

Using Generative AI in Internal Audit

Who am I?

Danny Nuccio, CPA, CIA, CFE

◁ **10+ years of local government auditing experience**

◁ **Currently working with the city of Charlotte, NC**

- The statements and ideas in this course are my own and not representative of the City of Charlotte.

◁ **Integrating AI into audit processes for about 3.5 years**

◁ **Presenting on AI in auditing for 2.5 years**

◁ **www.linkedin.com/in/daniel-nuccio**

Learning Objectives

◀ **By the end of this session, participants will be able to:**

- Understand the core mechanics of Generative AI
- Recognize key risks auditors must be aware of
- Leverage Generative AI to enhance audit planning activities, audit fieldwork, audit reporting, and communication

How Does It Work?

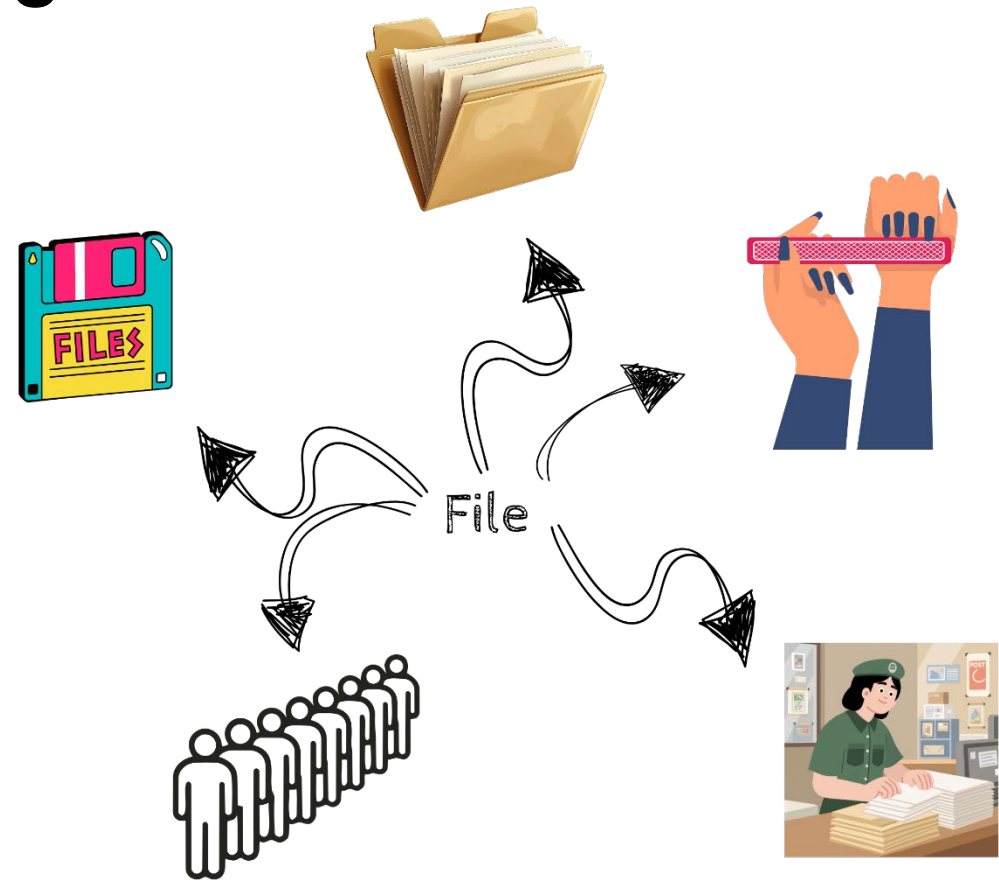
Explain it like I'm 5:

- ◀ **Imagine it has downloaded the whole internet**
- ◀ **Super powered text predictor**
- ◀ **Patterns! When I say peanut butter, you think jelly.**

How Does It Work?

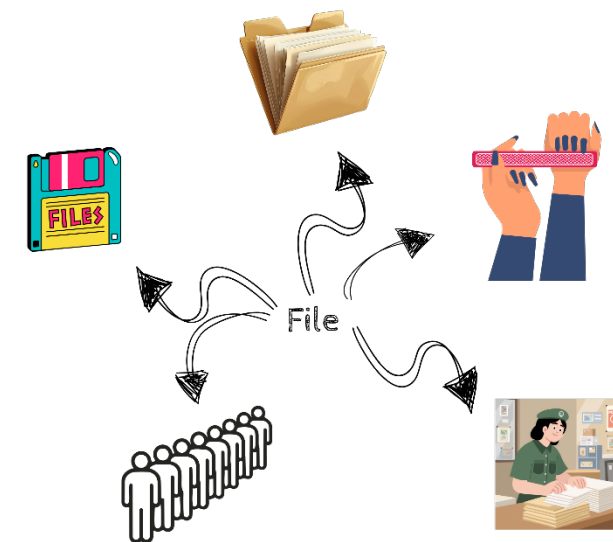
Trilateration, it's kind of like triangulation

How to convert a file to PDF?



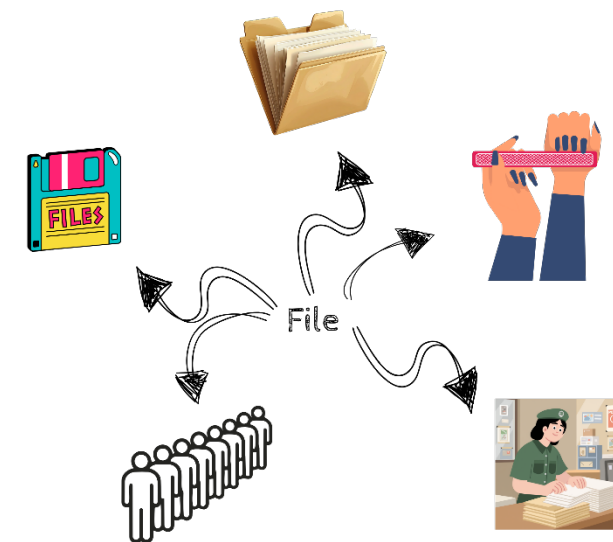
How Does It Work?

How to convert a file to PDF?



Possible Meanings For "File"	Score
Paper file	0.4
Electronic file	0.5
Filing (submitting)	0.3
Nail file	0.3
Single file line	0.2

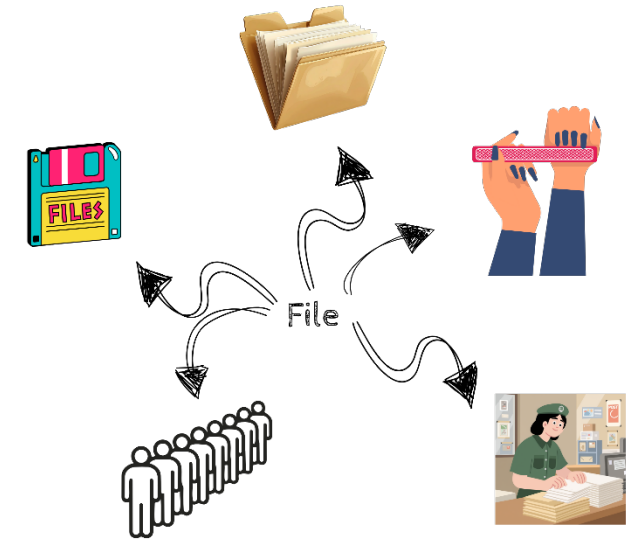
How Does It Work?



Possible Meanings For "File"	Score
Paper file	0.4
Electronic file	0.5
Filing (submitting)	0.3
Nail file	0.3
Single file line	0.2

Possible Associations For "How to"	Score
Paper file	0.3
Electronic file	0.5
Filing (submitting)	0.7
Nail file	0.6
Single file line	0.4

How Does It Work?



Possible Meanings For "File"	Score
Paper file	0.4
Electronic file	0.5
Filing (submitting)	0.3
Nail file	0.3
Single file line	0.2

Possible Associations For "How to"	Score
Paper file	0.3
Electronic file	0.5
Filing (submitting)	0.7
Nail file	0.6
Single file line	0.4

Possible Associations For "Convert"	Score
Paper file	0.6
Electronic file	0.9
Filing (submitting)	0.2
Nail file	0.0
Single file line	0.0

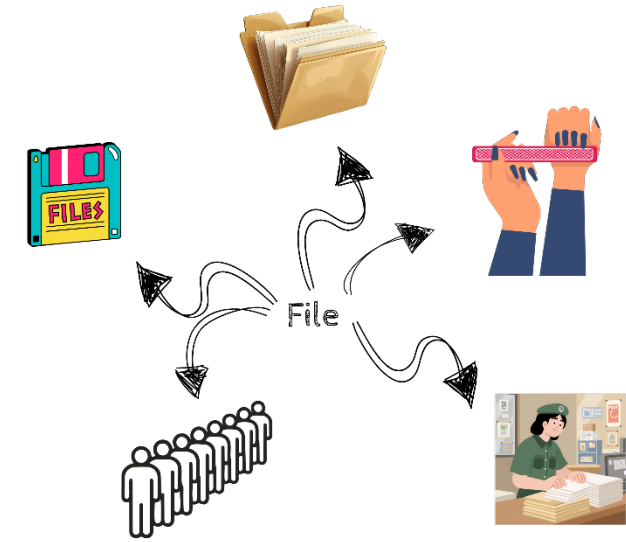
How Does It Work?

Possible Associations For "PDF"	Score
Paper file	0.2
Electronic file	0.9
Filing (submitting)	0.6
Nail file	0.6
Single file line	0.4

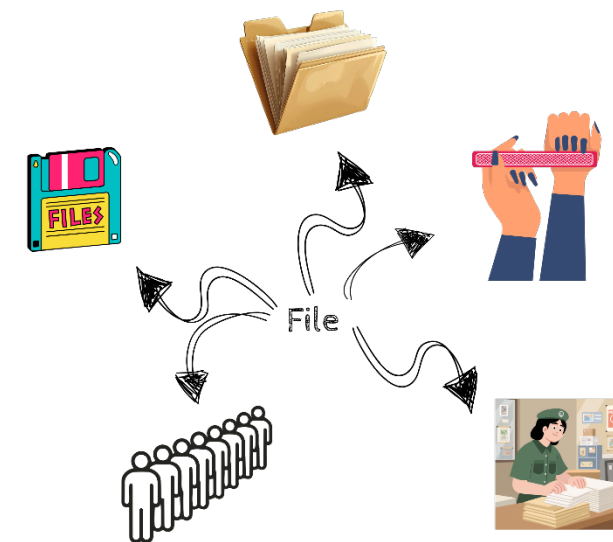
Possible Meanings For "File"	Score
Paper file	0.4
Electronic file	0.5
Filing (submitting)	0.3
Nail file	0.3
Single file line	0.2

Possible Associations For "How to"	Score
Paper file	0.3
Electronic file	0.5
Filing (submitting)	0.7
Nail file	0.6
Single file line	0.4

Possible Associations For "Convert"	Score
Paper file	0.6
Electronic file	0.9
Filing (submitting)	0.2
Nail file	0.0
Single file line	0.0

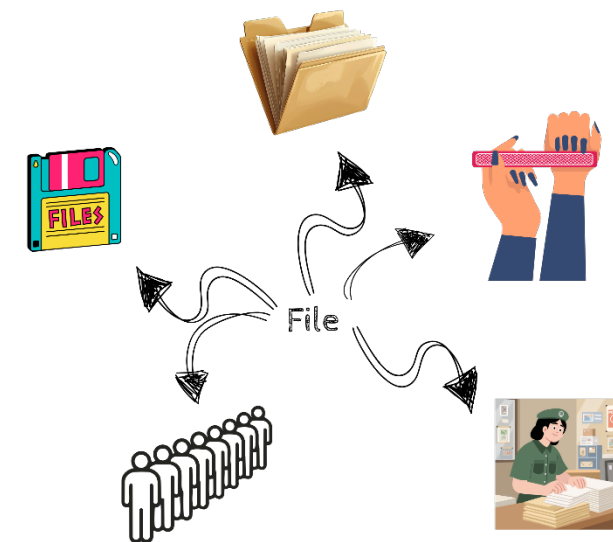


How Does It Work?



Possible Meanings For "File"	"File" Score	"How to" Score	"Convert" Score	"PDF" Score	Total
Paper file	0.4	0.3	0.6	0.4	1.7
Electronic file	0.5	0.5	0.9	0.9	2.8
Filing (submitting)	0.3	0.7	0.2	0.6	1.8
Nail file	0.3	0.6	0.0	0.1	1.0
Single file line	0.2	0.4	0.0	0.1	0.7

How Does It Work?



Possible Meanings For "File"	"File" Score	"How to" Score	"PDF" Score	"Convert" Score	Total
Paper file	0.4	0.3	0.4	0.6	1.7
Electronic file	0.5	0.5	0.9	0.9	2.8
Filing (submitting)	0.3	0.7	0.6	0.2	1.8
Nail file	0.3	0.6	0.1	0.0	1.0
Single file line	0.2	0.4	0.1	0.0	0.7

How Does It Work?

If Gen AI isn't really thinking, then what does all this mean?



You are an internal auditor working for a local government. We are doing an audit of a program like Vision Zero. I need you to find me audit reports of any similar audits released from Jan 2018 through July 2025. Do not include the City of Charlotte's audit report. Your results should be a table with the audit office's name in the leftmost column, the name of the report in the second column, the date it was issued in the third column, and a link to the report in the last column.

Looking into Austin traffic audit
Searching audits related to NYC Vision Zero
Searching for Vision Zero audits in other cities
Opening NYC Comptroller audit link
Organizing key audits

**What do we need to be
aware of?**

What do we need to be aware of?

◁ **Bias**

◁ **Hallucinations**

◁ **Lazy AI**

What do we need to be aware of?

◀ Bias

- Where does it come from?
- What to look for?

What do we need to be aware of?

