



DATE: October 21, 2024
TO: Phil Fleischmann, Director of Parks and Recreation
FROM: Internal Audit Division
SUBJECT: Barber Park and Sprayground Change Fund Review
(No Response Required)

The Internal Audit Division conducted a scheduled cash count and review of the cash-handling/operations at the Barber Park and Sprayground operations at 1500 Barber Park Drive, for the period of July 1, 2022 through June 30, 2023. The amount of \$44,445.28 was tested. The center adheres to the guidelines in Change Fund. Named in the honor of James I. Barber, this facility has a variety of activities for the youth and older generation interested in athletic sports programs for private sessions, tournaments and private play. The establishment is home to the Penn Wright Baseball Stadium, known for the 18-hole Golf course in which many may not be aware of being free to the general public. Residents in the Greensboro and surrounding areas can visit the park to explore an outdoor amphitheater that displays special presentations, talent shows and community concerts. The City of Greensboro's website can elaborate in broader detail as to what is offered at this location for visitors and potential customers.

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 park 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 Lisa LaMarr, Specialist Administrative Support, to be extremely knowledgeable of daily operations. As the review continued Supervisor, David Andrews also answered questions beyond satisfactorily. 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.

The auditor was informed deposits at this operation facility is performed on a weekly basis following the policy established by Parks and Recreation. 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 recommendations during this review.

We found the Deposit Revenue Summary Log displays the information that Internal Audit believes to be vital in effective record keeping. This document provides a breakdown into categories listed below.

- Date of Deposit
- Posting Date of Deposit
- Method of Payment
- Total Amount of Deposit
- Receipt Number
- Batch Number

Internal Audit would like to thank the staff and management at the Barber Park and Sprayground operations 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.



Arnie Brown
Internal Auditor



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Internal Audit Director

Cc: Larry Davis, Assistant City Manager
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