



DATE: April 11, 2016
TO: Wade Walcutt, Director of Parks & Recreation
FROM: Internal Audit Division
SUBJECT: SETRAC Grant Review
(No Response Required)

The Internal Audit Division has conducted a review of the SETRAC Grant. The grant, provided by the Special Events and Tourism Related Activities Committee of the Greensboro Convention & Visitors Bureau, provided \$20,000 to be used for help fund the purchase of portable pitching mounds and portable fencing to be used for baseball and softball at the Carolyn Allen Park complex. The goal of the grant was to promote travel and tourism in Greensboro.

The objectives of our review were to:

- Obtain and review the grant agreement for guidelines and allowable expenditures. Obtain and review other contracts significant to the project, as applicable.
- Review a sample of grant expenditures and verify that the expenditures have appropriate documentation and are within grant guidelines.
- Verify that applicable reports were provided as required in the Grant Agreement.
- Verify amounts were requested correctly and amounts have been received.

The grant was awarded in January 2015, expenditures occurred in May 2015 and the grant reimbursement occurred in July 2015.

Grant Agreement

We obtained the grant award letter and grant application from Deanna Shoe, Financial Analyst with Parks and Recreation. The grant provided funding of \$20,000. The application noted the funds would be used to purchase five new portable pitching mounds and five sets of temporary fencing with the ability to be set at 225'. The goal was to assist with the recruitment of larger youth baseball and softball tournaments to the Carolyn Allen Park complex.

Expenditures

Total expenditures charged to the grant were \$20,000. The expenditures consisted solely of invoice 0446130-IN from Beacon Athletics. We reviewed the invoice and recalculated amounts. The expenditure appears to have appropriate documentation and appear to be for the purpose stated in the grant guidelines.

Reporting

The grant required an Accountability Form be completed at the conclusion of the project. We obtained a copy of the SETRAC Grants Accountability Form from Austin Homan, Athletics Superintendent in the Parks and Recreation Department. The report appears to satisfy the requirements noted in the grant agreement.

Grant Reimbursements

The cash receipts amount of \$20,000 was received from the Greensboro Area Convention & Visitors Bureau on July 31, 2015 and posted to Lawson on August 3, 2015. We reviewed copies of the cash receipt documentation, including a copy of the check. The total cash receipt amount of \$20,000 agrees to the amount in the grant agreement. Amounts appear properly requested and received.

We would like to thank the staff of the Parks & Recreation Department for their assistance and cooperation during this review. If there are any questions concerning the details of this review, please call us at 373-2230.



Garland Wells
Internal Auditor



Len Lucas
Internal Audit Director

cc: Jim Westmoreland, City Manager
Chris Wilson, Assistant City Manager
Deama Shoe, Financial Analyst