

OFFICE OF THE CITY CONTROLLER



PARKS AND RECREATION DEPARTMENT (PARD)

CONTRACT COMPLIANCE AUDIT

**CONTRACT NO. C55478 – GLENBROOK PARK GOLF COURSE
CONCESSION CONTRACT WITH LOPEZ MANAGEMENT GROUP
(LMG)**

Ronald C. Green, City Controller

David A. Schroeder, City Auditor

Report No. 2012-04



OFFICE OF THE CITY CONTROLLER
CITY OF HOUSTON
TEXAS

RONALD C. GREEN

November 9, 2011

The Honorable Annise D. Parker, Mayor
City Council Members
City of Houston, Texas

**SUBJECT: REPORT NO. 2012-04 PARKS AND RECREATION DEPARTMENT (PARD), COMPLIANCE
AUDIT OF CONTRACT NO. C55478 – GLENBROOK PARK GOLF COURSE CONCESSION
CONTRACT BETWEEN THE CITY OF HOUSTON AND LOPEZ MANAGEMENT GROUP, INC.
(LMG)**

Mayor Parker:

The Controller's Office has completed a Compliance Audit of Concession Contract No.C55478 (Agreement) between City of Houston (City) and LMG. The Agreement provides PARD with management services of the golf course activities for Glenbrook Park Golf Course. Elements of the Agreement include making concession payments to PARD based on a percentage of gross sales earned by LMG as well as some agreed upon improvements to the Golf Course and various attachments. Therefore, the objectives of this audit were to:

- Identify, document and determine whether internal controls over revenue are working effectively to provide reasonable assurance that revenue is received, recorded, and reported to PARD for purposes of concession payments and
- Determine if the Concessionaire is in compliance with relevant contract terms.

It was noted during the audit that the golf course was in good overall operating condition, offered quality products, and had effective internal controls over the sales process.

The issues identified that were related to the audit objectives, noted that:

- Capital improvements of \$60,000 were not performed per the agreement terms and
- Some portions of the clubhouse and course were in disrepair creating potential safety issues.

Management from both LMG and PARD provided responses and/or comments to each of the issues and as such, are embedded within the report verbatim. Assessments of those responses were performed by the Audit Team to identify any potential gaps in the responsible party's commitment to remediate.¹

We appreciate the overall cooperation we received from PARD and LMG throughout the project and we note that PARD is in agreement with the findings and has committed to resolving the issues identified in the attached report.

Respectfully submitted,

Ronald C. Green
City Controller
Houston, Texas

¹ Under Generally Accepted Government Auditing Standards, 8.33 states "Auditors should include in their report a copy of the written comments, **or a summary of the comments received**"; 8.34 states "Auditors should also include in the report an evaluation of the comments as appropriate."



TABLE OF CONTENTS

LETTER OF TRANSMITTAL	i
EXECUTIVE SUMMARY	1
• BACKGROUND	1-2
• AUDIT SCOPE	2
• AUDIT OBJECTIVES.....	2
• PROCEDURES PERFORMED.....	3
• AUDIT METHODOLOGY.....	3
• SUMMARY CONCLUSIONS AND SIGNIFICANT ISSUES.....	3-4
• ACKNOWLEDGEMENT	4
DETAILED FINDINGS, RECOMMENDATIONS, MANAGEMENT RESPONSES, AND ASSESSMENT OF RESPONSES.....	5-13
1. CONTRACT COMPLIANCE – CAPITAL IMPROVEMENTS	5-6
2. CONTRACT COMPLIANCE – OPERATIONAL REQUIREMENTS	7-10
3. CONTRACT COMPLIANCE – UNREPORTED REVENUE.....	11-12
4. CONTRACT COMPLIANCE – INTERNAL CONTROLS OVER REVENUE ..	12-13

TABLE 1

GLENBROOK PARK GOLF COURSE 5-YEAR ANNUAL CONCESSION PAYMENTS AND ROUNDS OF GOLF PLAYED.....	2
--	---

PICTURES

DISREPAIR OF BATHROOM AND BRIDGE	8-9
--	-----

EXHIBIT 1

MEMORANDUM FROM CONTRACTED VENDOR - LOPEZ MANAGEMENT GROUP (LMG)	14
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EXHIBIT 2

MEMORANDUM FROM RESPONSIBLE OFFICIAL - PARKS AND RECREATION DEPARTMENT (PAR) DIRECTOR	15
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EXECUTIVE SUMMARY

BACKGROUND

The Audit Division of the Office of the City Controller has completed an audit of the contract between the City of Houston and Lopez Management Group, Inc. (LMG). LMG is a private management company that has managed the City's Glenbrook Park Golf Course since May 1991. The Park and Recreation Department's (PAR) Recreation and Wellness Division is responsible for managing the contract terms with LMG.

