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Cincinnati Recreation Commission
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Dr. Merrifield,

Through the course of a regular audit of the golf operations the Internal Audit staff has worked with several employees of the Cincinnati Recreation Commission (CRC). At the end of the audit there was a transition in the position of Superintendent of Finance and Business Operations and CRC hired Mr. Steve Pacella. Mr. Pacella had been previously employed as a regional manager with Billy Casper Golf, the company that manages the golf courses for CRC. Section 13, Part A of the contract states:

No officer, employee, or agent of the City of Cincinnati or Commission who exercises any functions or responsibilities in connection with the planning and carrying out of the services provided under this Agreement, nor immediate family member, close business associate or organization which is about to employ such person, shall have any personal financial interest, direct or indirect, to the Contractor or in this Agreement, and the Contractor shall take appropriate steps to ensure the same.

Exhibit A of the contract spells out the scope of services to be followed by the contractor. Part C-4 of Section 1 states:

The Contractor shall employ a Controller who shall oversee the financial operations and cost control systems in the Golf Courses. All expenses shall be reviewed, approved and recorded in advance by the Contractor's Controller. The Contractor's Controller shall approve only those expenses that are within the Annual Budget.

The Controller for Billy Casper Golf is Barbara J. Pacella, wife of Steve Pacella. As she is an employee of the contractor there is a violation of the Conflict of Interest clause of the contract. Mr. Pacella is the direct supervisor to both the Golf Supervisor and the Supervising Accountant. This conflict of interest is known and proper steps should be taken to ensure separation occurs between Mr. Pacella and any decisions made regarding Golf operations in order to reduce the potential for liability. IAD would recommend contacting the Ohio Ethics Commission for a ruling on whether

this is an allowable relationship. Furthermore, the contract with Billy Casper is expiring at the end of 2011 and CRC will proceed with an RFP process, in which Billy Casper will likely participate as a bidder. IAD recommends that CRC involve the office of the City Solicitor to ensure proper action is taken. IAD would gladly meet to discuss this matter further.

Mark Ashworth
Internal Audit Manager

Cincinnati Recreation Commission
Municipal Golf - Follow up

August 2010



Mark Ashworth
Internal Audit Manger

Conor Moore
Lead Internal Auditor

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Executive Summary

In 2008, Internal audit performed a review of the municipal golf contract between the Cincinnati Recreation Commission (CRC) and the contractor since 2003 (Billy Casper Golf). Internal audit utilized a series of interviews and document review as well as physical inspections in the course of this audit.

The contract for management of the municipal golf encompasses seven golf courses in Hamilton County owned by the City of Cincinnati. These golf courses were under direct control by the Cincinnati Recreation Commission until 1997 when they were turned over to a contractor. Billy Casper Golf has managed the golf operations since 2003 and the current contract runs until 2011.

For the management of the golf operations, Billy Casper Golf receives a fee of \$16,966.66 a month as well as a majority of the proceeds from the food and beverage, and pro-shop merchandise sales. A portion of these sales is received by the CRC. In addition, Billy Casper Golf is eligible to receive an incentive fee for reaching a specified level of gross revenue in a given year; thus far, this goal has not been reached.

In 2010 Internal Audit performed a follow-up audit in order to determine the status of the recommendations from the earlier report. This document contains the results of both the previous audit as well as the follow-up.

Along with the contractor, CRC employs a supervisor of golf that oversees the contract and the conditions of the golf course. Many of the course oversight duties performed by the supervisor of golf are redundant with those performed by the contractor as laid out in the contract as well as with the Golf Advisory Council. Since the writing of the previous report, the supervisor's role has grown to include other aspects of the CRC operation.

In 2008, volunteers and employees of Billy Casper Golf received free golf privileges against the policies of the golf contract. Although CRC has instituted a nominal fee for golf carts on these rounds, the benefit has not been made a part of the contract, contrary to recommendations.

