

PERFORMANCE  
AUDIT

Parks, Recreation,  
and Community  
Services  
Department

**Parks Division ~  
Fairmount Golf Course**

**AU15-03**

**September 1, 2015**

Office of the City Manager  
Internal Audit Division  
Vincent Price, Senior Internal Auditor



## Internal Audit

### Objectives of Review

- Determine the adequacy of internal controls and activities for golf course operations;
- Verify cash and revenue collection and remittance processes are completed timely and accurately;
- Review marketing tools and practices currently in place to assist in generating additional revenues; and
- Determine whether physical controls for golf and related assets are appropriately safeguarded.

### Background

The Parks, Recreation, and Community Services Department (PRCSD) Parks division took over operations of the golf course in January 2013, upon legal termination of a contracted operator. After extensive renovations the course was reopened in September 2013.

There are currently 10 part-time employees assigned to the golf course; landscaping and maintenance functions and a concession/snack bar were contracted out to two third parties.

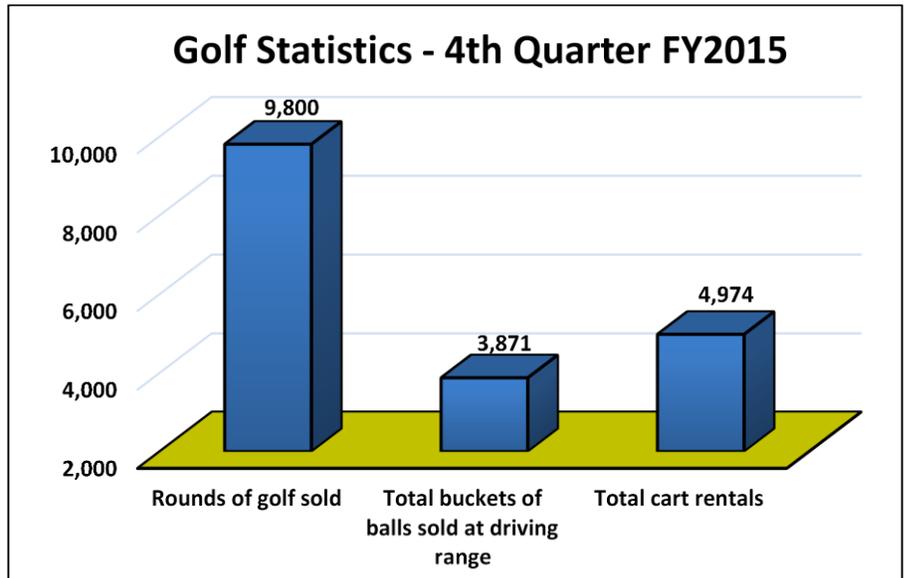
The revenue that flows through the golf facility comes primarily from green fees, range fees, golf cart rentals and associated spending on merchandise, food and beverages.

PRCSD maintains a page for the golf course under its City website, along with a Facebook page and relies on strong word-of-mouth and other pricing discounts among its marketing efforts.

## PERFORMANCE AUDIT ~ Summary

### Parks Division ~ Fairmount Golf Course

The busiest months for golf course activity since the Parks Division assumed control of Fairmount Golf Course operations have been March through June, with the fourth quarter of fiscal year 2014/15 providing the highest numbers to date:



Source: Parks Division monthly reports.

Merchandise and Drink Sales <sup>1</sup>	➡	\$ 5,400
Total Revenues 4 <sup>th</sup> Quarter FY 2015 <sup>2</sup>	➡	\$ 153,758

Based on our review, we found that additional opportunities exist for PRCSD to further improve business operations and overall competitiveness with other local public golf courses:

- **Enhance efficiency of operations by automating processes that are manually driven;**
- **Strengthen retail efforts by developing a formalized procedural manual for merchandising functions;**
- **Consider implementing a fee increase for green fees to assist in increasing revenues; and**
- **Strengthen vendor oversight/management practices to ensure contractual covenants are adhered to.**

<sup>1</sup> Data obtained from Parks Division monthly reports.

<sup>2</sup> Data obtained from IFAS system.

