



Brevard County, Florida

Internal Audit Report – Contract Compliance – Golf Operations

January 10, 2022

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TRANSMITTAL LETTER



January 10, 2022

The Audit Committee of
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Pursuant to the approved Brevard County (“County”) Fiscal Year (“FY”) 2021/2022 internal audit plan, we hereby present our contract compliance report of the contract agreement (“Agreement”) between Brevard County (“County”) and Golf Brevard, Inc. (“Golf Brevard”). We will be presenting this report to the Audit Committee of Brevard County, Florida at the next scheduled meeting on April 20, 2022. Our report is organized in the following sections:

Executive Summary	This section provides a high-level overview and summary of the observations noted in our internal audit.
Background	This provides an overview of the contract compliance process, as well as relevant background information.
Objectives and Approach	The objectives of this internal audit are expanded upon in this section, as well as a review of our approach.
Observations Matrix	This section includes a description of the observations noted during our internal audit and recommended actions, as well as Management’s response including responsible party, and estimated completion date (“ECD”).

We would like to thank the staff and all those involved in assisting RSM US LLP with this internal audit.

Respectfully Submitted,

RSM US LLP

RSM US LLP

EXECUTIVE SUMMARY

Background

Contract compliance incorporates all interaction between the County and the selected contractor from the inception of the executed contract until the work has been completed and accepted, or the contract is terminated, payment has been made, and all disputes have been resolved.

On July 24, 2017, RSM issued an internal audit report regarding the former golf operations services provider for the County. The audit established a timeline for the breach of contract, and outlined the financial obligations existing at each golf property at the time. An update was provided for this report on August 23, 2017, which further detailed the financial performance of the golf properties under the previous contractor's management. Highlighted were the financial struggles and stalemated performance in rounds being played across the County's public golf courses.

On April 24, 2018, the County approved a 49-month agreement with Golf Brevard, Inc. to operate The Habitat and Spessard Holland, golf properties beginning September 1, 2018. Golf Brevard, Inc. was founded as a 501(c)3 non-profit entity in 2018 and was established with a goal of providing affordable golf to the citizens of Brevard County. Quarterly, Golf Brevard, Inc. management meets with the County Parks and Recreation Director to discuss ongoing management objectives, conditions, and goals for the properties.

Golf Brevard, Inc. is required by the agreement with the County to maintain golf programs, as well as pro shop merchandise for sale and food and beverage services. To foster positive experience for citizens of Brevard County, the agreement between Golf Brevard, Inc. and the County requires all conditions meet its First Class Standard.

Objective and Approach

The objective of this contract compliance audit was to evaluate compliance with the agreement between the County and the vendor to determine whether processes are sufficiently documented, compliant and performed with the requirements of the agreement. The specific procedures performed include;

- Reviewed the Agreement and applicable amendments between Brevard County and Golf Brevard, Inc;
- Obtained and reviewed background information on the contract, including contract copy, contract administrator information, and detail of required reporting documentation.
- Conducted interviews with key personnel from both the County and Golf Brevard, Inc. to understand operating requirements and processes;
- Performed on site walkthroughs and observed the golf properties;
- Selected samples from various financial and operational components to evaluate contractual compliance, including: financial and operating monthly and annual reporting packages; maintenance history, policies and procedures; staffing personnel listing; ongoing monitoring of customer complaints; and insurance policies.
- Summarized and charted the financial performance and key performance indicators over the duration of our audit period; and
- Assessed the overall contract administration processes and controls to determine effectiveness.

Our scope period was September 1, 2018 through October 31, 2021.

At the conclusion of our internal audit, we summarized our observations into this written report, and conducted exit conferences with County leadership and management which included the Director of Parks and Recreation, Assistant County Manager, and County Manager.

Overall Summary / Highlights

The observations identified during our review are summarized on the following pages. We have assigned relative risk or value factors to each observation. Risk ratings are the evaluation of the severity of the concern and the potential impact on the operations of each item. The detailed observations are listed in the observation matrix including management action plans, estimated completion dates and responsible parties.

