



City of Greensboro

Meeting Agenda

Audit Committee

November 12, 2024, 3:00 p.m.

Legislative Conference Room

300 West Washington Street, Greensboro, NC

The City Council Chamber will be open to the public on November 1, 2021 with limited capacity. The public will be allowed for specific items of interests and must exit after the item is discussed or voted on. Face coverings will be required for all attendees. Residents are encouraged to participate in the meeting virtually. Pre-Meeting Day In-person Sign-up: Residents are also encouraged to complete the [City Council Virtual Comments Form \(jotform.com\)](https://www.jotform.com) to appear in-person before the Council.

Residents requesting to participate via Zoom will be emailed an invitation to register with instructions, including a unique password that cannot be used by other individuals. Zoom participants will be removed from the call following the conclusion of their item and are invited to observe the remainder of the meeting on the Greensboro Television Network (GTN). Day-of Meeting Sign-up: In-person attendees have the option to sign up on the night of the meeting using an on-site Qminder kiosk. A Qcode will be available for use to scan onto personal cell phone devices should residents prefer. All comments received are subject to the public records law and will be posted on the City of Greensboro website.

The first regular meeting of the month is for Council consideration of public forum comments, ceremonial/presentational, consent, public hearing, and business items as needed.

The second regular meeting of the month is for Council consideration of consent, public hearing, and business items. The zoning application hearing process allows proponents and opponents a total of fifteen (15) minutes notwithstanding the number of persons desiring to be heard. Proponents shall be heard first followed by comments from opponents. Each side may speak a total of five (5) minutes rebuttal.

Greensboro City Council meetings are available via <https://www.greensboro-nc.gov/government/city-council/council-meetings>, a live stream will be on the city's YouTube page, at <https://www.youtube.com/user/CityofGreensboroNC>, the Greensboro Television Network (GTN) live on Spectrum channel 13 with a digital cable box, NorthState channel 31, and AT&T U-verse channel 99. GTN is also available on the Roku streaming platform by going to “add channels” and searching for Greensboro Television Network. Lastly, GTN can be streamed live on the City’s website.

Any individual with a disability who needs additional information or assistance, please contact Gary Canapinno, ADA Coordinator, 336-373-2723 or gary.canapinno@greensboro-nc.gov.

Pages

A. Call to Order

B. Approval of Draft Minutes

B.1 2024-790 Approval of Draft Audit Committee Meeting Minutes December 6, 2023

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C.	<u>Review of City of Greensboro June 30, 2024 Audit</u>	
C.1	<u>2024-794 Audit Executive Summary - 2024-794</u>	5
D.	<u>Internal Audit Report</u>	
D.1	<u>2024-792 Internal Audit Report FY 23-24</u> Staff Presenter: Len Lucas	34
E.	<u>Adjournment</u>	



City of Greensboro

Melvin Municipal Office Building
300 W. Washington Street
Greensboro, NC 27401

Audit Committee

2024-790 Approval of Draft Audit Committee Meeting Minutes December 6, 2023



City of Greensboro Meeting Minutes - Final

City Council Special

December 6, 2023, 2:00 pm

Legislative Conference Room

300 West Washington Street, Greensboro, NC

Present: Mayor Nancy Vaughan, Councilmember Hugh Holston, and Councilmember Tammi Thurm

Also Present: Deputy City Manager Chris Wilson, City Attorney Chuck Watts, Deputy City Clerk Victoria Howell, Assistant City Manager Larry Davis, and Finance Director Marlene Druga

A. Call to Order

This Audit Committee meeting of the City of Greensboro was called to order at 2:02 p.m. on the above date in the Legislative Conference Room of the Melvin Municipal Office Building. Mayor Vaughan conducted a roll call to confirm the attendance of Councilmembers Holston and Councilmember Thurm; and the following community and staff members were also present:

Cherry Bekaert, LLP Certified Public Accountant (CPA) and Director Daniel Gougherty, Internal Audit Manager Len Lucas, and Public Member Art Winstead.

B. Approval of Draft Minutes

B.1 2023-824 Approval of Draft Audit Committee Meeting Minutes 12.12.2022

Moved by Councilmember Thurm, seconded by Councilmember Holston, to adopt the December 12, 2022, Audit Committee meeting minutes. The motion carried by voice vote.

C. Appointment of Public Member

C.1 2023-829 Nomination of Public Member - 2023-829

Nomination of Public Member Art Winstead was confirmed.

D. Review of City of Greensboro June 30, 2023 Audit

D.1 2023-826 Audit Executive Summary

Mayor Vaughan recognized Cherry Bekaert, LLP Director Dan Gougherty.

Mr. Gougherty made a PowerPoint Presentation (PPP); spoke to the external audit report; acknowledged the client service team; provided an overview of the city's financial status; explained Minority and Women's Business Enterprise (M/WBE) partnerships; spoke to federal and state utilization; and to no reportable significant deficiencies.

Discussion took place regarding the Powell Bill.

Mr. Gougherty continued the PPP; spoke to data collection; to upcoming financial reporting changes; to the Local Government Commission (LGC); to performance indicators; to the General Fund; and to water and sewer condition of assets.

Discussion continue regarding the Tanger Center revenues; current year budgets; the general fund; an aging water system; and the Cherry Bekaert contract.

Mayor Vaughan left the meeting at 2:40 p.m. and returned to the meeting at 2:42 p.m.

Moved by Councilmember Thurm, seconded by Councilmember Holston, to accept the presentation. The motion carried by voice vote.

