



DATE: April 14, 2023
TO: Larry Davis, Assistant City Manager
FROM: Internal Audit Division
SUBJECT: Police Watch Operations Change Fund Review
(No Response Required)

The Internal Audit Division has completed our review of the cash handing operations of the Police Watch Operations Change Fund. 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
Renaë Sigmon, Deputy Police Chief
Ryan Todd, Police Lieutenant
Kendra Holmes, Supervisor Police Watch Operations



DATE: April 11, 2023

TO: John Thompson, Chief of Police

FROM: Internal Audit Division

SUBJECT: Police Watch Operations Change Fund 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 Watch Operations Change Fund for the period September 1, 2019 through June 30, 2022. A randomly selected sample from one change fund, totaling **\$6,802.00 (15%)**, was tested. It should be noted that this is the initial audit that has been conducted for this entity.

The scope of this review was limited to determine if disbursements are properly documented and made in accordance with written policies and procedures and whether adequate internal controls are in place to safeguard cash. In order to accomplish this, Internal Audit conducted a cash count at Police Watch Operations and reviewed a copy of written policies and procedures. We requested and reviewed a selected sample of Daily Receipt Transmittal Forms, receipts, and other various supporting documentation for the period under review. The Daily Receipt Transmittal Forms and supporting documentation were traced from the point of origin to validation with the bank and 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 area of concern and offer our recommendations:

Finding:

Five (7%) of the 67 transactions sampled were posted to the General Ledger in the following month.

Recommendation:

Transactions should be processed in the month incurred so that they are posted to the General Ledger timely.

Internal Audit would like to especially thank Supervisor Kendra Holmes 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
Renaë Sigmon, Deputy Police Chief
Ryan Todd, Police Lieutenant
Kendra Holmes, Supervisor Police Watch Operations



POLICE

"Partnering to make Greensboro safe for all people"

DATE: April 11, 2023
TO: Sandy Hollingshead, Internal Audit Division
FROM: Chief John Thompson, Greensboro Police Department
SUBJECT: **Change Fund Compliance Review – Watch Operations**

In regards to the Watch Operations Change Fund Review for the period of July 1, 2019 through June 30, 2022, we recognize the recommendation made to process, deposit, and post to the General Ledger all transactions within the month they are made. Due to the exceptional hours our agency is required to process these transactions outside of the City of Greensboro's normal hours of operation, specifically nights and weekends which fall at the end of a monthly calendar, we request an exception for those deposits to be made at the earliest date and time possible during the City's standard operating hours.

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 Watch Operations Change Fund Review

The Internal Audit Division has received your response to the Police Watch Operations Change Fund and Cash Handling Review. We find the response sufficient and no further action is required.

We would like to again thank Supervisor Kendra Holmes 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
Renaë Sigmon, Deputy Police Chief
Ryan Todd, Police Lieutenant
Kendra Holmes, Supervisor Police Watch Operations