Overall, Internal Audit is satisfied that the controls are in place at CRC in order to ensure that the overall conditions of the contract are being fulfilled.

Internal Audit thanks the employees of the Cincinnati Recreation Commission and Billy Casper Golf for their cooperation.

Introduction

Background

The City of Cincinnati owns seven (7) golf courses throughout the metropolitan Cincinnati area. These golf courses are Avon, California, Dunham, Glenview, Neumann, Reeves, and Woodland. These seven courses comprise 135 holes of golf with practice facilities and driving ranges.

Until 1997 the Cincinnati Recreation Commission (CRC) operated the golf courses using City employed golf professionals to oversee the operations. When an Internal Audit investigation in 1996 discovered severe issues with the operations CRC decided to privatize the golf course management and to this end Kemper Sports was retained. The term of the contract with Kemper Sports was from March 6, 1998 until December 31, 2002. On January 21, 2003 Billy Casper Golf took control of the golf management services after being awarded the contract by CRC. That contract has been renewed and currently extends until December 31, 2011.

The Cincinnati Recreation Commission currently consists of five (5) members. The CRC is a pseudo-governmental agency independently appointed by the mayor. This commission has control of the recreation facilities and operations belonging to the City of Cincinnati. While mainly independent, CRC relies on the City of Cincinnati for financial support. CRC employees are considered employees of the City of Cincinnati and are subject to the same rules and regulations.

The Golf Advisory Council is a volunteer group of golf experts formed to provide advice to the CRC on matters related to the golf operations. The council is currently formed of twelve members, and can have a maximum of thirteen.

Per the management contract, Billy Casper Golf receives \$16,966.66 a month for managing the seven courses, as well as the tennis facilities at the Lunken Airport playfield. All gross revenue from greens fees, golf cart rentals, reservations, event scheduling among other miscellaneous items, belong to the CRC. In addition to these various fees collected, CRC is also entitled to seventeen percent (17%) of the gross food and beverage sales or two hundred thousand dollars (\$200,000) annually (whichever is greater) and seven percent (7%) of the gross golf shop merchandise sales. The balance of the gross food and beverage sales and gross golf shop merchandise sales are kept by Billy Casper Golf.

Objective

The objective of this audit is to determine if there are sufficient controls in place to evaluate compliance with the golf management contract.

Scope and Methodology

The scope of this audit was the golf management contract with Billy Casper Golf which began in January, 2003. The primary focus was on the CRC controls in place and not on the performance of the contracted management company.

Internal Audit utilized a mixed methodology approach. This approach involved key document review, personnel interviews, review of inspection activities, and data compilation and review.

Findings and Recommendations

Observation

The current position of supervisor of golf is under-utilized.

The golf management contract has a specific hierarchy and duties that are expected of the contractor. Through this contract CRC makes very clear what is expected of the contractor; in addition, each course is required to have a superintendent of golf to oversee the operations and assure playability for golfers.

Currently the supervisor of golf position oversees the golf contract and the operations of the contractor to ensure compliance. This position has been vitally important to the smooth operations of the golf courses; however some of the duties assigned seem redundant with those of the superintendents at each course, mainly in the area of golf course maintenance.

Due to the structure of the contract and the incentive management fees laid out therein, it is in the best interest of Billy Casper Golf (and those superintendents employed by Billy Casper Golf) to have the highest quality of golf available to customers, within the constraints of the CRC golf operations budget.

The current duties of the supervisor of golf include: inspections of the golf courses to ensure compliance with the contract; inspections of the golf courses' infrastructure; inventory; meetings with the Cincinnati Recreation Commission and the Golf Advisory Council; meeting with the public to discuss disputes or issues; assisting the CRC finance personnel in the creation and implementation of the annual plan and the capital projects plan.