◀ Bias

- Where does it come from?
 - Historical data based on past inequities
 - Overrepresentation of larger institutions
 - Underrepresentation of entities that are smaller, rural, or resource-constrained
 - Norms embedded in public guidance

What do we need to be aware of?

◀ Bias

- What do we look for?
 - Overstating risks in small programs
 - One-size-fits-all solutions
 - Assumptions about controls, staffing, or governance
 - Recommendations that assume resources
 - AI “Yes Man”

What do we need to be aware of?

◀ Hallucinations

- Why does it happen?
- How can we minimize the risk?

What do we need to be aware of?

◀ Hallucinations

- Why does it happen?
 - AI models predict what is most likely, it isn't reading and comprehending
 - Unless you ask it to cite sources or check its work, it likely will not
 - Gaps or ambiguity in our prompting
 - Weak reference/training data – becoming less likely
 - Requests for specific things like laws or regulations

What do we need to be aware of?

◀ Hallucinations

- How can we minimize the risk?
 - Clear, specific prompting
 - Supplying source material
 - Checking assumptions
 - Asking for and verifying citations
 - Asking follow up questions – Using your professional skepticism

What do we need to be aware of?

◀ **Lazy AI**

- Why does it happen?

- How can we minimize the risk?

What do we need to be aware of?

◀ **Lazy AI**

- Why does it happen?
 - AI models are often optimized to return the minimally acceptable response
 - Length/effort limits
 - Vague/broad prompts

What do we need to be aware of?

◀ **Lazy AI**

- What do we look for?
 - Simple answers to complex questions
 - Did you get what you asked for?

What do we need to be aware of?

◀ **Lazy AI**

- How can we minimize the risk?
 - Use specific numbers when prompting (Ex. Give me five...)
 - Structure your prompts properly
 - Make it prioritize
 - Follow up on lower priorities
 - Prompting in segments

What does a good prompt consist of?

- ◁ **Task** – What are you ultimately trying to do?
- ◁ **Role** – Define the AI's role? Are they a subject matter expert?
- ◁ **Context** – Background info (Audience, jurisdiction, situation, etc.)
- ◁ **Examples** – Provide these to help mimic style, structure, and/or tone
- ◁ **Guidelines** – Rules for the response
- ◁ **Output Format** – Make your response easier to read and/or transfer

Audit Planning

Finding Audit Reports

TASK

CONTEXT

TASK

◀ I want you to find me all local government audit reports in

GUIDELINES

GUIDELINES

the US between 2018 and 2026 related to cemeteries.

OUTPUT FORMAT

Make the output a table with the audit report title in the

first column, the jurisdiction in the second, a link to them in

the third, and a short list of the findings in the fourth.


Finding Audit Reports

Audit Planning

US local government audit reports — cemeteries, 2018–2026 ...

Compiled from Washington SAO, Ohio Auditor of State, North Carolina, California, and New York sources. Click links to access source reports.

AUDIT REPORT TITLE	JURISDICTION	LINK	KEY FINDINGS
Cemetery Operations Performance Audit June 2021	NC City of Durham, North Carolina	View report ↗	<ul style="list-style-type: none"> Weak controls over cash receipts — no pre-nu agreements, no segregation of duties, and del creating fraud risk Funeral homes allowed to accumulate outstan while individuals must pay in full before servic inequitable treatment Standard operating procedures only in draft fo finalized Cemetery regulations being violated by the pu unauthorized plants/decorations) with no enfc Record-keeping fragmented across cards, ma system with inconsistencies; hand-marked plo outdated, risking double-sales Implementation of Plotbox cemetery managen flagged as at risk due to inaccurate source dat
Cemetery Fees Audit August 2023	NC City of Charlotte, North Carolina	View report ↗	<ul style="list-style-type: none"> No reconciliation between Cityworks (sales sy Munis (financial system) — FY2022 gap of \$77 the two systems detected Costs not segregated by service type; no full c cost-recovery goal established Published fee rates can be altered in Citywork documented supervisor approval, though no a found in testing

Forest Hill Union Cemetery Financial Audit (2022–2023) Released February 2025	OH Forest Hill Union Cemetery, Miami County (Piqua), Ohio	Search at Ohio Auditor ↗	<ul style="list-style-type: none"> Seven findings total, including four findings fo totaling over \$18,700 against former employee: Former superintendent and fiscal officer over accrued leave upon departure in 2022 Late fees of \$4,810 paid for city income taxes, l and unemployment withholdings — classified " negligence" Perpetual Care Fund (~\$131K) unsupported by documentation; no expenditures charged to it Financial statements contained significant mis 2022 operating fund overstated by over \$114,0 Bank accounts reconciled in only 5 of 24 montl care account not reconciled for 20 months Multiple findings repeated from a prior 2021 au uncorrected deficiencies
Lexington Union Cemetery Basic Audit (2019–2020) 2022	OH Lexington Union Cemetery, Richland County, Ohio	View report ↗ 	<ul style="list-style-type: none"> Annual financial report for 2020 filed late (Jan March 2021 deadline) General compliance issues identified in accou and related documents for 2019–2020
Woodland Union Cemetery Basic Audit (2021–2022) July 2023	OH Woodland Union Cemetery, Van Wert County, Ohio	View report ↗	<ul style="list-style-type: none"> 2021 annual financial report filed late (March 4 deadline) No written documentation that public records distributed to the records custodian No approved records retention schedule main available to the public
Whitman County Cemetery District No. 2 Accountability Audit (2020–2023) June 2024	WA Whitman County Cemetery District No. 2 (Garfield), Washington	View report ↗	<ul style="list-style-type: none"> Insufficient financial records submitted — auc not determine compliance with state law Only 3 public meetings held over 4 years; boar required to meet at least monthly Bank activity omitted from annual reports; enc

Finding Audit Reports

Audit Planning

US local government audit reports — cemeteries, 2018–2026

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- Copy to clipboard
- Download file
- Save as artifact

Forest Hill Union Cemetery Financial Audit (2022–2023)

Released February 2025

OH

Forest Hill Union Cemetery, Miami County (Piqua), Ohio

[Search at Ohio Auditor ↗](#)

- Seven findings total, including four findings for totaling over \$18,700 against former employee
- Former superintendent and fiscal officer over accrued leave upon departure in 2022
- Late fees of \$4,810 paid for city income taxes, l and unemployment withholdings — classified "negligence"
- Perpetual Care Fund (~\$131K) unsupported by documentation; no expenditures charged to it
- Financial statements contained significant mis 2022 operating fund overstated by over \$114,0
- Bank accounts reconciled in only 5 of 24 mont care account not reconciled for 20 months
- Multiple findings repeated from a prior 2021 a uncorrected deficiencies

Lexington Union Cemetery Basic Audit (2019–2020)

2022

OH

Lexington Union Cemetery, Richland County, Ohio

[View report ↗](#)



- Annual financial report for 2020 filed late (Jan March 2021 deadline)
- General compliance issues identified in accou and related documents for 2019–2020

Woodland Union Cemetery Basic Audit (2021–2022)

July 2023

OH

Woodland Union Cemetery, Van Wert County, Ohio

[View report ↗](#)

- 2021 annual financial report filed late (March 4 deadline)
- No written documentation that public records distributed to the records custodian
- No approved records retention schedule main available to the public

Whitman County Cemetery District No. 2 Accountability Audit (2020–2023)

June 2024

WA

Whitman County Cemetery District No. 2 (Garfield), Washington

[View report ↗](#)

- Insufficient financial records submitted — auc not determine compliance with state law
- Only 3 public meetings held over 4 years; boar required to meet at least monthly
- Bank activity omitted from annual reports; enc

Finding Audit Reports

Audit Planning

US local government audit reports — cemeteries, 2018–2026

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Cemetery Operations Performance Audit June 2021	NC City of Durham, North Carolina	View report ↗	<ul style="list-style-type: none">Weak controls over cash receipts — no pre-numbered sales agreements, no segregation of duties, and delayed deposits creating fraud riskFuneral homes allowed to accumulate outstanding balances while individuals must pay in full before service — inequitable treatmentStandard operating procedures only in draft form and never finalizedCemetery regulations being violated by the public (pets, unauthorized plants/decorations) with no enforcementRecord-keeping fragmented across cards, maps, and NEXUS system with inconsistencies; hand-marked plot maps were outdated, risking double-salesImplementation of Plotbox cemetery management software flagged as at risk due to inaccurate source data
Cemetery Fees Audit August 2023	NC City of Charlotte, North Carolina	View report ↗	<ul style="list-style-type: none">No reconciliation between Cityworks (sales system) and Munis (financial system) — FY2022 gap of \$77,628 between the two systems detectedCosts not segregated by service type; no full cost-analysis or cost-recovery goal establishedPublished fee rates can be altered in Cityworks without documented supervisor approval, though no actual fraud found in testing
Forest Hill Union Cemetery Financial Audit (2022–2023) Released February 2025	OH Forest Hill Union Cemetery, Miami County (Piqua), Ohio	Search at Ohio Auditor ↗	<ul style="list-style-type: none">Seven findings total, including four findings for recovery totaling over \$18,700 against former employeesFormer superintendent and fiscal officer overpaid for accrued leave upon departure in 2022Late fees of \$4,810 paid for city income taxes, IRS, OPERS, and unemployment withholdings — classified as "gross negligence"Perpetual Care Fund (~\$131K) unsupported by original documentation; no expenditures charged to it since 2018Financial statements contained significant misstatements; 2022 operating fund overstated by over \$114,000Bank accounts reconciled in only 5 of 24 months; perpetual care account not reconciled for 20 monthsMultiple findings repeated from a prior 2021 audit, indicating uncorrected deficiencies
Lexington Union Cemetery Basic Audit (2019–2020) 2022	OH Lexington Union Cemetery, Richland County, Ohio	View report ↗	<ul style="list-style-type: none">Annual financial report for 2020 filed late (January 2022 vs. March 2021 deadline)General compliance issues identified in accounting records and related documents for 2019–2020
Woodland Union Cemetery Basic Audit (2021–2022) July 2023	OH Woodland Union Cemetery, Van Wert County, Ohio	View report ↗	<ul style="list-style-type: none">2021 annual financial report filed late (March 4 vs. March 1 deadline)No written documentation that public records policy was distributed to the records custodianNo approved records retention schedule maintained or available to the public
Whitman County Cemetery District No. 2 Accountability Audit (2020–2023) June 2024	WA Whitman County Cemetery District No. 2 (Garfield), Washington	View report ↗	<ul style="list-style-type: none">Insufficient financial records submitted — auditors could not determine compliance with state lawOnly 3 public meetings held over 4 years; boards are required to meet at least monthlyBank activity omitted from annual reports; ending cash of \$1,500–\$20,500 per year not disclosed

Finding Audit Reports

◀ For the 18 reports that you found, group the report findings by common themes in table format. The first column is a very brief finding type, the second is the number of reports in that category, and the third is a list of the audit reports in the category.

Finding Audit Reports

Audit Planning

Audit findings grouped by theme

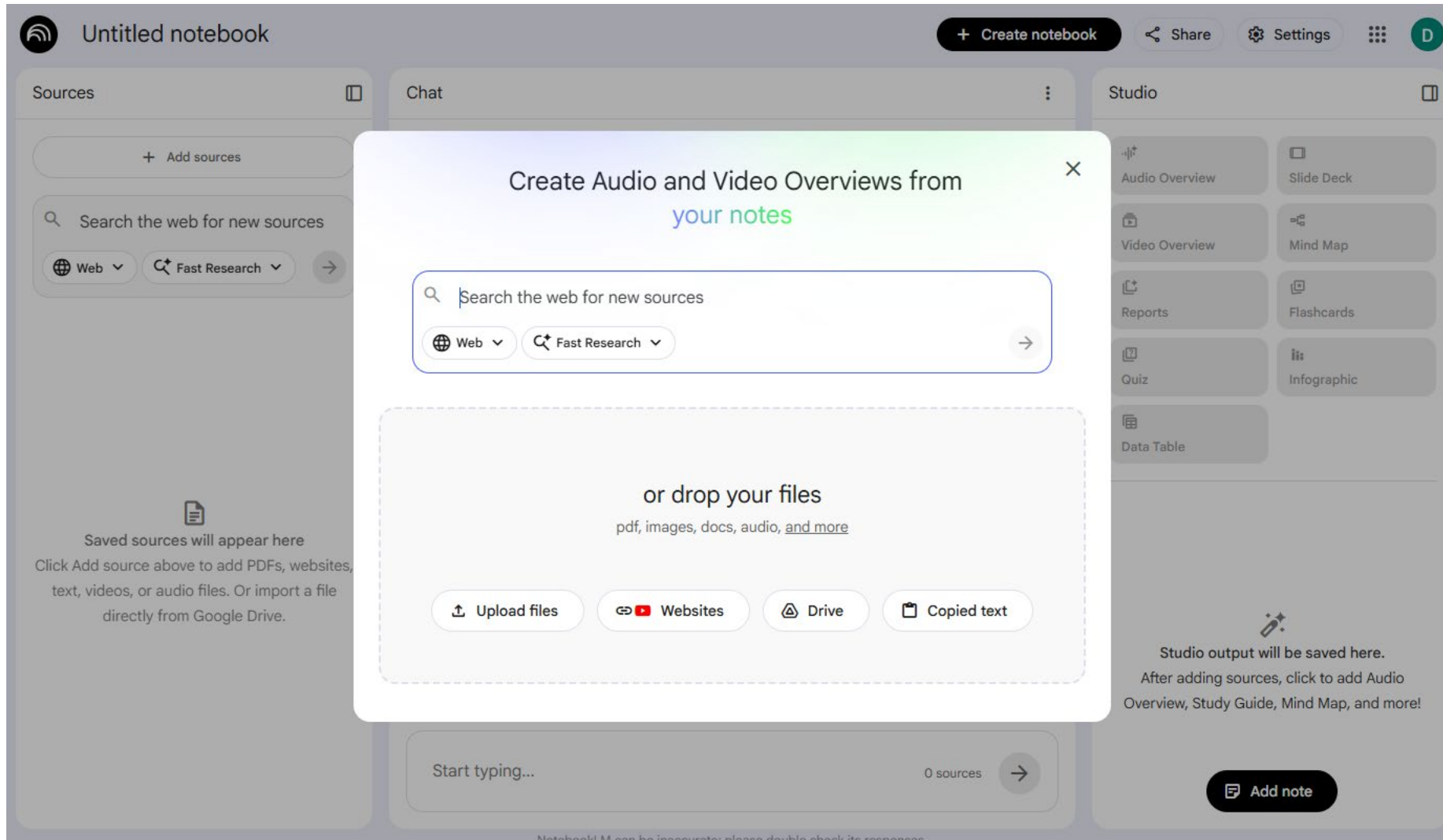
18 reports across WA, OH, NC, CA, and NY · Reports may appear in multiple categories

