



**DATE:** November 22, 2021  
**TO:** Larry Davis, Assistant City Manager  
**FROM:** Internal Audit Division  
**SUBJECT:** Regional Parks Cash Review  
(No Response Required)

The Internal Audit Division has completed our review of the Regional Parks as administered by the Parks & Recreation Department. Attached you will find our review report; the departmental response and our replies to their responses. We feel that our concerns have been sufficiently addressed as we move forward. If you have any questions or need additional information, please let us know. Thanks.

Len Lucas  
Internal Audit Director

cc: Nathaniel Davis, Assistant City Manager  
Nasha McCray, Director of Parks & Recreation  
Kobe Riley, Deputy Director  
Tony Royal, Park Service Superintendent  
Sue Congelosi, Country Park Manager  
V. Craig Wilson, Hester Park Manager  
Jeff Shaver, Keeley Park Manager



**DATE:** November 2, 2021

**TO:** Nasha McCray, Director of Parks & Recreation

**FROM:** Internal Audit Division

**SUBJECT:** Regional Parks Cash Review – Country, Hester, and Keeley  
(Response required by November 16, 2021)

The Internal Audit Division has conducted a surprise cash count and a cash-handling/operations review of the Country, Keeley, and Hester Parks, for the period of July 1, 2019 through February 28, 2021. An arbitrarily-selected sample totaling an amount of \$19,440.40 was tested. The Greensboro Parks & Recreation Department operates regional parks which provide recreational activities for people of all ages, such as fishing lakes, pedal boats (at Country Park), picnic shelters, exercise and fitness trails, playgrounds, and many other activities. The parks collect money for the various activities that they offer.

The scope of this review was limited to determining if funds are being properly accounted for, whether adequate internal controls are in place to safeguard cash, and accounting policies and procedures are being adhered to. In order to accomplish this, Internal Audit conducted a surprise cash count at each of the parks identified above, reviewed a copy of written Parks and Recreation policies regarding cash-handling, receipting, and making deposits, and reviewed prior years' review reports when available. We requested and reviewed a selected sample of Revenue Deposit Forms, receipts, and other various supporting documentation for the period under review. The Revenue Deposit Forms were logged and deposits traced from the point of origin to validation with Collections and to the final recording in the general ledger. Internal Audit visited each park to observe and gain an understanding of the operations and internal control structure surrounding the cash handling process. Internal Audit performed a thorough evaluation of the internal control structure to ensure strong accountability and stewardship over the funds.

As a result of our review, we found the following areas of concern and offer our recommendations:

**Parks Finding:**

- **Month-end and year-end cutoffs are generally being performed at the Parks; however, Internal Audit noted six instances of cash receipts accepted, deposited, and recorded in a subsequent period from receipt.** There were six instances in the samples selected where cash receipts from a prior month were deposited and recorded as revenue in a subsequent month. G.S. 159-32's requirement is that "*in any event a deposit shall be made on the last business day of the month.*"

**Recommendations:**

- Staff should continue to ensure that deposits, accompanying Revenue Deposit Forms and all other supporting documentation are turned in to the Collections Division in a timely manner.
- Extra care should be taken to turn in cash receipts collected near the end of the month prior to month-end to ensure recording of cash receipts revenue in the correct accounting period.
- Staff should make a conscious effort to make a deposit with Collections on the last business day of the month to ensure revenues are being recorded in their correct period. In the event, the end of the month falls on a weekend, staff should make a deposit with the City's financial institution to ensure cash receipts are deposited prior to month-end.

**Country Park Finding:**

- **Staff generally appears to adhere to the G.S. 159-32 daily deposit requirements, however three deposits from the selected sample exceeded the cash limitation amount without a daily deposit being made.** G.S. 159-32 requires collections and receipts to be deposited daily, unless the moneys on hand amount to less than \$500. Internal Audit noted three instances out of thirteen selected samples (approximately 23%) for Country Park, in which cash receipts exceeded the \$500 cash limitation and a deposit was not made the same day.

**Recommendations:**

- Internal Audit recommends that Country Park staff consider making deposits more frequently than just when the cash receipts on hand exceed the limitation amount set forth by G.S. 159-32. More consistent deposits would ensure cash receipts on hand are minimal and diminishes the risk for any loss or misappropriation of funds.
- If Country Park finds that their cash receipts exceed the daily deposit limit of \$500 during the weekend, they should consider making a night drop-box deposit with the City's banking institution rather than wait until the following Monday to deposit with Collections.

