



Legislation Text

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Review of Ironwood Golf Course Revenues (B)

In accordance with our Annual Audit Plan, the City Auditor's Office has completed a Review of Ironwood Golf Course Revenues. The primary objective of our audit was to evaluate the system of management control over revenues collected at Ironwood Golf Course. During our review, we interviewed key personnel, analyzed operating data and evaluated management controls.

Based on the results of our review, we believe opportunities exist for the Parks and Recreation Department to strengthen management controls at the Ironwood Golf Course. Our report, which includes a response from the City Manager, is attached for your review. The report provides several recommendations related to strengthening internal controls over receipting and recording Ironwood revenues, improving the timeliness of cash reports and deposits, strengthening green fee surcharge collections, improving internal controls over gift cards and complimentary rounds, as well as updating operating policies and procedures.

We request that the Committee recommend the City Commission accept our report and the City Manager's response. Also, in accordance with City Commission Resolution 970187, Section 10, Responsibilities for Follow-up on Audits, we request that the Committee recommend the City Commission instruct the City Auditor to conduct a follow-up review on recommendations made and report the results to the Audit, Finance and Legislative Committee.

The City Commission: 1) Accept the City Auditor's report and the response from the City Manager; and 2) instruct the City Auditor to conduct a follow-up review on recommendations made and report the results to the Audit, Finance and Legislative Committee.