Number of Observations by Risk Rating

(See page 3 for rating definitions)

Internal Audit Report	High	Moderate	Low
Golf Brevard – Contract Compliance	-	1	1

Fieldwork was performed October 2021 through December 2021.

We would like to thank all Brevard County team members who assisted us throughout this internal audit.

EXECUTIVE SUMMARY – CONTINUED

Observations Summary

The following is a summary of the observations noted in the areas reviewed. The detailed observation is included in the observations matrix section of the report. Definitions of the rating scale are included below.

Summary of Observations	
Observations	Rating
1. Reporting Package Documentation	Moderate
2. Maintenance Policies and Procedures	Low

Observation Risk Rating Definitions	
Rating	Explanation
Low	Observation presents a low risk (i.e., impact on financial statements, internal control environment, public perception/brand, or business operations) to the organization for the topic reviewed and/or is of low importance to business success / achievement of goals and internal control structure.
Moderate	Observation presents a moderate risk (i.e., impact on financial statements, internal control environment, public perception/brand, or business operations) to the organization for the topic reviewed and/or is of moderate importance to business success / achievement of goals and improve its internal control structure. Action should be in the near term.
High	Observation presents a high risk (i.e., impact on financial statements, internal control environment, public perception/brand, or business operations) to the organization for the topic reviewed and/or is of high importance to business success / achievement of goals and improve its internal control structure. Action should be taken immediately.

BACKGROUND

OVERVIEW

Currently, there are two (2) County owned public golf facilities located within Brevard County, the Habitat Golf Course in Grant-Valkaria, FL and Spessard Holland Golf Course in Melbourne Beach, FL. These properties opened as 18 hole golf courses in 1991 and 1977 respectively. Municipal golf courses are designed to be available to the public at reasonable costs as a recreational facility. On July 24, 2017, RSM issued an internal audit report regarding the former golf operations services provider for the County. The audit established a timeline for the breach of contract, and outlined the financial obligations existing at each golf property at the time. An update was provided for this report on August 23, 2017, which further detailed the financial performance of the golf properties under the previous contractor’s management. Highlighted were the financial struggles and stalemated performance in rounds being played across the County’s public golf courses. On April 24, 2018, the County approved a 49-month Golf Course Properties Agreement (“Agreement”) with Golf Brevard, Inc., to operate The Habitat and Spessard Holland, golf properties effective September 1, 2018. Golf Brevard, Inc. owns all revenues and expenses generated through the management of the golf properties. The agreement between Golf Brevard, Inc. and the County requires Golf Brevard, Inc. to re-invest all profits into the improvement of its operated golf properties.

Golf Brevard, Inc. was founded as a 501(c)3 non-profit entity in 2018 and was established with a goal of providing affordable golf to the citizens of Brevard County. Public golf facilities within the County are perceived as an extension of the County’s management, regardless of day to day operation management. Golf Brevard, Inc. management meets with the County Parks and Recreation Director quarterly, in person to discuss ongoing management objectives, conditions, and goals for the properties. The County provides oversight, including periodic soil testing, observations of current conditions, and regular reporting on the maintenance of each golf course. Golf Brevard, Inc. is responsible for managing and operating the following, at a minimum:

1. *General Golf Activities* – tee time reservations, practice range facilities, golf club set rentals, golf lessons or club repairs, memberships, and golf cart rentals
2. *Membership Program* – operating a membership program at both Spessard Holland and the Habitat Golf Courses
3. *Pro-Shop Operations* – including the retail and sale of both hard and soft goods. Golf Brevard, Inc. is responsible for developing an inventory listing, and ensuring a high quality of goods provided for sale.
4. *Food & Beverage Services* – operation of restaurant services at both the Habitat and Spessard Holland Golf Courses

