,456.29	29.06%	30.89%	6
521 7510-02 7745	Retroactive Ticket Sale Adjustment	(2,538.00)		0.00		(2,538.00)		-100.00%		7
521 7510-02 7746	Ticket Charges Recoverable - Promotions	(688,637.84)		(572,049.37)		(116,588.47)		-16.93%		8
521 7535-08 7770	Special Events	274.51		0.00		274.51		-100.00%		9

521 7531-35 7773	Advertising Display	(985.00)		(2,070.00)		1,085.00		110.15%		
521 7535-08 7773	Advertising Display	(292,025.92)	(293,010.92)	(259,254.62)	(261,324.62)	(32,771.30)	(31,686.30)	-11.22%	-10.81%	10
521 7531-09 7775	Telephone Fees	(675.00)		(675.00)		0.00		0.00%		
521 7531-31 7775	Telephone Fees	0.00		(185.00)		185.00		100.00%		
521 7535-08 7775	Telephone Fees	(57,720.17)	(58,395.17)	(50,812.50)	(51,672.50)	(6,907.67)	(6,722.67)	-11.97%	-11.51%	11
521 7535-08 7777	Leasing Of Seats	(37,916.67)		(2,916.67)		(35,000.00)		-92.31%		
521 7560-01 7777	Leasing Of Seats	(430,773.37)		(454,271.37)		23,498.00		5.45%		
521 7560-02 7777	Leasing Of Seats	(349,525.00)	(818,215.04)	(204,945.00)	(662,133.04)	(144,580.00)	(156,082.00)	-41.36%	-19.08%	12
521 7535-08 7804	Rent-Equipment	(105,576.70)		(72,504.97)		(33,071.73)		-31.32%		13
521 0000-00 8600	Sale Of Materials	(3,073.21)		(1,893.42)		(1,179.79)		-38.39%		14
521 7510-01 8645	Miscellaneous Receivable Revenue	(1,453.20)		(2,093.81)		640.61		44.08%		
521 7535-06 8645	Miscellaneous Receivable Revenue	(137,895.00)		0.00		(137,895.00)		-100.00%		
521 7535-08 8645	Miscellaneous Receivable Revenue	(985.00)	(140,333.20)	(25.62)	(2,119.43)	(959.38)	(138,213.77)	-97.40%	-98.49%	15
521 7510-02 8655	Service Charges	(18,075.77)		(27,693.50)		9,617.73		53.21%		
521 7531-05 8655	Service Charges	(35.00)		0.00		(35.00)		-100.00%		
521 7531-23 8655	Service Charges	0.00		(20.00)		20.00		100.00%		
521 7531-25 8655	Service Charges	0.00		(145.00)		145.00		100.00%		
521 7531-26 8655	Service Charges	0.00		(305.00)		305.00		100.00%		
521 7531-27 8655	Service Charges	0.00		(80.00)		80.00		100.00%		
521 7531-29 8655	Service Charges	0.00		(155.00)		155.00		100.00%		
521 7531-31 8655	Service Charges	0.00		(12.00)		12.00		100.00%		
521 7535-08 8655	Service Charges	(30,120.80)	(48,231.57)	(33,949.91)	(62,360.41)	3,829.11	14,128.84	12.71%	29.29%	16
521 7510-02 8660	Advertising Discounts	0.00		(306.47)		306.47		100.00%		
521 7510-05 8660	Advertising Discounts	(58,434.16)		(30,257.72)		(28,176.44)		-48.22%		
521 7535-08 8660	Advertising Discounts	(119.03)	(58,553.19)	0.00	(30,564.19)	(119.03)	(27,989.00)	-100.00%	-47.80%	17
521 0000-00 8670	Sales Tax - State 4.25%	(1,791.23)		(13,213.38)		11,422.15		637.67%		18
521 0000-00 8671	Sales Tax - County	(967.40)		(7,197.68)		6,230.28		644.02%		19
521 0000-00 8690	All Other Revenue	(2,178.50)		(16.00)		(2,162.50)		-99.27%		
521 7510-01 8690	All Other Revenue	(2,652.43)		(794.23)		(1,858.20)		-70.06%		
521 7510-02 8690	All Other Revenue	(20,351.14)		(735.94)		(19,615.20)		-96.38%		
521 7510-05 8690	All Other Revenue	(1,328.44)		0.00		(1,328.44)		-100.00%		
521 7531-03 8690	All Other Revenue	(782.00)		0.00		(782.00)		-100.00%		
521 7531-06 8690	All Other Revenue	(148.50)		0.00		(148.50)		-100.00%		
521 7531-07 8690	All Other Revenue	(58.00)		0.00		(58.00)		-100.00%		
521 7531-08 8690	All Other Revenue	(3,256.00)		0.00		(3,256.00)		-100.00%		
521 7531-10 8690	All Other Revenue	(111.00)		0.00		(111.00)		-100.00%		

