



DATE: June 7, 2016
TO: Jim Westmoreland, City Manager
FROM: Internal Audit Division
SUBJECT: Bryan Park Golf, LLC
(No Response Required)

The Internal Audit Division has completed our compliance review on April 8, 2016 of Bryan Park Golf, LLC which received a yearly funding allocation from the City of Greensboro of \$125,000 for the 2015-2016 fiscal year.

This funding is designed to assist Bryan Park Golf in defraying their costs of operations. Their operational expenses include such items as: golf cart leasing expenses, chemical costs for fertilizers to maintain two (2) golf courses, irrigation and water costs; utilities; and general administrative expenses such as management fees.

We selected several items for testing from the entity's general ledgers and examined transactions and documentation provided by the entity.

In our initial draft report, we had requested some additional information/documentation regarding the Board of Directors, Board Meeting Minutes and the votes by members on actions taken. After further review and clarification from Mr. Kyle Kolls, General Manager we were informed that this entity has a Commission of Members and not a Board of Directors (See Attachment).

We did receive Summary of Operations for April 28, 2015, July 21, 2015 and October 20, 2015 which is also provided to each Commission Member during their regular meetings. Based on our review, it appears that the entity is in compliance with the contract with no further action required.

We would like to thank Ms. Ginny Brown, Business Manager and Mr. Kyle Kolls, General Manager of Bryan Park for their courtesy and cooperation shown to us during this visit. If there are any questions or comments concerning the details of this visit, we can be reached at 373-2823.

Len Lucas
Internal Audit Director

Cc: Chris Wilson, Assistant City Manager
Wade Walcutt, Director of Parks and Recreation
David Taylor, Managing Partner for Bryan Park Management Group
Kyle Kolls, General Manager of Bryan Park Golf, LLC
Ginny Brown, Business Manager of Bryan Park Golf, LLC