

**1ST QUARTER 2015-16**

## 1st Quarter Fiscal Year 2015-16 Audit Reports

- Greenbriar Housing LLC (Partnership Village I) 2013-14 - October 26 ✓
- Police Records Division Cash Review - October 23 ✓
- Procurement Card Review for April through June 2015 - October 23 ✓
- GTA Inventories for FY Ending June 30, 2015 - October 23 - 3 INVENTORIES ✓
- Ole Asheboro Neighborhood Association 2013-14 - October 9 ✓
- Greensboro Public Libraries Review - October 2 ✓
- Police Confidential Funds Review - October 2 ✓
- Coliseum Inventory for FY Ending June 30, 2015 - October 2 ✓
- Field Operations Inventories for FY Ending June 30, 2015 - October 2 - 3 INVENTORIES ✓
- Network Services Inventory for FY Ending June 30, 2015 - October 2 ✓
- Windhill Court LLC 2013-14 - September 29 ✓
- Home Fire Sprinkler Coalition Grant - September 21 ✓
- New Garden Associates Ltd. 2012-13 - September 21 ✓
- Greensboro Housing Authority 2013-14 - September 18 ✓
- Procurement Card Review January 1 to March 31, 2015 - September 10 ✓
- Housing Opportunities for Persons with AIDS (HOPWA) Grant - September 9 ✓
- Southwoods LLLP 2013-14 - September 9 ✓
- Assistance to Firefighters Grant FY 2010 - September 1 ✓
- Jericho House Inc. 2013-14 - August 28 ✓
- City Inventories FY Ending June 30, 2015 - Parks and Recreation - August 26 - 2 INVENTORIES ✓
- City Inventories FY Ending June 30, 2015 - Financial and Administrative Services - August 26 - 5 INVENTORIES ✓
- Trinity Building Corp. 2013-14 - August 26 ✓
- City Inventories FY Ending June 30, 2015 - Water Resources - August 24 - 4 INVENTORIES ✓
- City Inventories FY Ending June 30, 2015 - Fire - August 19 ✓
- Civil Rights Museum/External Audit - August 4 ✓
- Greensboro Housing Coalition Inc. 2013-14 - July 31 - 2 GRANTS ✓
- Ole Asheboro Neighborhood Association 2012-13 - July 27 ✓
- Seager Place Ltd. 2012-13 - July 22 ✓

41 - REVIEWS

## INTERNAL AUDIT

The Internal Audit Division of the Executive Department provides the organization with a comprehensive program of performance, compliance and financial reviews. The division also provides City management with an objective and independent appraisal of programs and operations with recommendations for improvement.

The division includes four staff auditors with experience in the public and private sectors. Some staff auditors are members of the NC Association of Certified Public Accountants.

### Contact Us

For questions or more information about the Internal Audit Division, contact Len Lucas, internal audit director, at 336-373-2823.

### 2nd Quarter Fiscal Year 2015-16 Audit Reports

- Police Attorney Petty Cash Review - December 31 ✓
- Property Management Petty Cash Review - December 31 ✓
- Partnership Homes Inc. (Partnership Village III) 2013-14 - December 23 ✓
- Section 5303 Metropolitan Planning Program Grant Review - December 16 ✓
- FY 2012 Safe Streets Task Force Grant - December 14 ✓
- Rankin School Place Limited Partnership 2013-14 - December 10 ✓
- NRPA Out of School Time Grant Review - December 8 ✓
- Richardson Village Limited Partnership 2013-14 - December 3 ✓
- Laurence Manor Limited Partnership LLLP 2013-14 - December 3 ✓
- South Buffalo Creek Grant Review - November 25 ✓
- Churchview Place Limited Partnership 2013-14 - November 19 ✓
- Great Oaks Associates Limited Partnership 2013-14 - November 18 ✓
- Rankin Associates II Limited Partnership 2013-14 - November 18 ✓
- Section 5307 Transit Security Grant Review - November 13 ✓
- FY 2010-11 NC Joint Terrorism Task Force Grant - November 13 ✓
- Richardson Hospital Limited Partnership 2013-14 - November 4 ✓
- FY 2010-11 Violent Crimes Task Grant - November 2 ✓