## OBJECTIVES, SCOPE and METHODOLOGY

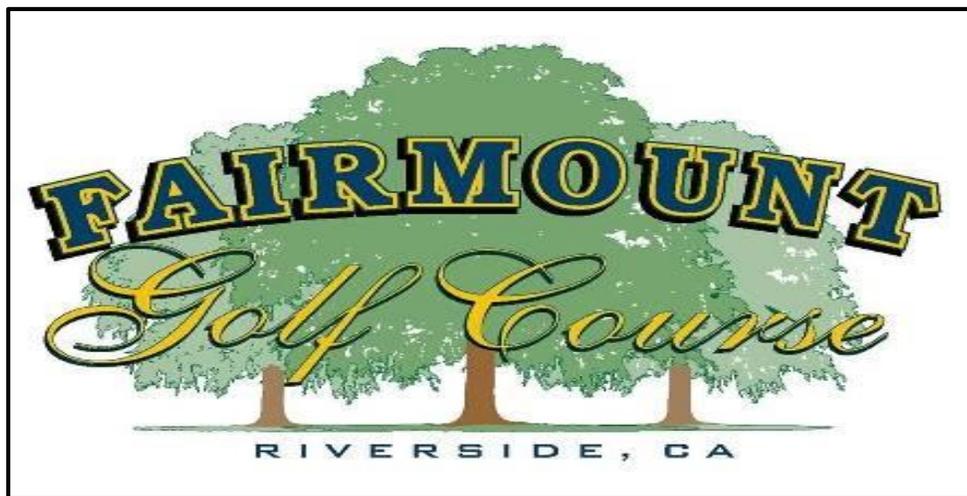
In accordance with the Internal Audit Work Plan for FY2014/15, we have completed a review of the Fairmount Golf Course. The objectives of the review were to:

- Determine whether internal controls and activities for golf course operations are adequate;
- Verify cash and revenue collection and remittance processes are completed timely and accurately;
- Review marketing tools and practices currently in place to assist in generating additional revenues; and
- Determine whether physical controls for golf and related assets are appropriately safeguarded.

Our review, which was conducted during the months of June through August 2015, covered current golf course day-to-day operational and administrative processes, along with a review of cash/cash equivalents and other appropriate transactional data processed from July 2014 through June 2015. We relied upon the following to assess the overall control environment and internal processes in planning for our review:

- Research material and literature from various sources to obtain golf industry-related information;
- A physical review of the golf course, along with existing security controls;
- Visits to several local golf courses for comparative purposes;
- Riverside Cash Handling and Receipt (06.007.00) and Credit Card Acceptance (06.002.00) administrative policy manuals;
- Golf course internal policies and procedural manuals;
- Discussions with the Parks Supervisor and Instructors from the Parks division;
- Review and testing of transactional data and other departmental documentation; and
- Data from the City's financial system, IFAS.

## BACKGROUND



The Fairmount Golf Course was designed and opened in 1936, offering a nine-hole golf course covering a total of 55 acres of land within city-owned Fairmount Park. From the longest tees it offers 3,218 yards of golf for a par of 36. The course rating is 68.6 and it has a slope rating of 114. Amenities include a driving range, two practice greens, a snack bar and a pro shop.

In prior years, the management of the golf course operations and maintenance was contracted out to a third-party operator. Under this arrangement, the condition of the golf course deteriorated due to poor irrigation, substandard maintenance and equipment. The agreement with the third party was legally terminated January 2013; in February 2013, the City Council approved a supplemental appropriation of \$518k from the Regional Park Fee Fund for much needed improvements to bring the course up to golf course standards. After significant renovations to various buildings and the greens, the golf course was reopened to the public on September 19, 2013.



Image of Fairmount Golf Course prior to renovations



Fairmount Golf Course after completion of City renovations

## STAFFING

Under the direct supervision of the Parks Superintendent and staff<sup>3</sup>, the daily operations of the golf course and pro shop are currently conducted by part-time, non-benefitted General Service Workers and Instructors<sup>4</sup>. The maintenance and landscaping functions have been contracted out to Valley Crest since May 2014, and the department is finalizing an agreement with Raincross Hospitality to operate the concession/snack bar.