FINDING TYPE	# REPORTS	AUDIT REPORTS
Weak cash / revenue controls No segregation of duties, late deposits, missing reconciliations, fraud risk	7	<ul style="list-style-type: none"> — Cemetery Operations Performance Audit — City of Durham, NC (2021) — Cemetery Fees Audit — City of Charlotte, NC (2023) — Forest Hill Union Cemetery — Miami County, OH (2022-23) — Asotin County Cemetery District No. 1 — WA (2021-22) — Grant County Cemetery District No. 3 — WA (2020-22) — Grant County Cemetery District No. 1 (Quincy) — WA (2016-18) — Lewis County Cemetery District No. 2 — WA (2018-19)
Inadequate record-keeping Inaccurate, fragmented, or missing financial and operational records	7	<ul style="list-style-type: none"> — Cemetery Operations Performance Audit — City of Durham, NC (2021) — Forest Hill Union Cemetery — Miami County, OH (2022-23) — Whitman County Cemetery District No. 2 — WA (2020-23) — Woodland Union Cemetery — Van Wert County, OH (2021-22) — Lexington Union Cemetery — Richland County, OH (2019-20) — NY State Div. of Cemeteries Monitoring Follow-Up — NY (2018) — Nevada Cemetery District — Nevada County, CA (2018-19)
Open meetings / governance failures Board not meeting as legally required; business conducted outside public meetings	4	<ul style="list-style-type: none"> — Whitman County Cemetery District No. 2 — WA (2020-23) — Lewis County Cemetery District No. 3 — WA (2020-22) — Lewis County Cemetery District No. 2 — WA (2018-19) — Whatcom County Cemetery District No. 9 — WA (2018-19)

Employee overpayment / payroll errors Excessive leave payouts, wrong hourly rates, unauthorized overtime	2	<ul style="list-style-type: none"> — Forest Hill Union Cemetery — Miami County, OH (2022-23) — Cemetery Operations Performance Audit — City of Durham, NC (2021)
Late / missed tax & compliance remittances Penalties and interest from late payment of taxes, retirement withholdings, unemployment	2	<ul style="list-style-type: none"> — Forest Hill Union Cemetery — Miami County, OH (2022-23) — Woodland Union Cemetery — Van Wert County, OH (2021-22)
Perpetual care fund mismanagement Missing donor documentation, no expenditures made, unclear fund classification	2	<ul style="list-style-type: none"> — Forest Hill Union Cemetery — Miami County, OH (2022-23) — NY State Div. of Cemeteries Monitoring Follow-Up — NY (2018)

Finding Audit Reports

Audit Planning



Finding Audit Reports

Audit Planning

The screenshot displays the NotebookLM interface. At the top, it shows 'Untitled notebook' with options to '+ Create notebook', 'Share', 'Settings', and a user profile 'D'. The interface is divided into three main sections:

- Sources:** A list of 17 PDF sources related to cemetery records, such as '2Lewis County Cemetery D3.pdf', 'Asotin County Cemetery D1.pdf', and 'Charlotte - 24-02-cemetery-fee...'. A search bar is available to find new sources.
- Chat:** A central area titled 'Untitled notebook' showing '17 sources' and a 'Start typing...' input field with '4 sources' selected.
- Studio:** A panel on the right offering various output formats: Audio Overview, Video Overview, Reports, Quiz, Data Table, Slide Deck (BETA), Mind Map, Flashcards, and Infographic (BETA). A note states 'Studio output will be saved here.' and 'After adding sources, click to add Audio Overview, Study Guide, Mind Map, and more!'.

A disclaimer at the bottom reads: 'NotebookLM can be inaccurate; please double check its responses.'

Finding Audit Reports

Audit Planning

The screenshot displays the NotebookLM interface for a notebook titled "Cemetery Audit Reports".

- Sources Panel:** Lists 11 PDF sources, all of which are selected. The sources include reports from Lewis County, Asotin County, Charlotte, Durham, Grant County, and Mason County.
- Chat Panel:** Contains a prompt: "We are local government auditors planning an audit of a cemetery. I've added audit reports from other jurisdictions as sources. Go through them and group the findings by similar categories. Your output should be a table with a very brief description of the finding category in the first column, the number of audits in the second category, and the titles of the audits from the category in the third column." A blue arrow button is visible next to the prompt.
- Studio Panel:** Offers various output options: Audio Overview, Video Overview, Reports, Quiz, Data Table, Slide Deck (marked BETA), Mind Map, Flashcards, and Infographic (marked BETA). A note states: "Studio output will be saved here. After adding sources, click to add Audio Overview, Study Guide, Mind Map, and more!" An "Add note" button is at the bottom.

NotebookLM can be inaccurate; please double check its responses.

Finding Audit Reports

Audit Planning

Based on the audit reports provided, here are the findings grouped by similar categories:

Finding Category	Number of Audits	Audit Titles
Inadequate Internal Controls over Cash and Banking: Includes lack of segregation of duties, failure to use pre-numbered receipts, untimely deposits, and missing independent reviews of bank account activity 1 ...	5	Asotin County Cemetery District No 1 (Vineland Cemetery); Cemetery Operations Performance Audit (Durham); Accountability Audit Report Grant County Cemetery District No. 1; Assessment Audit Report Grant County Cemetery District No. 3; Accountability Audit Report Whitman County Cemetery District No. 2.
Non-Compliance with Financial Reporting Requirements: Specifically, the late submission of mandatory annual financial reports to state authorities and inaccuracies or omissions in reported data 11 ...	4	Assessment Audit Report Lewis County Cemetery District No. 3; Basic Audit Report Lexington Union Cemetery; Accountability Audit Report Whitman County Cemetery District No. 2; Basic Audit Report Woodland Union Cemetery.
Failure to Comply with Open Public Meetings Laws: Failing to hold regular public meetings, producing inadequate meeting minutes, and commissioners failing to complete mandatory legal training 17 ...	2	Assessment Audit Report Lewis County Cemetery District No. 3; Accountability Audit Report Whitman County Cemetery District No. 2.

Weaknesses in Records Management and Public Policies: Missing public records or retention policies, and maintaining inconsistent, disorganized, or outdated physical and electronic records [16](#) ...

Cemetery Operations Performance Audit (Durham); Basic Audit Report Lexington Union Cemetery; Monitoring of Not-for-Profit Cemeteries (New York); Basic Audit Report Woodland Union Cemetery.

Deficiencies in Cost Analysis and Fee Management: Failing to reconcile revenue between different software systems, lacking cost-tracking to establish recovery goals, and missing oversight for fee adjustments [29](#) ...

Cemetery Fees Audit (Charlotte); Cemetery Operations Performance Audit (Durham); Monitoring of Not-for-Profit Cemeteries (New York).

Operational and Inventory Management Issues: Reliance on outdated hand-marked maps for plot inventory, lack of standard operating procedures (SOPs), and failure to enforce cemetery ordinances [40](#) ...

Cemetery Operations Performance Audit (Durham); Monitoring of Not-for-Profit Cemeteries (New York).

Several other cemetery districts included in the sources—**Lewis County District No. 2, Lincoln County District No. 7, Mason County District No. 1, Okanogan County District No. 2, Whatcom County District No. 8, and Whatcom County District No. 9**—received "Results in Brief" indicating they were in substantial compliance with no significant reported findings in the provided excerpts [48](#) ... The **Nevada Cemetery District** report provided financial statements and pension liability data but did not list specific operational audit findings in the same format as the others [54](#) [55](#) .

Finding Audit Reports

Audit Planning

Finding Category	Number of Audits	Audit Titles
Inadequate Internal Controls over Cash and Banking: Includes lack of segregation of duties, failure to use pre-numbered receipts, untimely deposits, and missing independent reviews of bank account activity 1 ...	5	Asotin County Cemetery District No 1 (Vineland Cemetery); Cemetery Operations Performance Audit (Durham); Accountability Audit Report Grant County Cemetery District No. 1; Assessment Audit Report Grant County Cemetery District No. 3; Accountability Audit Report Whitman County Cemetery District No. 2.
Non-Compliance with Reporting Requirements: Specifically, the late submission of mandatory annual financial statements to state authorities and inaccuracies or omissions in reported data 11 ...		Vineland Cemetery January 1, 2021 through December 31, 2022 2022-001 The District did not have adequate internal controls over cash receipting to safeguard public resources. <i>Background</i> Vineland Cemetery is governed by a three-member Board of Commissioners. The District's locally receipted cemetery sales and services generated revenue of about \$113,000 and \$89,000 in 2021 and 2022, respectively. The District is responsible for designing, implementing and maintaining internal controls that provide reasonable assurance it properly receipts and deposits all the funds it collects. State law (RCW 43.09.240) requires the timely, intact deposit of local collections. The <i>Budgeting,</i>
Failure to Comply with Public Meetings Law: The District is not holding regular public meetings, producing inadequate minutes, and committing to complete mandatory training 17 ...		Grant County Cemetery District No. 2.
Weaknesses in Reporting:		Grant County Cemetery District No. 2.

Fin

Sources ☰

+ Add sources

Search the web for new sources Add source

Web ↕ Fast Research →

Select all sources

- 2Lewis County Cemetery D3.pdf
- Asotin County Cemetery D1.pdf
- Charlotte - 24-02-cemetery-fees.pdf**
- Durham - Cemetery Operations Performance Audit.pdf
- Grant County Cemetery D1.pdf
- Grant County Cemetery D3.pdf
- Lewis County Cemetery D3.pdf
- Lexington_Union_Cemetery_19_20_Richland_FINAL.pdf
- Lincoln County Cemetery D7.pdf
- Mason County Cemetery D1.pdf
- NY Cemetery Follow up.pdf
- Nevada Cemetery 2018-19Audit.pdf
- Okanogan County Cemetery D2.pdf
- Whatcom County Cemetery D8.pdf
- Whatcom County Cemetery D9.pdf
- Whitman County Cemetery.pdf
- Woodland_Union_Cemetery_22_21_Van_Wert_Report_FINAL.pdf

Chat

Public Meetings Laws: Failing to hold regular public meetings, producing inadequate meeting minutes, and commissioners failing to complete mandatory legal training 17 ...	Cemetery District No. 3; Accountability Audit Report Whitman County Cemetery District No. 2.
Weaknesses in Records Management and Public Policies: Missing public records or retention policies, and maintaining inconsistent, disorganized, or outdated physical and electronic records 16 ...	Cemetery Operations Performance Audit (Durham); Basic Audit Report Lexington Union Cemetery; Monitoring of Not-for-Profit Cemeteries (New York); Basic Audit Report Woodland Union Cemetery.
Deficiencies in Cost Analysis and Fee Management: Failing to reconcile revenue between different software systems, lacking cost-tracking to establish recovery goals, and missing oversight for fee adjustments 29 ...	Cemetery Fees Audit (Charlotte); Cemetery Operations Performance Audit (Durham); Monitoring of Not-for-Profit Cemeteries (New York).
Operational and Inventory Management Issues: Reliance on outdated hand-marked maps for plot inventory, lack of standard operating procedures (SOPs), and failure to enforce cemetery ordinances 40 ...	Cemetery Operations Performance Audit (Durham); Monitoring of Not-for-Profit Cemeteries (New York).

Several other cemetery districts included in the sources—**Lewis County District No. 2, Lincoln County District No. 7, Mason County District No. 1, Okanogan County District No. 2, Whatcom County District No. 8, and Whatcom County District No. 9**—received "Results in Brief" indicating they were in substantial compliance with no significant reported findings in the provided excerpts 48 The **Nevada Cemetery District** report provided financial statements and pension liability data but did not list specific operational audit findings in the same format as the others 54 55 .

Save to note 📄 👍 🗨️

Today • 9:43 PM

Inning

What type of sampling did they use in the Charlotte audit report, judgmental or statistical sampling?

Fin

Inning

Sources

+ Add sources

Search the web for new sources

Web Fast Research

Select all sources

- 2Lewis County Cemetery D3.pdf
- Asotin County Cemetery D1.pdf
- Charlotte - 24-02-cemetery-fees.pdf**
- Durham - Cemetery Operations Performance Audit.pdf
- Grant County Cemetery D1.pdf

Chat

Public Meetings Laws: Failing to hold regular public meetings, producing inadequate meeting minutes, and commissioners failing to complete mandatory legal training 17 .

Cemetery District No. 3; Accountability Audit Report Whitman County Cemetery District No. 2.

Weaknesses in Records Management and Public Policies: Missing public records or retention policies, and maintaining inconsistent, disorganized, or outdated physical and electronic records 16 .

4 Cemetery Operations Performance Audit (Durham); Basic Audit Report Lexington Union Cemetery; Monitoring of Not-for-Profit Cemeteries (New York); Basic Audit Report Woodland Union Cemetery.

Deficiencies in Cost Analysis and Fee Management: Failing to reconcile revenue between

3 Cemetery Fees Audit (Charlotte); Cemetery Operations Performance Audit (Durham); Monitoring of Not-for-Profit Cemeteries

What type of sampling did they use in the Charlotte audit report, judgmental or statistical sampling?