17-REVIEWS

## 3RD QUARTER 2015-16

### 3rd Quarter Fiscal Year 2015-16 Audit Reports

- Downtown Greensboro Inc. Compliance Review - March 24 ✓
- Greensboro Sports Commission Inc. - March 23 ✓
- Community Housing Solutions of Guilford Inc. FY 2013-14 - March 15 ✓
- City Center Park LLC - March 15 ✓
- Greensboro Partnership Economic Development - March 15 ✓
- Greensboro Partnership Entrepreneur Connection - March 15 ✓
- Burlington/Alamance County Consortium - Federal HOME Funds FY 2014-15 - February 26 ✓
- Section 5339 Bus Replacement FY 2013 Grant Review - February 26 ✓
- Alexander Homes Limited Partnership 2013-14 - February 24 ✓
- New Garden Associations Limited Partnership 2013-14 - February 24 ✓
- State Drug Excise Tax FY 2010 Grant - February 23 ✓
- Powell Bill Expenditures Review for FY 2015 - February 22 ✓
- Field Operations Cash Review - February 18 ✓
- The Havens at Willow Oaks LLC 2013-14 - February 2 ✓
- FY 2011-12 USMS JFTF Grant - January 31 ✓ (DATED DECEMBER 31)
- Procurement Card Review for July-September 2015 - January 29 ✓
- The Servant Center Inc. - Haworth House 2014-15 - January 28 ✓
- The Servant Center Inc. - Glenwood House 2014-15 - January 28 ✓
- Redwood Street Limited Partnership 2013-14 - January 22 ✓
- Safe Streets Task Force FY 2010-11 Grant - January 21 ✓
- Greenbriar Housing II LLC (Partnership Village II) 2013-14 - January 15 ✓
- Windhill Development LLC 2013-14 - January 15 ✓
- Bingham/English Multi-Family Properties 2014-15 - January 15 ✓
- Seager Place Limited Partnership 2013-14 - January 6 ✓
- Village Crossing Apartments 2014-15 - January 6 ✓
- Everitt/Spencer Limited Partnership LLLP - 2014-15 - January 6 ✓

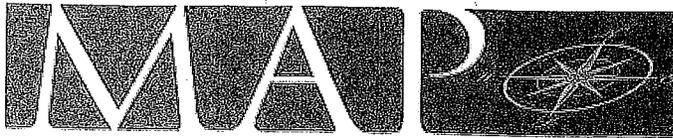
26 REVIEWS

## 4TH QUARTER 2015-16

### 4th Quarter Fiscal Year 2015-16 Audit Reports

- Procurement Card Review for October to March 2016 - June 29
- PTWQP Review for FY Ending June 30, 2015 - June 28
- Family Service of the Piedmont Inc. 2014-15 - June 20 - 2 GRANTS
- Greensboro Housing Coalition Inc. 2014-15 - June 20 - 2 GRANTS
- Greensboro Urban Ministry 2014-15 - June 20
- Faith Action International House - June 20
- Assistance to Fire Fighters FY 2011 Grant - June 8
- Room at the Inn of the Triad Inc. 2014-15 - June 7
- Mary's House Inc. 2014-15 - June 7
- Bryan Park Golf LLC - June 7
- WIA Program Review FY Ending June 30, 2015 - May 23
- Federal Forfeiture Treasury Grant - May 18
- Youth Focus Inc. 2014-15 - May 13 - 2 GRANTS
- Florida Street C-5511 Grant Review - May 11
- Everitt Square Multi-Family Properties 2013-14 - May 10
- Triad Stage Inc. Compliance Review - May 4
- Procurement Card Review for October through December 2015 - May 3
- CMAQ Bus Replacement FY 2013 Grant Review - May 3
- Jericho House Inc. 2014-15 - May 2
- The Servant Center Inc. - The Servant House - FY 2014-15 - May 2 - 2 GRANTS
- E. Market Street Development Corp. - April 28
- Governor's Crime Commission-Child Response Initiative Grant - April 11
- SETRAC Grant Review - April 11
- United Arts Council of Greensboro (dba Arts Greensboro) - April 11 - 2 GRANTS
- Greensboro Children's Museum Compliance Review - April 5

30 REVIEWS



MANAGEMENT • ACCOUNTABILITY • PERFORMANCE

**Department: Internal Audit**

**FY 2015 - 2016 Map Report**

**Organizational Goal:** Achieve Exceptional Customer Service and a Diverse Government Workforce

**High Level Indicators:**

- o Average monthly participation in City programs
- o City Employee Turnover Rate
- o Percent of Contact Center calls resulting in a work order completed or contacted within internal business standards
- o Ratio of City government employees (diversity breakdown) to overall City population (diversity breakdown)

**Department Objective:**

**Required Continuing Education. Support the professional development of internal audit staff and ensure the audit team collectively possesses the technical knowledge, skills, and experience**