E. Internal Audit Report

E.1 2023-825 Internal Audit Report- FY 22-23

Internal Audit Manager Len Lucas reviewed the city's reporting criteria; provided an overview of state and federal grants; year-end inventories; personnel hiring; spoke to cashless locations; to electric buses; and to policy and procedures.

Discussion took place regarding a cashless location expansion.

F. Adjournment

Moved by Councilmember Holston, seconded by Councilmember Thurm, to adjourn the meeting. The motion carried by voice vote.

The Audit Committee Adjourned at 2:43 p.m.

Nancy Vaughan, Mayor

Victoria L. Howell, Deputy City Clerk



City of Greensboro
Melvin Municipal Office Building
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Audit Committee

2024-794 Audit Executive Summary



City of Greensboro, North Carolina **Audit Executive Summary**

November 12, 2024



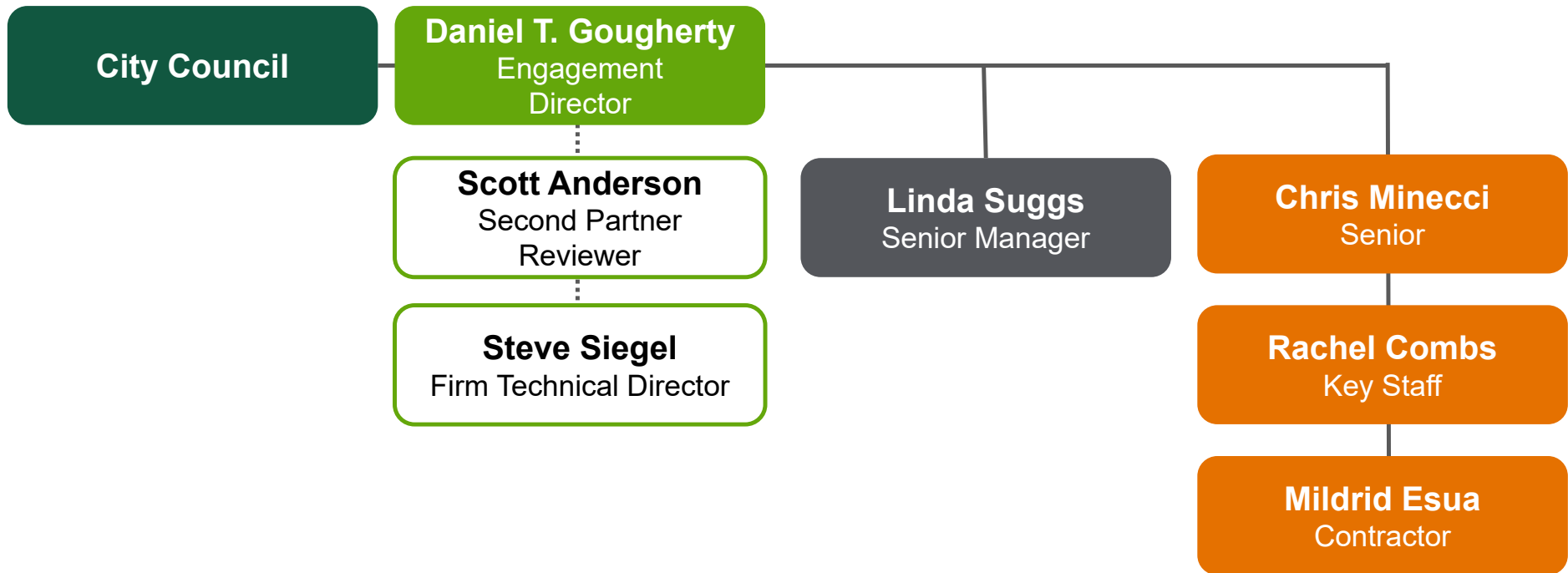
Agenda

- ▶ Client Service Team
- ▶ Results of the Audit
- ▶ Partnership with M/WBE Firm
- ▶ Internal Control Communication
- ▶ Internal Control and Compliance
- ▶ Corrected and Uncorrected Misstatements
- ▶ Qualitative Aspects of Accounting Practices
- ▶ Independence Considerations
- ▶ Other Required Communications
- ▶ Other Matters
- ▶ Upcoming Financial Reporting Changes
- ▶ Local Government Commission – Performance Indicators

This information is intended solely for the use of City Council of the City of Greensboro, North Carolina and is not intended to be, and should not be, used by anyone other than these specified parties.