- Lincoln County Cemetery D7.pdf
- Mason County Cemetery D1.pdf
- NY Cemetery Follow up.pdf
- Nevada Cemetery 2018-19Audit.pdf
- Okanogan County Cemetery D2.pdf
- Whatcom County Cemetery D8.pdf
- Whatcom County Cemetery D9.pdf
- Whitman County Cemetery.pdf
- Woodland_Union_Cemetery_22_21_Van_Wert_Report_FINAL.pdf

outdated hand-marked maps for plot inventory, lack of standard operating procedures (SOPs), and failure to enforce cemetery ordinances 40 .

Cemeteries (New York).

Several other cemetery districts included in the sources—**Lewis County District No. 2, Lincoln County District No. 7, Mason County District No. 1, Okanogan County District No. 2, Whatcom County District No. 8, and Whatcom County District No. 9**—received "Results in Brief" indicating they were in substantial compliance with no significant reported findings in the provided excerpts 48 . The **Nevada Cemetery District** report provided financial statements and pension liability data but did not list specific operational audit findings in the same format as the others 54 55 .

Save to note

Today • 9:43 PM

What type of sampling did they use in the Charlotte audit report, judgmental or statistical sampling?

Finding Audit Reports

Audit Planning

What type of sampling did they use in the Charlotte audit report, judgmental or statistical sampling?

The provided sources **do not include an audit report for Charlotte** however, the **Durham audit report** (the only North Carolina jurisdiction included in the sources) explicitly states that it utilized **judgmental sampling** for its testing procedures ¹

In its methodology, the Durham Audit Services Department notes the following specific uses of judgmental sampling:

- **Billing and Financial Records:** Auditors selected a **judgmental sample** of general billing accounts from the MUNIS system to verify that information was correctly updated in the Nexus system ¹ ² .
- **Sales and Revenue:** A **judgmental sample** of plots sold was selected from Nexus to verify that revenue was properly reported in MUNIS ² .
- **Record Integrity:** The audit team selected **judgmental samples** of physical card files, deeds from the City Clerk's Office, and plot information from Nexus to verify the accuracy and consistency of record-keeping across different sources ³ .

None of the other provided audit reports (such as those for Asotin, Grant, Lewis, or Whitman counties) specify whether they used judgmental or statistical sampling in their limited-scope assessment or accountability audits. For example, the **Asotin (Vineland Cemetery)** audit noted that because the District had not established adequate internal controls over cash receipting, the auditors **could not perform testing** to determine if all money collected was deposited ⁴ . Similarly, the **Whitman County District No. 2** audit report stated it was unable to conclude on several areas because the District **failed to retain sufficient documentation** to allow for procedures to be performed ⁵ .

Finding Audit Reports

◀ We are performing an audit of the City of Charlotte's cemeteries. Help me identify audit risk considerations for audit planning.

Identifying Risk Considerations

Audit Planning

REVENUE INTEGRITY

Risk area	Level	Description
Cityworks-Workday reconciliation prior finding	High	The 2023 audit found a \$77,628 gap between Cityworks and Munis for FY22 with no reconciliation process in place. Determine whether a reconciliation procedure is now operating and whether the planned Cityworks-Workday automated integration has been implemented.
Unauthorized fee adjustments prior finding	High	Published fees were frequently reduced in Cityworks without documented approval. Confirm whether the committed workflow modification requiring Operations Supervisor sign-off has been implemented and test a current population of adjustments.
Revenue completeness	Med	Verify that all interments recorded in operational logs have a corresponding charge in Cityworks, and review aging receivables — particularly balances owed by funeral homes — for collectability.

PERPETUAL CARE FUND

Risk area	Level	Description
Fund sufficiency and oversight prior finding	High	Costs are not tracked by service type, so there is no basis to determine whether the ~\$3.35M fund is sufficient to cover long-term maintenance obligations on all committed plots. Assess whether a cost model or fund adequacy analysis has been developed, and confirm the perpetual care fee is being collected on all eligible transactions.

FEE-SETTING AND COST MANAGEMENT

Risk area	Level	Description
Informal fee-setting process prior finding	Med	Fees are set informally by benchmarking peer cities, with no service-level cost analysis or formal recovery goal. Assess whether management has implemented cost tracking by service type as committed, and whether the annual fee review follows a documented methodology before City Council approval.

CONTRACTOR MANAGEMENT

Risk area	Level	Description
Grounds maintenance contracts	High	All primary grounds maintenance across 200 acres is outsourced, with contractual services costs volatile (\$239K in FY20 to \$507K in FY22) and not covered by the prior audit. Review current contracts for competitive procurement compliance and test whether staff document performance verification before approving invoices.

PLOT INVENTORY AND RECORDS

Risk area	Level	Description
Plot inventory accuracy	High	Inaccurate plot records create risk of duplicate sales — a legally irreversible error. Test a sample of sold plots in Cityworks against field records and deeds, and assess whether availability reports can be reliably generated for the seven cemetery locations.
Remaining capacity planning	Low	With finite land across seven sites and ~500 interments per year, long-term capacity is a strategic risk not yet formally assessed. Determine whether management has a current capacity projection and capital plan for each location.

ERP TRANSITION

Risk area	Level	Description
Workday migration accuracy	High	The city's transition from Munis to Workday creates risk of data migration errors, misclassified balances, and loss of prior internal controls. Confirm the go-live date, test cemetery account balances at migration cutover, and verify that user access roles maintain appropriate segregation of duties in the new system.

Identifying Risk Considerations

Audit Planning

Did Gen AI factor COSO into the risk considerations?

Not explicitly — the risk considerations were built primarily from the prior audit findings, operational context, and peer municipal cemetery audits rather than being mapped against the COSO Internal Control - Integrated Framework.

Identifying Risk Considerations

Audit Planning

Risk area	COSO component	Level	Consideration
CONTROL ENVIRONMENT			
Management accountability structure	Control environment	Med	The perpetual care fund is administered by Finance while operations sit in General Services, with no clear accountability bridge. Assess whether roles, responsibilities, and reporting lines between the two departments are formally defined.
Staffing and competency	Control environment	Med	Cemetery administration is handled by a small staff overseeing 7 sites and ~500 interments annually. Assess whether staffing levels and training are adequate, and whether key-person dependency creates continuity risk.
SOPs and operational standards	Control environment	Med	Determine whether formal, current SOPs govern burial scheduling, plot assignment, and funeral home coordination — and that staff are trained on them.

Identifying Risk Considerations

Audit Planning

RISK ASSESSMENT			
Management risk assessment process	Risk assessment	Med	Determine whether General Services formally identifies and responds to operational risks — particularly in light of the ERP transition, staff turnover, and revenue volatility — rather than relying solely on audit findings to surface issues.
Remaining capacity and long-range planning	Risk assessment	Low	With finite land across 7 sites, long-term capacity is a strategic risk. Confirm whether management has a current capacity projection and capital plan by location.

Identifying Risk Considerations Audit Planning

CONTROL ACTIVITIES			
Cityworks-Workday reconciliation <small>prior finding</small>	Control activities	High	A \$77,628 gap existed between Cityworks and Munis in FY22 with no reconciliation in place. Confirm whether a reconciliation procedure and/or the planned automated integration are now operating.
Unauthorized fee adjustments <small>prior finding</small>	Control activities	High	Published fees were reduced in Cityworks without documented approval. Verify the committed supervisor approval workflow is implemented and test the current population of adjustments for compliance.
Plot inventory accuracy	Control activities	High	Inaccurate plot records risk legally irreversible duplicate sales. Test a sample of sold plots in Cityworks against field records and deeds across all 7 locations.
Grounds maintenance contract oversight	Control activities	High	All grounds maintenance is outsourced (~\$493K, not covered by prior audit). Test whether staff document performance verification before approving invoices and confirm competitive procurement compliance.
Perpetual care fee collection <small>prior finding</small>	Control activities	High	The prior audit found perpetual care costs are not tracked by service type, making fund sufficiency indeterminate. Confirm the fee is collected on all eligible transactions and assess whether an adequacy analysis has been performed.
Indigent burial fee waivers	Control activities	Med	Fee waivers for indigent burials are a common area of undocumented discretion. Confirm waivers follow a documented policy and are applied consistently.

Identifying Risk Considerations

Audit Planning

INFORMATION AND COMMUNICATION			
Workday ERP migration accuracy	Information & communication	High	The transition from Munis to Workday risks data migration errors and loss of prior controls. Confirm the go-live date, test cemetery balances at cutover, and verify that access roles maintain segregation of duties in the new system.
Revenue completeness	Information & communication	Med	Verify all interments in operational logs have a corresponding charge in Cityworks, and review aging receivables from funeral homes for collectability.
Fee-setting information quality <i>prior finding</i>	Information & communication	Med	Fees are set by informal peer benchmarking with no service-level cost data. Assess whether management now tracks costs by service type to support defensible, data-driven fee decisions before Council approval.

Identifying Risk Considerations

Audit Planning

MONITORING		
Prior audit recommendation follow-up <small>prior finding</small>	Monitoring	High Three specific commitments from the Aug 2023 audit (reconciliation process, fee approval workflow, Cityworks-Workday integration) had December 2023 target dates. Confirm implementation status for each as a primary fieldwork step.
Operational performance monitoring	Monitoring	Med Assess whether management regularly reviews service quality indicators — complaint logs, scheduling errors, grounds inspection results — and escalates issues appropriately given the high reputational stakes of cemetery operations.
Regulatory compliance monitoring	Monitoring	Med City-operated cemeteries are subject to NC GS Chapter 65 on perpetual care and interment records. Confirm which provisions apply and whether compliance is actively tracked, not just assumed.

Fraud Brainstorming

Audit Planning

Based on these audit risks, perform fraud brainstorming with me. List possible fraud schemes, the controls to be expected, and the audit tests that would be performed from most to least likely.

+

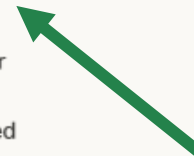
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Fraud Brainstorming

Audit Planning

#	Fraud scheme	Likely perpetrator	Likelihood	Expected controls	Audit tests
REVENUE SKIMMING AND MISAPPROPRIATION					
1	Fee adjustment skimming Staff reduce fees in Cityworks and pocket the difference in cash or check from the customer.	Cemetery admin staff	High	<ul style="list-style-type: none"> Supervisor approval required for any fee deviation in Cityworks Segregation of duties between fee entry and cash collection Independent reconciliation of adjustments to stated reasons 	<ul style="list-style-type: none"> Pull all Cityworks fee adjustments; test each for documented supervisor approval Analyze adjustments by employee, time of day, and customer for anomalous patterns Compare adjustment frequency before and after the Dec 2023 workflow change
2	Cash/check interception before recording Payment received from a family or funeral home is taken before being entered into Cityworks; transaction never recorded.	Cemetery admin staff	High	<ul style="list-style-type: none"> Pre-numbered receipts issued at point of payment Desktop check depositing with same-day processing Daily cash reports submitted to Revenue Division Management review of revenue vs. interment volume 	<ul style="list-style-type: none"> Reconcile interment logs to Cityworks transactions for the audit period — identify any interments with no corresponding charge Test a sample of daily cash reports against Cityworks receipts and bank deposits Perform a reasonableness test: revenue per interment over time by cemetery location
DISBURSEMENT AND CONTRACTOR FRAUD					
4	Contractor overbilling / fictitious invoices Grounds maintenance contractor bills for services not performed, inflated quantities, or non-contract work; staff approve without verification.	Contractor; staff	High	<ul style="list-style-type: none"> Documented site inspection before invoice approval Invoice amounts tied to contract unit rates Independent approval above a dollar threshold Competitive rebidding at contract renewal 	<ul style="list-style-type: none"> Test sample of invoices against contract rates, work orders, and documented inspection sign-off Physically inspect a selection of cemetery sites and compare conditions to billed service claims Review change orders for work that should have been competitively bid Confirm contract renewal history — assess whether sole-source renewals occurred
PLOT AND INVENTORY FRAUD					
6	Off-book plot sales Staff sell a burial plot to a customer, collect payment, and never record the transaction — keeping the proceeds.	Cemetery admin staff	Med	<ul style="list-style-type: none"> Deed issuance for every plot sale, tracked in Cityworks Plot inventory reconciled to deed records and physical map Customer confirmation of purchase sent independently of transaction staff 	<ul style="list-style-type: none"> Reconcile Cityworks plot sales to deeds on file at the City Clerk's Office Physically walk sample cemetery sections and compare occupied plots to Cityworks records Identify plots marked available in Cityworks that appear occupied in the field



Fraud Brainstorming

Audit Planning

We are local government auditors performing an audit of a local cemetery. Find as many news stories about fraud occurring at cemeteries since 2018 as you can. One story per instance though. Give me a table with the location, the date it occurred, a short explainer, and a link to the article.



Fraud Brains

Cemetery & Burial Fraud Cases (2018–2026)

Location	Date	Short Explainer	Source
Hull, England (UK)	2024–2026 (charges/plea)	Funeral home director admitted fraud, giving families incorrect ashes, stealing funds, and failing to properly bury ~30 bodies.	The Guardian
Penrose, Colorado, USA	2019–2023 (scheme uncovered 2023; plea 2025)	Funeral home owners took payments for cremations not performed, gave fake ashes (e.g., concrete), and misused ~\$900K in funds.	AP News
Penrose, Colorado, USA	2023–2024	Same case—additional reporting on fraud, corpse abuse, and misuse of federal COVID relief funds tied to burial services.	People.com
Albany, New York, USA	2020–2023 (sentencing 2025)	Cemetery general manager embezzled ~\$42,000 via unauthorized pay and misuse of cemetery accounts.	Times Union
Houston, Texas, USA	2024	Lawsuit alleges cemetery operator failed to safeguard remains after theft of urns; includes claims of deceptive practices and negligence.	Houston Chroni...
New Castle County, Delaware, USA	2023	Individual ran headstone scam—collected payment from grieving families for monuments never delivered (theft by false pretenses).	New Castle C...
West Virginia, USA	~2023 (reported)	Cemetery owner pleaded guilty to fraud involving grave markers and misuse of customer funds.	Instagram
United States (multi-state)	2018–2022 (indicted 2023)	Morgue manager stole and sold human remains from donated bodies—fraudulent commercialization of burial-related remains.	Wikipedia

Audit Fieldwork

Contract Analysis

Audit Fieldwork

1 / 14



100%



ATTACHMENT I – CONTRACT

Master Contract for AW139 Helicopter Maintenance And Repair Services

THIS CONTRACT (the “Contract”) is made this 3rd day of JANUARY, 2018 by and between AGUSTA WESTLAND PHILADELPHIA CORPORATION and the STATE OF MARYLAND, acting through the Maryland State Police Aviation Command.