TRANSITION FUNDING

Because of its status as a new entity, Golf Brevard, Inc. was initially unable to secure traditional loans without credit history. As a result, the County provided “Transition Funding” in the amount of \$490,000 to assist Golf Brevard, Inc. in establishing operations, a satisfactory level of maintenance, promotion, and standard golfing experience at each of the two courses. Of the \$490,000 funding, \$100,000 was not to be repaid, and was to be used by Golf Brevard, Inc. to begin management operations. The remainder of the loan is to be repaid by Golf Brevard, Inc. in annual installments of \$130,000 due within 45 days of the anniversary of the contract execution on September 1, beginning in 2021. Additionally, according to the agreement provision “8.9 Repayment of Transition Funding”, if within the first two (2) years of inception of the contract Golf Brevard, Inc. accumulates liquid cash reserves in excess of \$500,000, that excess is to be paid to the County as pre-payment on the Transition Funding loan, within 30 days of October 1st of each applicable year. To date, Golf Brevard, Inc. has completed one payment to the County in the amount of \$85,841.07, triggered by liquid cash reserves as calculated by Golf Brevard, Inc. in excess of \$500,000 at the end of FY2020.

Transition Funding Snapshot			
Initial Transition Funding	\$490,000.00		
Less – Start-up Funding*	\$100,000.00		
Total Transition Funding Loan	\$390,000.00		
Transition Funding – Payments to Date			
Payment Type	Due Date	Payment Date	Payment Amount
Excess Liquid Cash Reserve	November 1, 2020	November 24 th , 2020	\$85,841.07
Annual Loan Installment	October 15, 2021	October 12 th , 2021	\$130,000.00
Transition Loan Balance Remaining			\$174,158.93
Transition Funding – Upcoming Payments			
Payment Type	Due Date	Payment Date	Payment Amount
Annual Loan Installment	October 15, 2022	TBD	\$130,000.00

BACKGROUND – CONTINUED

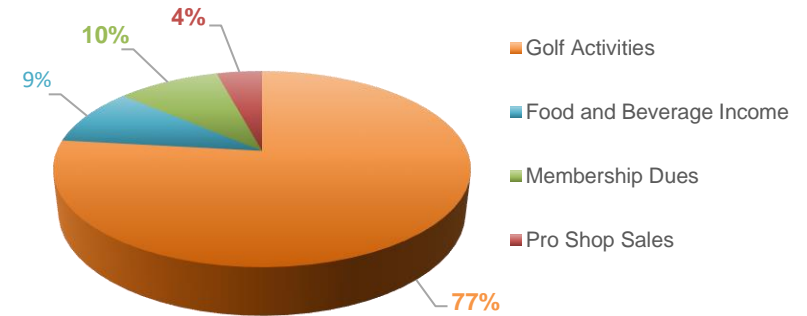
FINANCIAL PERFORMANCE

Golf Brevard, Inc. is required by the agreement with the County to maintain golf programs, as well as pro shop merchandise for sale and food and beverage services. The largest component of total income generated by Golf Brevard, Inc. is created by the golf activities in place, including cart rentals, club rentals, driving range fees, and green’s fees. This income is supplemented by pro shop sales and food and beverage sales at both properties. The illustration to the right outlines total Golf Brevard, Inc. income generated by program since contract inception in September 2018.