Client Service Team

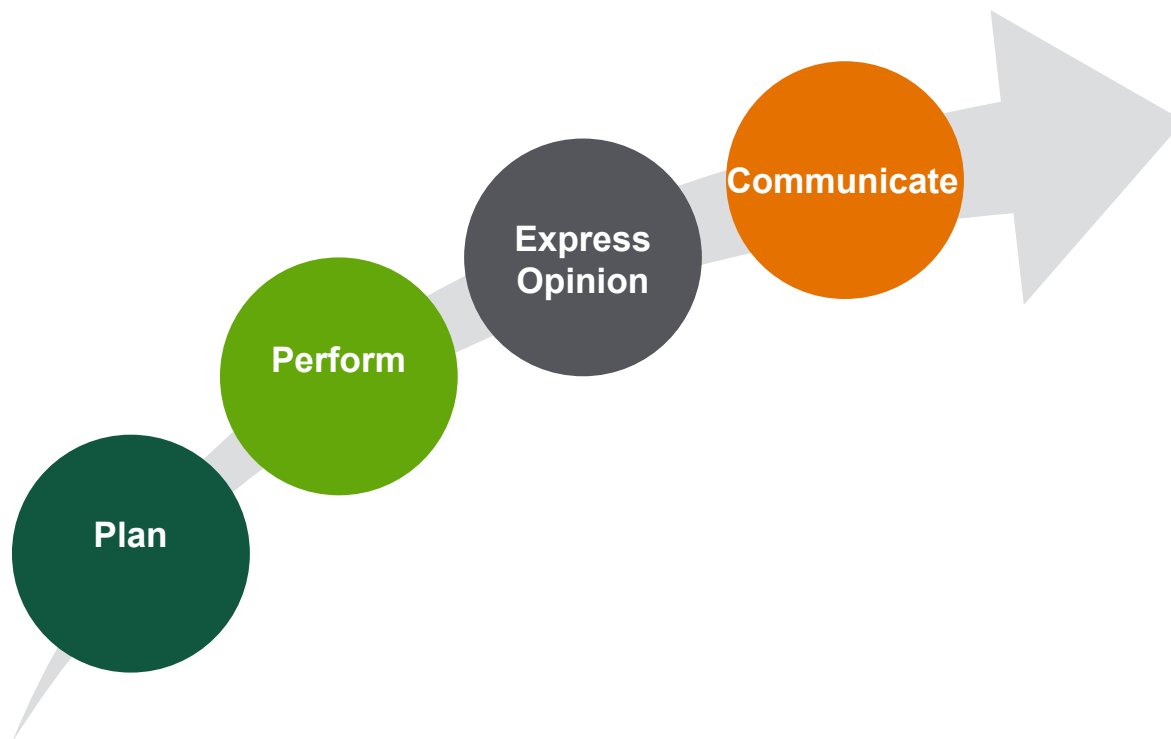


Results of the Audit

We have audited the financial statements of the City of Greensboro, North Carolina (the “City”) for the year ended June 30, 2024, and we have issued our report thereon dated October 31, 2024.

We have also audited the City’s compliance with the types of compliance requirements described in the OMB Compliance Supplement and the Audit Manual for Governmental Auditors in North Carolina that could have a direct and material effect on each of the City’s major federal and state programs for the year ended June 30, 2024. We have issued our report dated October 31, 2024.

We have issued unmodified opinions on the financial statements and on compliance with the Uniform Grant Guidance and NC State Implementation Act Single audits.



Partnership with M/WBE Firm

Mildrid Esua, CPA, PPLC
Certified Public Accountant & Advisors
Greensboro, NC

7.80% of audit fee



Internal Control Communication

In planning and performing our audit, we considered internal control over financial reporting (“internal control”) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements and on compliance with Uniform Guidance and the State Single Audit Implementation Act, but not for the purpose of expressing an opinion on the effectiveness of the City’s internal control. Accordingly, we do not express an opinion on the effectiveness of the City’s internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis.



Internal Control Communication

Material Weakness

- ▶ A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected, on a timely basis.

Significant Deficiency

- ▶ A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

We noted two (2) significant deficiencies over financial reporting. We noted one (1) significant deficiency / nonmaterial noncompliance finding as it relates to our State single audit. We noted no material weaknesses.



Internal Control Communication

Significant Deficiency

2024-001: During the performance of our analytical procedures over the Solid Waste Management Fund revenues, the City discovered the internal charges to record usage by the General Fund were not recorded for May 2024. This was an understatement of revenues and expenditures in the Solid Waste Management Fund and General Fund, respectively, of approx. \$600,000. The entry was a noncash transaction and corrected by management in the current year.

2024-002: Issues around the recording of Notes Receivable in the prior year and analysis of forgivable loans resulted in Notes Receivable and Beginning Fund Balance/Net Position being overstated by approx. \$2,900,000. The City has corrected these errors through current year operations.



Internal Control and Compliance

Single Audit (Grants)

Federal Major Programs

- Community Development Block Grants
- HOME Investment Partnerships
- Workforce Innovation Opportunity Act Cluster
- COVID-19: American Rescue Plan Act

State Major Programs

- Industrial Development Fund Utility Account
- One North Carolina Fund
- State Contingency Fund

Verified
Compliance
with Grant
Agreements



Internal Control Over Compliance Communication

Significant Deficiency

2024-003: The grantee should submit a performance report every February 1st specifying what has been accomplished and what they expect to accomplish for the upcoming year. The City did not ensure one grantee submitted the required report to the North Carolina Department of Commerce.



Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management.

Corrected Misstatements

- ▶ The following material misstatements detected as a result of audit procedures were corrected by management:
 - ▶ Increase in General Fund expenditures and Solid Waste Management Fund revenue for May 2024 internal usage charge of approximately \$600,000



Corrected and Uncorrected Misstatements

Uncorrected Misstatements

- ▶ The following summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

There was one passed adjustment related to notes receivable in the Housing Partnership Revolving Fund and the HOME Fund as follows:

