



# Finance-Internal Audit & Licensing

Cornelia Louis

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**Date:** September 15, 2011

**To:** Roy E. Wilson, Director of Recreation, Parks and Cultural Affairs

**From:** Acting Deputy Director of Finance, Internal Audit & Licensing

**Subject:** Sugar Creek Golf Course

**Re:** Internal Controls Review

## General Information

DeKalb County and Sydmar Golf Management, Inc. (Sydmar) have a contractual agreement (Contract 03-6594, dated August 2003) to manage Sugar Creek Golf Course (SCGC). As part of the agreement, SCGC remits all gross revenues to DeKalb County Recreation, Parks and Cultural Affairs and then bills the County for allowable operating expenses.

Revenue is generated through three venues: (1) golf course fees, (2) sales of merchandise, and (3) sales of refreshments.

## Purpose and Scope

The purpose of our review was to determine if Sydmar has sufficient cash handling internal controls.

We interviewed personnel, examined documents, and observed personnel perform cash handling procedures.

## Opinion

In our opinion, Sydmar Golf Management, Inc. has internal controls sufficient to accurately account for revenues received.

Internal Audit would like to thank you and your staff for your cooperation.

Sincerely,

Cornelia Louis

CL/MW

cc: Richard Stogner, Chief Operating Officer/Executive Assistant  
Joel Gottlieb, Chief Financial Officer/Finance Director  
William E. (Ted) Rhinehart, Deputy Chief Operating Officer for Infrastructure  
Marie Jackson-Dunovant, President/CEO, Sydmar Golf Management, Inc.