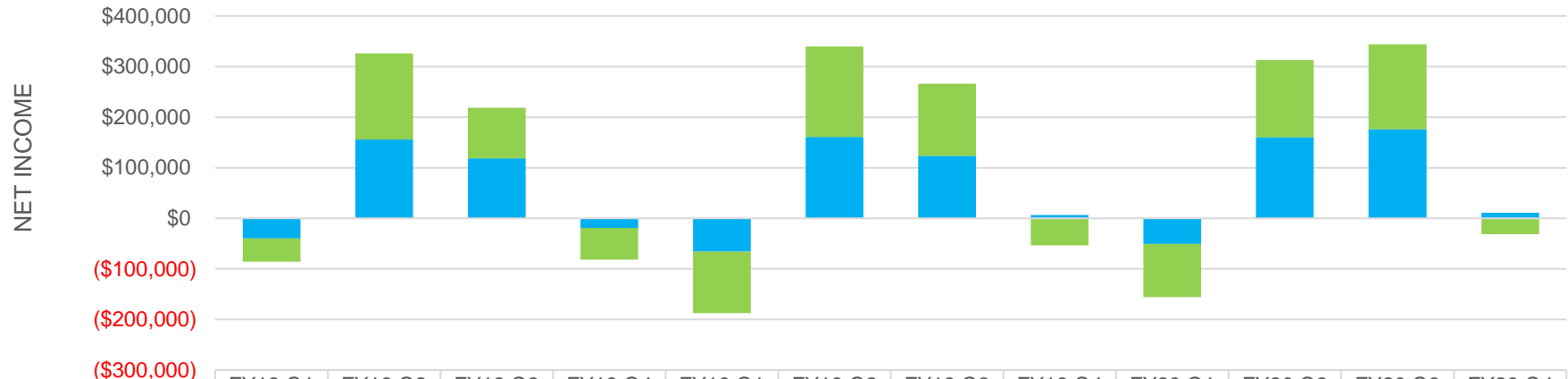
In general, seasonality exists in the golfing industry where gross earnings rise on average between September and March of each year, before falling between May and August of each year. Net income/(loss) is expressed as the difference between gross earnings and total expense. We noted that Golf Brevard, Inc. has reported an accumulated total net income of \$1,229,263.41 between September 1, 2018 and August 31, 2021. This period includes the onset of the COVID-19 pandemic, which began in March 2020. COVID-19 has presented unique challenges, including additional health and safety procedures, business closings, and staffing shortages nationwide.

The net income performance of both golf properties are outlined in the illustration below.

**GOLF BREVARD, INC.
 INCOME BY PROGRAM**



**GOLF BREVARD, INC.
 NET INCOME/(LOSS) BY GOLF COURSE**



	FY18 Q1	FY18 Q2	FY18 Q3	FY18 Q4	FY19 Q1	FY19 Q2	FY19 Q3	FY19 Q4	FY20 Q1	FY20 Q2	FY20 Q3	FY20 Q4
Habitat Net Income/(Loss)	(\$45,371)	\$170,433	\$100,355	(\$62,603)	(\$121,483)	\$178,793	\$142,513	(\$53,673)	(\$105,294)	\$152,709	\$168,118	(\$31,662)
Spessard Net Income/(Loss)	(\$40,099)	\$155,587	\$118,196	(\$18,947)	(\$65,805)	\$160,542	\$123,741	\$6,473	(\$50,595)	\$160,264	\$175,996	\$11,078