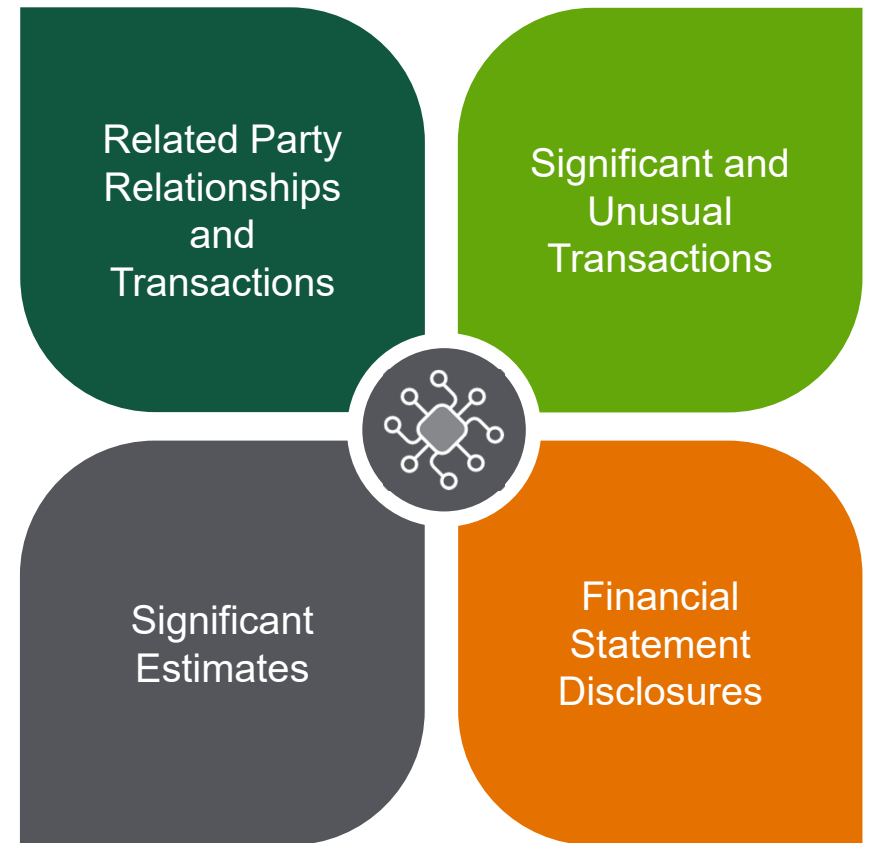
- ▶ Notes receivable and Beginning Fund Balance/Net Position was overstated by \$2,962,939. The City has corrected these errors through current year operations, rather than as a restatement to the financial statements.



Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements.

No new accounting policies were adopted, and the application of existing policies was not changed during the year. We noted no inappropriate accounting policies or practices.

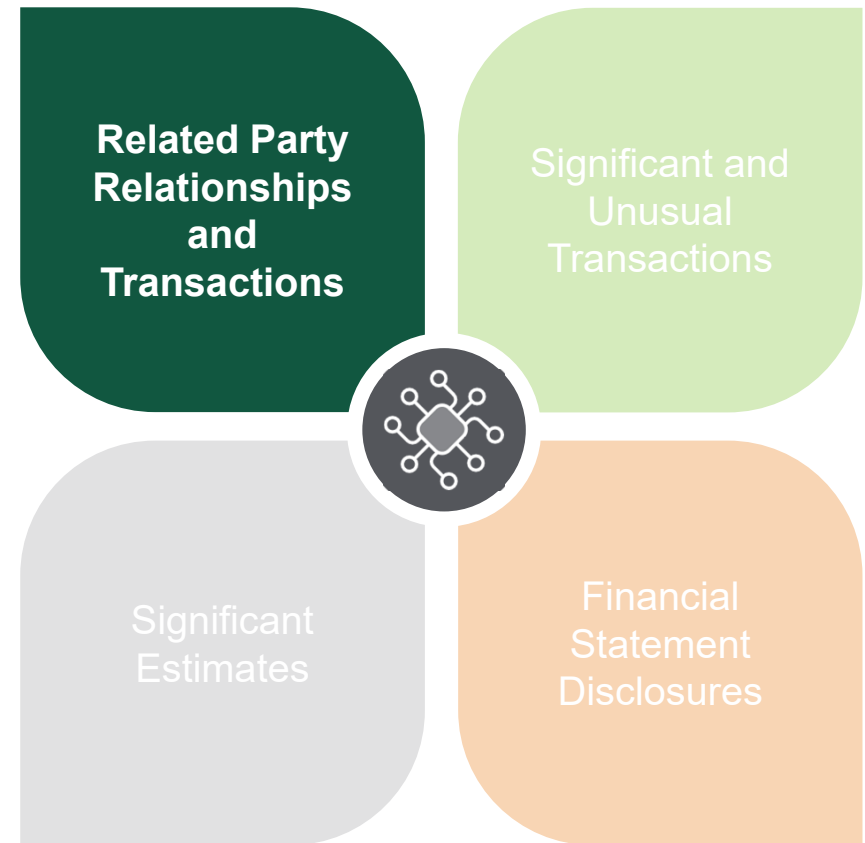


Qualitative Aspects of Accounting Practices

As part of our audit, we evaluated the City's identification of, accounting for, and disclosure of the City's relationships and transactions with related parties as required by professional standards.

