

Audit Summaries - Fiscal Year 2004-05

Adult Center for Enrichment

Purpose

Adult Center for Enrichment (ACE) is a not-for-profit agency that receives \$8,403 in funding through the community based organization process to be used as a match for the Home and Community Care Block Grant (HCCBG). In addition, it is a subrecipient because that grant passes through the county. The amount of the pass-through HCCBG grant was \$149,406 in FY 2003-04. In addition, the Department of Social Services pays ACE for adult day care and transportation. The source of funds for this grant is HCCBG and Social Services Block Grant monies (SSBG). The purpose of this audit was to review the county's contracts with ACE; examine the county's monitoring efforts including subrecipient monitoring; and to determine if services have been rendered at the contract price.

Results in Brief

We found the services provided were within contractual guidelines. The county's monitoring efforts were satisfactory. Areas of non-compliance identified by the Piedmont Triad Council of Government's Area Agency on Aging monitoring and from the external audit had been corrected.

TechStart

Purpose

TechStart is a not-for-profit organization located in Greensboro whose primary mission is to train young people and adults (17 & over) to use business software including multi-media and high-end presentation software. The agency received community based organization funding in the amount of \$10,000 in fiscal year 2004-05. The purpose of this review was to verify contract compliance; to evaluate the achievement of goals and objectives; to examine the appropriateness and accuracy of reimbursements; and to compare the agency to established not-for-profit best management practices.

Results in Brief

We identified opportunities for improvement including documentation of goals and objectives, submission of back-up information for reimbursements, and best practices.

Alamance Fire Department

Purpose

Alamance Fire Department is a not-for-profit corporation that contracts with Guilford County to provide fire and rescue protection to a population of 9,300 in a 28.62 square-mile area. This review focused on payroll; accounts payable; purchasing policies and procedures; investment activity; budgeting; long-range planning; fixed assets; and sales tax refunds.

Results in Brief

We identified opportunities for improvement in personnel and purchasing policies and procedures, internal controls, investment activity, budgeting and planning, fixed assets, and obtaining sales tax refunds.

Climax Fire Department

Purpose

Climax Fire Department is not-for-profit corporation that contracts with Guilford County to provide and fire and rescue protection to a population of 1,300 in a 6.76 square-mile area. This review focused on payroll; accounts payable; purchasing policies and procedures; investment activity; budgeting; long-range planning; fixed assets; and fuel tax refunds.

Results in Brief

We identified opportunities for improvement in the areas of payroll, accounts payable, investment activity, budgeting and planning, fixed assets, and fuel tax refunds.

Guil-Rand Fire Department

Purpose

Guil-Rand Fire Department is a not-for-profit corporation that contracts with Guilford County to provide fire and rescue services to a population of approximately 1,854 in an increasingly urban 5.10 square-mile area of Guilford County. This audit focused on fixed assets and inventory; payroll; accounts payable; purchasing policies and procedures; and budget.

Results in Brief

We identified opportunities for improvement in documenting policies and procedures and investment activity.

Fire District #13

Purpose

Fire District #13 is a not-for-profit corporation that contracts with Guilford County to provide fire and rescue services to a population of approximately 8,100 in a 29 square-mile area. This audit focused on long-range planning; financial reporting; board oversight; budget; fixed assets and inventory; and policies and procedures.

Results in Brief

We identified opportunities for improvement in board oversight, budget, fixed assets and inventory, and policies and procedures.

Julian Fire Department

Purpose

Julian Fire Department is a not-for-profit corporation that contracts with Guilford County to provide fire and rescue services to a population of 2,200 in a predominantly rural 7.53 square-mile area. This review focused on the district's rating and planning; inventory and fixed assets; accounts payable; purchasing policies and procedures; and budget.

Results in Brief

We identified opportunities for improvement in policies and procedures, planning, purchasing, and budgeting.

Kimesville Fire Department

Purpose

Kimesville Fire Department is a not-for-profit corporation that contracts with Guilford County to provide fire and rescue services to a population of approximately 1,000 in a predominantly rural 16.11 square-mile area. This review focused on the district's inventory and fixed assets; accounts payable; purchasing policies and procedures; budget; and long-range planning.