## REVENUE AND EXPENDITURES

The Fairmount Golf Course operates within the General Fund, which allows the golf course to be maintained to high standards without having a profitability motive. Revenues have increased in the time since PRCS D assumed control of operations, though revenue totals lag behind actual (and budgeted) numbers for expenditures, which is trending upward:

Description	2013/14 Actual	2014/15 Actual	2015/16 Budgeted
<b>Expenditures</b> (Personnel, Non-Personnel, Equipment Outlay, and Charges to/from Others)	\$ 345,215	\$ 548,000	\$ 688,855
<b>Revenues</b> (Charges for Services – Taxable and Non-Taxable Sales)	\$ 291,237	\$ 451,534	\$ 400,000

Source: City of Riverside IFAS Records

<sup>3</sup> A Request for Proposal (RFP) to operate the golf course was released in August 2014; two proposals were received in September 2014, however upon review Finance and PRCS D staff determined that neither proposal was responsive to the RFP.

<sup>4</sup> Two benefitted positions (one full-time FTE and one 0.75 FTE) were approved for the 2015-16 fiscal year.

## **ADMINISTRATIVE/OPERATIONAL PRACTICES**

Several administrative tasks and processes were reviewed to assess the golf course's overall adequacy and compliance with internal policies and procedures, including the course opening/closing functions, cash handling, pro shop operations, marketing, inventory tracking, training, third party contract management, and record retention. Outside of the findings beginning on page five, no major discrepancies were noted.

## **CASH HANDLING/REMITTANCE CONTROLS**

Strong cash handling techniques are employed at the golf course, consistent with City policies for both cash handling/receipt and credit card acceptance:

- Starting and ending day cash is verified and documented daily
- Register totals are counted and documented twice by two employees when shift changes occur
- A revenue pickup log is initialed by a golf course employee and the City's courier<sup>5</sup> when daily revenue is remitted to the City's Treasury Department

## **PHYSICAL SECURITY CONTROLS**

Adequate security controls exist at the golf course to protect both cash and physical assets from potential thefts:

- Golf structures and buildings are closed/gated and locked after hours
- Two separate safes and verification logs are maintained for backup cash and daily revenue, respectively

## **MARKETING**

Internal Audit discussion with the Parks Supervisor-Parks and review of applicable documentation revealed that several actions were recently approved by the City Council on July 28, 2015 and are currently being implemented to market golf course offerings consistent with the Fairmount Golf Course Marketing Plan:

- Veteran discounts (match to Senior rates)
- Holiday specials
- Mid-week email blast specials (for example, if play is slow on Wednesday afternoon, registered golfers will receive an email notification that green fees are reduced for the remainder of the day)
- Retail merchandise markdowns/special sales (summer kick-off, Christmas, etc.)
- Sponsorship for local high schools to serve as their home golf course
- Monthly golf punch cards
- Driving range punch cards
- Volunteer marshal program
- Youth programs

List courtesy of PRCS D City Council Memorandum dated July 28, 2015

Additionally, 10 pull carts previously purchased by the department were also approved by the Council for a rental rate of \$3.00. These actions taken by PRCS D management will strongly aid revenue generating efforts while reducing and/or eliminating General Fund support, moving the golf course towards being self-sustained.

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<sup>5</sup> Daily revenue is placed in a locked bag for delivery to Finance, and the courier does not maintain keys to the locked bag.

## FINDINGS and RECOMMENDATIONS

To further improve business operations and ensure overall competitiveness with local public golf courses, we have noted the following findings and recommendations that merit PRCS management's attention:

### **1) Enhance efficiency of operations by automating processes that are manually driven.**

Whenever possible and when economically feasible, automated solutions should be employed to improve process efficiencies for functions that are manually driven. Parks and Recreation management should consider the following recommendations for the noted manual functions:

- **Online Service for Green Tee Reservations**

Internal Audit discussions with golf course personnel and review of documents revealed that reservations for green tee times are made either in person (walk-in) or over the phone. The staff notes on the reservation sheet the necessary information to reserve the tee time for the customer. This process is extremely manual and allows for potential errors to occur.