We noted none of the following:

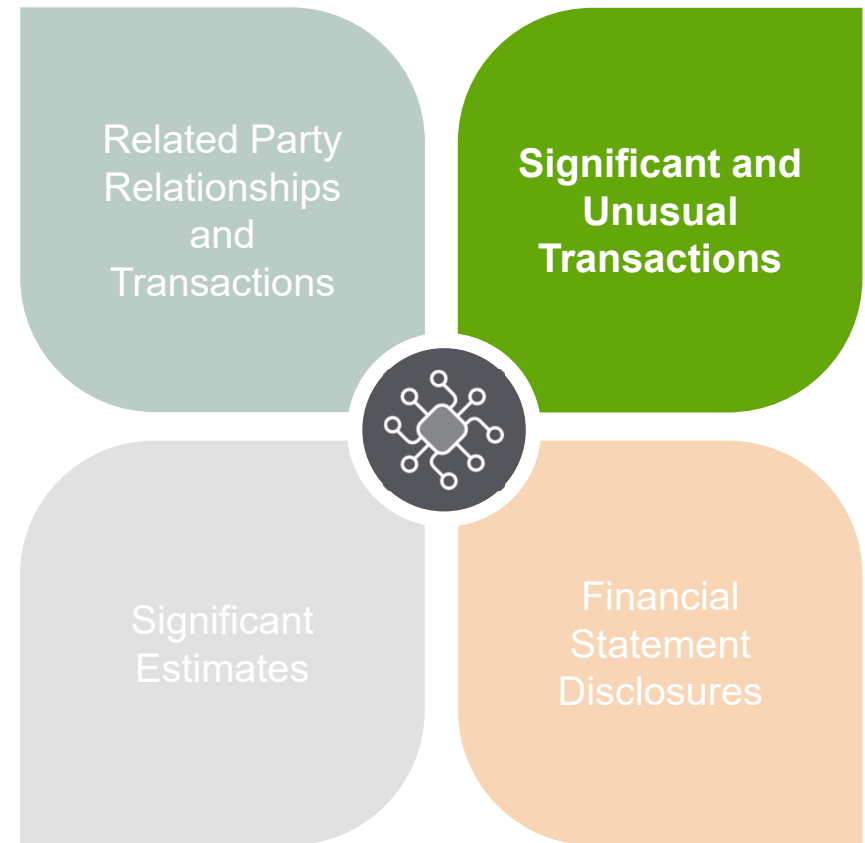
- Related parties or related party relationships or transactions that were previously undisclosed to us;
- Significant related party transactions that have not been approved in accordance with the City's policies or procedures or for which exceptions to the City's policies or procedures were granted;
- Significant related party transactions that appeared to lack a business purpose;
- Noncompliance with applicable laws or regulations prohibiting or restricting specific types of related party transactions; and
- Difficulties in identifying the party that ultimately controls the City.



Qualitative Aspects of Accounting Practices

We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

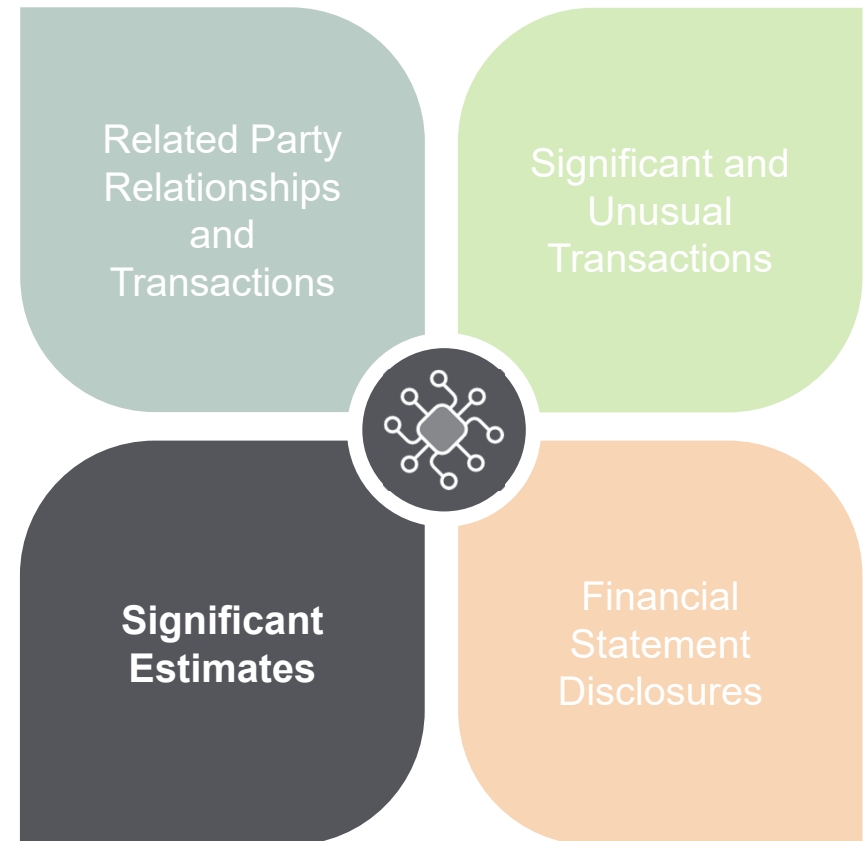
For purposes of this presentation, professional standards define significant unusual transactions as transactions that are outside the normal course of business for the City or that otherwise appear to be unusual due to their timing, size, or nature. We noted no significant unusual transactions during our audit.