In consideration of the promises and the covenants herein contained, the adequacy and sufficiency of which is duly acknowledged by the parties, the parties agree as follows:

1. Definitions

In this Contract, the following words have the meanings indicated:

1.1 “COMAR” means Code of Maryland Regulations.

“Contract” means this agreement between Agusta Westland Philadelphia Corp
State of Maryland, acting through the Maryland State Police.

1.3 “Contract Manager” means the following Department employee identified as t
Manager:

We are government auditors and as one of our assignments we have been given a contract. Analyze the contract and:

- Summarize contracts and output in easy to read format
- Provide lists of deliverables to expect
- Identify audit-relevant clauses (Payment terms, performance metrics, liquidated damages, etc)
- Flag potential risk areas (Ambiguous terms, unusual clauses, missing performance measures, inconsistent language, etc)

Contract Analysis

Audit Fieldwork

Critical Issues Identified:

1. **Contract Status:** The contract expired ~3 years ago (January 31, 2023), which creates urgency for records retention verification
2. **Missing Performance Metrics:** No service level agreements or performance standards in the master contract
3. **No Liquidated Damages:** Unusual omission - no financial penalties for poor performance
4. **Missing Financial Information:** All pricing is in exhibits not provided for review
5. **High-Risk Clauses:**
 - Broad subjective payment withholding authority
 - Undefined "general scope" for unilateral changes
 - Vague performance standards ("satisfactory and timely manner")

What You Need Next:

To complete your audit, you'll need:

- Exhibit A (RFP) - contains actual scope and requirements
- Exhibit C (Financial & Technical Proposals) - contains all pricing
- All change orders and amendments
- Invoice and payment records
- MBE compliance documentation

The full report provides detailed testing recommendations, questions for management, and a complete risk assessment matrix.



Contract audit analysis
Document · MD

Download

Contract Analysis

CONTRACT DELIVERABLES

Primary Deliverables

The contract references deliverables through incorporated exhibits but specific deliverables are not detailed in the master contract document itself. Based on the contract scope:

1. **Maintenance Services** - AW139 helicopter maintenance per RFP specifications
2. **Repair Services** - AW139 helicopter repair services per RFP specifications
3. **Technical Documentation** - All work-related documents become State property (Section 5.1)
4. **Monthly Reporting** (for MBE compliance):
 - Monthly report listing unpaid invoices over 30 days old from certified MBE subcontractors
 - Monthly report of payments received and outstanding invoices
5. **Final MBE Report** - Affidavit form of all payments to/withheld from MBE subcontractors
6. **Records and Documentation** - All records related to contract performance (5-year retention)

Referenced but Not Detailed Exhibits

- **Exhibit A:** The RFP (Request for Proposals)
- **Exhibit B:** State Contract Affidavit (execution date redacted)
- **Exhibit C:** The Proposal (Technical Proposal dated 9/20/2017 and Financial Proposal dated 9/20/2017)

⚠ **AUDIT NOTE:** The actual scope of work, specific deliverables, service level requirements, and pricing are contained in exhibits not provided for review.

Performance Metrics

⚠ **CRITICAL AUDIT FINDING:** No specific performance metrics are defined in the master contract document. Performance standards are presumably in the RFP (Exhibit A) and Technical Proposal (Exhibit C), which were not available for review.

Performance-Related Provisions:

- Section 2.2: Procurement Officer may make unilateral changes within general scope
- Section 4.3: Procurement Officer determines if performance is "satisfactory and timely"
- Section 19: Contractor agrees to prosecute work "continuously and diligently"

Liquidated Damages

⚠ **CRITICAL AUDIT FINDING:** No liquidated damages clause is present in this contract. This is unusual for a service contract of this magnitude and duration.

Contract Analysis

Audit Fieldwork

Audit and Inspection Rights (Sections 24-25)

Document Retention (Section 24):

- Retention period: 5 years after final payment OR applicable statute of limitations OR federal requirements (whichever is longer)
- Must make available for inspection by authorized State representatives
- Includes Procurement Officer or designee
- Contractor must assist with audits at no additional cost
- Survives contract expiration/termination

Right to Audit (Section 25):

- State may audit at any time at its sole discretion
- Includes state and federal auditors
- 3 business days' notice required
- Contractor and subcontractors must provide reasonable record access
- State may copy any related records at State expense
- Includes lower-tier subcontractors
- Contractor must cooperate and provide assistance
- Survives contract expiration/termination

Contract Analysis

INCONSISTENT OR UNCLEAR LANGUAGE

1. Conflicting Delay Provisions

- **Section 19.1:** "no charges or claims for damages shall be made by it for any delays... from any cause whatsoever"
- **Section 19.2:** "Time extensions will be granted only for excusable delays"
- **Issue:** If no claims can be made for delays "from any cause whatsoever," why have a time extension provision?
- **Interpretation:** Likely means no monetary damages allowed, but time extensions are permitted
- **Audit Recommendation:** Review any delay-related correspondence for interpretation used

2. Ambiguous "General Scope" Standard

- **Section 2.2:** Procurement Officer may make changes "within the general scope of the Contract or the RFP"
- **Issue:** "General scope" is undefined and highly subjective
- **Risk:** Could lead to inappropriate scope expansion or disputes
- **Audit Recommendation:** Review all change orders to assess if they truly were within original scope

3. Undefined "Satisfactory and Timely Manner"

- **Section 4.3:** Payment may be withheld if contractor fails to perform in "satisfactory and timely manner"
- **Issue:** No objective definition provided
- **Risk:** Subjective determination could lead to arbitrary payment withholding
- **Audit Recommendation:** Review any payment withholding instances for documentation of unsatisfactory performance

4. Inconsistent Survival Provisions

- Some sections explicitly state they survive termination (Sections 8.2, 10.6, 24, 25.5)
- Other sections that should survive (like Section 9 - Loss of Data liability) don't explicitly state survival
- **Audit Recommendation:** Legal review if any post-termination claims exist

5. Vague Indemnification Carve-Out

- **Section 10.2:** Contractor doesn't indemnify for State's "sole negligence"
- **Issue:** "Sole" negligence is a high bar; what about comparative negligence situations?
- **Audit Recommendation:** Review any incidents where liability questions arose


Practical Risk

FORM OF CONDITIONAL LIEN WAIVER

CONTRACTOR'S INTERIM LIEN AND CLAIM WAIVER AND RELEASE UPON PROGRESS PAYMENT

(To be provided by Contractor with each Application for Payment)

STATE OF NORTH CAROLINA
COUNTY OF Mecklenburg

The undersigned,  ("Contractor"), has been engaged under a construction contract with Charlotte Mecklenburg Government Center (CMGC) ("Owner"), to furnish certain materials, equipment, services, and/or labor for the project known as HVAC Replacement (the "Project"), which is located in Mecklenburg County, State of North Carolina described in more detail as follows: CMGC, 600 E 4th Street., Charlotte, NC 28202 (the "Property").



Practical Risk

Here are the updated key flags and observations, ordered by priority, based on this comprehensive review:

- **1. Critical Discrepancies in Contractor's Lien Waiver**
 - **Observation:** The "Contractor's Interim Lien and Claim Waiver and Release Upon Progress Payment" submitted by [REDACTED] contains multiple severe inconsistencies.
 - **Auditor's Flag:**
 - **Incorrect Project Name:** The waiver states the project name as "**Monarch Food Hall**". However, the current project is explicitly "CMGC HVAC Replacement" as stated on Pay Application #27 and the contract amendment documents. This is a fundamental error that invalidates the waiver's applicability to this project.



Practical Risk

FORM OF CONDITIONAL LIEN WAIVER

CONTRACTOR'S INTERIM LIEN AND CLAIM WAIVER AND RELEASE UPON PROGRESS PAYMENT

(To be provided by Contractor with each Application for Payment)

STATE OF NORTH CAROLINA
COUNTY OF Mecklenburg

The undersigned, [REDACTED] ("Contractor"), has been engaged under a construction contract with Charlotte Mecklenburg Government Center (CMGC) ("Owner"), to furnish certain materials, equipment, services, and/or labor for the project known as HVAC Replacement (the "Project"), which is located in Mecklenburg County, State of North Carolina described in more detail as follows: CMGC, 600 E 4th Street., Charlotte, NC 28202 (the "Property").

~~CONTRACTOR'S INTERIM LIEN AND CLAIM WAIVER AND RELEASE~~ UPON PROGRESS PAYMENT

HVAC Replacement

(To be provided by Contractor with each Application for Payment)

STATE OF NORTH CAROLINA
COUNTY OF Mecklenburg

The undersigned, [REDACTED] ("Contractor"), has been engaged under a construction contract with Charlotte Mecklenburg Government Center (CMGC) ("Owner"), to furnish certain materials, equipment, services, and/or labor for the project known as Monarch Food Hall (the "Project"), which is located in Mecklenburg County, State of North Carolina described in more detail as follows: CMGC, 600 E 4th Street., Charlotte, NC 28202 (the "Property").

Interview Preparation

Audit Fieldwork

We're in going to be interviewing the assistant supervisor for cemeteries in Charlotte to go over cash receipts procedures. Make a list of questions that we should ask.

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Sonnet 4.6 ▾



Interview Prep

OPENING / PROCESS OVERVIEW

1. Can you walk me through the process from the moment a customer decides to purchase a burial space or service to when the payment is recorded in the system?
2. What payment methods do you currently accept — cash, check, credit card? Has that changed recently?
3. Who has the ability to take payment from a customer, and where does that physically happen?
4. What does a typical day's worth of transactions look like — how many payments come in, and through what channels?

RECORDING AND RECEIPTING

5. When a payment is received, what is the first thing that happens — how is it recorded, and in what system?
6. Is a receipt issued to every customer at the time of payment? How is that receipt generated?
7. Are receipts pre-numbered, and does someone track that all receipt numbers are accounted for?
8. What happens if a transaction needs to be voided or corrected after it's been entered in Cityworks?

FEE ADJUSTMENTS AND WAIVERS

9. When a fee is adjusted below the published rate — for example for an indigent burial — what is the process for getting that approved?
10. Who has the ability to change a fee in Cityworks, and is that access restricted by role?
11. After the December 2023 workflow change, how does the approval process work in practice — is it a system prompt, a paper form, or something else?
12. How often do fee adjustments occur, and are they reviewed in aggregate by anyone on a regular basis?

DEPOSITS AND SAFEGUARDING

13. Once payment is received, how long does it sit before being deposited? Walk me through the deposit process.
14. For checks, are you using desktop depositing? Who performs that, and how quickly after receipt?
15. Where are undeposited funds held — is there a safe or lockbox, and who has access to it?
16. Is there a daily cutoff after which payments are held until the next business day, and how are those funds secured overnight?

RECONCILIATION AND OVERSIGHT

17. At the end of each day, does someone reconcile the payments received to what was recorded in Cityworks? Who does that, and who reviews it?
18. Since the prior audit, has a reconciliation process been put in place between Cityworks and the city's financial system? How does that work?
19. Are daily cash reports still being submitted to the Revenue Division? Who prepares those and who reviews them?
20. Does anyone outside your team — Finance, Internal Audit, your supervisor — periodically review cemetery revenue activity for anything unusual?

FUNERAL HOME BILLING AND ACCOUNTS RECEIVABLE

21. When a funeral home arranges a burial on behalf of a family, how does billing work — do they pay upfront or are they invoiced?
22. How do you track what funeral homes owe, and how often do you review outstanding balances?
23. Is there a policy requiring funeral homes to pay off outstanding balances before new services are provided?
24. When a funeral home makes a payment, how do they tell you which services it applies to — and what happens if they don't specify?

SEGREGATION OF DUTIES AND ACCESS

25. Is the same person who takes payment also the one who records it in Cityworks and prepares the deposit?
26. Has the transition to Workday changed who has access to cemetery financial records or how transactions are approved?
27. If you were out for an extended period, who would handle cash receipts — and are they trained on the same procedures?

Interview Preparation

◀ How else can we use it for interviews?