Additionally, Internal Audit conducted a survey of 25 Inland Empire public and/or municipal golf courses (including four in Riverside) to determine which courses offer an online reservation capability; only three of those courses do not have an online reservation system (see [Appendix A](#) for survey results). The lack of having an online reservation system puts the Fairmount Golf Course at a competitive disadvantage against local competitors, whose customers may prefer the ease of making reservations online.

***Recommendation: Parks and Recreation management should explore the possibilities of implementing a golf course management system, which would automate the tee time reservation process and would provide data on golf course utilization for review, analysis, and decision-making. Implementing an online system may also serve to potentially increase revenues, as activity for golfers who prefer making reservations online could surge.***

- **Inventory Tracking**

Internal Audit discussions with golf course personnel and review of applicable documentation revealed that when new merchandise is received, it is verified against the shipping/packing slip, and each item is recorded on an Excel spreadsheet. Inventory is conducted at least once per month, and edits/updates are made to the spreadsheet as needed.

***Recommendation: Even though the inventory of merchandise available is limited, the golf course would still benefit from implementing a more automated inventory management system to reduce the potential errors that could occur from a manually driven process, while increasing efficiencies and providing the department with timelier data and stronger reporting capabilities.***

- **Gift Certificate Processing**

Internal Audit discussions with golf course staff and review of departmental documents revealed that gift certificates are pre-numbered and retained in a folder, secured in a locked office accessible only by staff. However, the sale and redemption of gift certificates is currently a manual process:

Sale

- The sale is entered into the cash register as a non-taxable sale.
- The pre-numbered paper certificate is manually filled in with to/from, dollar amount, employee signature/ID number and date of purchase.
- The gift certificate information is manually entered into the Gift Certificate Sales Log.

### Redemption

- If/when the certificate is only partially redeemed, the information is recorded on the back of the original gift certificate, including date, dollar amount redeemed, remaining balance and the employee's initials. The certificate is copied and retained by staff for the log; the original is returned to the customer.
- If/when the gift certificate is redeemed for its total value the certificate is defaced and properly disposed.

***Recommendation: Parks and Recreation management should consider implementing an automated process using gift cards (such as those utilized by fast food restaurants and Starbucks; they could be set at a predetermined amount) which can be recharged and would ensure more adequate monitoring and recording of gift certificates, particularly if gift certificates are just partially used by customers.***

### **2) Strengthen retail efforts by developing a formalized procedural manual for merchandising functions.**

Documented procedures provide a standard reference for staff to help ensure accuracy and efficiency are achieved and maintained for all departmental tasks performed. Procedures that are incomplete or do not state responsibilities and accountability for all tasks performed could result in errors or processing inconsistencies.

Internal Audit discussion with golf course staff and review of applicable documentation revealed that while procedures exist that outline inventory control procedures for merchandise, a singular, more comprehensive document would better address the applicable components of merchandising functions.

***Recommendation: Parks and Recreation should update (and consolidate as needed) existing procedures for merchandising functions into a more formalized document, which would provide a standardized reference for golf course employees along with a consistent practice to adhere to. The procedures should include (but not necessarily be limited to):***

- Procedures identifying the process used to verify merchandise received
- Methodology for how merchandise is stocked once received
- Methodology for how the retail sale price for merchandise is established
- Process for product placement for golf merchandise
- Process for inventorying merchandise, including how often and procedures for when variances are noted
- Process identifying how and when merchandise will be restocked/reordered
- Process for establishing specials or sales for slow moving/unmoved items
- Process for determining when merchandise should be discontinued and/or replaced

### **3) Consider implementing a fee increase for green fees to assist in increasing revenues.**

Internal Audit review of the Fairmount Golf Course reservation sheets from July 2014 to July 2015 showed that there were tee times throughout each month that were unsold (tee times are perishable, and cannot be resold). An analysis<sup>6</sup> was conducted of all the open tee time slots throughout the time frame, and yielded the following results:

***Total Number of Open Green Tees – 11,163***  
***Total Potential Lost Revenue – \$ 178,600***

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<sup>6</sup> Analysis counted the number of open tee time slots for each day, multiplied by the average of the combined total of each of the current rates (including averages for weekend and holiday rates) plus the cost of a golf cart. The numbers shown are estimates only.