**Keeley Park Finding:**

- **Any amount of cash receipts on hand should always be deposited prior to month-end. Internal Audit found one deposit that was held onto over the span of several months before a deposit was made with collections.** The deposit made on December 16, 2020 in the amount of \$295.00 contained cash receipts that were collected by Keeley Park ranging from July 1<sup>st</sup>, 2020 through November 30, 2020.


**Recommendations:**

- Internal Audit recommends that Keeley Park make a deposit prior to month-end, even if the amount of cash receipts on hand is minimal. This will ensure revenues are reported in their correct period, as well as alleviate any possibility of a discrepancy or misappropriation of funds.

Internal Audit would like to thank the staff of Country, Keeley, and Hester Parks for their courtesy and the cooperation shown to us during this review. We request a written response by November 16, 2021. If you have any questions or comments, please call us at 373-2203.



Chris Venable  
Internal Auditor



Len Lucas  
Internal Audit Director

Cc: Larry Davis, Assistant City Manager  
Trey Davis, Assistant City Manager

## Venable, Chris

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**From:** McCray, Nasha  
**Sent:** Tuesday, November 2, 2021 12:39 PM  
**To:** Venable, Chris; Congelosi, Suzanne; Wilson, V. Craig; Shaver, Jeff  
**Cc:** Lucas, Len; Davis, Larry; Davis, N.  
**Subject:** RE: Regional Parks Cash Review

Thanks Chris,

I approve issuance of the report. The Department will provide responses within the timeframe below as appropriate.

Thank you!

**Nasha McCray, AICP, Director**  
Parks and Recreation Department  
City of Greensboro  
Phone: [336-433-7360](tel:336-433-7360)  
301 S. Greene Street, Suite 300, Greensboro, NC 27401  
[www.gsoparksandrec.com](http://www.gsoparksandrec.com)



**GREENSBORO**  
Parks & Recreation

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**From:** Venable, Chris <Chris.Venable@greensboro-nc.gov>  
**Sent:** Tuesday, November 2, 2021 11:57 AM  
**To:** McCray, Nasha <Ednasha.McCray@greensboro-nc.gov>; Congelosi, Suzanne <Suzanne.Congelosi@greensboro-nc.gov>; Wilson, V. Craig <Craig.Wilson@greensboro-nc.gov>; Shaver, Jeff <Jeffrey.Shaver@greensboro-nc.gov>  
**Cc:** Lucas, Len <Len.Lucas@greensboro-nc.gov>; Davis, Larry <Larry.Davis@greensboro-nc.gov>; Davis, N. <Nathaniel.Davis@greensboro-nc.gov>  
**Subject:** Regional Parks Cash Review

Good morning!

Please look over the draft of the Cash Review for the Regional Parks (Country, Hester, and Keeley) and email me with your approval to issue this report.

Please note that when the final report is sent to you, you will have 14 days from the report's date to respond, if a response is required.

Let us know if you have any questions.

Please note: Internal Audit's Review Report, along with all responses and replies, will be made available to the public on the City's external website. Contact Internal Audit if you have any further questions or concerns.

Thanks!

**Chris Venable**, Internal Auditor  
Internal Audit Division

**Venable, Chris**

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**From:** McCray, Nasha  
**Sent:** Wednesday, November 17, 2021 6:40 PM  
**To:** Venable, Chris; Congelosi, Suzanne; Wilson, V. Craig; Shaver, Jeff  
**Cc:** Lucas, Len; Davis, Larry; Davis, N.  
**Subject:** RE: Regional Parks Cash Review Report  
**Attachments:** Regional Parks Cash Review Response 11.17.2021.pdf

Good evening,

Please find attached the Parks and Recreation Department's response to the Regional Parks Cash Review Report. If you have any questions or need additional information, please contact me.

Thank you!

