



DATE: June 24, 2024
TO: Phil Fleischmann, Director of Parks & Recreation
FROM: Internal Audit Division
SUBJECT: Holocaust Memorial Award Review
(No Response Required)

The Internal Audit Division has conducted a review of the Holocaust Memorial Monument Award. The North Carolina General Assembly allocated funding to assist in the installation of North Carolina's first women's Holocaust monument at LeBauer Park in Greensboro. The monument is named "She Wouldn't Take Off Her Boots".

The funds were destined for the Jewish Foundation of Greensboro's Women of the Shoah-Jewish Placemaking fund. The City of Greensboro was utilized as a pass-through entity for handling of these funds. The Parks and Recreation Department was the City department responsible for administering this award.

The objectives of our review were to:

- Obtain and review the award agreements for guidelines and allowable expenditures.
- Review a sample of expenditures and verify that the expenditures have appropriate documentation and are within contractual guidelines.
- Verify amounts billed were calculated correctly and have been received.
- Verify that any required reports are complete, accurate and submitted by the applicable deadlines.

Agreement

We obtained the award documentation from Deanna Shoe, Principal Analyst with the Parks and Recreation Department. The agreement was between the North Carolina Office of State Budget and Management and the City of Greensboro. The funding was to design, create and install a bronze sculpture monument in LeBauer Park. The effective dates of the agreement were July 1, 2021 through June 30, 2023.

The award provided a total of \$250,000.00 of funding and did not require a local match from the City. The award required quarterly reporting by the 10th day after the end of each calendar quarter.

There was a Performance Agreement between the City of Greensboro and Women/Shoah-Jewish Placemaking for the funding. This agreement was dated May 18, 2022. The purpose of this agreement was to support the development of the Holocaust Memorial Monument at LeBauer Park. This agreement required submission of quarterly reports on financial and performance progress. It noted that the entire \$250,000.00 of award funding should be expended by June 30, 2023.

Expenditures

Total expenditures on this award were \$250,000.00. This was a one-time payment to Women of the Shoah-Jewish Placemaking in June 2022. This amount agrees to the award documentation. It appears this reimbursement was within award guidelines and Performance Agreement guidelines.

Reimbursements

Total award revenue was \$250,000.00. This \$250,000.00 was posted to the City's Infor financial system on March 24, 2022. We reviewed the Infor cash receipt posting. This amount agrees to award documentation. It appears amounts were properly calculated and received.

Note:

There was interest earned of \$262.26 on the deposit of these funds. The award documentation states that "interest earnings on funds shall be used for the same purposes for which the award was made". It appears this \$262.26 should be reimbursed to Women of the Shoah-Jewish Placemaking.

Reporting

We reviewed the Quarterly Performance Report for the period ended June 30, 2023. A copy of the report was obtained from Deanna Shoe, Principal Analyst. The report was submitted on July 6, 2023 and was accepted by the Office of State Budget and Management. The facts stated in the report appear accurate.

We also obtained copies of the performance report and financial report provided by Women of the Shoah-Jewish Placemaking. The provided reports appear to meet the requirements in the Participation Agreement.

It appears the reports were complete, accurate and submitted by the applicable deadlines.

We would like to thank the staff of the Parks and Recreation Department for their assistance and cooperation during this review. If there are any questions concerning the details of this review, please call us at (336) 373-2230.



Garland Wells
Internal Auditor



Len Lucas
Internal Audit Director

cc: Nasha McCray, Assistant City Manager
Larry Davis, Assistant City Manager
Deanna Shoe, Principal Analyst