In the past this role was crucial to CRC for the purpose of verifying that the conditions laid out in the management contract are being met; however, with the change in contractor and the specifics of the contract itself, this position could perform other duties that would be equally beneficial to CRC. The supervisor of golf is in the best position to be involved in the finances of the golf course operations. The knowledge base that this position requires would provide a good verification for any expenses that are deemed to be golf course operations expenditures and therefore the responsibility of CRC.

One of the reasons this position seems to exist in its current state is as an insurance policy in the event that the contractor breaks the contract and CRC is again responsible for the golf courses in very short order. This is unlikely and it is appropriate to remove the redundant duties of this position and focus attention elsewhere.

Recommendation

The Cincinnati Recreation Commission should identify other areas and duties in which the supervisor of golf could provide assistance.

Cincinnati Recreation Commission Response:

The current duties of the supervisor of golf include: inspections of the golf courses to ensure compliance with the contract; inspections of the golf courses' infrastructure; inventory; meetings with the Cincinnati Recreation Commission (CRC) and the Golf Advisory Council; meeting with the public to discuss disputes or issues; assisting the

CRC finance personnel in the creation and implementation of the annual plan and the capital projects plan.

Mr. Williams (supervisor of golf) has performed the contract oversight responsibilities / duties for the past ten years. The goals, objectives and related responsibilities of this position have been met by Mr. Williams. During this time, Mr. Williams has developed a report and level of working relationship with the contractor staff that have yielded high efficient procedures, clear expectations and defended benchmarks for golf course operations and conditions.

Mr. Williams has also been instrumental and successful in assisting the contractor with workplace safety and risk management duties.

Recommendation Status

Mr. Williams has been assigned more tasks, including overseeing the horticultural work at the Riverfront Recreation areas which includes landscape remediation. He is also involved in accreditation changes for CRC including involvement with the Combined Health and Safety Committee (CHASE).

Observation

Employees and volunteers of Billy Casper Golf play the courses for free.

Employees and volunteers of Billy Casper Golf are able to play golf on the courses for free after meeting certain criteria. Exhibit A of the contract, Section 1-C part 7-e specifies:

Employees of the Contractor who desire to play the golf course, or use the golf course club house **as a customer**, may do so, providing the employee has changed out of work clothes into appropriate golf attire, and **follows all rules in place for other customers of the facility.** (Emphasis added)

This section clearly states that employees must be treated as customers, and as such should be expected to pay for those rounds of golf. In the year 2007 there were 10,990 employee rounds recorded.

Per Section 1-G of the management contract, all revenue from greens fees and cart rentals are to be considered revenue for CRC. Based on the average cost per round of golf as calculated by Cincinnati Recreation Commission, approximately \$271,909 in lost greens fees should have been collected by CRC.

Course	number of rounds	average cost (taken from CRC estimate)		Total Estimated Loss
		walking	riding	
Avon	2058	\$ 13.41	\$ 23.54	\$ 48,445.32
California	905	\$ 19.91	\$ 25.16	\$ 22,769.80
Dunham	85	\$ 9.43	\$ 19.02	\$ 1,616.70
Glenview	2136	\$ 17.19	\$ 27.70	\$ 59,167.20
Neumann	3475	\$ 14.43	\$ 24.59	\$ 85,450.25
Reeves	1696	\$ 13.85	\$ 23.96	\$ 40,636.16
Woodland	635	\$ 11.96	\$ 21.77	\$ 13,823.95
Total				\$271,909.38

This estimate does not take into account any possible cost of golf course repairs that might be incurred as a result of extra play on the courses. It also does not attempt to estimate any potential for lost customers who may see others on the course and decide to go elsewhere.

Internal Audit recognizes that it is standard practice in the golf industry to provide free golf to volunteers and employees as a method of compensation and to attract potential employees; however, IAD is not satisfied that there is any provision in the golf contract as written that allows for this practice to continue. If it is the intention of CRC to allow free golf to the employees and volunteers of Billy Casper Golf then the golf management contract should be modified to reflect such a benefit.

Recommendation

The practice of free golf for employees and volunteers at the golf courses should be eliminated or the golf management contract should be amended.