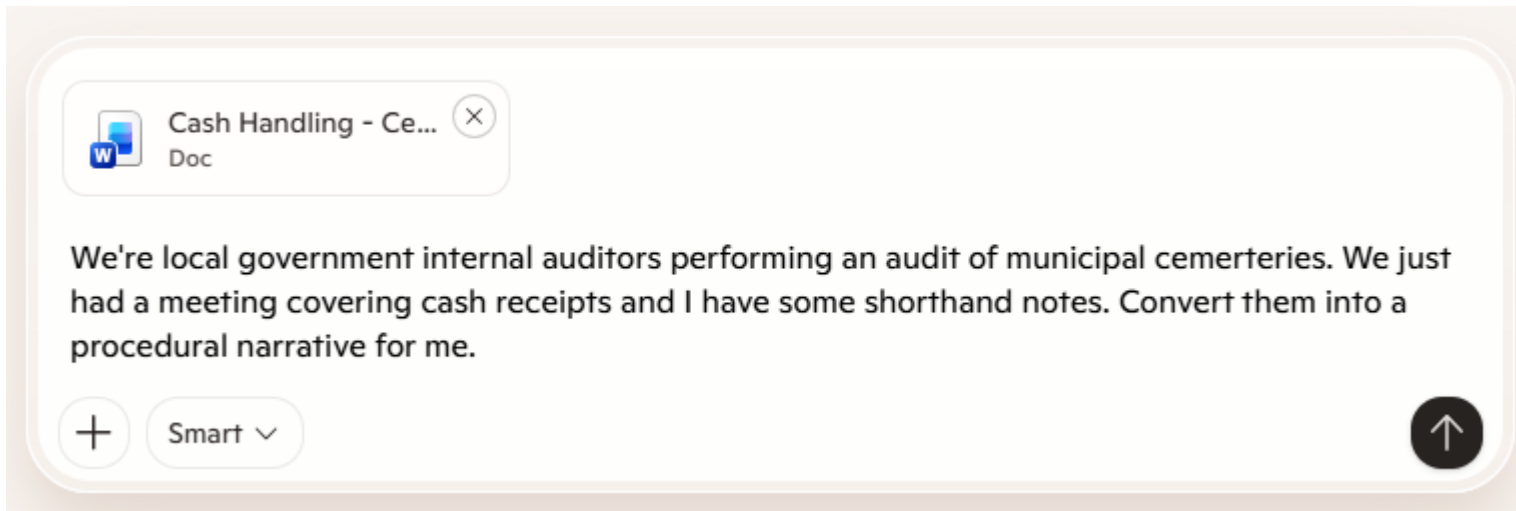
- Providing our list of questions to determine if there are any
 - Closed ended questions
 - Assumptions made
 - Vague/broad questions
 - Gaps in coverage

Procedural Narratives

Audit Fieldwork

◀ How else can we use it for interviews?

- Providing our shorthand notes and having it create a procedural narrative



Procedural

Cash Handling

Meeting with Assistant Supervisor of Cemeteries – 1/2/2026

Daily Cash Handling:

Receive checks (rare cash) for lots, burials, foundations, perpetual care

Enter transactions in Cityworks (by gravesite/work order)

Scan checks via desktop deposit (same day or next day usually)

Submit daily cash report to Revenue Division

File receipts/docs (mix of paper + electronic)

Volume varies

Assistant Supervisor + Ops Supervisor handle most

- Receive payments
- Enter in Cityworks
- Make deposits

Limited segregation of duties

No safe / minimal cash on hand

Cash held in office until deposit (rare)

Cityworks = tracks transactions (can record before cash received)

Munis = records when cash received

No interface between systems

No routine reconciliation performed

Cityworks receipt # not in Munis → hard to trace payments

Daily reports submitted but not tied back to Cityworks totals

Fee adjustments allowed in Cityworks (e.g., indigent cases)

- Notes entered, but no formal approval retained

No formal procedures

“We know the process”

Small staff, multiple roles

Field work takes priority → admin tasks delayed at times

Audit Fieldwork

Procedural Narrati

Cash Handling Procedures – Municipal Cemeteries Division

The Cemeteries Division receives limited payments related to cemetery operations, including lot purchases, burials, foundations, and perpetual care. According to staff, payments are typically made by check, with cash being “rare,” and the Assistant Supervisor and Operations Supervisor perform most cash-related tasks.

1. Receipt of Payments

Payments arrive in the office either in person or by mail. Staff receive checks and the occasional cash payment and immediately record the transaction in Cityworks. Each payment is entered by gravesite or work order, allowing the division to track activity by location. Because Cityworks can record a transaction before payment is actually received, the system does not inherently confirm that revenue has been collected.

2. Recording and Depositing Funds

After entering the transaction in Cityworks, staff prepare the payment for deposit. Checks are scanned using the City’s desktop deposit system, typically on the same day or the next business day. Cash, when received, is held in the office until deposit because the division has no safe and maintains “minimal cash on hand.” There is limited segregation of duties, as the same individuals generally receive payments, enter them into Cityworks, and prepare deposits.

3. Daily Reporting

A daily cash report is submitted to the Revenue Division. However, these reports are not routinely reconciled to Cityworks activity, and Cityworks receipt numbers do not appear in Munis, the City’s financial system. Staff noted that the lack of an interface between Cityworks and Munis makes it difficult to trace individual payments across systems. As a result, no routine reconciliation is performed to confirm that all recorded transactions were deposited and recorded in Munis.

4. Adjustments and Documentation

Cityworks allows staff to make fee adjustments, such as for indigent cases. Notes are entered in the system, but no formal approval documentation is retained. Staff described the process informally, stating, “We know the process,” and indicated that no written procedures currently exist.

5. Filing and Recordkeeping

Receipts and supporting documents are maintained in a combination of paper and electronic formats. Filing practices vary, and administrative tasks may be delayed when field work takes priority. The volume of transactions fluctuates, contributing to inconsistent documentation practices.

6. Staffing and Operational Constraints

The division operates with a small staff who perform multiple roles. Because field responsibilities often take precedence, administrative tasks such as filing, reconciliation, and documentation may not occur daily. The Assistant Supervisor and Operations Supervisor manage most cash-related duties, further limiting segregation of responsibilities.

Procedural Narratives

Audit Fieldwork

- Taking that next step:

Control Gap Titles (Consolidated)

- **Limited Segregation of Duties**
- **No Routine Reconciliation Between Cityworks and Munis**
- **Lack of Formal Written Procedures**
- **Fee Adjustments Without Formal Approval Controls**
- **Inconsistent Filing and Documentation Practices**
- **No Secure Storage for Cash**
- **System Limitations and Lack of Integration**
- **Delays in Administrative Processing**
- **Lack of Review of Daily Cash Reports**

If you want, I can also turn these into a risk matrix, a heat map, or link each gap to potential audit procedures.

Drafting Test Scopes

Basically, we selected 25 days. For each day, we looked to see if cashiers reviewed and signed their register tapes. Next we checked to make sure the deposit slip was signed by the preparer. Next we checked to see if there was a documented independent review of the prepared deposit slip. We did a SOD test to make sure the deposit preparer, deposit recorder, and the person that did the deposit were different. Next we checked to make sure there was documentation of a reviewed validated deposit slip. We also checked to make sure that any voids were approved by a supervisor.

We did a test where we selected 66 employees over 2 pay periods. One tab is the test schedule another has all the tested employees and the different payroll deductions in each column. Then there was another tab that had all of the employees and a column for each deduction, and I went to the source document for each deduction so that I could recalculate it myself. Some were flat rates and some depended on factors like their gross wages. I did all of those calculations on another tab that was just for calculations. Once I had the deductions from work day in one tab and the recalculation of deductions on another tab, the test schedule itself used a formula to determine if there was a difference for each deduction for each employee. If there was not a difference, then the attribute was adequately as tested

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Scope – Cash Receipts and Deposits:

We selected 25 days of cash receipt activity and tested the following attributes:

- A. Cashier review documented by signature on register tapes.
- B. Deposit slip signed by the preparer.
- C. Independent review of the prepared deposit slip documented.
- D. Segregation of duties maintained between deposit preparer, recorder, and depositor.
- E. Validated deposit slip reviewed and documented.
- F. Voids approved by a supervisor.

Scope – Payroll Deductions:

We selected 66 employees across two pay periods and tested the following attributes:

- A. Deduction amounts in Workday agree to source documentation.
- B. Recalculated deductions (flat-rate or variable) match Workday calculations.
- C. Test schedule reflects no variances between system amounts and recalculations.

Creating Excel Formulas

Identifying transactions just below a threshold

I want to add a formula into column G of the Transactions table, titled "Threshold Manipulation" that will check the transaction amount against the individual's transaction limit. If the transaction within \$10 of the individual's transaction limit, give me the result "FLAG". If not, make the cell appear blank. Write me this formula.

For Column G ("Threshold Manipulation"):

```
excel Copy code  
=IF(ABS([@Transaction Amount] - VLOOKUP([@Employee Number], Transaction_Limit, 4, FALSE)) <= 10, "FLAG", "")
```

Identifying split transactions

Next, I want to add a formula into column H of the Transactions table, titled "Split Transactions" that will aggregate all transactions made on the same day by the same individual with the same vendor and check that amount against the individual's transaction limit. If the aggregation exceeds the individual's transaction limit, give me the result "FLAG". If not, make the cell appear blank. Write me this formula.

For Column H ("Split Transactions"):

```
excel Copy code  
=IF(SUMIFS([Transaction Amount], [Employee Number], [@Employee Number], [Vendor Name], [@Vendor Name], [Date], [@Date]) > VLOOKUP([@Employee Number], Transaction_Limit, 4, FALSE), "FLAG", "")
```

Identifying weekend transactions

Finally, I want to add a formula into column I of the Transactions table, titled "Weekend Transactions" that will look at the date of the transaction. If the transaction occurred on a weekend (Saturday or Sunday), give me the result "FLAG". If not, make the cell appear blank. Write me this formula.

For Column I ("Weekend Transactions"):

```
excel Copy code  
=IF(OR(TEXT([@Date], "ddd") = "Sat", TEXT([@Date], "ddd") = "Sun"), "FLAG", "")
```

Creating Excel Formulas

- ◀ Nested IF formulas: Classifying amounts into different tiers
- ◀ XLOOKUP: Pull vendor details or contract terms to validate transactions against the vendor master.
- ◀ INDEX + MATCH (multi-criteria): Return a specific rate or code when multiple fields (e.g., fund + program) must match.
- ◀ Not formulas but Power Query and Pivot Tables too

Fixing Excel Formulas

Audit Fieldwork

Good morning!

I'm looking for a little help with a vlookup formula.

So, I have a vlookup in a table, but if I resort the table at all, the formula gets all messed up and I have to do it again (like, take the first and pull it down).

Is there any way to fix this?!

C5 : *fx* =VLOOKUP([@[Agency Code]], 'Revenue Accruals.xlsx'!Table3[#Data], 2, FALSE)

	A	B	C	D	E
1					
2					
3				Positive	
4	Agency Code	Agency Name	Total FY 2025 Expenditures	Count	Amount
5			\$ 12,161,636,143.76	1043	\$ 1,151,372

Fixing Excel Formulas

Audit Fieldwork

Ah, so this is happening because your vlookup is reference an external table (from a different file, or at least that's the way I'm reading it).

Two solutions that I can think of.

- 1) Instead of the using a table reference ('Revenue Accruals.xlsx'!Table3[#Data]) you could use the actual cell references instead (ex \$A\$1:\$D\$300)
- 2) You could try an xlookup. I'm not too familiar with them but I think the formula would look something like this:

```
=XLOOKUP([@[Agency Code]], 'Revenue Accruals.xlsx'!Table3[Agency Code], 'Revenue Accruals.xlsx'!Table3[ColumnYouWantToReturn], "")
```

The column header on the other document that you're performing the search

The column to pull the response

Let me know if that doesn't work and we can keep troubleshooting.

Coding

Audit Fieldwork

	A	B	C	D	E	F	G	H	I
1	election	county_name	polling_place	polling_place_name	precinct_name	street_address	city	st:	zip
493	11/4/2025	CRAVEN	1	GEORGE STREET - CRAVEN CO SR SRVS GEORGE ST CENTER	GEORGE STREET	811 GEORGE ST	NEW BERN	NC	28560
494	11/4/2025	CRAVEN	16	BRIDGETON - TRI COMMUNITY FIRE DEPARTMENT	BRIDGETON	200 SAINT DELIGHTS CHURCH RD	NEW BERN	NC	28560
495	11/4/2025	CRAVEN	22	GRANTHAM 1A - #7 TOWNSHIP FIRE DEPARTMENT	GRANTHAM 1A	1705 OLD CHERRY POINT RD	NEW BERN	NC	28560
496	11/4/2025	CRAVEN	23	BRICES CREEK - #7 TOWNSHIP FIRE DEPARTMENT SUBSTATION	BRICES CREEK	1815 BRICES CREEK RD	NEW BERN	NC	28562
497	11/4/2025	CRAVEN	30	FORT TOTTEN - YMCA	FORT TOTTEN	100 YMCA LN	NEW BERN	NC	28560
498	11/4/2025	CRAVEN	39	TRENT WOODS - GARBER UNITED METHODIST CHURCH MORRIS HALL	TRENT WOODS	4202 COUNTRY CLUB RD	NEW BERN	NC	28562
499	11/4/2025	CRAVEN	40	GRANTHAM 2B - NEW SONG CHURCH	GRANTHAM 2B	521 W GRANTHAM	NEW BERN	NC	28562
500	11/4/2025	CRAVEN	48	RHEMS FIRE DEPARTMENT (CLARKS-RHEMS)	CLARKS-RHEMS	5860 US 17 HWY S	NEW BERN	NC	28562
501	11/4/2025	CRAVEN	49	GROVER C FIELDS MIDDLE SCHOOL (GLENBURNIE-GROVER C)	GLENBURNIE-GROVER C	2000 ML KING JR BLVD	NEW BERN	NC	28560
502	11/4/2025	CRAVEN	5	H J MACDONALD - H J MACDONALD MIDDLE SCHOOL	H.J. MACDONALD	3127 ELIZABETH AVE	NEW BERN	NC	28562
503	11/4/2025	CRAVEN	7	WEST NEW BERN - WEST NEW BERN RECREATION DEPT	WEST NEW BERN	1225 PINETREE DR	NEW BERN	NC	28562

Coding

Audit Fieldwork

I want to write some python code in colab that will draw circles with a specific radius around a number of locations. The locations are currently street addresses. Would it be easier for you to teach me the code with street addresses or to have colab convert them to long/lat first?

It is definitely better to **convert the addresses to latitude and longitude (geocoding) first**.

Computer libraries like `Folium` or `Matplotlib` calculate distances and positions based on coordinates, not text strings. If you try to skip this step, the code won't know where "123 Main St" is relative to "456 Oak Ave."

Here is how we should approach this in Google Colab:

1. The Geocoding Step

You will need a "geocoder" to turn those strings into numbers. The most common free tool for this in Python is `geopy`. It uses services like OpenStreetMap to find the coordinates.

2. The Visualization Step

Once we have the coordinates, we use a library called `folium`. It's perfect for Colab because it creates an interactive map where you can:

- Set a specific **radius in meters**.
- Customize the **color and opacity** of the circles.
- Add **pop-up labels** for each location.