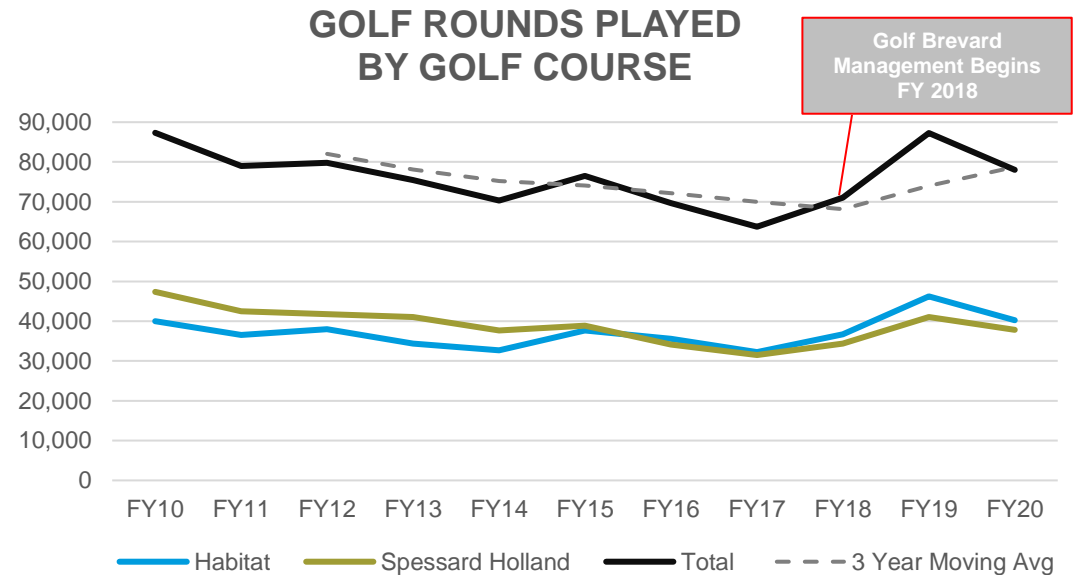
BACKGROUND – CONTINUED

ROUNDS PLAYED

In general, rounds played at both properties have been steadily increasing year over year since Golf Brevard, Inc. began operations at the end of FY2018. A three year moving average of total rounds played across both properties indicates general growth over the 3 years of Golf Brevard, Inc. management. This trend is especially pronounced at Spessard Holland Golf Course, which was experiencing a sharper average decline in rounds played prior to FY2018.

Total rounds played across the two properties fell between FY2010 and FY2017 from 87,335 to a 10 year low of 63,731. Rounds played since have grown by an average of 4,762 rounds per year, or an average annual growth rate (AAGR) of 5.6%.

In the period of FY2017 to FY2019, the population of Brevard County increased by 1.43%, or 14,173 individuals according to United States Census Bureau statistics. This would indicate that on a per-capita basis, rounds of golf played at the Habitat and Spessard Holland Golf Courses are outpacing population growth.



REPORTING

The County's agreement with Golf Brevard, Inc. requires monthly and annual reporting. These reports are intended to communicate the operational and financial performance of golf course properties. The monthly and annual reporting requirements outlined by *Exhibit D* of the contract agreement are as follows:

1. A profit and loss statement, balance sheet, cash flow statement, and budget variance report showing the results of operation of the Golf Course Properties for such month and for the Agreement Year to date, which statement shall include sufficient detail to reflect all Gross Revenues and Golf Course Properties Expenses, and which shall further breakdown revenues and expenses between the golf courses, restaurants, pro shop sales, rentals and lessons, and other categories as appropriate and/or as reasonably required by County.
2. Total Rounds Report with comparison to prior year
3. Course Maintenance Schedules
4. Update on Current Conditions
5. Rate Schedule for each player category
6. Capital Projects Update

COVID-19 IMPACT

The COVID-19 public health emergency impacted the standard operating procedures for most organizations, including Golf Brevard and the County. The unique challenges imposed by the COVID-19 pandemic influenced golf course management in a variety of ways, including but not limited to, employee availability, increases to COVID related expenditure, rounds of golf played by the public, staffing shortages, and employees needing to perform multiple duties. Golf Brevard was able to maintain operations through the COVID-19 public health emergency and have worked closely with the County to ensure all challenges to standard operation have been addressed.

OBJECTIVES AND APPROACH

OBJECTIVES

The objective of this contract compliance audit was to evaluate compliance with the agreement between the County and the vendor to determine whether processes are sufficiently documented, compliant and performed within the requirements of the agreement. Our objective was to assess whether Golf Brevard, Inc. is aligned with its contractual agreement with the County.

APPROACH

Our audit approach consisted of the following three phases:

Understanding and Documentation of the Contract and Process

During the first phase, we performed the following:

- Conducted an entrance conference and met with those involved with the contract compliance and monitoring responsibilities over the selected contract from the respective department to discuss the scope and objectives of the cycle audit, obtain preliminary data, and establish working arrangements;
- Obtained copies of contract agreements and any amendments, financial information and other documents deemed necessary;
- Reviewed the applicable State Statutes and County policies; and
- Conducted interviews with responsible personnel from the vendor and the selected department/division to obtain an understanding of the unique aspects of the process in order to perform walkthroughs and our testing.

