

The background of the page features a large, faint watermark of the Forsyth County seal. The seal is circular and contains the text "FORSYTH COUNTY NORTH CAROLINA" around the perimeter and "1849" in the center. The seal also depicts a landscape with a building and a plow.

*Forsyth County*

**INTERNAL AUDIT REPORT**

**REVIEW OF OPERATIONS FOR  
FORSYTH COUNTY  
OFFICE OF ENVIRONMENTAL ASSISTANCE &  
PROTECTION**

**26-17-FU01**

**APRIL 27, 2017**

(original report date: May 9, 2016)

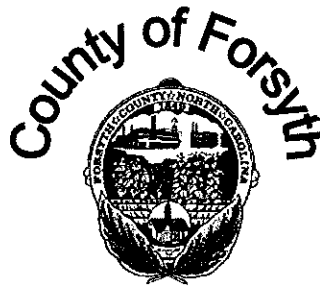
**Internal Audit Division  
Forsyth County Finance Department  
201 N. Chestnut Street  
Winston-Salem, NC 27101**

**FINANCE DEPARTMENT**

**Paul L. Fulton, Jr., CPA**  
CHIEF FINANCIAL OFFICER

**Terri L. Goodman, CPA**  
DEPUTY CHIEF FINANCIAL OFFICER

**Lee H. Plunkett**  
TREASURER



**Michael J. Phelps, CPA**  
CONTROLLER AND SYSTEMS MANAGER

**Teresa G. Everhart, CISR**  
RISK MANAGER

**M. Brandon Branscome, CPA**  
INTERNAL AUDIT MANAGER

April 27, 2017

Mr. Dudley Watts, County Manager:

A Follow-Up Review of operations for Forsyth County Department of Environmental Assistance & Protection has been completed. The original review was completed on May 9<sup>th</sup>, 2016 and was limited to the areas of cash receipts, procurement activities, capital assets, grants, and timekeeping.

This Follow-Up Review looked at Opportunities to Improve cited in that original review. Based on follow-up test work, Internal Audit concludes that the Department operations in the aforementioned areas are satisfactory. Corrective actions have been taken and procedures changed where applicable.

It was once again a pleasure to work with the EAP staff during the review, specifically Mr. Ragland and Ms. Roach. Their cooperation in completing this Review was appreciated.

Sincerely,

M. Brandon Branscome  
Internal Audit Manager

Enclosure

- cc: Mr. Minor Barnette, EAP Director  
Mr. Paul L. Fulton Jr., Chief Financial Officer  
Ms. Terri L. Goodman, Deputy Chief Financial Officer  
Ms. Carla Holt, Clerk to Board of County Commissioners  
Mr. J.B. Lagnie, Internal Audit

Summary reports were provided to the Board of Commissioners:

- Mr. David R. Plyler, Chairman  
Mr. Don Martin, Vice-Chairman  
Mr. Fleming El-Amin  
Mr. Ted Kaplan  
Mr. Richard V. Linville  
Ms. Gloria D. Whisenhunt  
Mr. Everette Witherspoon

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**Forsyth County Internal Audit  
Follow Up Summary Report  
Office of Environmental Assistance & Protection  
April 27, 2017**

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Internal Audit recently completed a follow up review to the audit report issued on May 9<sup>th</sup>, 2016 regarding the operations for Forsyth County Office of Environmental Assistance & Protection.

***Follow Up Objectives***

The objectives of the follow up were to determine if the agreed upon management actions had been implemented and to determine if the action undertaken by Forsyth County Office of Environmental Assistance & Protection appears to be adequate.

***Follow Up Evaluation***

***Report Item – Deposits of Cash Receipts – The original review found:***

Cash receipts segregation of duties appears to be adequate. Deposits appear to be made in a timely manner and in accordance with G.S. 159-32. There appears to be reasonable assurance that cash receipts collected are accurately accounted for and adequately safeguarded. Checks are restrictively endorsed and overall check acceptance procedures appear to be satisfactory. However, the Department does not have a sign displayed informing the public of a \$25.00 returned check fee.

***Internal Audit Follow-Up Review:***

A sign informing the public is now in place.

***Report Item – Fixed Assets – The original review found:***

Fixed assets appear to be accounted for, adequately maintained, and safeguarded. There are some opportunities for improvement with regards to the documentation of the department's fixed assets.

The Department maintains (2) separate lists for Fixed Assets which have different descriptions for the same items, making it confusing and cumbersome to reconcile the (2) lists when one or both lists does not include the Property Asset Number.

***Internal Audit Follow-Up Review:***

The Department has synced up its own list of assets with the data available in Performance and is proactively managing its fixed assets.

***Report Item – Triad Air Awareness Program – The original review found:***

The funding provided by the State does not fully fund the program. The Piedmont Authority for Regional Transportation (PART) has been agreeing and paying the amount not covered by the State contract to cover the full expense of the program.

PART is unwilling to commit their funding in writing; this unique situation could jeopardize the Triad Air Awareness Program if PART decided not to cover further expenses.

***Internal Audit Follow-Up Review:***

As of the beginning of fiscal year 2017, PART is no longer a contributor to the Air Awareness program. The "handshake" agreement came to an end following the strategic decision from the Piedmont Authority for Regional Transportation to focus on its own program.

However, this unilateral decision had a financial impact for fiscal year 2016. PART has accumulated an outstanding balance of \$7470.51 (unpaid invoices from Q2 & Q4). As a consequence, Internal Audit recommends resending invoices #PART 11071 and #PART 11129 to the Piedmont Authority for Regional Transportation for payment.

***Conclusion***

Forsyth County Office of Environmental Assistance & Protection appears to have taken action on the agreed upon management actions discussed in the original audit report issued on May 9<sup>th</sup>, 2016.

Overall, the actions undertaken by the Department appear to be satisfactory.

***End of Report***