



**Manatee County**

**Clerk of the Circuit Court and Comptroller**

**R.B. "Chips" Shore**

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## MEMORANDUM

To: Cindy Turner, Director of Parks & Recreation Department

From: R. B. "Chips" Shore, Clerk of the Circuit Court and Comptroller

Date: November 25, 2008

Subject: Golf Course Division Inventory And Cash Limited Scope Follow-up Audit #1

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The Internal Audit Department has completed a follow-up audit based on the Clerk of the Circuit Court's Audit Report of the Golf Course Division, issued on March 7, 2007. The follow-up consisted of reviewing the management action plans implemented by the Golf Course Division's management for areas where we provided constructive criticism and recommendation.

Since the audit report was issued, the Golf Course Division overall has improved upon the original findings. Internal Audit is pleased with the corrective actions implemented on the findings and recommendations included in the original audit report. The Buffalo Creek Golf Course is now using separate inventory account numbers to keep track of old or damaged merchandise items rather than combining them with the account numbers for normal sellable merchandise as was found in the original audit. Golf Course Recreation Assistants at both golf courses are now selecting the correct customer payment type (cash, check, credit card, etc.) when processing sales transactions which now allows the Point-Of-Sale (POS) system to be properly reconciled with the total cash, check, and credit card sales amounts for each shift.

Management has addressed all of the areas where improvements were recommended; however, one area continues to require management's attention. During the exit meeting with you on November 3, 2008, the Golf Course Division Manager and the Internal Audit Department staff, agreed on the following action plan:

1. Changes to inventory information were being made manually in the Point-Of-Sale system (POS) by the Buffalo Creek Golf Course Clubhouse Manager. Normally these manual changes are unnecessary because the POS system automatically calculates and updates inventory information (such as the average cost of each unit of inventory) when a shipment of merchandise for resale is received and properly entered into the POS system, reducing the possibility of human error. Documentation was not available as to why these manual changes were made. Per a discussion with User's Friend, the Golf Course software vendor, it was found that passwords can be added to the POS system restricting these manual adjustments.

**Management Action Plan:** The Golf Course Division Manager will implement a password which will restrict/prevent the use of the POS screens that allow manual inventory changes to be made. Implementation is expected by April 2009.

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We would like to thank you and your staff for the attention given to the audit findings and the cooperation given to the Internal Audit staff. Another follow-up audit will not be necessary for the remaining audit issue.

RBS/RJO/MDB/BME

CC: Board of County Commissioners  
Ed Hunzeker, County Administrator  
Gary MacDougall, Golf Course Division Manager