Cincinnati Recreation Commission Response:

It is standard practice in the golf industry to provide free golf to employees and volunteers as a method of compensation and to attract potential employees. Not employing this standard practice would be devastating toward employee and volunteer recruitment. "Free" rounds are only offered to employees and volunteers during non-peak times. Furthermore, current course utilization percentages present / suggest ample space for this practice.

Recommendation Status

CRC continues to provide free golf privileges to employees and volunteers without amendment to the contract. A \$1 fee per 9 holes (\$2 for 18) was implemented in 2009 for employee/volunteer use of a golf cart. This has resulted in \$19,712 in revenue from a total of 12,348 rounds of golf from employees and volunteers. The fee is used in order to offset the costs of fuel for the carts. At this time CRC is still out of compliance with the contract as there has been no change to allow free golf to employees or volunteers of the contractor.

Observation

The Golf Advisory Council has become redundant.

The Cincinnati Recreation Commission has contracted with Billy Casper Golf to maintain and raise the quality of the golf operations. The Golf Advisory Council was created in order to bring expert advice to the non-expert Cincinnati Recreation Commission in order to make decisions to ensure the highest level of quality possible for the municipal golf courses.

According to the bylaws of the Golf Advisory Council, it functions as a volunteer body with the specific purpose "to advise and cooperate with the Cincinnati Recreation Commission (CRC) in its effort to make golf available as a recreational activity for every interested person in and around the City of Cincinnati." The specific activities of the council include:

- Encourage public interest and participation in the CRC golf program
- Advise the CRC of golf related community interests, and offer suggestions for programs

- Assist in volunteer recruitment for special events in the golf program
- Assist in recommending to the CRC fees for the golf program activities
- Recommend capital improvement projects
- Cooperated with other golf organizations for the betterment of golf
- Advise CRC staff of issues relevant to operation of city golf courses.

These functions parallel those functions performed by both Billy Casper Golf and by the Superintendent of Golf for CRC. For performing these duties, the members of the Golf Advisory Council receive free golf at any and all of the seven municipal golf courses.

During 2007 (adopted 8/21/07) the bylaws of the golf advisory council had to be amended to include requirements for meeting attendance, course review, and membership requirements. Currently, the council must meet the following requirements:

- A majority must be residents of the City of Cincinnati
- Must not be former or current employees or volunteers of any current or former contractor or the City of Cincinnati
- Members must attend seventy five percent (75%) of the Advisory Council meetings
- Members must fill out an evaluation form for each of the municipal golf courses.

When evaluations of the golf courses come into the CRC office they are collected by the superintendent of golf. When a sufficient number of evaluations have arrived, the superintendent reviews the evaluations and meets with the Superintendent of Golf Operations for Billy Casper Golf. Then the Superintendent of Golf for CRC crafts a response to the Advisory Council for their next meeting.

In 2007 there were fifty nine (59) course evaluations filed by the 12 member board after two hundred and seven (207) rounds of free golf were played. The three courses most often reviewed were (in order) Glenview, Avon and Reeves. These numbers are representative of the total number of rounds played at each golf course by the public in the 2007 golf season, as indicated by the graph below:

Course	Avon	California	Dunham	Glenview	Neumann	Reeves	Woodland	Total
Evaluations	10	7	3	14	7	12	6	59
Percent of total (evaluations)	17%	12%	5%	24%	12%	20%	10%	100%
Total public rounds	33688	45471	8618	67574	60101	53086	24321	292859
Percent of total (public rounds)	12%	16%	3%	23%	21%	18%	8%	100%

In 2007 CRC had not implemented any tracking of which advisory council members evaluated which courses, although the number of rounds of free golf was recorded. Of the twelve members of the council, five did not play enough rounds of golf to have played each of the courses at least once as specified in the newly adopted bylaws. Two of these members are no longer on the council, and one of these members was appointed in November and did not begin their term until January, 2008. One of the members of the current council is a former employee of the CRC and is being allowed to continue in the capacity of council member until the end of their current term (2010).

