

Memorandum



Budget and Performance
Management Department

Internal Audit Division

City of Winston-Salem
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TO: Toneq' McCullough
FROM: Paul Sherman
DATE: July 25, 2022
SUBJECT: Review on Powell Bill Expenditures Report for Fiscal Year Ending June 30, 2022
CC: Lee Garrity, Aaron King, Kelly Latham, Brenda King, 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 2022, Internal Audit reviewed the Powell Bill Expenditures Report for Fiscal Year Ending June 30, 2022.

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 was 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:

- Two mowing contract allocation errors totaling \$3,062.00
- One streets admin timesheet error totaling \$25,863.09

The following error was found and added to the Expenditure Report:

- One traffic maintenance timesheet error totaling \$99.94

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, 2022.



Paul J. Sherman

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City Council: Mayor Allen Joines; Denise D. Adams, Mayor Pro Tempore, North Ward; Barbara Hanes Burke, Northeast Ward; Robert C. Clark, West Ward; John C. Larson, South Ward; Jeff MacIntosh, Northwest Ward; Kevin Mundy, Southwest Ward; Annette Scipio, East Ward; James Taylor, Jr., Southeast Ward; City Manager: Lee D. Garrity