

**General Operational Audit of
Columbus Golf Authority
July 14, 2026**

AUDIT AUTHORIZATION

The audit of the Columbus Golf Authority was authorized as a General Operational Audit on February 24, 2026, by City Council.

AUDIT PURPOSE

The purpose of the audit is to determine the status of the Columbus Golf Authority's operations, including its financial status, the condition of its assets, its facilities, and to assess its current and future needs to function as a viable entity in the Columbus community, in terms of relevance and financial sustainability. While relevance might appear to relate to only local demand for golf availability, the City's Chamber of Commerce and Economic Development Authority might argue that such is very relevant in their efforts to attract businesses to relocate to the community. A Public Golf Course is also relevant in that it provides access and affordability to play golf for all citizens and visitors of our community. Financial Viability addresses an entity's ability to be self-sustaining, not only on a cash expense basis, but to also have the financial resources for maintenance, upkeep of its facilities, equipment maintenance and replacement, and expansion needs for the future. It needs to have a defined vehicle to fund each of those programs, whether it be from operating revenues, City Council appropriations, SPLOST, LOST or from charitable gifts.

AUDIT SCOPE

The audit scope is one of full scope, so that each element of its current operation, facilities and their condition are assessed, in terms of current and future needs. It evaluates the ability of the entity to generate the financial and economic resources needed for the future; while maintaining its competitive position in current times. A competitive position includes golf courses and facilities that are physically and aesthetically competitive, along with being financially competitive. Determining one's financial requirements necessitates the evaluation of both the current and future financial considerations.

AUDIT PROCESS

The audit process began with the authorization of the audit and the development of the audit program. Next, we held an entrance conference with the Golf Director, Jim Arendt, to discuss the audit plan and to gain input from the auditee. The audit also included a review of the Golf Authority's financial and budgetary performance, and a review of the Minutes of the Golf Authority. The audit also includes a review of staffing and payroll expenditures and its source of available manpower. Each of the operational and administrative areas were reviewed for effectiveness and efficiency. A golfing operation includes considerable real estate, buildings, equipment, supplies and merchandise inventory. At the end of the fieldwork, an exit conference was held with the Golf Director. Following review of the Draft Audit Report by the Golf Director, a briefing was provided to Golf Authority members and critical staff members. Lastly, the audit report and PowerPoint presentation will be prepared and reviewed with the Golf Director before the report is scheduled for presentation at City Council. The audit report and presentation are then made to City Council.

AUDIT ACTIVITY AND OBSERVATIONS

The audit fieldwork began with visits to the Business Office and tours of the golf courses. We traversed each of the golf courses, noting observations along the way. We initially met with Administrative Services Coordinator Dena Dawson, along with Assistant Accounting Technician Amy Lewis in the Business Office. We observed payroll processing for the 3 golf courses, as well as daily cash reconciliation and reporting. The Business Office was also manually entering all invoices for later hand delivery to Finance as scanning was not an option. Human Resources documentation followed a similar manual process, with original material later driven to Human Resources. The Administrative Services Coordinator handles the set-up of new vendors and serves as the payroll manager. In observing routine office activities, it was learned that there are communications issues with other supportive departments, and there were boxes of aged paper documents stored on the property dating back to the late 1990's. Such documents included membership records, pro-shop sales records, paper timecards and vendor invoicing. Our audit team were provided with a tour of the Pro Shop and Clubhouse and were then escorted on a Bull Creek golf cart tour by Ambassadors, who provided the history of the course.

The Bull Creek facility consists of two, 18-hole courses, situated on about 500 acres of Watershed property, adjacent to Lynch Road, between Macon Road and Manchester Expressway, in the eastern portion of Columbus. The courses are moderately challenging, located on property that is abundant with trees and lakes. The watershed lakes, designed to prevent flooding throughout the city, provide a natural source of water for irrigating the courses. The natural beauty of the courses and landscape surrounding them is a sight unto itself. The Bull Creek Courses were constructed and opened in 1972, some 54 years ago. While current staff, supplemented by prison labor, maintain the course daily, there is still additional cleanup necessary throughout the course and cart paths because of the tornado of April 6, 2025.

