



City of Greensboro

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

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
Matt Brown, Coliseum Director



City of Greensboro

Date: November 4, 2008
To: Matt Brown, Coliseum 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

Coliseum Enterprise Fund Revenue Analysis

				2007	2007 Section Totals	2008	2008 Section Totals	\$ Difference	\$ Difference (Per Section)	% Difference	% Difference (Per Section)	Explanation of Difference
521	7535-08	7441	Tow-In Services	(378.00)		-		(378.00)		-100.0000%		
521	7535-08	7710	Concessions - Alcoholic Beverages	(8,784.48)		(2,592.00)		(6,192.48)		-70.4934%		
521	7535-08	7720	Catering Services	(80,980.54)		(65,849.28)		(15,131.26)		-18.6851%		
521	7531-10	7772	Sponsorship	-		(8,500.00)		8,500.00		100.0000%		
521	7535-08	7772	Sponsorship	(176,874.96)	(176,874.96)	(139,999.96)	(148,499.96)	(36,875.00)	(28,375.00)	-20.8481%	-16.0424%	
521	7510-05	7773	Advertising Display	(2,500.00)		-		(2,500.00)		-100.0000%		
521	7531-35	7773	Advertising Display	(70.00)		(985.00)		915.00		1307.1429%		
521	7535-08	7773	Advertising Display	(330,004.65)	(332,574.65)	(292,025.92)	(293,010.92)	(37,978.73)	(39,563.73)	-11.5085%	-11.8962%	
521	7510-02	7775	Telephone Fees	(60.00)		-		(60.00)		-100.0000%		
521	7531-09	7775	Telephone Fees	(89.00)		(675.00)		586.00		658.4270%		
521	7535-08	7775	Telephone Fees	(68,315.31)	(68,464.31)	(57,720.17)	(58,395.17)	(10,595.14)	(10,069.14)	-15.5092%	-14.7071%	
521	7535-08	7859	Disaster Recovery	(37,700.00)		-		(37,700.00)		-100.0000%		
521	7510-02	8655	Service Charges	(5,970.00)		(18,075.77)		12,105.77		202.7767%		
521	7531-05	8655	Service Charges	-		(35.00)		35.00		100.0000%		
521	7535-08	8655	Service Charges	(51,089.56)	(57,059.56)	(30,120.80)	(48,231.57)	(20,968.76)	(8,827.99)	-41.0431%	-15.4715%	

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

Strickland, Kimberly

From: Fletcher, Jerome
Sent: Friday, November 14, 2008 10:47 AM
To: Strickland, Kimberly
Subject: FW: Response to Revenue Analysis for 2007/08

Attachments: Revenue Analysis 2007-08.xls

For some reason this came back undeliverable, I am resending. Let me know if you get this report.
Thanks.

AJF II

From: Fletcher, Jerome
Sent: Friday, November 14, 2008 10:45 AM
To: Strickland, Kimberly
Cc: Brown, Matt (Coliseum); Lucas, Len
Subject: Response to Revenue Analysis for 2007/08

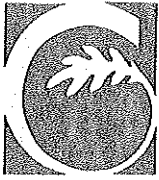
Kimberly-
Attached are the explanations to your report for revenue decreases for the War Memorial Coliseum Enterprise Fund.
Please review and advise of any questions you may have for me.
Thanks.



Revenue Analysis
2007-08.xls (...)

A. JEROME FLETCHER II
BUSINESS MANAGER
GREENSBORO COLISEUM COMPLEX
336.373.7465 - OFFICE
336.373.2170 - FAX

- 1 This \$378.00 was collected for the event Carolina Karting Merchandise and was deposited in the wrong account, it should have been deposited into 521-7535-08-7741
- 2 This \$6,192.48 is our facility concessions revenue and will always fluctuate based on our actual events, which varies year to year.
- 3 This \$15,131.26 is our facility catering revenue and will always fluctuate based on our actual events, which varies year to year.
- 4 This \$8,500 is event related sponsorship and vary depending on which event is assigned this co-promoted event account from year to year.
- 5 Facility Sponsorship revenue varies depending on current and expiring revenue contracts
- 6 This \$2,500 for advertising display should have been deposited in the main advertising display account 521-7535-08-7773
- 7 This \$915 variance is event related advertising and vary depending on which event is assigned this co-promoted event account from year to year.
- 8 Facility Advertising revenue varies depending on current and expiring revenue contracts
- 9 This \$60 for telephone fees should have been deposited in the main advertising display account 521-7535-08-7775
- 10 This \$586 variance is event related advertising and vary depending on which event is assigned this co-promoted event account from year to year.
- 11 Telephone fees account fluctuate on actual number of shows that use services
- 12 This \$37,000 was a one time fee collected for rent related to space reserved for Hurricane Katrina Victims.
- 13 Partial collection of Box Office service fees, mainly collected now in 521-7510-02-7746.
- 14 This \$35 variance is event related advertising and vary depending on which event is assigned this co-promoted event account from year to year.
- 15 These are service charges for decorators and audio visual mainly, will fluctuate with event activity.



City of Greensboro

Date: November 18, 2008
To: Matt Brown, Coliseum Director
From: Internal Audit Division
Subject: Response to Coliseum Revenue Analysis

We have received your response concerning our findings for Coliseum Revenue Analysis. We would like to know the factors that determine which events come to the Greensboro Coliseum and what influence the City has over those factors.

We appreciate your quick 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

Strickland, Kimberly

From: Fletcher, Jerome
Sent: Monday, November 24, 2008 5:53 PM
To: Strickland, Kimberly
Cc: Johnson, Scott; Paglinco, Carrie; Lucas, Len
Subject: Response to Coliseum Revenue Analysis - 11/18/08

Kimberly-

The Coliseum has received your memo dated 11/18/08 inquiring about the factors that determine which events come to the Greensboro Coliseum and what influence the City has over those factors.

Deputy Director Scott Johnson and Booking & Marketing Director Carrie Paglinco are responsible for booking events for the Coliseum Complex. Our facility has a policy to book as many events as possible in order to generate as much revenue as possible as well as provide a wide variety of cultural opportunities for the citizens of Greensboro. The more events we host, the greater number of patrons in attendance. This, in turn, leads to additional opportunities to increase several critical revenue streams including concessions, parking and merchandise sales (all of which are all based on attendance).

Another critical factor in booking is our outstanding relationship with several of the largest concert promoters in the nation. These long standing and mutually beneficial relationships, have allowed us to compete with the bigger cities and newer facilities in the Southeast.

Since his hiring in 1994, the City has given Managing Director Matt Brown the authority to be the final decision on the booking of events for our Complex.

A. JEROME FLETCHER II
BUSINESS MANAGER
GREENSBORO COLISEUM COMPLEX
336.373.7465 - OFFICE
336.373.2170 - FAX



City of Greensboro

Date: November 26, 2008
To: Matt Brown, Coliseum Director
From: Internal Audit Division
Subject: Response to Coliseum Revenue Analysis

We have received your response concerning the factors that influence events at the Coliseum. 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.

A handwritten signature in black ink, appearing to read "Kimberly Strickland".

Kimberly Strickland
Internal Auditor

A handwritten signature in black ink, appearing to read "Len Lucas".

Len Lucas
Internal Audit Director

cc: Bob Morgan, Deputy City Manager