The role of the Golf Advisory Council has been largely usurped by the contractor and the supervisor of golf. When the evaluation cards are received by the CRC they are not reviewed in a timely manner as the evaluations are largely identical to those made by the Superintendent of Golf and are not viewed as being a large contribution. Any role of encouraging public interest and participation is largely performed by the marketing efforts of Billy Casper Golf and any benefits of these efforts are largely unknown.

Recommendation

The Cincinnati Recreation Commission should reconsider the value of the Golf Advisory Council and either amend the expectations to meet such, or disband the council entirely.

Cincinnati Recreation Commission Response:

The purpose of the Golf Advisory Council (GAC) is "to advise and cooperate with the Cincinnati Recreation Commission (CRC) in its effort to make golf available as a recreational activity for every interested person in and around the City of Cincinnati". The specific activities of the council include:

- Encourage public interest and participation in the CRC golf program*
- Advise the CRC of golf related community interest, and offer suggestions for programs*
- Assist in volunteer recruitment for special events in the golf program*
- Assist in recommending to the CRC fees for the golf program activities*
- Recommend capital improvement projects*
- Cooperate with other golf organizations for the betterment of golf*
- Advise CRC staff of issues relevant to operation of the city golf courses*

These functions parallel those functions performed by both Billy Casper Golf and by the supervisor of golf for CRC.

Newly adopted bylaws (8/21/07) require GAC members:

- A majority must be residents of the City of Cincinnati*
- Must not be former or current employees or volunteers of any current or former contractor or the City of Cincinnati*
- Members must attend seventy five (75%) of the GAC meetings*
- Members must fill out an evaluation form for each of the municipal golf courses*

In 2007, fifty nine (59) course evaluations were filed by the twelve (12) member board after two hundred and seven (207) rounds of free golf were played.

In 2008, seventy five (75) course evaluations were filed by the ten (10) member board while two hundred forty three rounds of free golf were played.

In 2008, five (5) of the ten (10) member board did not visit all seven facilities.

In 2008, six (6) of the ten (10) member board did not meet the minimum meeting attendance requirement.

The current role of the GAC has been largely usurped by the contractor and the supervisor of golf.

The current business model does not dictate a need for this redundancy nor can or would the level of GAC data / information influence the decision making process.

Recommendation Status

This matter was brought to the attention of IAD during the 2008 audit by the CRC Staff. The CRC President and Director wish for the GAC to continue to serve, but have directed CRC Staff to increase their duties to ensure members bring value to the golf operations. The GAC will continue to serve in this expanded capacity with new duties to increase the value they add to the organization. IAD does not see the GAC as being a major issue.

Observation

There has been no verification that the Golf Professionals assigned at each golf course are members of the Professional Golfers Association of America (PGA), nor that the professionals at Glenview, Reeves, and Neumann are PGA Class A member professionals as stated in the management contract Exhibit A, Section 1-C, 2 Golf Professionals.

Recommendation

Cincinnati Recreation Commission should request documentation to verify that those golf professionals meet the standards of the contract.

Cincinnati Recreation Commission Response:

Throughout the term of the contract, CRC has granted waivers for this stipulation. In an effort to develop staff and put the "right person" or most qualified candidate in the position.

Glenview Golf Professional is Class A member.

Recommendation Status

CRC gives verbal waivers for PGA certification for certain staff. There is no stipulation in the contract to allow for waivers of this requirement. If CRC wishes to continue this practice, it should be formalized in the contract and any waivers should be given in written form.

Observation

There is no verification that a check issued to a vendor is received by that vendor.

