



City of Greensboro

Date: November 26, 2008
To: Mitchell Johnson, City Manager
From: Internal Audit Division
Subject: Revenue Analysis for 2007-2008 / Environmental Services

The Internal Audit Division has performed a Revenue Analysis of various Departments throughout the City of Greensboro. Attached you will find our review report; the departmental response; and our replies to their responses. We feel that our recommendations have been sufficiently addressed as we move forward. If you have any questions or need additional information, please let us know. Thanks.

Len Lucas
Internal Audit Director

Cc: Bob Morgan, Deputy City Manager
Jeryl Covington, Environmental Services Director



City of Greensboro

Date: November 4, 2008
To: Jeryl Covington, Environmental Services Director
From: Internal Audit Division
Subject: Revenue Analysis for 2007-2008

Internal Audit has performed an analysis of department revenue accounts to ensure that each department is aware of significant decreases in revenue. The analysis covers the period July 1, 2007 through June 30, 2008. Attached is a spreadsheet with the accounts that have decreased by 10% or \$100,000 over the time period. An electronic copy of the spreadsheet is available upon request.

Please provide us with an explanation of the decrease in revenue for each account listed. We would appreciate your response by November 18, 2008. Thank you in advance for your cooperation. If there are any questions regarding the analysis, please call us at 373-2230.

Kimberly Strickland
Internal Auditor

Len Lucas
Internal Audit Director

cc: Bob Morgan, Deputy City Manager

Waste Management Enterprise Fund Revenue Analysis

				2007	2008	\$ Difference	% Difference	Explanation of Difference
551	0000-00	8645	Miscellaneous Receivable Revenue	(1,128.75)	-	(1,128.75)	-100.0000%	
551	0000-00	8670	Sales Tax - State 4.25%	(1,069.20)	(476.17)	(593.03)	-55.4648%	
551	0000-00	8671	Sales Tax - County	(23,922.84)	(280.10)	(23,642.74)	-98.8292%	
551	0000-00	8675	Sales Tax - State 4.50%	(41,956.47)	-	(41,956.47)	-100.0000%	

Instructions: Please look at the above accounts and provide an explanation as to the difference for 2007-2008.




City of Greensboro
North Carolina

Date: November 17, 2008

To: Len Lucas
Internal Audit Director

Kimberly Strickland
Internal Auditor

From:  Jeryl W. Covington
Environmental Services Department

Reference: Revenue Analysis for Fiscal Year 2007-2008

The Environmental Services Department was in receipt of documentation relating to the internal audit of revenue for fiscal years 2007-2008. Per our conversation regarding this report, the Department was made aware that one identified revenue source was associated with "Warner Enterprises". The Department is not aware of this entity and has assumed that this revenue source resulted as a posting from an outstanding account for waste disposal services. This assumption is based upon the revenue being posted to a miscellaneous receivable revenue line item (551-0000-00.8645). The Environmental Services Department does not receive/post any revenue to this account. This adjustment would be made/authorized by the Finance Department.

The identified sales tax revenues are additionally managed by the Finance Department. The Environmental Services Department assumes that these adjustments resulted from reimbursements of sales taxes (state and county) due to purchases made during this period.

No additional clarifications can be provided at this time. If additional documentation can be provided, the Department may be able to submit additional information.

Waste Management Enterprise Fund Revenue Analysis

			2007	2008	\$ Difference	% Difference	Explanation of Difference	
551	0000-00	8645	Miscellaneous Receivable Revenue	(1,128.75)	-	(1,128.75)	-100.0000%	
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551	0000-00	8675	Sales Tax - State 4.50%	(41,956.47)	-	(41,956.47)	-100.0000%	
Instructions: Please look at the above accounts and provide an explanation as to the difference for 2007-2008.								



City of Greensboro

Date: November 19, 2008
To: Jeryl Covington, Environmental Services Director
From: Internal Audit Division
Subject: Response to Environmental Services Revenue Analysis

We have received your response concerning our inquiries for the Environment Services Revenue Analysis. Concerning the miscellaneous receivable revenue account, this account is generally used for accidents when damaged is done to City property. Where there any damages caused to City property this year? Regarding, sales tax, the revenue received is tied directly to contractors billing for materials and will vary for each contract and for each year.

We appreciate your timely response. If you have any questions regarding our response, please contact us at 373-2230.

Kimberly Strickland
Internal Auditor

Len Lucas
Internal Audit Director

cc: Bob Morgan, Deputy City Manager



City of Greensboro

Date: November 26, 2008
To: Jeryl Covington, Environmental Services Director
From: Internal Audit Division
Subject: Response to Environmental Services Revenue Analysis

We have received your response concerning our inquiries for the Environment Services Revenue Analysis. At this time we have no further questions.

Thank you for your response. If you have any questions regarding our response, please contact us at 373-2230.

Kimberly Strickland
Internal Auditor

Len Lucas
Internal Audit Director

cc: Bob Morgan, Deputy City Manager