

**Guilford County Internal Audit Department
Fiscal Year 2008-09**

Julian Fire Department

Purpose

Julian Fire Department is a 501 (c)(3) nonprofit corporation that contracts with Guilford County to provide fire and rescue services to a population of approximately 1,499 in a mostly rural 8 square-mile area of Guilford County. Julian also serves residents of Randolph County.

Results in Brief

Internal Audit's overall objective was to determine whether resources are managed efficiently and effectively and to identify opportunities for improvement. Recommendations were made in the areas of performance measurement, long-range planning, board oversight, fixed asset management, recordkeeping, and policies and procedures

Guilford Metro 911

Purpose

Guilford County is part of a multi-jurisdictional communications system that includes law enforcement and emergency services in the Cities of Burlington and Greensboro; at the Piedmont Triad International Airport; at County fire departments; and State Probation and Parole among others. In 1995, Guilford County and the City of Greensboro agreed to jointly construct, operate, and maintain an 800 MHz Trunked Simulcast Communication System. The system was to be operated for the mutual benefit of all associated governmental radio users regardless of agency or departmental affiliation.

On August 5, 2004, the Guilford County Board of Commissioners approved a Capital Project Ordinance for \$2.5 million for the upgrade of the 800 MHz Trunked Radio System and consolidation of City and County operations into the newly created Guilford Metro 911. In March 2007, the City of Greensboro and Guilford County completed consolidation and co-location of all 911 and dispatch operations resulting in a new organization named Guilford Metro 911. It is located on Coliseum Boulevard; a back-up dispatch center is maintained at Guilford County Emergency Services on Meadowood Street.

Results in Brief

This review had two main objectives

- Examine the funds expended under the Project Ordinance for the Guilford Metro 911 Consolidation and 800 MHz Radio System 4.1 Software Upgrade to ensure the County's share went toward this project exclusively.
- Review the Radio Maintenance Agreement to determine what services were received outside the contract and test a sample of Radio Shop charges for adherence to prevailing labor rates and price lists.

Internal Audit's recommendation was made in the area of capital purchases processes and tracking.

Law Enforcement – Inmate Trust

Purpose

The objective was to examine how Law Enforcement staff report inmate trust fund balances, commissary charges, medical collections, deposits and disbursements along with adjustments by the Finance Department at month end. The time period examined was July 2007 to June 2008 with an emphasis on the last five months, which have had negative adjustments.

To determine whether changes are needed to alleviate the negative adjustments, we

- ◆ Examined Reconciling Items
- ◆ Examined Patterns of Deposit and Expenditure Activity
- ◆ Examined Activity In Inmate Liability Account, Commissary Vendor Liability, and Medical Revenue Accounts
- ◆ Examined Internal Control Issues from a Previous Audit

Results in Brief

It was recommended that management address the following areas to improve accountability and internal controls:

- Written procedures
- Collection and deposit oversight
- Replace cash deposits with check
- Establish petty cash account

Transportation Client Registration Forms

Purpose

Internal Audit began working with the Transportation Department in February 2009. All client registration renewal forms for Title III Transportation were reviewed for compliance. Since the December 2008 audit performed by the Piedmont Triad Council of Governments (PTCOG), the department has implemented a new filing system to assist with managing client forms and other client activity.

The number of clients being managed is approximately 385, of which, 275 clients are active. The error rate of clients not in compliance has been reduced from 38% to less than 1%. By the end of March 2009, the review process helped the department accomplish the following:

- Manage active and inactive clients more timely
- Improve organization skills
- Utilize computer systems for better management of clients

- Access reports and other useful information out of computer system

Results in Brief

The Transportation Department and Social Services management representatives have collaborated to address the issues with client registration renewal form management. The PTCOG performed a follow-up review on March 31, 2009 reviewing all active client registration forms. As of April 1, 2009, the PTCOG reported that all forms and Aging Resource Management System (ARMS) entries are current and have been updated.

Transportation Follow-Up Audit

Purpose

The review objective was to follow-up on issues identified in the May 1, 2007 audit of the Transportation Department.

Results in Brief

To provide this follow-up, we interviewed the Transportation Services Supervisor, and we reviewed recently completed external CPA and subrecipient monitoring reports. For each area, we listed the original concern, the original recommendation and the current status. The review focused on Cash Handling, Billing and Accounts Receivable; Grant Reporting and Eligibility; Operational Issues, Staffing and Infrastructure; Fixed Asset and Inventory Accountability; and Budgeting Practices. For additional information, we provided a summary of several smaller audit engagements completed since May 2007.

Year-End Audit Work

Purpose

The purpose of this audit was to verify and establish accountability for 85 petty cash and change fund accounts assigned to various departments; Facilities inventories; and accounts receivable balances for Public Health, The Guilford Center, and Emergency Services. At year-end, the Internal Audit Department also assisted the County’s auditors, Cherry, Bekaert & Holland, in performing the Single Audit portion of the external audit. Internal Audit audited fourteen programs including:

Single Audit Program	Responsible County Department
Child Support	Child Support
Public School Capital Building Fund	Finance
Women, Infants & Children	Public Health
Maternal & Child Health Services	Public Health
IV-E Foster Care/Adoption Assistance	Social Services
Crosscutting	Social Services
Food & Nutrition Services	Social Services

Medical Assistance	Social Services
Permanency Planning	Social Services
State Aid to Counties	Social Services
State County Special Assistance	Social Services
State Foster Care	Social Services
Temporary Assistance for Needy Families	Social Services
In-Home Services & Aging Cluster	Transportation & Social Services

Results in Brief

Overall, the values of these accounts were fairly reflected in the county's records. Single Audit findings and corrective actions were released in the annual audit document.