Internal Audit discussions with the Parks Supervisor-Parks and golf course personnel revealed that the current rates for green fees were adopted by the City Council in February 2013. While the rates (see *Appendix B*) are considered very affordable for the local market, a comparison to several public golf courses surveyed (9-hole courses and 18-hole courses that offer a 9-hole rate)<sup>7</sup> revealed that the golf course green fees (for weekend rates) are below the average rate for those courses, as well as the national market rate<sup>8</sup>:



Source: Internal Audit Analysis of data obtained from various golf websites.

***Recommendation: Parks and Recreation management should consider a slight increase in green fees, consistent with the existing City practice regarding approval of fee increases. While ensuring increased rates remain competitive, this action would also provide increased revenue.***

***4) Strengthen vendor oversight/management practices to ensure contractual covenants are adhered to.***

Departments with financial agreements in place with third parties should perform appropriate due diligence to ensure their best interests are being served. The nature of services being provided should dictate the periodic monitoring process established, and an annual assessment should be conducted to ensure that the third party is meeting or can continue to meet the terms of the contract agreement. The City’s exposure to operational and financial risks can be heightened if compliance to contractual agreements is not monitored timely.

Internal Audit discussion with golf course staff and review of third party contract agreements in place revealed that a few of the services provided by the food and beverage concessionaire<sup>9</sup> were not completed in accordance with the agreement in place.

***Recommendation: Parks and Recreation management should develop a documented process to ensure contract provisions for all third party agreements are periodically monitored for compliance. A contract review of vendor performance should be conducted on an annual basis.***

<sup>7</sup> General Old, Van Buren Golf Center, Paradise Knolls, Echo Hills, Dos Lagos, Green River, Empire Lakes, Whispering Lakes, Ashwood, and Green Tree golf courses (locations of each course are noted in Appendix A).

<sup>8</sup> The median peak season weekend rack rate fee with golf cart at 9-hole U.S. public golf courses. National Golf Association, 2014.

<sup>9</sup> The contract for the food and beverage concessionaire, Ability Counts, expired on June 30, 2015. The department is currently working on finalizing an agreement with a new vendor.

## CONCLUSION

According to a 2014 Bloomberg Business Report<sup>10</sup>, golf course closures exceeded openings in the U.S. for eight consecutive years since 2006. Of those closings, public courses accounted for 97 percent of the closures. This decline follows a 40 percent growth from 1986 through 2005 according to the report. Additionally, it is estimated by the National Recreation and Park Association (NRPA) that between five (5) and 10 percent of public courses are expected to close in the next decade, and that there has been a 26 percent decrease in public course usage since 1987<sup>11</sup>.

However, in spite of a challenging economic environment, the game of golf continues to offer recreational opportunities and enjoyment for Riverside residents and visitors. Customer comment card responses received between December 2014 and May 2015 (see *Appendix C*) showed a 91% favorable rating for the golf course and the various services offered (including pro shop, food, driving range, and other golf amenities).

Since PRCSO assumed control of operations, Fairmount Golf Course has become an important component of the overall recreation services provided by PRCSO and has experienced a consistent growth in golf activity and revenue.

Further community and City support for the golf course will allow the department to continue to seek ways to enhance revenues (such as company-sponsored tournaments, charity events, etc.) and provide services more efficiently and cost-effectively, eventually reducing reliance on the existing General Fund subsidy.

Management's formal response to our findings/recommendations is attached.

A draft of this report was provided to the department director, deputy director, division manager, and division supervisor for comment and feedback prior to finalization.

We extend our appreciation to the PRCSO Department and staff that assisted us during this performance audit.

Vincent Price  
Senior Internal Auditor  
Office of the City Manager – Internal Audit Division

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<sup>10</sup> U.S. Golf Course Closures Exceed Openings for Eighth Year. Bloomberg Business, 2014.

<sup>11</sup> Why Public Golf Courses Are in the Rough. The Fiscal Times, 2013.

## AUDITING STANDARDS

Our review was conducted in accordance with the *Standards for the Professional Practice of Internal Auditing* of the Institute of Internal Auditors. Those standards require that the audit is planned and performed to afford a reasonable basis for judgments and conclusions regarding the department, Division, program, activity or function under review. An audit also includes assessments of applicable internal controls and compliance with requirements of laws and regulations when necessary to satisfy the audit objectives. We believe our audit provides a reasonable basis for our conclusions.