Results in Brief

We identified areas for improvement in the areas of investments, accounts payable, internal controls, fuel-tax expenditure reimbursement, long-range planning, and budgeting.

McLeansville Fire Department

Purpose

McLeansville Fire Department is a not-for-profit corporation that contracts with Guilford County to provide fire and rescue services to a population of 8,800 in a developing 44.40 square-mile area. This review focused on fixed assets; bylaws; payroll; accounts payable; purchasing policies and procedures; budget; and long-range planning.

Results in Brief

We identified opportunities for improvement in the areas of bylaws, payroll, and budgeting.

Summerfield Fire Department

Purpose

Summerfield Fire Department is a not-for-profit corporation that contracts with Guilford County to provide fire and rescue services for a developing 38 square-mile area. This review focused on the district's inventory and fixed assets; accounts payable; payroll; purchasing policies and procedures; budget; and long-range planning.

Results in Brief

We identified potential for improvement in the areas of accounts payable, purchasing policies and procedures, and budgeting.

Whitsett Fire Department

Purpose

Whitsett Fire Department is a not-for-profit corporation that contracts with Guilford County to provide fire and rescue protection. The district is comprised of a 17.41 square-mile area. The area includes a population of around 2,000, 13 commercial sites, 36 industrial sites, 4 offices, and 12 churches. This audit focused on long-range planning; financial reporting; board oversight; budget; fixed assets; and policies and procedures.

Results in Brief

We identified potential improvements in the areas of board oversight, financial reporting, budgeting, and policies and procedures.

Animal Control Revenues

Purpose

This review focused on revised policies and procedures instituted in the Animal Control Unit of Environmental Health. Sections include animal control citations; citation payments and deposits; and collections.

Results in Brief

We identified potential improvements in the areas of documentation and collections.

Cable Franchise Fee Revenue

Purpose

This review had four main objectives: conduct a trend analysis of cable franchise fee revenue; check Time Warner's database for address coding accuracy; determine how cable franchise fees are calculated; and examine franchise fee revenue options.

Results in Brief

Eleven Guilford County addresses for active customers were identified as being coded in the incorrect franchise areas of Forsyth, Randolph, and Rockingham counties. Guilford County is paid on revenues less write-offs plus recoveries. The process was reviewed and franchise payments were re-calculated. No exceptions were noted. Two options exist for the county to increase revenue from this source: increasing the fee from 3% to 5% and pursuing "fee on fee" revenue.

County-Wide Cash, Inventory, and Accounts Receivable Verification

Purpose

The purpose of this audit is to verify and establish accountability for 58 petty cash and change fund accounts assigned to various departments, Facilities and Incentive Council inventory, and accounts receivable accounts for Public Health, The Guilford Center and Emergency Services.

Results in Brief

Overall, the values of these accounts were fairly reflected in the county's records.

Cooperative Extension - Master Gardener Association

Purpose

The Master Gardener Association of Guilford County is a volunteer group that provides educational outreach for the Cooperative Extension Service. The audit included evaluating internal controls and testing cash receipts and disbursements.

Results in Brief

We identified potential improvements in the areas of internal controls and policies and procedures.

Parks & Recreation

Purpose

This review focused on the county's seven parks and 13.25 miles of trails. The purpose for this review was to look at the management and oversight provided to these parks by the jurisdictions of Greensboro, Burlington, High Point, and Forsyth County that are contracted to run them.

Results in Brief

We identified opportunities for improvement in the areas of accounts payable, fixed assets, cash collections, and contract administration, and billing.

Property Management - Communications Tower Rental

Purpose

Guilford County owns four towers. The county has four contracts with wireless companies to lease tower space. This review had four main objectives: conduct a trend analysis of tower rental revenue; determine how rental rates are determined and verify increases; examine the accuracy and appropriateness of financial reporting and budgeting; and examine ways to maximize tower rental revenue.

Results in Brief

We identified improvement possibilities in the area of budgeting and some opportunities that other jurisdictions have used to maximize tower rental revenue.