Detailed Testing

The purpose of this phase was to test compliance based on our understanding of the Contract Compliance process. Our fieldwork testing was conducted utilizing sampling and other auditing techniques to meet our audit objectives outlined above. Our testing included services performed for the time period of September 1, 2018 through October 31, 2021. Specific procedures performed include:

- Gathering and evaluating background information on the County's contract compliance procedures and any required controls or documentation;
- Obtaining and reviewing background information on the contract, including contract copy, contract administrator information, and detail of required reporting documentation;
- Selecting samples from various financial and operational components, including: financial and operating monthly and annual reporting packages; maintenance history, policies, and procedures; daily; staffing personnel listing; ongoing monitoring of customer complaints; and insurance policies;
- Assessing the overall contract compliance processes and controls to determine effectiveness; and
- Summarizing and charting financial performance and key performance indicators over the duration of our audit period.

Reporting

At the conclusion of this audit, we summarized our findings related to this internal audit and reviewed with the respective members of County Management. We have incorporated management's response into our report.

OBSERVATIONS MATRIX

Observation	1. Reporting Package Documentation																				
Moderate	<p><i>Exhibit D</i> of the contract agreement between the County and Golf Brevard, Inc. outlines the required monthly and annual reporting due to the County from Golf Brevard, Inc. A total of nine (9) reports are expected to be provided by Golf Brevard, Inc. monthly and for the Agreement Year to date. The detailed reporting and frequency requirements per the contract are outlined in the table below. Through detail testing, we noted that not all reporting was provided by Golf Brevard, Inc. to the County, as required by the contract.</p> <p><u>Monthly Reporting</u></p> <p>We selected a sample of six (6) months over our audit period and requested the reporting packages submitted by Golf Brevard, Inc. to the County. Through testing of the six (6) months selected for testing, we identified the following exceptions related to monthly reporting:</p> <ul style="list-style-type: none"> • <i>Financial Reporting</i> <ul style="list-style-type: none"> ○ 1 of 6 of sampled months did not provide a P&L Statement timely. ○ 1 of 6 of sampled months did not provide a Statement of Cash Flows timely. ○ 1 of 6 of sampled months did not provide a Balance Sheet timely. ○ 1 of 6 of sampled months did not provide a Budget Variance Report timely. ○ 1 of 6 of sampled months did not include Budget Variance Reporting. • <i>Operational Reporting</i> <ul style="list-style-type: none"> ○ 1 of 6 of sampled months did not include Total Rounds Report with comparison to prior year report. ○ 2 of 6 of sampled months did not include Capital Projects Updates. ○ 4 of 6 of sampled months did not include Course Maintenance Schedules. ○ 1 of 6 of sampled months did not include Current Conditions Updates for both golf properties. <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="background-color: #00AEEF; color: white;">Report Name</th> <th style="background-color: #00AEEF; color: white;">Frequency</th> </tr> </thead> <tbody> <tr> <td>Profit and Loss Statement (by Golf Course)</td> <td>Monthly & Annual</td> </tr> <tr> <td>Statement of Cash Flows</td> <td>Monthly & Annual</td> </tr> <tr> <td>Balance Sheet</td> <td>Monthly & Annual</td> </tr> <tr> <td>Budget Variance Report</td> <td>Monthly & Annual</td> </tr> <tr> <td>Total Rounds Report</td> <td>Monthly & Annual</td> </tr> <tr> <td>Course Maintenance Schedules</td> <td>Monthly & Annual</td> </tr> <tr> <td>Rate Schedule for each player category</td> <td>Monthly & Annual</td> </tr> <tr> <td>Capital Projects Update</td> <td>Monthly & Annual</td> </tr> <tr> <td>Update on Current Conditions</td> <td>Monthly & Annual</td> </tr> </tbody> </table> <p>Additionally, we found that at the time of this report, the reporting package for October 2021 has not yet been provided by Golf Brevard to the County. Further, we noted that the course maintenance schedules provided give limited updates on the maintenance performed, and do not generally outline regular schedules or procedures (See Observation #2).</p> <p><u>Annual Reporting</u></p> <p>In addition to monthly reporting, audited financial reports are to be provided to the County at Golf Brevard, Inc.'s fiscal year end. We selected one (1) annual reporting period, FY2020, to verify compliance with the contract. An annual report summarizing high-level overview of the operational performance, course conditions, and goals was provided to County staff on December 3, 2021, but did not include audited financial statements. Audited annual financial reports are required by the agreement to be submitted to the County, and the financial reporting required by <i>Exhibit D</i> were either unaudited, incomplete and/or missing, and therefore not in compliance with the terms of the contract.</p>	Report Name	Frequency	Profit and Loss Statement (by Golf Course)	Monthly & Annual	Statement of Cash Flows	Monthly & Annual	Balance Sheet	Monthly & Annual	Budget Variance Report	Monthly & Annual	Total Rounds Report	Monthly & Annual	Course Maintenance Schedules	Monthly & Annual	Rate Schedule for each player category	Monthly & Annual	Capital Projects Update	Monthly & Annual	Update on Current Conditions	Monthly & Annual
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Rate Schedule for each player category	Monthly & Annual																				
Capital Projects Update	Monthly & Annual																				
Update on Current Conditions	Monthly & Annual																				