## APPENDIX A

### Inland Empire Golf Courses that Utilize an Online Reservation System

Golf Course	Location	Online Reservations
General Old	Riverside	Yes
Oak Quarry	Riverside	Yes
Indian Hills	Riverside	Yes
Van Buren Golf Center	Riverside	Yes
Paradise Knolls	Jurupa Valley	Yes
Moreno Valley Ranch	Moreno Valley	Yes
Echo Hills	Hemet	Yes
Hidden Valley	Norco	Yes
Dos Lagos	Corona	Yes
Green River	Corona	Yes
Eagle Glen	Corona	Yes
Empire Lakes	Rancho Cucamonga	No
Whispering Lakes	Ontario	No
Sierra Lakes	Fontana	Yes
Ashwood	Apple Valley	Yes
Green Tree	Victorville	Yes
San Bernardino	San Bernardino	No
Shandin Hills	San Bernardino	Yes
Yucaipa Valley	Yucaipa	Yes
Tukwet Canyon	Beaumont	Yes
Calimesa Country Club	Calimesa	Yes
Indian Canyons	Palm Springs	Yes
Tahquitz Creek	Palm Springs	Yes
Escena	Palm Springs	Yes
Cimarron	Cathedral City	Yes

Source: Internal Audit Analysis of data obtained from various golf websites.

## APPENDIX B

### Fairmount Golf Course Green Fees

	<b>Weekdays</b>	<b>Weekends Holidays</b>
<b>Resident (9 holes)</b>	\$10.00	\$12.00
<b>Non-resident (9 holes)</b>	\$11.00	\$14.00
<b>Senior Resident (55+) for 9 holes*</b>	\$6.00	\$12.00
<b>Senior Non-resident (55+) for 9 holes*</b>	\$8.00	\$14.00
<b>Junior (9 holes)</b>	\$8.00**	\$10.00***
<b>Twilight (9 holes)</b>	\$7.00	\$8.00
<b>Tournament</b>	\$14.00	\$20.00

**Second Round (18 holes) is offered for \$2 less than the rate on the first 9 holes.**

\*No discount on Weekends & Holidays

\*\*Junior - under 18 on Weekdays & Weekend Afternoons

\*\*\*Junior - under 18 on Weekend morning accompanied by an adult

Cart rental - \$6.00 per person (not per cart).  
No cart rental charge for second round of 9 holes.

Range Ball Rental  
Small bucket \$5.00  
Large bucket \$8.00

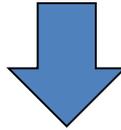
Source: PRCS Activity Guide.

## APPENDIX C

### Fairmount Golf Course Customer Comment Card Responses Summary

#### Golf Course Amenities Surveyed

Golf Shop	Food & Beverage	Golf Course	Driving Range	Overall
Staff courtesy Retail sales Restrooms	Staff courtesy Prices Variety	Conditions Playability Pace of play	Range Range balls	Green fees Amenities Tee times Golf carts Maintenance staff



#### Survey Results

Excellent	Very Good	Fair	Poor
67%	24%	8%	1%

**Time Frame: December 2014 through May 2015**

**Number of Responses Received: 111**

Source: Internal Audit. Data obtained from Parks and Recreation Department.



## MEMORANDUM

### Parks, Recreation, and Community Services Department

**DATE:** September 1, 2015

**TO:** Vincent Price, Senior Internal Auditor (via e-mail)

**FROM:** Mario Lara, Parks & Recreation Deputy Director

**CC:** Lee Withers, Sr. Analyst  
Andy Emery, Parks Superintendent  
Robin Metz, Recreation Superintendent  
Adolfo Cruz, Parks & Recreation Director  
Cheryl Johannes, Internal Audit Manager

**RE:** Response to Fairmount Golf Course Audit Findings and Recommendations

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**FINDING #1: Enhance efficiency of operations by automating processes that are manually driven.**

**Recommendation #1:**

Parks and Recreation management should explore the possibilities of implementing a golf course management system, which would automate the tee time reservation process and would provide data on golf course utilization for review, analysis, and decision-making. Implementing an online system may also serve to potentially increase revenues, as activity for golfers who prefer making reservations online could surge.

