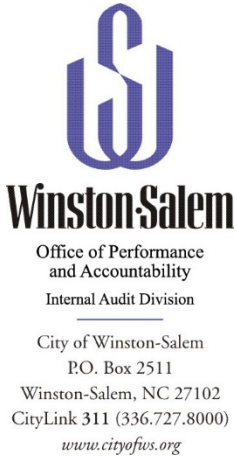


# Memorandum



**TO:** Toneq' McCullough  
**FROM:** Francesca Adams  
**DATE:** July 30, 2021  
**SUBJECT:** Review on Powell Bill Expenditures Report for Fiscal Year Ending June 30, 2021  
**CC:** Lee Garrity, Damon Dequenne, Lisa Saunders, Kelly Latham, Brenda King, Ben Rowe, Scott Tesh

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 2021, Internal Audit reviewed the Powell Bill Expenditures Report for Fiscal Year Ending June 30, 2021.

**Scope:** The purpose of the review was to determine the accuracy of Powell Bill expenditures to be reported to the NCDOT. The scope of work performed included agreeing expenditure line item totals to supporting documentation. A sample of individual expenditures were examined to verify the following:

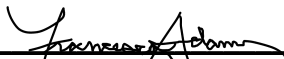
- The activity was allowable.
- The cost was allowable and the basis of allocating the cost was reasonable.
- The cost was accurately recorded and adequately documented.
- The rate for labor, equipment, or materials was appropriate.
- The purchase had appropriate supporting documentation and approvals.
- The purchase adhered to the City's competitive bid process.
- Parties awarded were not suspended or debarred.

**Findings:** The following errors were found and removed from the Expenditure Report:

- One duplicate snow and ice removal work order totaling \$1,200.00
- Two traffic maintenance operations timesheet errors totaling \$466.57
- One resurfacing contract calculation error totaling \$25,264.70
- Two mowing contract calculation errors totaling \$149.04

No material weaknesses were noted on the Expenditure Report to be submitted to NCDOT.

**Conclusion:** Powell Bill expenditures are properly recorded for Fiscal Year Ended June 30, 2021.

  
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Francesca A. Adams