OBSERVATIONS MATRIX – CONTINUED

Observation	1. Reporting Package Documentation – continued
	<p>We noted that Golf Brevard, Inc. is undergoing a change in accounting process, transitioning from an in-house bookkeeper to an outsourced accounting firm. Historical reconciliation is being performed by the newly contracted accounting firm. We have communicated with the new accounting firm who has confirmed that they are working with Golf Brevard, Inc. management to catch up with reporting requirements, however at the time of this report, this process is still ongoing. At the time of this report, an annual audited financial reporting package for FY2021 has not yet been provided to the County.</p> <p>These reports are intended to provide the County with a comprehensive financial perspective and summarized operational performance of Golf Brevard, Inc.'s management and business at the County's Golf Properties. Without timely reporting, the County may not be able to evaluate the financial stability of golf operations and make strategic decisions timely.</p>
Recommendation	<p>We recommend that Golf Brevard, Inc. continue to evaluate their accounting processes to ensure that all required reporting can be completed and timely communicated to the County in compliance with the requirements of the contract. We acknowledge that the County is in the process of evaluating changes to the contractually required reporting documents. Based on the monitoring performed by the County Parks and Recreation team and the repayment of the County's loan, we would support a reduction in the reporting required of Golf Brevard.</p>
Management's Response	<p>Response: County staff attend monthly Golf Brevard, Inc. meetings and hold quarterly joint meetings with Golf Brevard, Inc. Additionally, staff and an independent golf consultant inspect the two golf courses four times per year. County staff receive monthly maintenance reports and maintenance is discussed in advance with County staff. The 2020 Annual Report was received on December 3, 2021.</p> <p>Responsible Party: Monthly Reporting: Throughout the beginning years of the Agreement, financial reporting was challenging for a fledgling organization. In April 2021 Golf Brevard, Inc. began working with the professional accounting firm CRI to evaluate our organization's accounting procedures and internal controls. As a consequence, new and improved procedures have been adopted. CRI also is assisting Golf Brevard, Inc. in preparing its own accurate and timely financials by providing a software system and data input that complies with generally accepted accounting procedures. This will enable Golf Brevard, Inc., to produce timely and accurate financial reports each month. Annual Reports: In 2020, Golf Brevard, Inc. experienced leadership transition and the COVID pandemic hit. When it was discovered that the 2020 Annual Report was not submitted, this oversight was remedied immediately.</p> <p>ECD: Complete, testing will be performed during the next round of follow up testing</p>

