

Internal Audit Division
City of Greensboro



June 30, 2010

TO: Rashad Young, City Manager

FROM: Internal Audit Division

SUBJECT: Revenue Analysis – Collections Division

The Internal Audit Division has completed our review of Financial & Administrative Services, Collection Division 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
Rick Lusk, Director of Financial & Administrative Services
Patti Koontz, Collections Manager

Internal Audit Division
Executive Department
City of Greensboro



June 24, 2010

TO: Rick Lusk, Director of Financial & Administrative Services
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.

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

Financial & Administrative Services Department Revenue Analysis

Fiscal Years 2007-2008 & 2008-2009

		2008	2009	\$ Difference	% Difference	Explanation of Difference
101 1005-01 7201	Privilege Licenses-Prior Years	(30,483.36)	(40,277.55)	9,794.19	32.13%	
101 1005-01 7203	Privilege License Penalties-Prior Yr	(7,069.74)	(9,102.28)	2,032.54	28.75%	
101 1005-01 8600	Sale Of Materials	(2,261.37)	(1,902.07)	(359.30)	-15.89%	
101 1005-01 8658	Convenience Fees	0.00	(24,228.75)	24,228.75	100.00%	
206 1001-01 7050	Hotel/Motel Room Tax	(3,051,140.72)	(2,697,342.38)	(353,798.34)	-11.60%	

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

Strickland, Kimberly

From: Koontz, Patti
Sent: Monday, June 28, 2010 4:52 PM
To: Strickland, Kimberly; Lucas, Len
Subject: Revenue Analysis Response for 101-1005-01 (Collections Division)

101-1005-01.7201 (Privilege Licenses – Prior Years): Greater emphasis has been placed on privilege license audits and discoveries since FY07 resulting in increased revenue.

101-1005.01.7203 (Privilege License Penalties – Prior Years): same as above

101-1005-01.8600 (Sale of Materials): In April 2009, the selling of the monthly privilege license list stopped on the recommendation from the Legal Dept. resulting in decreased revenue. There will be an even larger decrease for FY10.

101-1005-01.8658 (Convenience Fees): Online payment acceptance with convenience fees began for the first time in January 2009, so there would have been no revenue for FY08.

Patti Koontz, Collections Manager
Financial & Administrative Services
City of Greensboro
Phone: 336-373-2353; Fax: 336-373-4849
PO Box 3136, Greensboro, NC 27402-3136
www.greensboro-nc.gov

Financial & Administrative Services Department Revenue Analysis

Fiscal Years 2007-2008 & 2008-2009

		2008	2009	\$ Difference	% Difference	Explanation of Difference
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Internal Audit Division
Executive Department
City of Greensboro



June 29, 2010

TO: Rick Lusk, Director of Financial & Administrative Services
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.



Kimberly Strickland
Internal Auditor



Len Lucas
Internal Audit Director

cc: Bob Morgan, Deputy City Manager