Performance Measures	Prev FY 14-15 Actual	FY 15-16 Projected	Mid Year	FY 15-16 Actual
% of employee evaluations completed on time	100%	100%	100%	100%
% of employees evaluated	100%	100%	100%	100%
Average hours spent on professional development per employee	38.17	40	33.25	46.5

**Department Objective:**

**Average time to respond to customer inquiry – internal/external. To improve service delivery of Internal Audit functions.**

Performance Measures	Prev FY 14-15 Actual	FY 15-16 Projected	Mid Year	FY 15-16 Actual
% of public record requests responded to within 2 business days	100%	100%	100%	100%

**Department Objective:**

**Provide timely, detailed, and accurate consultant services and responses to assist City Departments with the promotion of their mission while pursuing ways to create operational efficiencies of City**

Performance Measures	Prev FY 14-15 Actual	FY 15-16 Projected	Mid Year	FY 15-16 Actual
% of mission critical services that meet defined turnaround time goal	N/A	N/A	N/A	N/A

**Department Objective:**

**Promote and support a safe and healthy workforce.**

Performance Measures	Prev FY 14-15 Actual	FY 15-16 Projected	Mid Year	FY 15-16 Actual
% of employees that participate in Accident Prevention Program	N/A	N/A	N/A	N/A
% of General Government employees that participate in Accident Prevention Program	N/A	N/A	N/A	N/A

**Organizational Goal:** Ensure Fiscal Stewardship, Transparency and Accountability

**High Level Indicators:**

- o Percent of Public Information Requests responded to within 2 days or less
- o Percentage of non-City dollars used to support the General Fund
- o Percent of audit findings resolved
- o Ratio of Actual Revenue compared to Actual Expenditures
- o City's Property Tax Rate and Property Values
- o Maintenance of the City's General Obligation and Revenue Bond ratings

**Department Objective:**

**Audit/review locations that handle cash and payments (Audits focus on compliance). 100% of revenues collected are deposited in the bank and recorded on the financial statements.**

Performance Measures	Prev FY 14-15 Actual	FY 15-16 Projected	Mid Year	FY 15-16 Actual
% of revenue / petty cash locations (87) audited/reviewed (Includes Special Requests from CMO)	17.24%	20%	5.75%	6.9%

**Department Objective:**

**Timely review and dissemination of grants and/or contract expenditures. 100% of State and Federal Grant Revenues received are spent in compliance with grant regulations and are used for City**

Performance Measures	Prev FY 14-15 Actual	FY 15-16 Projected	Mid Year	FY 15-16 Actual
% of State and Federal Grant Programs tested (124) to ensure proper documentation for grant compliance (includes Special Request)	20%	20%	7.26%	20.16%

**Department Objective:**

**Timely review and dissemination of grants and/or contract expenditures. Review multi-family properties to ensure compliance with City's Loan Agreements.**

Performance Measures	Prev FY 14-15 Actual	FY 15-16 Projected	Mid Year	FY 15-16 Actual
Ratio of City tax dollars used to leverage non-City tax dollars in the multi-family portfolio of loans	30	27	17	32

**Department Objective:**

**Timely review and dissemination of grants and/or contract expenditures. Review non-profit and for profit entities' records for compliance with City's Grant Agreements.**

Performance Measures	Prev FY 14-15 Actual	FY 15-16 Projected	Mid Year	FY 15-16 Actual
% of grants (14) in the Neighborhood Development Portfolio reviewed	121.43%	100%	28.57%	114.29%

**Department Objective:**

**Financial Reporting. Test various inventories at City sites for existence and amounts.**

Performance Measures	Prev FY 14-15 Actual	FY 15-16 Projected	Mid Year	FY 15-16 Actual
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% of audit findings resolved – Internal Audit Findings	98.44%	98%	87.78%	97.37%
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**Department Objective:**

**Timely review and dissemination of grants and/or contract expenditures. Review Non-Departmental Grant expenditures for compliance with grant regulations/agreements.**

Performance Measures	Prev FY 14-15 Actual	FY 15-16 Projected	Mid Year	FY 15-16 Actual
100% of Non-Departmental Grants Reviewed for Compliance	100%	100%	100%	100%

**Department Objective:**

**Develop and manage a departmental budget that efficiently provides for quality service to meet the demands of the community.**

Performance Measures	Prev FY 14-15 Actual	FY 15-16 Projected	Mid Year	FY 15-16 Actual
% of department budget expended	96.24%	<100%	52.51%	105.77%
% of Actual Revenues compared to Budgeted Revenues	124.33%	100%	64.21%	125.03%