521 7531-16 8690	All Other Revenue	(44.00)		0.00		(44.00)		-100.00%		
521 7531-18 8690	All Other Revenue	(583.90)		0.00		(583.90)		-100.00%		
521 7531-24 8690	All Other Revenue	0.00		(4,489.30)		4,489.30		100.00%		
521 7531-25 8690	All Other Revenue	0.00		(3,926.30)		3,926.30		100.00%		
521 7531-26 8690	All Other Revenue	0.00		(7,906.58)		7,906.58		100.00%		
521 7531-27 8690	All Other Revenue	0.00		(4,859.79)		4,859.79		100.00%		
521 7531-29 8690	All Other Revenue	0.00		(2,888.48)		2,888.48		100.00%		
521 7531-31 8690	All Other Revenue	0.00		(4,139.74)		4,139.74		100.00%		
521 7531-32 8690	All Other Revenue	0.00		(13,093.45)		13,093.45		100.00%		
521 7531-33 8690	All Other Revenue	0.00		(23,580.18)		23,580.18		100.00%		
521 7531-34 8690	All Other Revenue	0.00		(6,757.86)		6,757.86		100.00%		
521 7531-35 8690	All Other Revenue	(3,968.50)		(7,900.00)		3,931.50		99.07%		
521 7535-06 8690	All Other Revenue	(1,731.50)		(720.50)		(1,011.00)		-58.39%		
521 7535-08 8690	All Other Revenue	(39,520.99)	(76,714.90)	(2,952.78)	(84,761.13)	(36,568.21)	8,046.23	-92.53%	10.49%	20

Instructions: Please look at the above accounts and provide an explanation of the differences for 2008-2009.

REVENUE ANALYSIS RESPONSE FOR 2008-09

- 1 This \$109,586.51 is our facility concessions revenue and will always fluctuate based on our actual events and attendance, which varies year to year.
- 2 This \$1,342.00 represents alcoholic food and beverage concessions collected, not used very often, but varies year to year
- 3 This \$18,832.93 is our facility catering revenue and will always fluctuate based on our actual events and attendance, which varies year to year.
- 4 Admissions and charges are monies collected in our co-promoted event accounts and the events (and monies) are unique to each year and will vary.
- 5 Group Sales revenue is decreasing due to patrons not buying many tickets in large group amounts, our Group Sales Manager is increasing his efforts
- 6 This \$42,456.29 is our novelties revenue and will always fluctuate based on our actual events and attendance, which varies year to year.
- 7 This \$2,538 in Retroactive Ticket Sale Adjustment is partial collection of Box Office Fees, mainly collected in 521-7510-02.7746.
- 8 Ticket Charges Recoverable - Promotions is directly related back to the amount of tickets that sold via internet, phone, outlets that the Coliseum receives a commission from, this account will always vary based on events and customer purchase selection.
- 9 Special Events is not used annually, the \$274.51 spent in 2008 was \$0 in 2009.
- 10 Advertising Display is down due to hard economic times and we have retained ISP in order to increase this revenue stream.
- 11 Telephone fees are down due to more vendors/promoters using cell phones opposed to ordering phone lines
- 12 Leasing of Seats - Carlyle Club - is down in revenue due to more agreements being made for the trading of services versus paying money
- 13 Rental of Equipment is down due to activity that requires equipment rental being lower than the prior year.
- 14 Sale of Materials is a miscellaneous revenue account that will always vary based on items sold
- 15 Miscellaneous Revenue is a miscellaneous revenue account that was unusually high in 2008 due to the transfer in of revenue to offset expense
- 16 Service Charges are fees collected per our audio/visual and decorator contracts, will vary based on events the services are required
- 17 Advertising Discounts are down due to more events being settled at net instead of gross costs in order to secure the event
- 18 Sales Tax - State is a miscellaneous revenue account that will always vary based on reported tax
- 19 Sales Tax - County is a miscellaneous revenue account that will always vary based on reported tax
- 20 All Other Revenue is a miscellaneous revenue account that will always vary based on the year's activities.

Internal Audit Division
Executive Department
City of Greensboro



June 28, 2010

TO: Matt Brown, Director of Coliseum
FROM: Internal Audit Division
SUBJECT: Revenue Analysis for 2008-2009

We have received your response concerning the revenue analysis for fiscal year 2008-2009. At this time we find your response sufficient and we have no further questions.

Thank you for your prompt response. If there are any questions regarding this analysis, please call 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