



**DATE:** June 5, 2023  
**TO:** Larry Davis, Assistant City Manager  
**FROM:** Internal Audit Division  
**SUBJECT:** Gillespie Pro Shop Change Fund Review  
(No Response Required)

The Internal Audit Division has completed our review of the Gillespie Pro Shop 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: Nasha McCray, Assistant City Manager  
Phil Fleischmann, Director of Parks & Recreation  
Kobe Riley, Deputy Director  
Charles Jackson, Community Recreation Services Division Manager  
Shaquail Floyd, Superintendent of Athletics  
Bob Brooks, Golf Pro  
Deanna Shoe, Financial Analyst



**DATE:** May 12, 2023  
**TO:** Phil Fleischmann, Director of Parks and Recreation  
**FROM:** Internal Audit Division

**SUBJECT:** Gillespie Pro Shop Change Fund Review  
(Response Required by May 26, 2023)

The Internal Audit Division conducted a cash count and review of the cash-handling operations of the Gillespie Pro Shop for the period July 1, 2022 through December 31, 2022. A randomly selected sample from one (1) change fund, totaling \$40,734.38 (24%), was tested. Gillespie Pro Shop offers 9-hole or 18-hole golf, driving range, and pro shop.

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 Gillespie Pro Shop and reviewed a copy of written policies and procedures. We requested and reviewed a selected sample of RecTrac records, receipts, and other various supporting documentation for the period under review. The RecTrac Reports 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:**

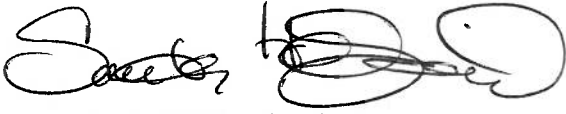
Four (12%) of the 34 transactions sampled were posted to the General Ledger in the following month.

**Recommendation:**

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

Internal Audit would like to thank the staff at Gillespie Pro Shop, especially Bob Brooks, Golf Pro, for their assistance during the course of this review. Please provide a written response by May 26, 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: Ednasha "Nasha" McCray, Assistant City Manager  
Larry Davis, Assistant City Manager  
Kobe Riley, Deputy Director, Parks and Recreation  
Shaquail Floyd, Superintendent of Athletics  
Bob Brooks, Golf Pro

Parks and Recreation  
City of Greensboro



**DATE:** May 25, 2023

**TO:** Internal Audit Division

**FROM:** Phil Fleischmann, Director of Parks and Recreation

**SUBJECT: Department Response to Gillespie Golf Course Pro Shop Change Fund Review**

This memo is an acknowledgment of receipt of the audit conducted for the Gillespie Golf Course Pro Shop to review cash-handling operations. The audit report reflects that a randomly selected sample of \$40,734.38 was tested and all funds were accounted for. The Cash Journal and supporting documentation were traced from the point of origin to validation with the bank and to the final recording in the General Ledger. The Department would like to thank the Internal Audit Division for their continued efforts to ensure our compliance with required policies and procedures. Please find the Department's response below to findings and areas of concern shared in the initial report.

**Finding:**

- **Four (12%) of the 34 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.

**Department response:**

- The Department has directed staff involved to ensure they are making deposits within the timeframes spelled out in the policy, to include making sure that suitable back-up processes are in place for deposits to be made in the absence of the onsite Supervisor. The Department would like to note that the Golf Course is open and has transactions seven days per week, 363 days per year. Additionally, the Department has and will continue to encourage staff to follow up on validated receipts from Collections if not received in a timely manner.

Cc: Larry Davis, Assistant City Manager  
Nasha McCray, Assistant City Manager  
Kobe Riley, Deputy Director, Parks and Recreation  
Charles Jackson, Division Manager, Community Recreation Services  
Monique Floyd, Athletics Superintendent  
Bob Brooks, Gillespie Golf Course Manager  
Deanna Shoe, Principal Analyst



**DATE:** May 31, 2023  
**TO:** Phil Fleischmann, Director of Parks and Recreation  
**FROM:** Internal Audit Division

**SUBJECT:** Gillespie Pro Shop Change Fund Review

The Internal Audit Division has received your response to the Gillespie Pro Shop Change Fund Cash Count and Cash Handling Review. We find the response sufficient and no further action is required.

We would like to again thank the staff at Gillespie Pro Shop for their 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: Ednasha "Nasha" McCray, Assistant City Manager  
Larry Davis, Assistant City Manager  
Kobe Riley, Deputy Director, Parks and Recreation  
Charles Jackson, Division Manager, Community Recreation Services  
Shaquail Floyd, Superintendent of Athletics  
Bob Brooks, Golf Pro  
Deanna Shoe, Principal Analyst