The buildings at the Bull Creek facility are showing their age and their capacities are frequently exceeded, due to the volume of golfers playing at the facility. The maintenance building and sheds need to be expanded, and the cart barn is undersized when considering the popularity of the course and volume of golf patrons. Parking is another area in need of considerable expansion. On normal days the lot is full, and many cars are parked on the adjacent grass and along the dirt road toward the maintenance facility. On numerous occasions, auditors have witnessed cars parked along Lynch Road. That road is now heavily traveled and is not a suitable place for parking, as it presents a safety hazard for motorists and pedestrians. The parking lot could be enlarged, but it would need to expand into the area where the cart barn and clubhouse currently are located. This would require construction of a new clubhouse, with the cart barn underneath to minimize the footprint requirement.

The audit team additionally toured the Oxbow Creek facility, assisted by Donald Smith, David Pontecorvo and Tremayne Upshaw. It was great to see the completion of the renovated bridge on the cart path, and we also learned that Oxbow Creek is quite busy and looking forward to the potential expansion of the course to 18 holes.

The Oxbow Creek Golf Course is a 9-hole facility, with a long-planned expansion to 18 holes. It was built in the mid-nineties to replace the Lion's Club Course located at the curve along Victory Drive, to enable the construction of a softball complex. The building is adequate for its current usage, except for the floor covering which needs replacement. Also, the PVC Pipe Fencing between the parking lot and the course needs to be replaced with more appropriate fencing. The course was inexpensively built, as noted by the simple design of the course and the narrow asphalt cart paths. The course also has bridges over the creek at several locations. There are minimum quantities of golf equipment, shoes, and apparel in the Pro Shop at this facility. Expansion of the inventory could result in additional revenue and profitability at this facility.

The audit team also had an opportunity to visit the Godwin Creek Course, escorted by Golf Director Arendt. We went through the old Clubhouse and toured the course on golf carts. The Clubhouse, Maintenance Garage and "mini driving range" were in disrepair. When touring the course, it was noted that a homeless encampment of tents and tarps was located along the eastern property line. There is compromised fencing in that area, with discarded trash impacting the adjacent area of the course.

The Godwin Creek Course, located in City Village, was developed by the Bibb Manufacturing Company for its employees. The Course is rich in history and was later deeded to the city. In the past, the City had contracted with Fore Kids, who provided youth golf instruction. At the present time, there is no longer a contract in place.

Beyond site visits, the audit team additionally completed payroll cycle testing for 3 cycles and reviewed budget performance for FY24, FY25 and FYTD26.

FINANCIAL PERFORMANCE

Revenue performance across all three courses had been exceptional in both FY24 and FY25. In FY24, Bull Creek exceeded the revenue budget by \$508,629.69, Oxbow Creek exceeded the revenue budget by \$117,474.29, and Godwin Creek exceeded the revenue budget by \$30,215.22 for a total variance of \$656,319.20. In FY25, Bull Creek exceeded the revenue budget by \$241,563.66, Oxbow Creek exceeded the revenue budget by \$45,028.82, and Godwin Creek exceeded the revenue budget by \$68,809.21, for a total variance of \$355,401.69. In a review of FYTD26 at 4-30-26, we're seeing the seasonality and impact of inflation. At this point, across all 3 courses, we have a total revenue budget shortfall of \$270,577.90. May and June of 2026 should be busy months and it's certainly likely that the revenue budget will be met.

In a similar review of expenditures, variance issues were concentrated in several areas- Operating Materials, Auto Parts and Supplies, Misc. Equipment Maintenance, Motor Fuel, Merchandise for Redistribution, and Snack Bar Food.

A survey of local course membership rates was also completed, with the details shared below:

Membership Rates:

	Bull Creek	Maple Ridge	Lakewood
Individual (unlimited)	\$750.00	\$2,100.00	\$700.00
Individual (weekday)	\$650.00	\$1,680.00	\$600.00
Family	\$1,100.00	N/A	\$975.00
Senior (unlimited)	\$550.00	N/A	\$500.00
Senior (weekday)	\$450.00	N/A	\$400.00
Military (individual)	\$550.00	\$1,680.00	\$450.00
Military (family)	\$650.00	N/A	N/A
Corporate	\$650.00	N/A	\$400.00
Student(weekday)	\$200.00	\$600.00	\$300.00
College	\$550.00	\$600.00	N/A

Yellow-\$250 Initiation Fee not required.

Green-\$150 for just the summer, \$300 for annual.