Qualitative Aspects of Accounting Practices

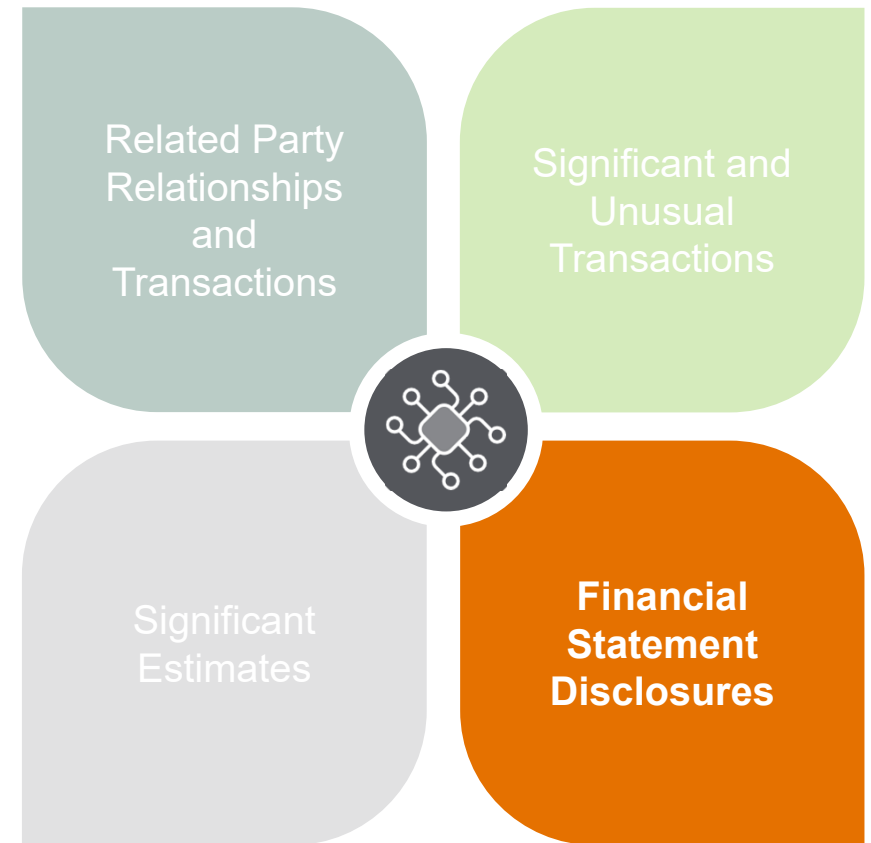
Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The City has the following estimates:

- ❖ Accrual for unbilled revenue (utilities)
- ❖ Allowance for uncollectible accounts
- ❖ Depreciable lives and estimated residual value of capital assets
- ❖ Leases and SBITA's Right-To-Use Assets and related Liabilities
- ❖ Fair value of investments
- ❖ Incurred but not reported claims payable
- ❖ Defined benefit plans (LGERS and LEOSSA) liabilities and related deferred inflows and outflows of resources
- ❖ Other postemployment benefit plan (OPEB) liability and related deferred inflows and outflows of resources
- ❖ Municipal solid waste landfill obligations



Qualitative Aspects of Accounting Practices

The financial statement disclosures are neutral, consistent, and clear.



Other Matters

Nonattest Services

- ▶ We will complete the appropriate sections and sign the data collection form.
- ▶ For all nonattest services we perform, you are responsible for designating a competent employee to oversee the services, make any management decisions, perform any management functions related to the services, evaluate the adequacy of the services, and accept overall responsibility for the results of the services.



Independence Considerations

- ▶ We are not aware of any other circumstances or relationships that create threats to auditor independence.
- ▶ We are independent of the City and have met our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit.



Other Required Communications

Difficulties Encountered

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Disagreements with Management

Includes disagreements on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Auditor Consultations

We noted no matters that are difficult or contentious for which the auditor consulted outside the engagement team.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 31, 2024.



Other Required Communications

Management Consultations

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. To our knowledge, there were no such consultations with other accountants.

Other Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards with management each year. These discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Fraud and Illegal Acts

As of the date of this presentation, no fraud, illegal acts, or violations of laws and regulations were noted, other than what has already been disclosed by management.

Going Concern

No events or conditions noted that indicate substantial doubt about the City’s ability to continue as a going concern



Other Matters

Required Supplementary Information

We applied certain limited procedures to the required supplementary information (“RSI”) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI. We were engaged to report on the other supplementary information which accompanies the financial statements, but which is not RSI.



Supplementary Information

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.



Other Matters

Other Information

We were not engaged to report on the introductory and statistical section, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements themselves and, accordingly, we do not express an opinion or provide any assurance on it.



Upcoming Financial Reporting Changes

These standards will be effective for the City in the upcoming years and may have a significant impact on the City's financial reporting.

