As requested, the Internal Audit Division has performed a review of City owned properties and structures. The purpose of this project was to ensure the accuracy of City owned properties and structures as reported by departments. Internal Audit’s objective included and was limited to identifying any discrepancies between properties owned by the City per Forsyth County Tax Records versus properties reported by departments as managed by them. Formal review of individual processes relating to management of the City owned property listing has not taken place as the project scope did not include a formal audit of associated control practices.

Internal Audit was provided a listing of all City Owned Tax Parcels by MapForsyth and a listing of all known/managed properties by staff. Parcel numbers included in each listing were compared using three separate excel formulas to efficiently determine if any properties found on the MapForsyth list were missing from the staff provided list. Internal Audit manually compared the parcel numbers and addresses of properties the excel formulas were unable to match.

Internal Audit noted a total of twenty-six discrepancies between the City owned properties and structures listing provided by staff versus the listing provided by MapForsyth.

- Sixteen properties on the MapForsyth list could not be found by parcel number or address on the staff provided list;
- Ten properties on the staff provided list were found to match MapForsyth’s by address; however, it appears the staff provided list has incorrect parcel numbers for these properties.

Internal Audit recommends that the discrepancies be further investigated and that appropriate corrections be made. Please note that of the sixteen properties on the MapForsyth list which could not be found by parcel number or address on the staff provided list—none of these properties appear to contain a structure per Forsyth County Tax Records.