**Response:**

Concur. Parks and Recreation management will explore the possibility of implementing a golf course automated management system. The Department is in the process of hiring a full-time Supervisor to manage the Fairmount Park Golf Course operations. This task will be assigned to the new Supervisor. It is anticipated that research can be completed in 6 to 9 months. Implementation of automated management system will be dependent on availability of funds and cost-effective analysis.

**Recommendation #2:**

Even though the inventory of merchandise available is limited, the golf course would still benefit from implementing a more automated inventory management system to reduce the potential errors that could occur from a manually driven process, while increasing efficiencies and providing the department with timelier data and stronger reporting capabilities.

**Response:**

Concur. Parks and Recreation management will explore the possibility of implementing a more automated inventory management system. As previously indicated, the Department is in the process of hiring a full-time Supervisor to manage the Fairmount Park Golf Course operations. This

task will be assigned to the new Supervisor. It is anticipated that research can be completed in 6 to 9 months. Implementation of a more automated inventory management system will be dependent on availability of funds and cost-effective analysis.

**Recommendation #3:**

Parks and Recreation management should consider implementing an automated process using gift cards (such as those utilized by fast food restaurants and Starbucks; they could be set at a predetermined amount) which can be recharged and would ensure more adequate monitoring and recording of gift certificates, particularly if gift certificates are just partially used by customers.

**Response:**

Concur. Parks and Recreation management will explore the possibility of implementing an automated process using gift cards. It is anticipated that research can be completed in 6 to 9 months.

**FINDING #2: Strengthen retail efforts by developing a formalized procedural manual for merchandising functions.**

**Recommendation:**

Parks and Recreation should update (and consolidate as needed) existing procedures for merchandising functions into a more formalized document, which would provide a standardized reference for golf course employees along with a consistent practice to adhere to. The procedures should include (but not necessarily be limited to):

- Procedures identifying the process used to verify merchandise received
- Methodology for how merchandise is stocked once received
- Methodology for how the retail sale price for merchandise is established
- Process for product placement for golf merchandise
- Process for inventorying merchandise, including how often and procedures for when variances are noted
- Process identifying how and when merchandise will be restocked/reordered
- Process for establishing specials or sales for slow moving/unmoved items
- Process for determining when merchandise should be discontinued and/or replaced

**Response:**

Concur. Parks and Recreation management will update and consolidate existing procedures for merchandising functions into a more formalized document. As previously indicated, the Department is in the process of hiring a full-time Supervisor to manage the Fairmount Park Golf Course operations. This task will be assigned to the new Supervisor. It is anticipated that this effort will be completed in 6 to 9 months.

**FINDING #3: Consider implementing a fee increase for green fees to assist in increasing revenues.**

**Recommendation:**

Parks and Recreation management should consider a slight increase in green fees, consistent with the existing City practice regarding approval of fee increases. While ensuring increased rates remain competitive, this action would also provide increased revenue.

**Response:**

Concur but not immediately. The City Council direction when the Parks, Recreation and Community Services Department assumed management of the Fairmount Park Golf Course operation was to have minimal to no impact on existing fee structure. Based on a market survey some very minor adjustments were made but the current fee structure remained below market at City Council's direction. The goal is for the Fairmount Park 9-hole Golf Course to remain affordable and attractive to seniors, youth, and low-income residents. However, rates can be re-visited in the future.

**FINDING # 4: Strengthen vendor oversight/management practices to ensure contractual covenants are adhered to.**

**Recommendation:**

Parks and Recreation management should develop a documented process to ensure contract provisions for all third party agreements are periodically monitored for compliance. A contract review of vendor performance should be conducted on an annual basis.

**Response:**

Concur. Parks and Recreation management will develop a documented process to ensure contract provisions for all third party agreements are periodically monitored for compliance. As previously indicated, the Department is in the process of hiring a full-time Supervisor to manage the Fairmount Park Golf Course operations. This task will be assigned to the new Supervisor. It is anticipated that this effort will be completed in 6 to 9 months.