



DATE: May 1, 2024
TO: John Thompson, Chief of Police
FROM: Internal Audit Division
SUBJECT: Police Department – Public Safety Attorney
Petty Cash Fund Review
(No Written Response Required)

The Internal Audit Division conducted a scheduled cash count and review of the cash-handling/operations at the Greensboro Police Department's Public Safety Attorney operation at 320 Federal Plaza, for the period of July 1, 2022 through June 30, 2023. The division adheres to the guidelines in Petty Cash. This facility services as an advocate in legal assistance to the Chief of Police in the structures of daily operation for the department in addition to administration of discipline, policies and procedures.

The policies and procedures were carefully examined by an associate of the Internal Audit team. The few transactions that took place over the period revealed the proper supporting documentation. We were able to identify that public safety operates in numerous categories such as Commercial Building Safety, Compliance to Laws and Regulations and Association with Divisive Groups as noted in the department's directive manual. For those that take the opportunity to review the City of Greensboro website, they will find interesting topics that Public Safety is involved in like Emergency Preparedness, Criminal Background Checks, False Alarms and Fire Inspections.

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 cash count at the above-referenced location identified above. It is essential to define the purpose of a petty cash fund. The primary requirement is understanding to establish the fund and replenish the fund when it becomes necessary. It has been determined that the Public Safety Attorney's staff fully understands the responsibility for obtaining original receipts in the event petty cash fund incidents occur. No such activity occurred during the scheduled compliance review visit.

Upon visiting, Internal Audit reviewed written maintenance and accountability of department property policies regarding cash-handling, receipting and reviewed prior years' compliance report. We also were able to analyze that the finding of overage in the amount of .17 was rectified showing the petty cash back in balance. The auditor was able to determine there were no other issues or findings.

As a result of our review, we found there were no discrepancies of concern or recommendation.

Internal Audit would like to thank the staff at the Public Safety Attorney's office for their cooperation during the course of this review. There will be no written response requested. If you have any questions or comments, please call us at 373-2203.



Arnie Brown
Internal Auditor



Len Lucas
Internal Audit Director

Cc: Larry Davis, Assistant City Manager
Nathaniel "Trey" Davis, Assistant City Manager
Renaë Sigmon, Deputy Police Chief
Stephanie Moore, Police Budget Manager
Bethany Champagne, Accountant