



**DATE:** April 11, 2024  
**TO:** Brigitte Blanton, Director of Libraries  
**FROM:** Internal Audit Division  
**SUBJECT:** Greensboro Public Libraries Review  
(Written Response has been received with no further action required)

The Internal Audit Division conducted a cash count and review of the cash-handling/procedures on the remaining Greensboro Library branches Hemphill, Kathleen Clay Edwards, McGirt-Horton and Vance Chavis, scheduled at the various locations for the period of July 1, 2022 through June 30, 2023. The amount of \$2,159.36 was tested. As mentioned in the first section highlighting the initial four branch locations, business is conducted on a daily basis. The operation each branch provides are services to the general public throughout the City of Greensboro and surrounding areas. Making it rewarding for all ages from children to senior citizens getting to enjoy what is offered. The variety of services are as follow: Education and Testing Resources, Programs, Job and Career Assistance, Technology, Multicultural materials just to name a few. Take a moment to examine their Mission Statement: "In partnership with the community, the Greensboro Public Libraries strive to provide free and equal access of information, foster lifelong learning, and inspire the joys of reading". Upon entry customers get a sense of belonging and acceptance. On the city's website there are sections to review in accommodating the consumer's interest. There are even calendars of events to select from story time to workshops. The expertise they share in making communication manageable for the general public with their \*Ask a Librarian program\*. Another example of showing care towards the community is in the Greensboro Public Library Foundation. The phrase "Is Your Name in a Book" is a worthy cause. When a customer donates \$25 or more to the Greensboro Public Library Foundation, Inc. which is the Greensboro Public Library's non-profit organization formed in 2002. Their name or a person they want to honor will be printed on a bookplate and placed in a new book circulated throughout the Greensboro Public Library system. There is a branch that has a book club open to staff and customers. This is exciting for those who enjoy reading and having discussions with an option to meet online one Thursday per month to give an overview on the books read.

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 scheduled visit cash count at the referenced facilities identified above, regarding established policies in cash-handling of funds. During this visit the auditor was able to examine sampled records of various supporting documentation defined as Deposit slips and Cash Out Receipts forms and for the referenced audit period July 1, 2022 – June 30, 2023. The mentioned documents were analyzed at the listed business locations. The prior year review report on these locations have been inserted in this compliance review. Internal Audit tested these transactions against accounting policies and procedures.

The Internal Audit Division had the opportunity to briefly meet with the branch managers that administer the referenced locations as noted. They provide the necessary leadership and serve as direct supervision to all library personnel.

**Finding:** As a result of our review, we noted several areas of importance with no recommendations:

It has been determined staff adheres to cash fund criteria in accordance to accuracy from cash count and proper tracking.

As noted in the prior compliance review audit, nineteen percent (19%) of sampled transactions in deposits were posted the following month. The auditor was able to confirm that this has improved. Deposits made on the last Thursday results in postings performed the following month decreasing this to three percent (3%). It has been brought to Internal Audit's attention that end of the month reports to the bank can affect the timeline for receiving paperwork and getting to Collections Division.

Responses were provided by the Director of Libraries and management in writing by addressing any areas of concern consisting of small overages, over ring book sales and cash pick-ups as referenced in the prior report.

**Response:** Cash pick-ups are generally scheduled on Thursday unless there is a Holiday or it is the end-of-the-month report. This can be any day of the week including weekends. Once reports are reviewed and matched with the validated deposit slip from the bank they are hand delivered to the Collections window by the courier on Friday or the next Monday if the courier isn't available or if there is an issue with the report that needs to be researched further. Once Collections receives the cash report and deposit slip it is generally the next day before it is reflected on the general ledger in Lawson. All of these factors can create a lag in processing and recording of revenue to the General Ledger.

If the Branch Managers have to take their reports to the bank themselves this can create significant delays with reports and validated deposit slips from reaching the Administration Office which also delays reports and deposits getting to Collections. Timing of holidays/weekends can also effect the timeline for receiving paperwork and getting it to Collections especially at the end of the month. The Library adopts the 9:00 a.m. today to 9:00 a.m. tomorrow "business day" which is why reporting of transactions, especially the end-of-the-month reports, sometimes fall on the weekends.

Otherwise, the security of the cash funds are well secured and balanced.

Internal Audit would like to thank the staff at the Greensboro Public Libraries for their cooperation during the course of this review. A written response was received and acknowledged with no further action required. If you have any questions or comments, please call us at 373-2203.



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