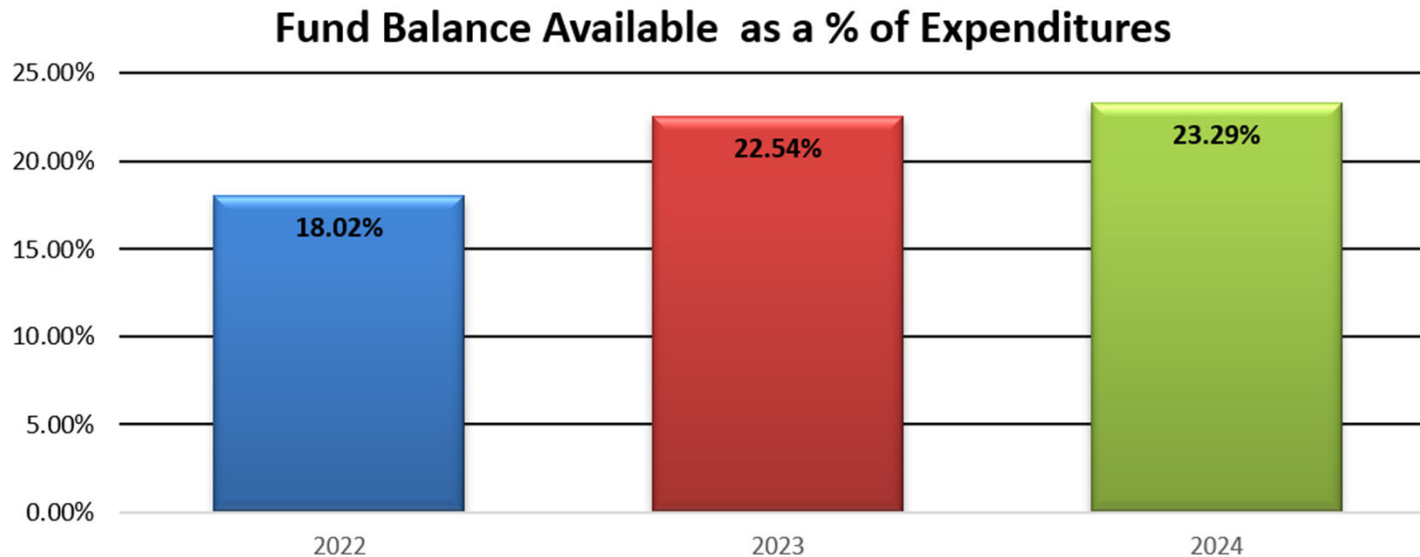
We would be happy to discuss with management the potential impacts on the City's financial statements and how we may be able to assist in the implementation efforts.

- ▶ *GASB 101 – Compensated Absences*
- ▶ *GASB 103, Financial Reporting Model Improvements*
- ▶ *GASB 102, Certain Risk Disclosures*
- ▶ *GASB 104, Disclosure of Certain Assets*



Local Government Commission (LGC) Performance Indicators – General Fund

*Included in the LGC's calculation is the municipal debt service fund balance and assigned and unassigned general fund balance.



✓ LGC Required Minimum Threshold – 25%



Local Government Commission (LGC) Performance Indicators – General Fund (continued)

Fiscal Year	General Fund & Debt Service Fund Balance**	General Fund – Expenditures***	Available Fund Balance as a Percentage
2020	\$64,411,985	\$297,908,931	21.62%
2021	\$65,790,972	\$299,624,143	21.96%
2022	\$59,131,523	\$328,125,503	18.02%*
2023	\$91,955,153	\$407,911,080	22.54%
2024	\$94,535,967	\$405,853,327	23.29%

* Includes a negative fair market adjustment of approximately \$5,250,000

** General Fund Assigned and Unassigned Fund Balance only and Debt Service Fund Balance

*** Total expenditures including transfers out but excluding Leases and SBITA's proceeds issued



Local Government Commission (LGC) Performance Indicators – General Fund (continued)

Fiscal Year	Increase (Decrease) in General Fund Balance
2020	\$1,181,792
2021	\$20,359,867
2022	\$10,333,312
2023	\$23,893,910
2024	(\$3,017,738)



LGC Performance Indicators

Audit Report –

- ✓ Submitted within five (5) months from fiscal year-end.
- ✓ Fund balance of General Fund was positive
- ✓ Budgeted tax levy for the General Fund had less than 3% uncollected
- ✓ Effective pre-audit process to avoid pervasive budget violations
- ✓ No late debt service payments or debt covenant compliance issues
- ✓ No statutory violation within Annual Comprehensive Financial Report

The following items requiring response to Local Government Commission within 60 days (January 10, 2025):

- Available fund balance below 25% threshold and negative change in fund balance for the General Fund
- Two (2) significant deficiencies in internal control over financial reporting



Questions

Daniel T. Gougherty

Director

dgougherty@cbh.com

(704) 940-2631

About Cherry Bekaert

"Cherry Bekaert" is the brand name under which Cherry Bekaert LLP and Cherry Bekaert Advisory LLC, independently owned entities, provide professional services in an alternative practice structure in accordance with applicable professional standards. Cherry Bekaert LLP is a licensed CPA firm that provides attest services, and Cherry Bekaert Advisory LLC and its subsidiary entities provide tax and advisory services. For more details, visit cbh.com/disclosure.

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Audit Committee

2024-792 Internal Audit Report FY 23-24

Internal Audit

The Internal Audit Division of the Executive Department provides the organization with a comprehensive program of performance, compliance and financial reviews. The division also provides City management with an objective and independent appraisal of programs and operations with recommendations for improvement.

The division includes four staff auditors with experience in the public and private sectors. Some staff auditors are members of the NC Association of Certified Public Accountants.

Contact Us

For questions or more information about the Internal Audit Division, contact Internal Audit Director Len Lucas at 336-373-2823.

