



DATE: June 18, 2024
TO: Phil Fleischmann, Director of Parks and Recreation
FROM: Internal Audit Division
SUBJECT: Simkins Pavilion
Change Fund Review
(No Response Required)

The Internal Audit Division conducted a scheduled cash count and review of the cash-handling/operations at the Simkins Pavilion operation at 1502 Barber Park Drive, for the period of July 1, 2022 through June 30, 2023. The amount of \$127,513.06 was tested. The center adheres to the guidelines in Change Fund. This facility is a sports pavilion that houses four courts for basketball, volleyball, and other events open to the general public. Residents in the Greensboro and surrounding areas can use the court for free on Monday – Thursday, 4-6 pm and Sundays 3-6 pm. The courts are also available to rent for private training sessions, tournaments and private play. Rental rates are provided at the public's interest along with rental guidelines for safety purposes. If outsiders or potential customers wish to learn more, a display of topics are available on the culture and entertainment on the City of Greensboro's website offering many activities within the pavilion.

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, regarding box office policies and cash handling on the change fund.

The auditor requested records of receipting and making deposits for the period specified. A selected sample of Revenue Deposit Forms (Cost Center GL Reports), receipts and other various supporting documentation were presented. We found Benjamin Silvers, Assistant Manager, Barber Park to be extremely knowledgeable of daily operations. After further examination of the documents, the auditor noticed all records reviewed for the months of May and June are within compliance regulations. Internal Audit tested these transactions against accounting policies and procedures.

After continued examination was performed, the auditor noticed all records are within compliance regulations. Also noticed the improvement in making deposits weekly compared to sometimes biweekly as analyzed in the prior review. We were able to confirm same day deposits from incoming revenue that exceeded \$500 from a number of examples presented for this examined period.

The security of the change fund is well secured and balanced. There were no findings or recommendation during this review.

Internal Audit would like to thank the staff and management at the Simkins Pavilion for their cooperation during the course of this review. No further action is required. If you have any questions or comments, please call us at 373-2203.



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Internal Auditor



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