

**Post-Audit Review 23-01:  
Golf Course Inventory**

**June 2023**

**City Auditor**

Stan Sewell, CPA, CGFM, CFE

**Senior Auditor**

Richard Walls, CPA, CIA, CMFO





# OFFICE OF INTERNAL AUDIT

## Stan Sewell, City Auditor

June 5, 2023

To: Mayor Tim Kelly  
City Council Members

Subject: Post-Audit Review of Golf Course Inventory (Report #23-01)

Dear Mayor Kelly and City Council Members:

Attached is a summary report on the status of audit recommendations in our 2023 Golf Course Inventory report. The purpose of this report is to confirm whether, and to what degree, management has implemented the recommendations made in the original audit.

The original audit concluded:

1. Controls to ensure inventory accuracy need improvement; and,
2. Segregation of duties need improvement.

The audit had two recommendations to improve efficiency and effectiveness of the inventory process. At the time of this Post-Audit Review, both recommendations were fully implemented.

This Post-Audit Review consisted principally of inquiries of City personnel and examinations of various supporting documentation. It was substantially less in scope than an audit in accordance with generally accepted government auditing standards. The evidence obtained provided a reasonable basis for our conclusions; however, had an audit been performed, other matters might have come to our attention that would have been reported to you and our conclusions may have been modified.

Sincerely,

Stan Sewell, CPA, CGFM, CFE  
City Auditor

Attachment

cc:     Audit Committee Members  
          Jermaine Freeman, Chief of Staff  
          Ryan Ewalt, Chief Operating Officer  
          Vickie Haley, Chief Financial Officer  
          Julia Bursch, Deputy Chief Operating Officer  
          Scott Martin, Administrator Parks & Outdoors  
          Greta Hayes, Director Recreation  
          Eddie Taylor, Manager Golf Courses  
          Jim Arnette, TN Local Government Audit

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## RECOMMENDATIONS FULLY IMPLEMENTED (2)

Recommendation	Actions Taken
1 We recommended golf course personnel ensure inventory records are accurately maintained, and establish controls over the entry of the quantity of items purchased to ensure consistent and accurate inventory records. We recommend utilization of the administrative support assistant to review quantities entered into the inventory after processing payment. The golf policy manual should be updated to reflect current and newly established procedures.	The administrative assistant will monitor inventory additions for the beer and soft drinks in the course of invoice processing; and the manager golf courses will monitor inventory additions for the pro shop in the process of purchase card approvals. This step was added to the policy manual.
2 We recommended the tasks be divided between the golf course staff as much as practical by utilizing the manager golf courses, the administrative support assistant and the permanent part-time staff to perform some duties. The golf policy manual should be updated to reflect the specific duties assigned to various staff.	The operations coordinators will continue to be responsible for ordering and entering inventory. The administrative assistant and manager golf courses will monitor inventory additions. Other employees will assist during physical counts of the inventory. This step was added to the policy manual.

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