



**DATE:** April 14, 2023  
**TO:** Larry Davis, Assistant City Manager  
**FROM:** Internal Audit Division  
**SUBJECT:** Police Department Attorney Safety Petty Cash Review  
(No Response Required)

The Internal Audit Division has completed our review of the cash handing operations at the Police Department's Attorney Safety Petty Cash. 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 "Trey" Davis, Assistant City Manager  
John Thompson, Chief of Police  
Rena Sigmon, Deputy Police Chief  
Josie Cambareri, Manager Police Information  
Ciara Lawrence, Paralegal



**DATE:** April 11, 2023  
**TO:** John Thompson, Chief of Police  
**FROM:** Internal Audit Division  
**SUBJECT:** Police Department Attorney Safety Petty Cash Review  
(Response Required by April 25, 2023)

The Internal Audit Division conducted a cash count and review of the cash-handling operations of the Police Departments Attorney Safety Petty Cash for the period of July 1, 2019 through June 30, 2022. Due to the limited amount of expenses from the one (1) account maintained, a 100% review, totaling \$1,835.02, was tested. The Police Attorney provides legal assistance and counsel to the Chief of Police in the formulation of policies, procedures, and revision of rules, administration of discipline, and the daily operation of the department.

In order to accomplish this, Internal Audit conducted a cash count at the Police Attorney Office and reviewed a copy of written policies and procedures. We requested and reviewed the petty cash logs, check orders, and other various supporting documentation for the period under review. The check order and supporting documentation were traced to the final recording in the General Ledger. 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, Internal Audit found the following areas of concern and offer our recommendations:

**Finding:**

During the cash count conducted by Internal Audit, it was noted that the Petty Cash Fund was over by .17 during this review.

**Recommendation:**

Internal Audit recommends that when the next petty cash replenishment is submitted to Finance that it be reduced by .17 in order to bring the account back into balance.

**Finding:**

A review of the expenses paid, via petty cash, noted the following office supplies that were expensed:

December 31, 2021	\$102.10	OfficeMax
June 30, 2022	\$30.17	Walgreens

**Recommendation:**

Under the Petty Cash Policy, office supplies are listed as a non-allowable expense. Internal Audit recommends that a purchase card be used should office supplies be needed.

**Finding:**

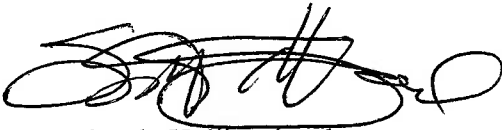
There was a \$90 expense that was paid on May 31, 2020, which exceeds the allowable amount under the Petty Cash Policy. It was noted during the audit that the Police Department Attorney Safety Petty Cash has an exception to this policy, wherein filing fees can be paid for, via petty cash, due to the urgency of the expense. Internal Audit determined the \$90 expense was for copies, therefore, would not be part of the exception.

**Recommendation:**

Internal Audit recommends that the Petty Cash Policy be updated to include “exceptions” to the rule when an emergency exists due to no other mechanisms in place to allow for expedited cash to be available.

Internal Audit would like to especially thank the custodian of the funds for her assistance during the course of this review. Please provide a written response by April 25, 2023

If you have any questions or comments, please contact us at (336) 373-2203.



Sandy Hollingshead  
Internal Auditor



Len Lucas  
Internal Audit Director

Cc: Nathaniel “Trey” Davis, Assistant City Manager  
Larry Davis, Assistant City Manager  
Rena Sigmon, Deputy Police Chief  
Josie Cambareri, Manager Police Information  
Ciara Lawrence, Paralegal



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POLICE

*"Partnering to make Greensboro safe for all people"*

**DATE:** April 11<sup>th</sup>, 2023

**TO:** Sandy Hollingshead, Internal Audit Division

**FROM:** Chief John Thompson, Greensboro Police Department

**SUBJECT:** **Petty Cash Fund Compliance Review – Police Attorney**

In regards to the Police Attorney Petty Cash Review for the period of July 1, 2019 through June 30, 2022, we recognize the following recommendations:

- Reduce the balance by .17 cents in order to bring the account back into balance
- Refrain from the use of petty cash for office supplies
- Update the policy to include exceptions to the rule when an emergency exists due to no other mechanisms in place to allow for expedited cash to be available.

In addition, it is important to note relevant employment history that pertains to the audit period within this report. Ciara Lawrence, Police Legal Assistant, began employment with the Greensboro Police Department on July 16, 2022 and therefore was not an employee during the events listed under findings in this report.

I appreciate your consideration in this matter.

Sincerely,

John W. Thompson



**DATE:** April 11, 2023

**TO:** John Thompson, Chief of Police

**FROM:** Internal Audit Division

**SUBJECT:** Police Department Attorney Safety Petty Cash Review

The Internal Audit Division has received your response to the Police Department Attorney Safety Petty Cash Count and Cash Handling Review. We find the response sufficient and no further action is required.

We would like to again thank the custodian for her assistance and cooperation during this review. If there are any questions concerning the details of this review, please call us at (336) 373-2203.



Sandy Hollingshead  
Internal Auditor



Len Lucas  
Internal Audit Director

Cc: Nathaniel "Trey" Davis, Assistant City Manager  
Larry Davis, Assistant City Manager  
Rena Sigmon, Deputy Police Chief  
Josie Cambareri, Manager Police Information  
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