

Pickens Amateur Golf Championship Audit

Objective: This audit evaluated the adequacy of controls and processes related to tournament planning and performance by reviewing tournament entry fees and payments, sponsorships, prizes and giveaways, and advertisement processes established to achieve the tournament goal of showcasing the City's Crosswinds Golf Course.

Scope and Methodology: Scope includes 2023 records associated with the Pickens Amateur Golf Championship. To achieve the objectives, I reviewed the registration process, forms and payments, reconciled to tee-sheets and verified employee pricing and any free complimentary entries from sponsors, reviewed sponsorship levels and associated benefits and compared to actual advertisements and benefits provided, traced purchases for all prizes and observed giveaway processes, observed various key timeframes at the two day tournament, reviewed revenues and expenditures associated with the tournament, compared 2021-2023 participants and evaluated return players versus new players, and evaluated advertising processes in place.

Background: Crosswinds Golf Course has hosted the Pickens Amateur Championship for the past twenty-two years and is named after Coach Jim Pickens, who was a widely recognized person in this area. He coached baseball at Western Kentucky University and directed the Intramural Sports Department. He was also well known for covering high school football games for G-107 Radio and was a ranger at Crosswinds for 10 years.

What works well? The golf tournament operations during the tournament run very smoothly and many participants return year after year, in fact 53.9% of the 2022 participants returned for the 2023 tournament and 35% of the participants played in the three years compared (2021-2023). Prizes valued at approximately \$16,000 are given away to the top six players in each of the six flights and every participant receives a tournament hat, sleeve of AVX golf balls and lunch on both days.

Opportunities for Improvement Gift cards are not purchased according to City policies and procedures. Management modifies tournament sales and refund process to activate the gift cards given away as prizes at the tournament. **Golf Management should follow approved City policy by completing the appropriate approval form and utilizing the gift card purchasing process.**

Sponsorship levels and benefits are provided in a letter each year, but the actual benefits and advertisements vary from the stated levels and various in-kind trades are provided. The sponsorship opportunities are only sent to select organizations versus being open to all local businesses. At least one business was advertised as a sponsor after declining to sponsor this year. **Sponsorship levels should be updated to reflect benefits provided and should be open to all businesses. Solicitation process should occur early enough so that commitments and payments are received prior to the event.**

Advertisement flyers are limited to a USPS mailer listing of approximately 500 individuals compiled over the years by golf management. Posters and flyers are also mailed to select golf courses within the area. No other advertisement is done for this public tournament. The City has a Public Information Division who assists in advertising all City events on social media and other appropriate avenues, but they are not contacted in reference to this event. **Golf management should utilize the City's Public Information Division and open the advertisement of this tournament to all citizens versus a select group of people and organizations.**

Prizes that include Titleist Irons, drivers, Vokey wedges, golf bags, gift cards and golf balls are given to thirty six participants (the top six in each of the six flights) at the end of play on Sunday. Not all winners were still in attendance by the time all of the scores were calculated, but golf management allowed other players to take the prizes stating that they knew the winner and would get the prize to them. **Prizes should given directly to the winner. If they are not present at the awards time, the prize should be safely stored until the winner returns to collect their prize.**