GREENSBORO
NORTH CAROLINA

DATE: October 8, 2025

TO: Reginald Mason, Transit Director of Public Transportation

FROM: Internal Audit Division

SUBJECT: Greensboro Transit Agency Change Fund Review
(No Written Response Required)

The Internal Audit Division conducted a scheduled cash count and review of the cash-handling/operations at the Greensboro Transit Agency located at 223 W. Meadowview Road and the J. Douglas Galyon Depot at 236 East Washington Street for the period of July 1, 2023 through June 30, 2024. The amount of $113,597.79 was tested. To clarify further, there were actually two visits that took place. The first was to the transit agency administration office to analyze the policies and cash records. A second visit was necessary to the depot where the counting and verification of the cash fund was conducted. This department adheres to the guidelines in Change Fund.

When it comes to the (GTA) Greensboro Transit Agency, great customer service is always displayed. Transportation is something that is constantly needed daily and important that residents in Greensboro and surrounding locations know they are well taken care of. Did you know that the GTA truly has the best interest of their customers through Transit Safety and Security? The mission is commitment in providing safety to the riders and property. There are important tips to follow and be aware of.

Under the direction of the Department of Public Transportation, it provides ways to learn more about what is offered where the City of Greensboro Website can be utilized as a good reference. There are pamphlets and brochures for the general public to analyze while getting acquainted with the Bus Rider Information and the categories of Routes, Fares and Passes in addition to Riders with Disabilities.

The scope of a compliance review is to determine 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 referenced facilities identified above, regarding established policies in cash handling of funds.

Upon arrival the auditor met with Greensboro Transit Agency's Compliance Coordinator Beverly Bradley who displays professionalism and very courteous. The requested documents were ready for examination.

During this visit the auditor was able to examine sampled records of various supporting documentation defined as Deposit slips and Cash Out Receipts forms and for the referenced audit period July 1, 2023 – June 30, 2024. The mentioned documents were analyzed at the listed business location.

It has been determined that the compliance coordinator and staff understands the responsibility for obtaining original receipts in the event cash and refund incidents occur. Internal Audit tested these transactions against accounting policies and procedures.

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 analyzed. Leena Smith, Transit Agency's Lead Customer Service Assistant was in attendance at this review expressing her interest to know all that is involved when compliance reviews are conducted.

After further examination of the documents, the auditor noticed all records are compliant in accordance to City of Greensboro and departmental policies. We complimented members of the transit team on a remarkable job of the cash receipts that were analyzed during the compliance review. In fact, it was mentioned to several staff representatives as the auditor concluded observation of the materials. Each document such as the Deposit Change of Custody Forms, Cashbox Inventory Sheet Report, X and Z Reports, Close-Out and Audit Procedure, Cashier Window in Person Payment Policy and Change Bag Audit Sheet are outstanding tools for monitoring funds by shifts each business day.

Other than a few receipts that were light at first glance, the auditor located supporting records that were legible. We confirm that all deposit slips and stamps are performed for accuracy.

All questions by the auditor were answered beyond satisfactory. There are even procedures for Handling Vendor Requests Policy which defines Bulk Sales. This is sales that exceed the inventory on hand where such transactions are handled at the depot location.

The security of the change fund is secured and balanced. There were no findings or recommendations during this review.

Internal Audit would like to thank the staff and management at the Greensboro Transit Agency and Depot for their cooperation during the course of this review. No further action required. If you have any questions or comments, please call us at 373-2203.

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