OBSERVATIONS MATRIX – CONTINUED

Observation	2. Maintenance Policies and Procedures											
Low	<p>Per Section 8.2 <i>Obligations of GOLF BREVARD, INC. and COUNTY for Repairs, Replacements, and Maintenance</i>, Golf Brevard, Inc. is required to keep the Golf Course Properties, including all fairways, greens, tees and tee boxes, bunkers, water hazards, and practice ranges in good condition and repair. <i>Exhibit B</i> of the contract agreement requires that Golf Brevard, Inc. develop formal programs and procedures to document and plan for the maintenance of all properties. Through testing, we noted that no formal process or procedural documentation was provided for the following maintenance programs, as required by the agreement:</p>											
	<table border="1"> <thead> <tr> <th data-bbox="449 456 919 532">Required Documentation</th> <th data-bbox="919 456 1566 532">Description</th> <th data-bbox="1566 456 1917 532">Documentation Provided by Golf Brevard?</th> </tr> </thead> <tbody> <tr> <td data-bbox="449 532 919 634">Preventative Maintenance Program</td> <td data-bbox="919 532 1566 634">For all mechanical, electrical and plumbing systems, and equipment</td> <td data-bbox="1566 532 1917 634" style="text-align: center;">✘</td> </tr> <tr> <td data-bbox="449 634 919 727">Tree Plan</td> <td data-bbox="919 634 1566 727">To encompass tree maintenance, placement, trimming, and replacement</td> <td data-bbox="1566 634 1917 727" style="text-align: center;">✘</td> </tr> </tbody> </table>	Required Documentation	Description	Documentation Provided by Golf Brevard?	Preventative Maintenance Program	For all mechanical, electrical and plumbing systems, and equipment	✘	Tree Plan	To encompass tree maintenance, placement, trimming, and replacement	✘		
Required Documentation	Description	Documentation Provided by Golf Brevard?										
Preventative Maintenance Program	For all mechanical, electrical and plumbing systems, and equipment	✘										
Tree Plan	To encompass tree maintenance, placement, trimming, and replacement	✘										
	<p>Although the County has not identified persistent or emergent maintenance concerns at either golf facility, documentation does not exist to describe the policies and procedures, frequency, or maintenance expectations of the golf properties. Currently, Golf Brevard, Inc. relies on institutional expertise of management to identify regular maintenance needs, plan for scheduled and unscheduled maintenance operations, and determine whether maintenance is being performed in the manner specified by the agreement.</p>											
	<p>Without formal policies or procedures to guide maintenance activities or a process to track all maintenance performed, the County must rely on their own inspection to independently verify that preventative and standard maintenance practices, including top-dressing and overseeding, bunker maintenance, mowing, and other critical maintenance procedures are being performed in line with the expectations of the County, and is unable to identify maintenance procedures that should be performed by Golf Brevard at any given point in time. Additionally, without sufficient policies and procedures in place, Golf Brevard, Inc. may not be able to provide for effective succession planning. Without sufficient succession planning, the County may not be able to efficiently and effectively continue operations in the instance that changes that may occur with key Golf Brevard, Inc. personnel.</p>											
Recommendation	<p>We recommend Golf Brevard, Inc., in collaboration with the County, formally document all maintenance procedures performed to golf course properties. This documentation should be designed to promote consistent and defined expectations in the performance of course maintenance.</p> <p>Further, we recommend that Golf Brevard, Inc. formally identify and track all upcoming planned and unplanned maintenance to achieve the maintenance standards identified in the contract.</p>											

OBSERVATIONS MATRIX – CONTINUED

Observation	2. Maintenance Policies and Procedures – continued
Management's Response	<p>Response: County staff attend monthly Golf Brevard, Inc. meetings and hold quarterly joint meetings with Golf Brevard, Inc. Additionally, staff and an independent golf consultant inspect the two golf courses four times per year. County staff receive monthly maintenance reports and maintenance is discussed in advance with County staff. An Annual Preventative Maintenance Program will be submitted at the beginning of each fiscal year. An Annual Tree Plan will be submitted at the beginning of each fiscal year. A summary of the Annual Preventative Maintenance Program and the Annual Tree Plan for the previous year will be included in the year-end report. Golf Brevard, Inc. performs customer service satisfaction surveys annually through the Rosen School of Hospitality Management.</p> <p>Responsible Party: Golf Brevard, Inc.</p> <p>ECD: For FY 2022, the Annual Preventative Maintenance Program and Tree Plan reports will be submitted to County staff on or before March 31, 2022.</p>



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