

Internal Audit of Columbus Golf Authority

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Audit Authorization

- ▶ The audit was authorized by City Council on February 24, 2026.

Audit Process

- Authorization of Audit
- Development of Audit Program
- Entrance Conference With Auditee
- Conduct of Fieldwork

Audit Process (Continued)

- Preparation of Draft Audit Report
- Exit Conference with Auditee
- Auditee Response
- Preparation of Final Audit Report
- Presentation to City Council

Audit Scope

- Organizational Structure of the Columbus Golf Authority
- Golf Authority Governance
- Operations
- Inventory and Assessment of Vehicles, Capital Equipment, & Facilities
- Financial Position

Audit Scope (Continued)

- ▶ Employee Verification & Position Description Review
- ▶ Administrative and Financial Operations

Audit Activity and Observations

- ▶ Tour of Golf Courses & Facilities
- ▶ Bull Creek Facility consists of 2, 18-Hole Courses situated on about 500 Acres of Watershed Property, adjacent to Lynch Road, north of Macon Road, projected for 64,000+ rounds in FY2027.
- ▶ Built in the early 1970's and opened in 1972
- ▶ Heavily wooded property, with watershed lakes interspersed to detain water from flowing directly into Bull Creek and flooding areas to the south as it flows toward the Chattahoochee River

Photos from Bull Creek



Photos from Bull Creek



Audit Activity and Observations

- Visits with the Administrative Services Coordinator and Assistant Accounting Technician included observation of payroll processing, daily cash reconciliation vendor payments and reporting. The Business Office team, located at Bull Creek, is taking their activities to a new level, since their hire in early 2026.
- Parking at the Bull Creek facility is often scarce, with community golfers parking under adjacent trees, or along Lynch Road if necessary.
- While current staff is supplemented by available prison labor, maintaining the course daily, there is still some additional cleanup necessary throughout the course and cart paths due to the tornado that struck the course on April 6, 2025.

Audit Activity and Observations

- Oxbow Creek Facility
- Located on South Lumpkin Road in South Columbus
- Newer Brick Clubhouse and Course
- Designed for 18 holes , but only 9 constructed

Audit Activity and Observations

- It was great to see the recent completion of the renovated bridge on the cart path , adjacent to the Hole #2 tee box.
- The PVC Pipe Fencing between the parking lot and the course needs to be replaced with appropriate fencing, and floor covering in the Club House needs replacement. Expansion of the inventory in the Pro Shop would also result in additional revenue and profitability.
- 26,000+ rounds of golf are forecasted at Oxbow Creek in FY2027.
- Sorely needing the additional 9 holes to accommodate its growing number of participants, as customers have been turned away on peak dates.

Oxbow Creek-Renovated Cart Path Bridge vs 2021 Condition



Audit Activity and Observations

- ▶ Godwin Creek Course, located in City Village in Northwest Columbus.
- ▶ A 9-hole short course, a respite tucked away in the city amidst Industrial and Commercial enterprises.
- ▶ A developmental facility, creating a new supply of young golfers to learn the game, building their confidence and self esteem, and refilling the courses for years to come.
- ▶ There is no longer contracted programming provided at the course.

Audit Activity and Observations

- Currently, the Godwin Creek Course is urgently in need of maintenance, renovations and upgrades. The property is a community risk, and when planning youth activities, parents have asked that their children not attend activities at the site.
- Trash & debris are scattered across the course in an area adjacent to a homeless encampment, as fencing is damaged in the area.
- The Pro Shop and Snack Bar were only able to conduct cash transactions, without card service options.
- The Maintenance Shop was also urgently in need of renovation.

Photos from Godwin Creek



Photos from Godwin Creek



Photos from Godwin Creek



Audit Findings

- The new Business Office team is doing a fine job-this is an area that has struggled with turnover across the last 5 years. It was identified that position classification is an issue for action.
- The Oxbow Bridge renovation is now complete after several years.
- The Oxbow Creek course is turning away customers due to course constraints, and still has the opportunity to grow- adding the additional 9 holes.
- Parking, cart storage, pavilion and a starter house are inadequate or lacking, at the Bull Creek Facility

Audit Findings (Continued)

- The Pro Shop at Oxbow Creek carries minimal inventory, and should be expanded.
- The Snack Bar at Oxbow Creek similarly offers a limited menu, and should be expanded.
- The condition of the Godwin Creek Course calls for a decision- either close the facility or address the urgent need for renovations and upgrades.
- Each course would benefit from renovations and upgrades but the work effort should be prioritized and staged so that only one course is out of service at a time.

Audit Findings (Continued)

- ▶ Trailing clean-up is still needed associated with the tornado strike at Bull Creek on April 6, 2025, and should be addressed.
- ▶ In the next few months, the Superintendent will be retiring after decades of service. The Golf Director has developed a responsive staffing action plan for the transition, but there will be some additional funding needed.

Audit Recommendations

- The existing Administrative Services Coordinator position in the Business Office should be re-classified to a Financial Operations Administrator. The re-classification would more accurately address the current activities performed under this role.
- The Godwin Creek Course is sorely in need of renovations and upgrades. In it's current condition, there are risks to the community. Proposed renovations would expand the Pro Shop and Snack Stand and would add Golf Course Simulators. Upgrades and Renovations would cost \$4 million. The revival of the Godwin Creek Course would have additional revenue impact, as the simulators would provide a new non-traditional revenue source.

Audit Recommendations (Continued)

- The Oxbow Creel Course should be expanded, providing an additional 9 holes. Customer volume and demand supports the expansion. The expansion will cost about \$13 million.
- With the anticipated retirement of the Golf Superintendent, it is recommended that funding be designated to address the staffing plan and transition.

Auditee Response

- ▶ Jim Arendt, Golf Director has responded, indicating that audit activities were thorough, and acknowledged that audit findings and related recommendations were accurate and reasonable. His response is attached to the printed audit report.

Questions

- ▶ Are there any questions from City Council or Executive Management regarding this report?