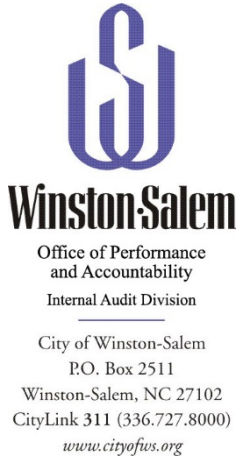


Memorandum



TO: Toneq' McCullough
FROM: Heather D. Smith
DATE: August 9, 2019
SUBJECT: Review on Vegetation Maintenance Work Orders for Fiscal Year Ending June 30, 2019
CC: Damon Dequenne, Lisa Saunders, Angie Fisher, Brenda King, Ben Rowe, Scott Tesh, Johnnie Taylor, Nick Geis, Keith Finch, Tom Kureczka, Ashley Holmes

The City of Winston-Salem is granted Powell Bill funds from the North Carolina Department of Transportation (NCDOT) to assist in maintaining, constructing, reconstructing, repairing and improving streets or public thoroughfares, bikeways, greenways, and sidewalks within corporate limits. In July 2019, Internal Audit reviewed the Powell Bill Expenditures Report for Fiscal Year Ending June 30, 2019. Internal Audit was unable to examine approximately \$1.16 million of Vegetation Maintenance work orders prior to the August 1st deadline. The review of these work orders was completed in August 2019.

Scope: The purpose of the review was to determine the accuracy of Powell Bill expenditures to be reported to the NCDOT. The scope included verifying Vegetation Maintenance work orders were performed on Powell Bill eligible streets. Sampling methods were used. Internal Audit tested approximately 13% of Vegetation Maintenance route associated work orders. No exceptions were noted.

Recommendation: Internal Audit recommends a revised Expenditure Report be submitted to NCDOT with a total Vegetation Maintenance work order amount of \$1,381,102.86.



Heather D. Smith