4th Quarter Fiscal Year 2023-2024 Audit Reports

- Gillespie Pro Shop Change Fund Review (June 28)
- Procurement Card Review (July-December 2023) (June 27)
- Holocaust Memorial Award Review (June 24)
- Simkins Pavilion Change Fund Review (June 18)
- Legal Dept. Filing Fees Petty Cash Review (June 11)
- Police Dept. Records Management Section (June 7)
- WEX Fuel Card Review Year-End (FY 2022-2023) (June 7)
- Greensboro Chamber of Commerce Launch Greensboro Program (June 4)
- Greensboro Chamber of Commerce Economic Development (June 4)
- Greensboro Chamber of Commerce TriadNavigator.org (June 4)
- Action Greensboro's Campus Greensboro Fellows Program (June 4)
- Engineering Real Estate (May 30)
- Aquatic Center Petty Cash Fund Review (May 27)
- Coliseum Complex Box Office Administration (May 24)
- Coliseum Parking (May 24)
- Music For A Great Space Compliance Review (May 24)
- Tank Farm Protection Award Review (May 14)
- Watch Operations (May 3)
- Confidential Flash Funds (May 2)
- Police Public Safety Attorney (May 1)
- Workforce Innovation & Opportunity Act Program Review (FY 2021-2022) (April 26)
- Greensboro Public Libraries (4 Branches) Review (April 11)
- Civil Rights Museum Operational Support (April 8)

3rd Quarter Fiscal Year 2023-2024 Audit Reports

2nd Quarter Fiscal Year 2023-2024 Audit Reports

1st Quarter Fiscal Year 2023-2024 Audit Reports

3rd Quarter 2023-2024

3rd Quarter Fiscal Year 2023-24 Audit Reports

- Mail Center - Petty Cash Review (March 28)
- C-5555 E College/New Garden Award Review (March 25)
- Congestion, Mitigation, and Air Quality Bus 2022 Award Review (March 22)
- Room at the Inn (FY 2021-2022) (March 19)
- Environmental Services - Landfill Change Fund Review (March 6)
- Environmental Services - Transfer Station Change Fund Review (March 6)
- Federal Transit Administration Cares Award Review (February 9)
- Smith Active Adult Center Petty Cash Fund Review (January 31)
- Youth Focus, Inc. - FY 2021-2022 (January 30)
- Shelter Rentals Change Fund Review (January 23)
- U-5306-B Battleground/Westridge Intersection Review (January 23)
- Piedmont Business Capital Compliance Review 2023 (January 22)
- YWCA Shelter Operations 21-22 (January 19)
- Churchview Place Limited Partnership 2019-2020 (January 19)
- Churchview Place Limited Partnership 2020-2021 (January 19)
- Churchview Place Limited Partnership 2021-2022 (January 19)
- Procurement Card Review for January-June 2023 (January 12)

2nd Quarter 2023-2024

2nd Quarter Fiscal Year 2023-24 Audit Reports

- Creative Greensboro Change Fund Review (December 31)
- Greensboro Sports Foundation (December 21)
- Star Program Contract (December 20)
- Jonesboro Landing Apartments Phase II 2021-2022 (December 8)
- Jonesboro Landing Apartments Phase II 2020-2021 (December 8)
- Jonesboro Landing Apartments Phase 1 2021-2022 (December 8)
- Jonesboro Landing Apartments Phase 1 2020-2021 (December 8)
- Trotter Active Adult Center Change Fund Review (December 1)
- FY 2020 JAG Contract-High Point (November 22)
- Hazardous Materials Regional Response Team Contract FY 2022-2023 (November 14)
- Equipment Services Inventories Year-End June 2023 (November 9)
- Tanger Center Petty Cash Review (November 2)
- Peer Support Fire Training Program FY17 Contract (October 25)
- The Servant House, Inc. - 2021-2022 (October 25)
- Tanger Center Parking Operations (October 24)
- Field Operations Inventories Year-End June 2023 (October 12)
- Powell Bill Expenditures (October 2)
- FY2021 Edward Byrne Memorial Justice Assistance Grant Contract-High Point (October 4)
- Water Resources Inventories Year-End June 2023 (October 10)
- Family Service of the Piedmont, Inc. 2021-2022 (October 17)

1st Quarter 2023-2024

1st Quarter Fiscal Year 2023-24 Audit Reports

- 2023 City Inventory Letter (Parks & Recreation) (September 29)
- Greensboro Urban Ministry FY 2021-2022 (September 18)
- 2023 City Inventory Letter (Transportation) (September 8)
- 2023 City Inventory Letter (Graphic Services) (September 8)
- 2023 City Inventory Letter (Information Technology) (September 8)
- GCC-Overdose Crisis 2018-20 Contract (September 6)
- NCDOT Award U-5532 A Josephine Boyd Intersection Review (September 5)
- New Garden Associates Limited Partnership 2019-2020 (September 1)
- New Garden Associates Limited Partnership 2018-2019 (September 1)
- 2023 City Inventory Letter (Fire) (September 1)
- 2023 City Inventory Letter (Coliseum) (September 1)
- Fire District PTIA- CV Station 18 Contract (August 23)
- Fire District 14 - CV Station 56 Contract (August 21)
- Finance - Collections Change Fund and Petty Cash Review (August 7)
- Alexander Homes Limited Partnership 2019-2020 (August 4)
- Alexander Homes Limited Partnership 2018-2019 (August 4)
- Parking Facilities and Change Fund Review (July 25)
- Recreation Centers (July 17)
- Greensboro Coliseum Complex Cash Review (July 14)
- Arts and Cultural - Drama Events Change Fund Review (July 10)
- Greensboro Transit Agency Change Fund Review (July 10)
- Parks and Recreation - Admin; Summer Pool Operations; Youth Services; Adaptive Inclusive Recreation/Camp Joy Change Fund Review (July 10)
- Regional Parks Change Fund Review (July 10)