Currently, Billy Casper Golf cuts checks for payment to vendors providing goods or services to the golf courses. These checks are held by Billy Casper until funds have been approved and moved into the Billy Casper controlled bank account specified in the contract. The approval for funds from the CRC Golf Fund is made after accounting staff at CRC receives a master list of vendors to be paid and a description of the services provided in the form of a voucher. Once this voucher is received it is reviewed and approved by the accounting staff. It is at this time that the funds are released to the Billy Casper controlled account and Billy Casper releases the checks to the vendor(s).

Each month the bank account is reconciled and the accounting staff at CRC reviews the checks issued. The check number and the amount are verified with the vouchers for

payment. The physical check is not reviewed by CRC staff and there is a potential for fraud if a check is sent to a different entity than the one named in the voucher.

Recommendation

CRC Staff should make periodic random verifications of the cancelled checks to ensure they match with the voucher.

Cincinnati Recreation Commission Response
Concur with recommendation.

Recommendation Status

Upon further review of the process used by CRC accounting staff, the controls in place are adequate and any fraud would require systemic collusion on the part of the contractor. Any such event would result in a breach of contract and Billy Casper would suffer significantly larger losses than any small gains through such a fraud.

Observation

Employees of Billy Casper Golf utilize the CRC logo on their business cards.

The utilization of the CRC brand could lead to the assumption that Billy Casper Golf personnel are, in fact, representing the Cincinnati Recreation Commission instead of that of an outside organization. This would be in violation of Section 14, parts A and C of the contract in regards to independent contractors. Section 14-A states: *No person performing any of the work or services described hereunder shall be considered an officer, agent, servant or employee of the City of Cincinnati or the Commission*; Section 14-C states: *None of the parties hereto is an agent, employee, or representative of the other.*

Recommendation

Employees of Billy Casper Golf should no longer utilize the CRC brand on their business cards.

Cincinnati Recreation Commission Response:

Although contractually not agents of the Cincinnati Recreation Commission, contractor staff promotes and represent the CRC brand identification. Contractor staff also represents CRC golf in local golf market.

Recommendation Status

CRC should continue to monitor the use of the CRC brand in order to ensure that it is only used in an appropriate manner.

Conclusion

Recommended changes to the contract have not been completed. CRC has made some changes in the manner they deal with the contracted employees, but these changes have not been codified in the contract. While these are relatively minor issues, they still do not fall within the confines of the contract and are therefore not allowed.

Any variations from the contract listed in this report are easy to rectify and steps should be taken to do so.

The findings of the 2008 audit have been addressed to some degree and IAD feels that CRC has been managing the golf operations sufficiently to ensure a quality experience for their clientele.

**Response from Cincinnati Recreation Commission to the 2008 Municipal Golf
Audit**

Cincinnati Recreation Commission

2008 Municipal Golf Internal Audit

Findings and Recommendations

1. **Observation:** "The current position of Supervisor of Golf is under utilized."
Recommendation: "The Cincinnati Recreation Commission (CRC) should identify other areas and duties in which the Supervisor of Golf could provide assistance."

CRC Response: The current duties of the Supervisor of Golf include: inspections of the golf courses to ensure compliance with the contract; inspections of the golf courses' infrastructure; inventory; meetings with the Cincinnati Recreation Commission (CRC) and the Golf Advisory Council; meeting with the public to discuss disputes or issues; assisting the CRC finance personnel in the creation and implementation of the annual plan and the capital projects plan.

Mr. Williams (Supervisor of Golf) has performed the contract oversight responsibilities / duties for the past ten years. The goals, objectives and related responsibilities of this position have been met by Mr. Williams. During this time, Mr. Williams has developed a report and level of working relationship with the contractor staff that have yielded high efficient procedures, clear expectations and defended benchmarks for golf course operations and conditions.

Mr. Williams has also been instrumental and successful in assisting the contractor with workplace safety and risk management duties.

CRC Action: Starting in 2009, Mr. Williams will oversee the landscaping contract at Sawyer Point. Further Mr. Williams will perform safety inspections and will assist in risk management duties at the CRC center level.