Coding

Audit Fieldwork

I already have them in a CSV, so that'll work. Street address, city, state, and zip are currently in separate columns. Do I need to move them all to the same one or keep them separate?

◆ It is generally **better to combine them into a single column** (e.g., "Full Address").

While some geocoding APIs can take separate components, most Python libraries (like `geopy`) perform much more reliably when you provide a single, comma-separated string. This helps the geocoder understand the context of the location and reduces the chance of it finding a "Main St" in the wrong state.

Here is the Python code for Google Colab to handle your CSV, geocode the addresses, and draw the circles.

Slow it down a little bit. I've never used this stuff before or written code. Okay, so I have the CSV. If we are concerned about being rate limited for the 28 locations, should we run some code to get the lat/longs initially that way it isn't pulling them each time? Is that even something we can do? ^

Audit Fieldwork

```
▶ #!pip install geopandas
import pandas as pd
import folium
from folium import plugins
import geopandas as gpd

# 1. Load your files
df = pd.read_csv('/content/locations_with_coordinates.csv')
nc_data = gpd.read_file('/content/NC_State_County_Boundary_NAD832011.geojson')

# 2. Filter for Craven
craven_border = nc_data[nc_data['County'] == 'Craven'].copy()

# --- STEP 2.1: FIX THE TIMESTAMP ERROR ---
# This looks for any columns that are dates/times and turns them into plain text
for col in craven_border.columns:
    if pd.api.types.is_datetime64_any_dtype(craven_border[col]):
        craven_border[col] = craven_border[col].astype(str)
# -----

# 3. Setup the Map
m = folium.Map(location=[df['lat'].mean(), df['lon'].mean()], zoom_start=10)

# 4. Add the BOLD SOLID Border
if not craven_border.empty:
    folium.GeoJson(
        craven_border,
        name="Craven County Border",
        style_function=lambda x: {
            'fillColor': 'none',
            'color': 'black',
            'weight': 10,
            'opacity': 1.0
        }
    )
```

```
# 5. Set Radius and Draw Circles
miles_radius = 2
radius_in_meters = miles_radius * 1609.34
```

```
for index, row in df.iterrows():
    if pd.notnull(row['lat']) and pd.notnull(row['lon']):
        folium.Circle(
            location=[row['lat'], row['lon']],
            radius=radius_in_meters,
            color='blue',
            fill=True,
            fill_color='blue',
            fill_opacity=0.3,
            popup=f"Location: {row['full_address']}"
        ).add_to(m)
```

```
# 6. Add the Scale Bar
```

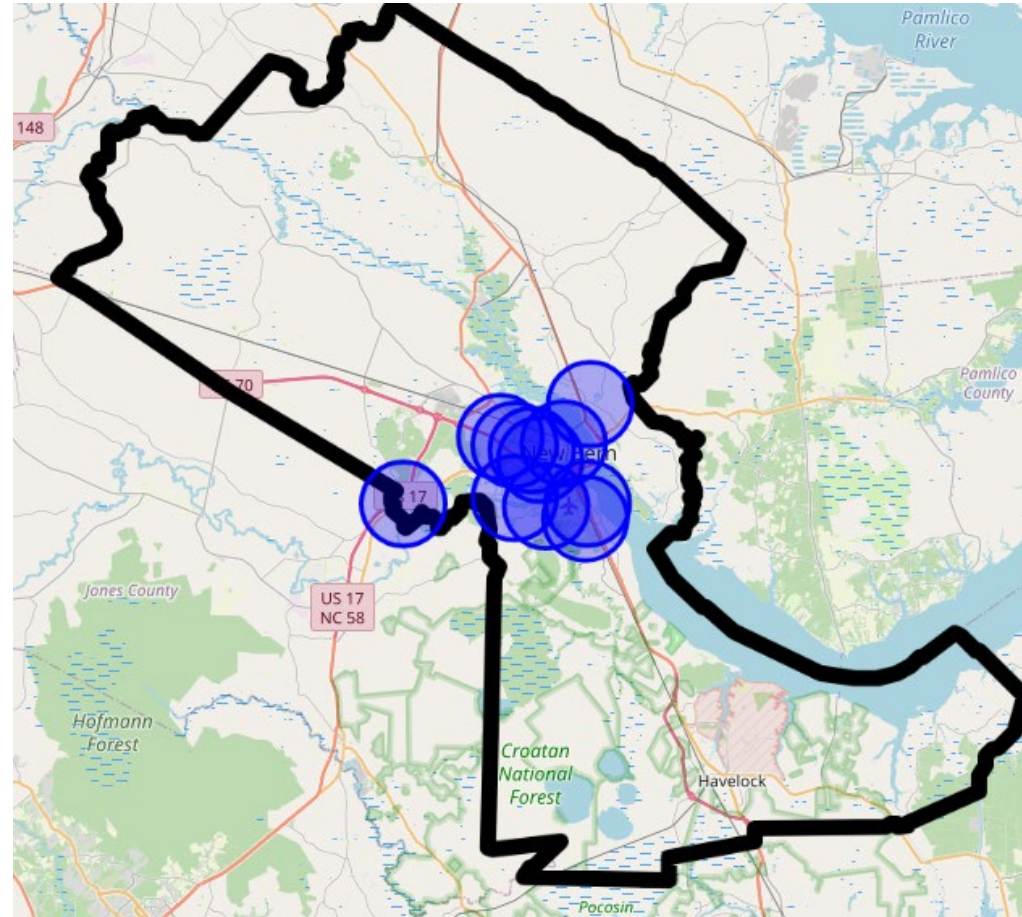
```
plugins.MeasureControl(position='topleft', primary_length_unit='miles').add_to(m)
```

```
# 7. Show the map
```

```
m
```

Coding

Audit Fieldwork



Reporting

Coding

From our CMPD Recruiting audit report

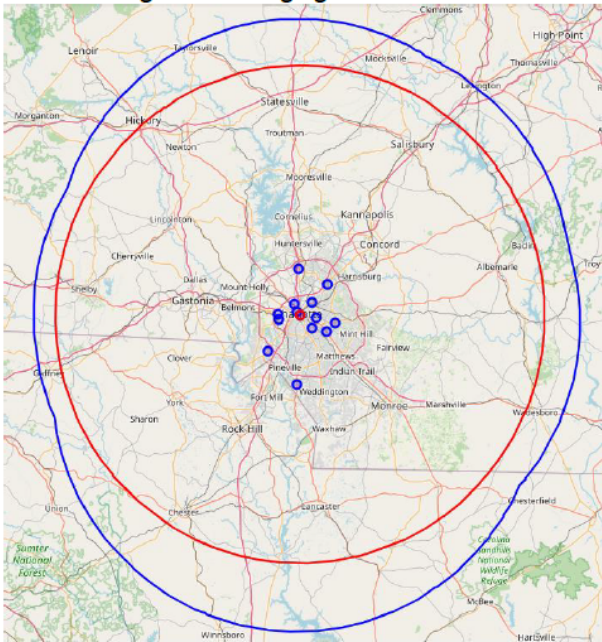
Findings and Recommendations

1. CMPD can expand the applicant pool by modifying the existing residency requirements.

CMPD’s qualifications for the police officer position includes a residency requirement. Police officers must reside within a 45-mile radius of CMPD Headquarters (601 E Trade St, Charlotte, NC 28202). Per CMPD, the 45-mile radius was established by prior administrations to keep police officers close to the city in the event of an emergency situation. Adjusting the existing residency requirements could increase the number of potential recruits while keeping potential on-call response times reasonable.

The 45-mile radius of CMPD Headquarters covers approximately 6,350 square miles. Auditors performed an analysis to determine the potential benefits of modifying/increasing the limit to be 45 miles from any of the 14 CMPD Division Headquarters. A change in reference points would correspond to approximately 8,650 square miles, an increase in coverage of approximately 2,300 square miles (See Figure 1). This new coverage would include Gaffney, Mocksville, and Wadesboro. Based on census data, there are approximately 12,700 people aged 18 to 65 living in these three locations. *Note: CMPD requires applicants to be at least 20 years old at the time of initial application.*

Figure 1: Changing Reference Points

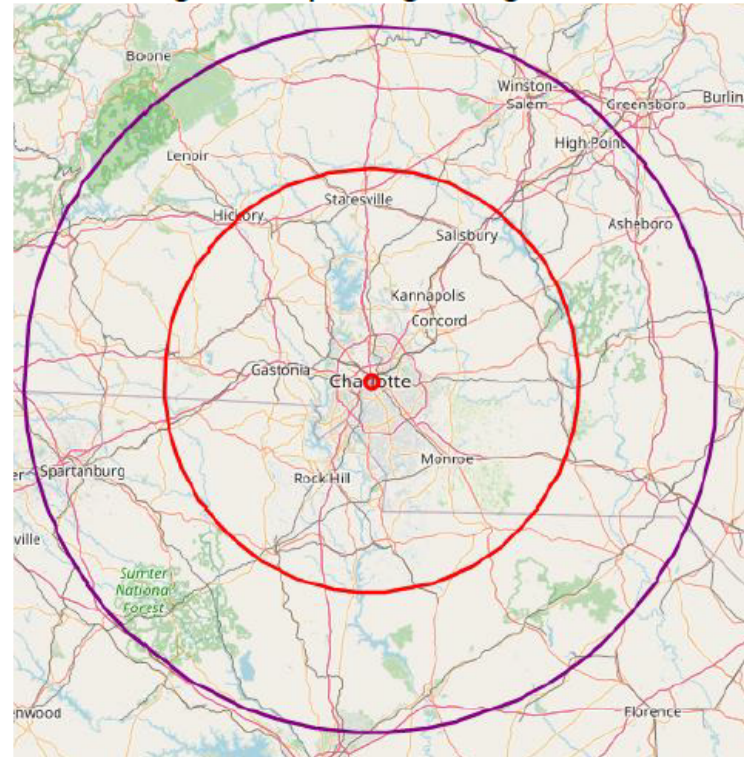


Report Writing

Auditors also performed an analysis to determine the potential benefits of modifying the 45-mile residency requirement. Expanding the parameter to a 75-mile radius would increase CMPD coverage by approximately 11,300 square miles, totaling approximately 17,670 square miles (See Figure 2).

This new coverage map would include Winston-Salem, High Point, Hickory, Spartanburg, Asheboro, and Lenoir. Based on census data, there are approximately 273,400 people aged 18 to 65 living in these three locations. *Note: CMPD requires applicants to be at least 20 years old at the time of initial application.* Additionally, drive times from these areas to CMPD Headquarters would be between an hour and an hour and a half.

Figure 2: Expanding Mileage Limit



Enhancing Our Reports

- ◁ **Given the following finding, are the 5 elements of the finding present?**
- ◁ **Who are the stakeholders of this audit finding? Is the report written to reach the intended audience? If not, what could be added?**
- ◁ **Is this report clear and easy to read? What changes could be made to increase readability?**
- ◁ **What graphics could be added to this report?**
- ◁ **Do the recommendations in this finding align to the cause?**

Enhancing Our Communication

Reporting

◀ Anticipate management questions

- “Based on this finding about delayed invoice processing, what questions might management ask about how serious the issue is and how quickly it needs attention?”
- “Given this procurement card control issue, what follow-up questions might management ask to understand what fixes are possible and how much effort they would require?”

Enhancing Our Communication

Reporting

◀ Prepare talking points

- “Create simple talking points to explain why the lack of segregation of duties in payroll increases risk, using everyday language.”
- “Help me summarize this IT access-review issue into three clear points I can use when briefing the department lead.”

Enhancing Our Communication

Reporting

◀ Identify areas of disagreement

- “Create simple talking points to explain why the lack of segregation of duties in payroll increases risk, using everyday language.”
- “Help me summarize this IT access-review issue into three clear points I can use when briefing the department lead.”

Hotline Investigation

The image shows a side-by-side comparison of a web application and a spreadsheet. The left window is a browser displaying the UKG Workforce Central 'Audits' page. The right window is an Excel spreadsheet with a table that mirrors the data in the web application.

UKG Workforce Central Audits Page:

- Category: Audits
- Type of Edit: All
- Filter: 1/01/2024 - 11/30/2024
- Table Columns: Date, Time, Type, Account, Pay Code, Amount, Work Rule, Override, Comment, Edit Date, Edit Time

Excel Spreadsheet:

Date	Time	Type	Account	Pay Code	Amount	Work Rule	Override	Comment	Edit Date	Edit Time
1/02/2024	6:48AM	Add Punch							1/02/2024	6:48AM (GMT-05:00)
1/02/2024	2:58PM	Add Punch							1/02/2024	2:58PM (GMT-05:00)
1/03/2024	6:48AM	Add Punch							1/03/2024	6:48AM (GMT-05:00)
1/03/2024	3:48PM	Add Punch							1/03/2024	3:48PM (GMT-05:00)
1/04/2024		Add Pay ...		SCK - Sick Lee...	8:00				1/04/2024	12:28PM (GMT-05:00)
1/02/2024		Add Pay ...		SCK - Sick Lee...	0:30				1/04/2024	12:32PM (GMT-05:00)
1/02/2024		Edit Pay ...		SCK - Sick Lee...	0:45 [0:30]				1/04/2024	12:33PM (GMT-05:00)
1/05/2024	6:50AM	Add Punch					In Punch		1/04/2024	12:33PM (GMT-05:00)
1/05/2024	3:50PM	Add Punch					Out Punch		1/04/2024	12:33PM (GMT-05:00)
1/08/2024	6:45AM	Add Punch							1/08/2024	6:45AM (GMT-05:00)
1/02/2024	6:48AM	Edit Panc...							1/08/2024	9:46AM (GMT-05:00)
1/03/2024	6:48AM	Edit Panc...							1/08/2024	9:46AM (GMT-05:00)
1/05/2024	6:50AM	Edit Panc...					In Punch		1/08/2024	9:46AM (GMT-05:00)
1/06/2024		Add Pay ...		SBP - Stand by...	64:00				1/08/2024	10:02AM (GMT-05:00)
1/08/2024	3:45PM	Add Punch					Out Punch		1/08/2024	10:02AM (GMT-05:00)
1/08/2024	4:00PM	Add Punch					In Punch		1/08/2024	10:02AM (GMT-05:00)
1/08/2024	5:00PM	Add Punch					Out Punch		1/08/2024	10:02AM (GMT-05:00)
1/06/2024		Edit Pay ...		SBP - Stand by...	62:00 [64:00]				1/08/2024	10:02AM (GMT-05:00)
1/09/2024	6:47AM	Add Punch							1/09/2024	6:47AM (GMT-05:00)
1/10/2024	6:47AM	Add Punch							1/10/2024	6:47AM (GMT-05:00)
1/11/2024	6:46AM	Add Punch							1/11/2024	6:46AM (GMT-05:00)
1/09/2024	3:47PM	Add Punch					Out Punch		1/11/2024	7:40AM (GMT-05:00)

Hotline Investigation

I am copying something over from a system into Excel, but I can only go line by line. This means from Excel I need to press ALT Tab to switch to the website, then press the down arrow, then CTRL C, then ALT Tab to switch back to Excel, then press the down arrow, then CTRL V each time. How can I automate this?