**Nasha McCray, AICP, Director**  
Parks and Recreation Department  
City of Greensboro  
Phone: [336-433-7360](tel:336-433-7360)  
301 S. Greene Street, Suite 300, Greensboro, NC 27401  
[www.gsoparksandrec.com](http://www.gsoparksandrec.com)



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**From:** Venable, Chris <[Chris.Venable@greensboro-nc.gov](mailto:Chris.Venable@greensboro-nc.gov)>  
**Sent:** Wednesday, November 17, 2021 1:43 PM  
**To:** McCray, Nasha <[Ednasha.McCray@greensboro-nc.gov](mailto:Ednasha.McCray@greensboro-nc.gov)>; Congelosi, Suzanne <[Suzanne.Congelosi@greensboro-nc.gov](mailto:Suzanne.Congelosi@greensboro-nc.gov)>; Wilson, V. Craig <[Craig.Wilson@greensboro-nc.gov](mailto:Craig.Wilson@greensboro-nc.gov)>; Shaver, Jeff <[Jeffrey.Shaver@greensboro-nc.gov](mailto:Jeffrey.Shaver@greensboro-nc.gov)>  
**Cc:** Lucas, Len <[Len.Lucas@greensboro-nc.gov](mailto:Len.Lucas@greensboro-nc.gov)>; Davis, Larry <[Larry.Davis@greensboro-nc.gov](mailto:Larry.Davis@greensboro-nc.gov)>; Davis, N. <[Nathaniel.Davis@greensboro-nc.gov](mailto:Nathaniel.Davis@greensboro-nc.gov)>  
**Subject:** RE: Regional Parks Cash Review Report

Good afternoon Nasha,

Do you have a written and signed departmental response regarding the Regional Parks Cash Review? The response date was yesterday, November 16<sup>th</sup>.

Thanks,

**Chris Venable**, Internal Auditor  
Internal Audit Division  
City of Greensboro  
Phone: 336-373-2203; Fax: 336-373-4387  
P.O. Box 3136  
Greensboro, NC 27402-3136  
[www.greensboro-nc.gov](http://www.greensboro-nc.gov)

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**From:** Venable, Chris

**Sent:** Tuesday, November 2, 2021 3:48 PM

**To:** McCray, Nasha <[Ednasha.McCray@greensboro-nc.gov](mailto:Ednasha.McCray@greensboro-nc.gov)>; Congelosi, Suzanne <[Suzanne.Congelosi@greensboro-nc.gov](mailto:Suzanne.Congelosi@greensboro-nc.gov)>; Wilson, V. Craig <[Craig.Wilson@greensboro-nc.gov](mailto:Craig.Wilson@greensboro-nc.gov)>; Shaver, Jeff <[Jeffrey.Shaver@greensboro-nc.gov](mailto:Jeffrey.Shaver@greensboro-nc.gov)>

**Cc:** Lucas, Len <[Len.Lucas@greensboro-nc.gov](mailto:Len.Lucas@greensboro-nc.gov)>; Davis, Larry <[Larry.Davis@greensboro-nc.gov](mailto:Larry.Davis@greensboro-nc.gov)>; Davis, N. <[Nathaniel.Davis@greensboro-nc.gov](mailto:Nathaniel.Davis@greensboro-nc.gov)>

**Subject:** Regional Parks Cash Review Report

Good afternoon,

Attached please find Internal Audit's final memo regarding the Regional Parks Cash Review report for July 1<sup>st</sup>, 2019 through February 28<sup>th</sup>, 2021. Please provide your written and signed response by November 16, 2021. Please note, Internal Audit's Review Report, along with all responses and replies will be made available to the Public on the City's External Website.

Please contact Internal Audit if you have any further questions or concerns.

Thank you!

**Chris Venable**, Internal Auditor

Internal Audit Division

City of Greensboro

Phone: 336-373-2203; Fax: 336-373-4387

P.O. Box 3136

Greensboro, NC 27402-3136

[www.greensboro-nc.gov](http://www.greensboro-nc.gov)



**DATE:** November 17, 2021  
**TO:** Internal Audit Division  
**FROM:** Nasha McCray, Director  
**DEPARTMENT:** Parks and Recreation  
**SUBJECT:** Regional Parks Cash Review – Country, Hester and Keeley Parks

Thank you for your thorough review and report of the Regional Parks cash handling and reporting for the period of July 1, 2019 through February 28, 2021. Please find below the department's responses to the recommendations provided in the review.

