



DATE: June 30, 2023
TO: Larry Davis, Assistant City Manager
FROM: Internal Audit Division
SUBJECT: The Greensboro Sportsplex and Simkins Pavilion Reviews
(No Response Required)

The Internal Audit Division has completed our review of The Greensboro Sportsplex and Simkins Pavilion Change Funds 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: Ednasha "Nasha" McCray, Assistant City Manager
Phil Fleischmann, Director of Parks & Recreation
Kobe Riley, Deputy Director of Parks & Recreation
Charles Jackson, Manager Community Relations Services
Shaquil Floyd, Superintendent of Athletics
David Andrews, Supervisor Regional Parks
Tony Royal, Operations Division Manager
Ben Silvers, Assistant Supervisor Regional Parks



DATE: June 8, 2023

TO: Phil Fleischmann, Director of Parks and Recreation

FROM: Internal Audit Division

SUBJECT: Greensboro Sportsplex and Simkins Pavilion Change Fund Review
(Response Required by June 22, 2023)

The Internal Audit Division conducted a cash count and review of the cash-handling operations of the Greensboro Sportsplex and Simkins Pavilion for the period July 1, 2019 through June 30, 2022. A randomly selected sample from one (1) change fund at the Greensboro Sportsplex, totaling **\$271,560.35 (39%)**, and a random sample from one (1) change fund at the Simkins Pavilion, totaling **\$17,886.00 (23%)**, were tested.

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 cash counts at Greensboro Sportsplex and Simkins Pavilion, 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 for Greensboro Sportsplex and offer our recommendations:

Finding:

In the sample selected for Greensboro Sportsplex, we identified ten (10) instances (15%) where transactions were posted in the following month.

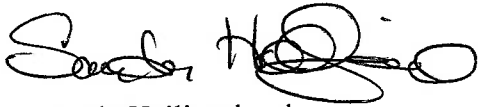
Recommendation:

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

As a result of our review, Internal Audit found Simkins Pavilion to be in compliance with policy and internal controls, as no discrepancies were noted.

Internal Audit would like to thank the staff at both Greensboro Sportsplex and Simkins Pavilion for their assistance during the course of this review. Please provide a written response by June 22, 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
Charles Jackson, Manager Community Recreation Services
Shaquail Floyd, Superintendent of Athletics
David Andrews, Supervisor Regional Parks
Tony Royal, Operations Division Manager
Ben Silvers, Assistant Supervisor Regional parks

DATE: June 29, 2023
TO: Internal Audit Division
FROM: Phil Fleischmann, Director of Parks and Recreation
SUBJECT: Department Response to Greensboro Sportsplex and Simkins Pavilion Review

This memo is an acknowledgement of receipt of the audit conducted for the Greensboro Sportsplex and Simkins Pavilion to complete a cash count and review cash-handling operations for the period of July 1, 2019 through June 30, 2022. The audit report reflects that a randomly selected sample of one (1) change fund at the Greensboro Sportsplex, totaling **\$271,560.35 (39%)**, and one (1) change fund at Simkins Pavilion, totaling **\$17,886.00 (23%)**, were tested. 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 response below to findings and areas of concern shared in the initial report.

Finding:

In the sample selected for Greensboro Sportsplex, we identified ten (10) instances (15%) where transactions were posted 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 Greensboro Sportsplex operates seven days per week and has transactions on each day that it operates. 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
Jacob Neal, Greensboro Sportsplex Manager
Tony Royal, Division Manager, Park Operations
David Andrews, Barber Park Manager
Ben Silvers, Barber Park Assistant Manager



DATE: June 30, 2023
TO: Phil Fleischmann, Director of Parks and Recreation
FROM: Internal Audit Division

SUBJECT: Greensboro Sportsplex and Simkins Pavilion Change Fund Review

The Internal Audit Division has received your response to the Greensboro Sportsplex and Simkins Pavilion 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 both the Greensboro Sportsplex and Simkins Pavilion 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, Manager Community Recreation Services
Shaquail Floyd, Superintendent of Athletics
David Andrews, Supervisor Regional Parks
Tony Royal, Operations Division Manager
Ben Silvers, Assistant Supervisor Regional Parks