2. **Observation:** "Employees and volunteers of Billy Casper Golf play the courses for free"
Recommendation: "The practice of free golf for employees and volunteers at the courses should be eliminated or the golf management contract should be amended".

CRC Response: It is standard practice in the golf industry to provide free golf to employees and volunteers as a method of compensation and to attract potential employees. Not employing this standard practice would be devastating toward employee and volunteer recruitment. "Free" rounds are only offered to employees and volunteers during non-peak times. Furthermore, current course utilization percentages present / suggest ample space for this practice.

CRC Action: Upon Commission approval, an employee and volunteer cart fee will be implemented. Program will be presented at the March Commission meeting.

3. **Observation:** “The Golf Advisory Council has become redundant”.
Recommendation: “The Cincinnati Recreation Commission should reconsider the value of the Golf Advisory Council and either amend the expectations to meet such, or disband the council entirely”.

CRC Response: The purpose of the Golf Advisory Council (GAC) is “to advise and cooperate with the Cincinnati Recreation Commission (CRC) in its effort to make golf available as a recreational activity for every interested person in and around the City of Cincinnati”. The specific activities of the council include:

- Encourage public interest and participation in the CRC golf program
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- Cooperate with other golf organizations for the betterment of golf
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These functions parallel those functions performed by both Billy Casper Golf and by the Supervisor of Golf for CRC.

Newly adopted bylaws (8/21/07) require GAC members:

- A majority must be residents of the City of Cincinnati
- Must not be former or current employees or volunteers of any current or former contractor or the City of Cincinnati
- Members must attend seventy five (75%) of the GAC meetings
- Members must fill out an evaluation form for each of the municipal golf courses

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In 2008, seventy five (75) course evaluations were filed by the ten (10) member board while two hundred forty three rounds of free golf were played.

In 2008, five (5) of the ten (10) member board did not visit all seven facilities.

In 2008, six (6) of the ten (10) member board did not meet the minimum meeting attendance requirement.

The current role of the GAC has been largely usurped by the contractor and the Supervisor of Golf.

The current business model does not dictate a need for this redundancy nor can or would the level of GAC data / information influence the decision making process.

CRC Action: Recommend that current members finish established terms and that vacated seats not be filled until a change of the business model; or disband GAC in March 1, 2009.

4. **Observation:** "There has been neither verification that the Golf Professionals assigned at each golf course are members of the Professional Golfers Association of America (PGA), nor that the professionals at Glenview, Reeves, and Neumann are PGA Class A member professionals as stated in the management contract Exhibit A, Section 1-C, 2 Golf Professionals"
Recommendation: "Cincinnati Recreation Commission should request documentation to verify that those golf meet the standards of the contract".

CRC Response: Throughout the term of the contract, CRC has granted waivers for this stipulation. In an effort to develop staff and put the "right person" or most qualified candidate in the position.

Glenview Golf Professional is Class A member.

CRC Action: CRC will continue to monitor golf professional placement and development. Furthermore, CRC will work with contractor to encourage professional accreditation.

5. **Observation:** "There is no verification that a check issued to a vendor is received by that vendor".
Recommendation: "CRC Staff should make periodic random verifications of the cancelled checks to ensure they match with the voucher".

CRC Response: Concur with recommendation.

CRC Action: Perform periodic random verifications of cancelled checks. Contractor's bank allows access to cancelled check PDF files online for six months (shows front and back of check). CRC financial management division can request a number random check within a "batch" for validation of cancelled checks.

6. **Observation:** "Employees of Billy Casper Golf utilize the CRC logo on their business cards".
Recommendation: "Employees of Billy Casper Golf should no longer utilize the CRC brand on their business cards".

CRC Response: Although contractually not agents of the Cincinnati Recreation Commission, contractor staff promotes and represent the CRC brand identification. Contractor staff also represents CRC golf in local golf market.

CRC Action: CRC staff will continue to monitor proper use of CRC logo and take action against any misuse.