GOLF AUTHORITY INVOLVEMENT

A review of the minutes of the Columbus Golf Authority for the past three years reveals governance that is actively meeting, on a regularly scheduled basis, with meetings well attended. They bring a diverse set of skills and abilities to the table, and they are actively engaged. Sometimes Golf Authority members have been frustrated by delays in projects and upgrades. They are responsible for performing periodic performance appraisals of the Golf Director.

The Golf Authority manages improvement and development of facilities, oversees financial management, executes contracts and authorizes equipment purchases, establishes rules, regulations and pricing, and provides supervision over construction projects, operations and the maintenance and management of city own golf courses.

AUDIT SUMMARY

Reflecting to the last audit of the Golf Authority in 2021, there has certainly been progress, and improved profitability. While there had been delays, it was wonderful to confirm the completion of the bridge at Oxbow Creek. There had been staff departures in the Business Office, but it was great to meet and work with both Dena Dawson and Amy Lewis who now have taken Business Office activity to the next level. Their diligence and work ethic shines and was not unnoticed.

Our audit recommendations will address areas for consideration and implementation where revisions, improvements and upgrades would benefit the Golf Authority team, our courses and facilities. Each of our courses need renovation and upgrades, and it will be important to stage such activity so that at least one course is available while others are closed for renovation.

Godwin Creek is in a compromised condition and is becoming a risk management issue. Once that property has been addressed, it is hoped that Oxbow Creek could then be expanded as community demand is ready for the additional 9 holes. Lastly, Bull Creek will eventually need their own renovation.

RECOMMENDATIONS

1. The Administrative Services Coordinator position in the Business Office should be re-classified to a Financial Operations Administrator. Over the years, it has been difficult to secure a capable employee due to the compensation offered. Across the Columbus Consolidated Government, the closest fit to the broad business office role is found at the Columbus Trade Center. This role handles Human Resources activity such as recruiting and onboarding, the development of Standard Operating Procedures, vendor set-up and maintenance, Accounts Payable, Payroll Processing, Cash Management and Records Retention. The comparable position at the Trade Center is correctly classified as a Financial Operations Administrator. The Financial Operations Administrator position is classified at the G125 pay grade, at \$55,571.

2. The condition of the Godwin Creek Course honestly calls for a decision- either to close the facility to minimize the risk to the community or proceed with sorely needed renovations and upgrades. While generally serving as a youth course, parents are now reluctant to allow their children to participate in activities at the site. With adequate fencing, the homeless encampment can be protected. The Clubhouse and Maintenance Shed urgently need enhancements and upgrades. It would be possible to expand into a small Pro Shop and Snack Stand as well as to add Golf Course Simulators for customers. Such golf course simulators would allow customers to experience Augusta, Doral and other such courses, and would provide a new non-traditional revenue source. Such upgrades would cost \$4 million, and the revival of the Godwin Creek Course would have resulting revenue impact.
3. The expansion of the Oxbow Creek Course should also be pursued. The additional 9 holes have been planned and discussed for years, and the customer volume supports moving forward. Excess demand is higher than production-as a result, we're turning folks away. Expansion of the Oxbow Creek Course will cost about \$13 million- resulting in increased capacity to serve citizens & more revenue generation.
4. The Golf Authority is anticipating the Superintendent's retirement in the coming months, after completing decades of service. Funding should be designated to address this staffing plan/transition, which is already being addressed by the Executive Director.

AUDITEE'S RESPONSE

The audit performance, by City Auditor Donna McGinnis, and her team have been very professional. They have spent considerable time with me and other staff members while conducting their business. Her reported findings all appear to be accurate and reasonable.

The Columbus Golf Authority is an actively engaged Board. The Golf Authority contributes to the cause of serving people through golf. There are over 90,000 rounds of golf played annually at CCG golf courses. Bull Creek and Oxbow Creek serve as hosts for Veteran programs, Adaptive Golf programs, and junior golf programs such as the Columbus Junior Golf Association. Numerous charitable golf fundraisers, corporate leagues, and an everyday way of life recreational/social gathering sites are major golf benefits.

Columbus Consolidated Government and the citizens who live here are all fortunate to have wonderful golf facilities. Columbus benefits from golf through affordable recreation, the attraction of jobs, mental health, physical health, treatment of depression and much more! CCG golf courses need renovation. The facilities are proven to operate in businesslike fashion; however, reinvestment is necessary and best

performed strategically and not in an emergency. There is a plan in place to preserve these city assets that are loved by many citizens and of benefit to all.

Jim Arendt, PGA