Hotline Investigation

I am copying something over from a system into Excel, but I can only go line by line. This means from Excel I need to press ALT Tab to switch to the website, then press the down arrow, then CTRL C, then ALT Tab to switch back to Excel, then press the down arrow, then CTRL V each time. How can I automate this?

Steps to Automate with VBA


1. Open the VBA Editor:

- Press **Alt + F11** in Excel to open the VBA editor.
- In the editor, go to **Insert** → **Module** to create a new module.

2. Write the VBA Code:

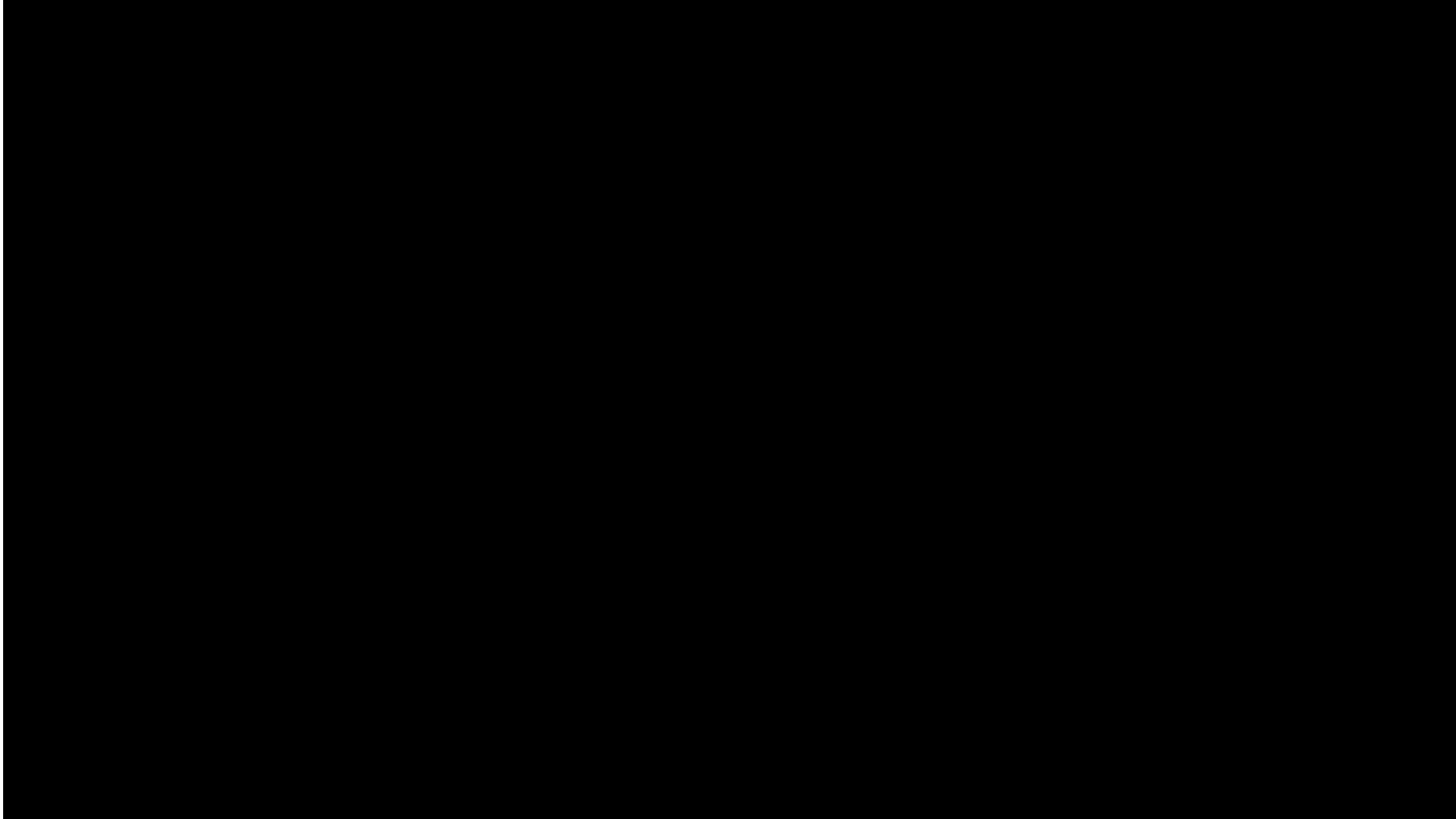
- Paste the following code into the module:

vba

 Copy code

```
Sub AutomateCopyPaste()  
    Dim i As Integer  
    Dim TotalLoops As Integer  
  
    ' Prompt user for the number of rows to process  
    TotalLoops = InputBox("Enter the number of rows to process:", "Automation")  
  
    For i = 1 To TotalLoops  
        ' Switch to the other application (ALT+TAB)  
        Application.SendKeys "%{TAB}", True  
        Application.Wait Now + TimeValue("00:00:01") ' Wait 1 second  
  
        ' Send the Down Arrow key
```

Hotline Investigation



Hotline Investigation

If I wanted to change the time to be .25 seconds, what would I change TimeValue("00:00:01") to?



To change the wait time to **0.25 seconds**, you would use:

vba

Copy code

```
Application.Wait Now + TimeValue("00:00:00.25")
```

However, the `TimeValue` function in VBA doesn't support fractions of a second. Instead, use a combination of `Application.Wait` or a precise delay using a `DoEvents` loop for shorter intervals.

Here's the updated VBA macro with precise 0.25-second delays using the `Timer` and `DoEvents` approach:

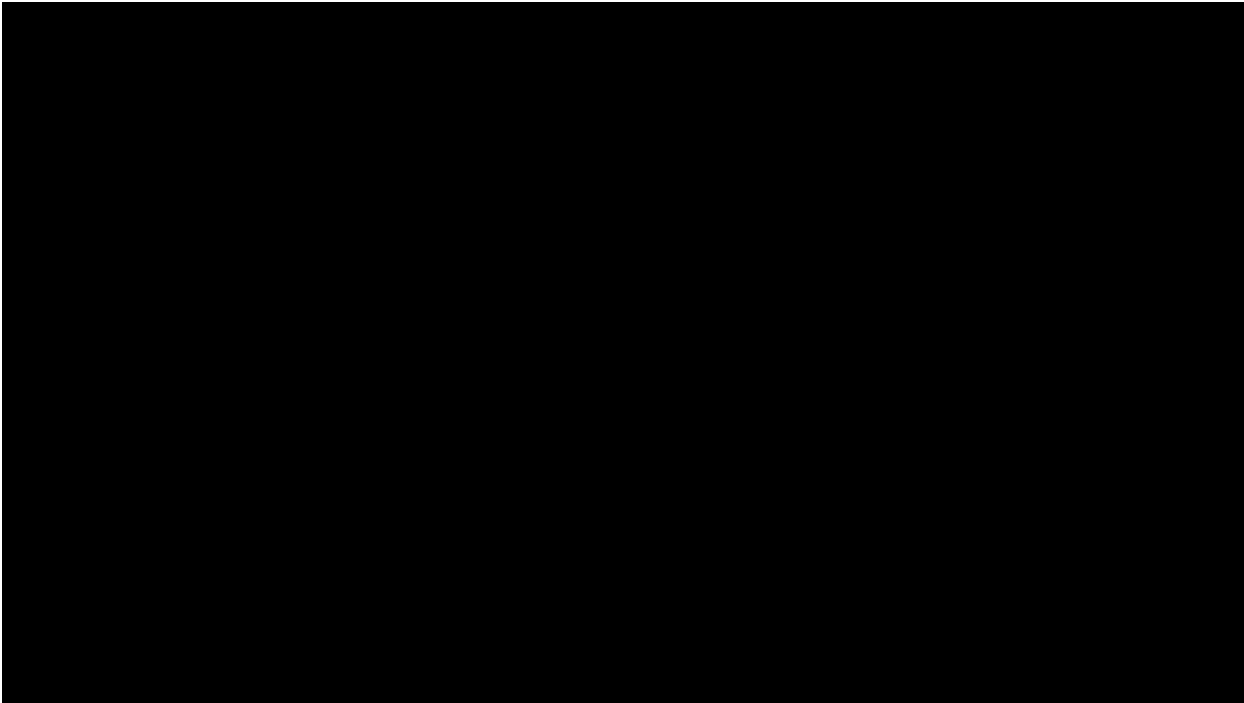
vba

Copy code

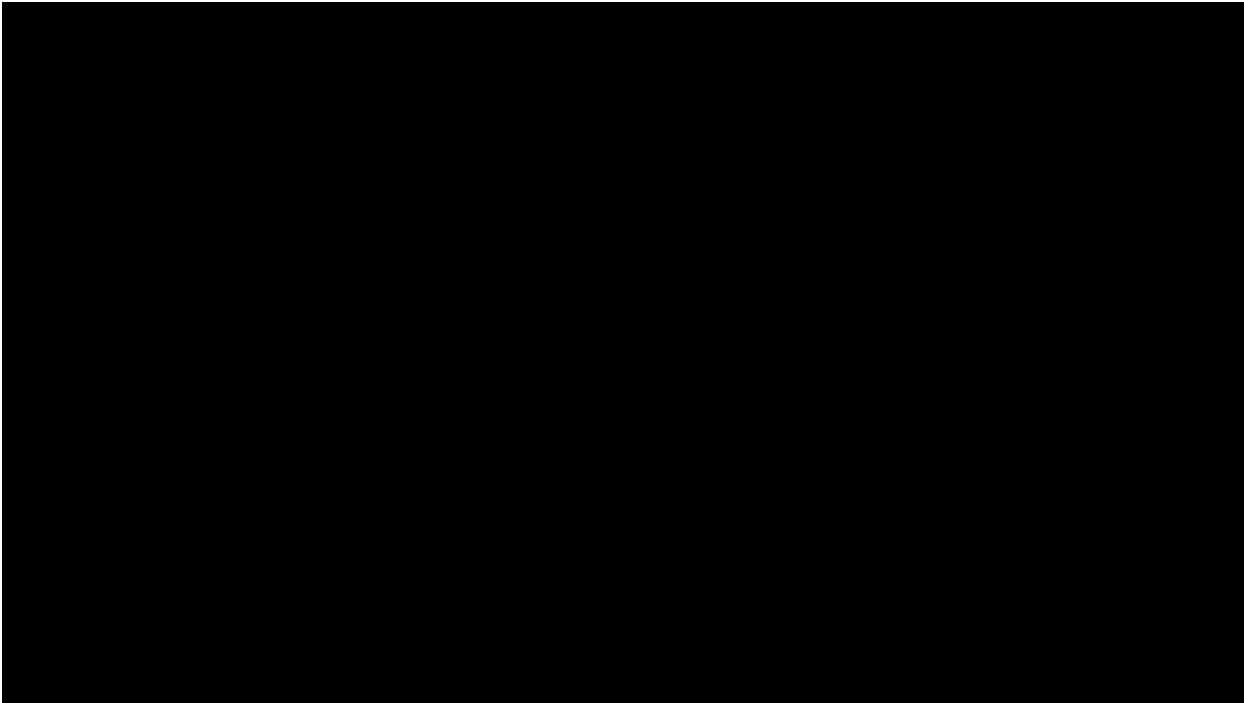
```
Sub AutomateCopyPaste()  
    Dim i As Integer  
    Dim TotalLoops As Integer
```

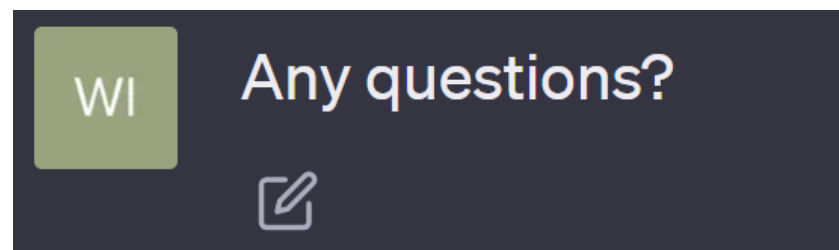
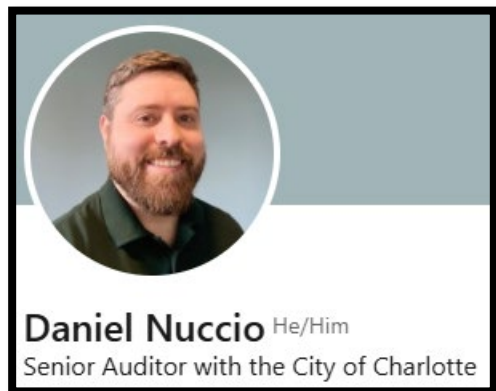
Hotline Investigation

Old



New





Feel free to email me!

Danny Nuccio – daniel.nuccio@charlottenc.gov