**Parks Finding:**

- **Month-end and year-end cutoffs are generally being performed at the Parks; however, Internal Audit noted six instances of cash receipts accepted, deposited, and recorded in a subsequent period from receipt.** There were six instances in the samples selected where cash receipts from a prior month were deposited and recorded as revenue in a subsequent month. G.S. 159-32's requirement is that *"in any event a deposit shall be made on the last business day of the month."*

**Recommendations:**

- Staff should continue to ensure that deposits, accompanying Revenue Deposit Forms and all other supporting documentation are turned in to Collections Division in a timely manner.
- Extra care should be taken to turn in cash receipts collected near the end of the month prior to month-end to ensure recording of cash receipts revenue in the correct accounting period.
- Staff should make a conscious effort to make a deposit with Collections on the last business day of the month to ensure revenues are being recorded in their correct period. In the event the end of the month falls on a weekend, staff should make a deposit with the City's financial institution to ensure cash receipts are deposited prior to month-end.

**Country Park Findings:**

- **Staff generally appears to adhere to the G.S. 159-32 daily deposit requirements, however three deposits from the selected sample exceeded the cash limitation amount without a daily deposit being made.** G.S. 159-32 requires collections and receipts to be deposited daily unless the moneys on hand amount to less than \$500. Internal Audit noted three instances out of thirteen selected samples (approximately 23%) for Country Park, in which cash receipts exceeded the \$500 cash limitation and a deposit was not made the same day.
- Internal Audit recommends that Country Park staff consider making deposits more frequently than just when the cash receipts on hand exceed the limitation amount set forth by G.S. 159-32.



More consistent deposits would ensure cash receipts on hand are minimal and diminishes the risk for any loss or misappropriation of funds.

- If Country Park finds that their cash receipts exceed the daily deposit limit of \$500 during the weekend, they should consider making a night drop-box deposit with the City's banking institution rather than wait until the following Monday to deposit with Collections.

**Keeley Park Finding:**

- **Any amount of cash receipts on hand should always be deposited prior to month-end. Internal Audit found one deposit that was held onto over the span of several months before a deposit was made with collections.** The deposit made on December 16, 2020 in the amount of \$295.00 contained cash receipts that were collected by Keeley Park ranging from July 1, 2020 through November 30, 2020.
- Internal Audit recommends that Keeley Park make a deposit prior to month-end, even if the amount of cash receipts on hand is minimal. This will ensure revenues are reported in their correct period, as well as alleviate any possibility of a discrepancy or misappropriation of funds.

**Parks & Recreation Response:**

- Regional Parks have been directed to make deposits in a timely manner and to ensure that the deposits are made before the end of the month. They are to ensure that if the end of the month falls on the weekend that they should contact the appropriate people to make sure the monies are credited to the appropriate month.
- All regional parks have been directed to make a deposit no later than the end of the business day once cash on hand exceeds the \$500 threshold to remain in compliance of G.S. 159-32. In addition, staff have been directed to make use of the bank's night drop box if the cash limitation is exceeded in the evening or over the weekend operations. Also, at a minimum, deposits are to be made on a weekly basis.
- In the future, Regional Park Managers are required to attend an annual refresher training on cash handling and deposit policies and procedures.

NM/sc

CC: Nathaniel Davis, Assistant City Manager  
Larry Davis, Assistant City Manager  
Kobe Riley, Deputy Director  
Tony Royal, Park Services Superintendent  
Sue Congelosi, Country Park Manager  
V. Craig Wilson, Hester Park Manager  
Jeff Shaver, Keeley Park Manager



**DATE:** November 18, 2021  
**TO:** Nasha McCray, Director of Parks & Recreation  
**FROM:** Internal Audit Division  
**SUBJECT:** Regional Parks Cash Review – Country, Hester, and Keeley Parks

The Internal Audit Division has received your response to the Regional Parks Cash Review for the period of July 1, 2019 through February 28, 2021. We find your responses and corrective actions sufficient and no further action is necessary.

We would like to thank the staff of the Parks & Recreation Department for their cooperation and assistance during this review. If there are any questions regarding the details of this review, please call us at 336-373-2203.

Chris Venable  
Internal Auditor

Len Lucas  
Internal Audit Director

Cc: Nathaniel Davis, Assistant City Manager  
Larry Davis, Assistant City Manager  
Kobe Riley, Deputy Director  
Tony Royal, Park Services Superintendent  
Sue Congelosi, Country Park Manager  
V. Craig Wilson, Hester Park Manager  
Jeff Shaver, Keeley Park Manager