



# CITY OF ORLANDO

---

Office of Audit Services and Management Support

## MEMORANDUM

To: Lisa Early, Director, Families, Parks and Recreation

From: J. T. Sirak, CPA, Audit Program Manager  
Office of Audit Services and Management Support

Re: Follow-Up Review of Dubsdread Golf Course Management Agreement  
Compliance Limited Review (Report No. 09-05)

Date: April 1, 2009

Attached is a summary of the status of recommendations as determined from our follow-up review of the Dubsdread Golf Course Management Agreement Compliance Limited Review (*Report No. 08-09*), issued April 30, 2008. Our review procedures consisted of a review of the status of the recommendations provided by the Families, Parks and Recreation Department, inquiries of management, and examination of certain documents.

Our follow-up was made in accordance with generally accepted government auditing standards. The standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives.

**All five of recommendations contained in the original report have been implemented.**

We would like to thank the officials and personnel of the Families, Parks and Recreation Department affected by these recommendations for their cooperation during this follow-up review.

Jack Sirak, Audit Program Manager, performed this follow-up review.

## Attachment

C: Honorable Buddy Dyer, Mayor  
Byron W. Brooks, Chief Administrative Officer  
Mayanne Downs, City Attorney  
Rebecca W. Sutton, Chief Financial Officer  
Deborah D. Girard, Deputy Chief Administrative Officer  
Jody M. Litchford, Deputy City Attorney  
Jon Somsen, Chief Assistant City Attorney  
Rodney I. Williams, Recreation Division Manager  
Renee Jackson, Fiscal Department Manager, FPR  
Brenda March, Assistant to the Director, Families, Parks and Recreation  
Richard A. Casolino, Purchasing Agent Senior

**REPLY AND IMPLEMENTATION SUMMARY**  
**FOLLOW-UP REVIEW OF DUBSDREAD GOLF COURSE MANAGEMENT AGREEMENT COMPLIANCE LIMITED REVIEW**

#	RECOMMENDATIONS	RESPONSE	CURRENT STATUS	IMPLEMENTATION DATE	AUDITEE COMMENTS
	The Families, Parks, and Recreation Department should:				
1.	Take the necessary actions to apply the City's exemption status for sales, use, and fuel taxes. (MEDIUM)	Concur	Implemented	Fall 2008	The FPR Fiscal Office reviewed the City's policies with Kitson and Partners, LLC, and these policies are now in effect
2.	Take the necessary actions to ensure Dubsdread Golf Course invoices are both accounted for and paid in a timely manner. (HIGH)	Concur	Implemented	Fall 2008	During the fall we instituted a wire transfer process to respond more quickly to the cash needs of the operations, thereby allowing them to make more timely payments
3.	Review Dubsdread financial practices and develop strategies to improve such practices as well as to update the names of individuals authorized to conduct business with financial institutions. (MEDIUM)	Concur	Implemented	Fall 2008	The name of the City's former CFO was taken off the account and Kitson personnel were made signatories on the account.
4.	Monitor post-renovation operations with a view to modifying/developing both financial and non-financial incentives designed to encourage profitability improvements for inclusion in the next agreement. (MEDIUM)	Concur	Implemented	August 2008	A new 5-year contract was signed in early 2009, with incentives included. Monitoring occurs via detailed monthly budget reports, quarterly facility inspections and monthly Oversight Committee meetings
5.	Re-establish a Dubsdread Golf Course oversight committee that meets at least quarterly to review transactions and finances affecting the course. (HIGH)	Concur	Implemented	July 2008	The Oversight Committee was reinstated and meets monthly. Members include FPR, Real Estate, Purchasing, Facilities Management, and Legal. The agenda includes fiscal, legal, risk, facility maintenance, operations, and other emergent issues.