The audit was part of a series of performance/contract compliance reviews of City golf courses, which consisted of (1) City-Operated (Performance Audit of Memorial and Brock Parks) and (2) privately managed (Contract Compliance Audit of Hermann and Glenbrook Parks). Report 2011-05, *Performance Audit of City-Operated Golf Courses* documented the results of the audit of golf courses managed by the City. Report 2012-03, *PAR-BSL Contract Compliance Audit of Hermann GC* documented the results of the audit of Hermann golf course managed by BSL. This is the final report of the series, which provides the results of the audit of Glenbrook Park Golf Course managed and operated by LMG.

Glenbrook Golf Course is an 18-hole course located in Southeast Houston. In 2010 the Houston Chronicle ranked it seventh in *Course with Best Value*.

The latest contract (#C55478) was signed on December 2, 2003. The Agreement's term is for six (6) years with two (2) consecutive automatic renewal terms of three (3) years each.

The contract required LMG to make \$240,000 in capital improvements to the golf course within four years. Separate from the capital improvements, LMG was required to build a driving cage or range. If the PAR Director determined that a driving cage or range could not be constructed LMG was required to spend an additional \$60,000 on capital improvements as approved by the Director of PAR

The concession payment for the contract requires that LMG make guaranteed minimum payments of \$75,000 per year or 7.5% of \$1 million. The concession fee is based on a graduated revenue table. As golf and merchandise revenue increase over \$1 million the rate increases to 8%, 9%, and 9.5%. LMG's revenue has not exceeded \$1 million in the past five years as reflected in the table below. **Table 1** shows the annual concession payments and rounds of golf played that were reported to PAR for the last five (5) years.

In 2008, Hurricane Ike hit the Houston area. The damage and prolonged power outage prevented Glenbrook Golf Course from operating. In consideration of lost revenue due to the natural disaster, PAR allowed LMG to skip six (6) months of payments, January through March of 2009 and October through December 2009. This resulted in annual concession payments of \$56,250 rather than the \$75,000 for FY09 and FY10.



Table 1		
Glenbrook Park Golf Course		
5-Year Annual Concession Payments and Rounds of Golf Played		
Fiscal Year	Payments	Rounds of Golf
2007	\$ 75,000	21,041
2008	\$ 75,000	20,604
2009	\$ 56,250	22,842
2010	\$ 56,250	17,622
2011	\$ 75,000	23,277
Totals	\$ 337,500	105,386
5-Year Average	\$67,500	21,077

AUDIT SCOPE

The audit focused on revenue at Glenbrook Park Golf Course, and some of the contract stipulations and requirements for performance by LMG. The scope period for the audit included the entire contract term since December 2003, along with specific analysis of some transactions that occurred between September 1, 2011 and December 31, 2011.

The scope of our work did not constitute an evaluation of the overall internal control structure of either PARD or LMG. PARD and LMG management are responsible for establishing and maintaining a system of internal controls to ensure assets are safeguarded, financial activity is accurately reported and reliable, and management and their employees are in compliance with laws, regulations, and agreements with other entities. The objectives are to provide management with reasonable, but not absolute, assurance that the controls are in place and effective.

AUDIT OBJECTIVES

The initial Audit Notification letter was distributed to the Mayor, the Department Director, and City Council Members, while an additional communication was then sent from the Director of PARD to LMG notifying them of the audit. The initial audit objectives were broadly defined and meant as a starting point for the engagement.

After consideration of risk and preliminary review of internal controls the audit objectives were refined to:

1. Identify, document, and determine whether internal controls over revenue are working effectively to provide reasonable assurance that revenue is received, recorded, and reported to PARD for purposes of concession payments.
2. Determine if the Concessionaire is in compliance with relevant contract terms.



PROCEDURES PERFORMED

Some of the key audit procedures performed to meet the audit objectives and provide a basis for our conclusions were as follows:

- Obtained and reviewed contract #C55478 and the four amendments between PARD and LMG;
- Performed interviews with golf course management to gain an understanding of the relevant control environment as it applies to the specific audit objective;
- Analyzed detail transactional data from the Point-of-Sale (POS) system; and
- Verified LMG was in compliance with the Agreement concerning: insurance, licenses and permits, health inspections, facility maintenance, and capital improvements.

AUDIT METHODOLOGY

We conducted this audit in accordance with generally accepted government auditing standards (Yellowbook) issued by the Government Accountability Office (GAO) and those promulgated by the Institute of Internal Auditors (Redbook). Those standards require that we plan, perform, supervise, and review the audit to obtain sufficient, appropriate evidence that provides a reasonable basis for our findings and conclusions based on our audit objectives.

SUMMARY CONCLUSIONS AND SIGNIFICANT ISSUES

Based on our performing the audit procedures outlined above, we noted that LMG was in partial compliance with contract terms that were tested as part of our audit procedures. These are summarized below as correlated with the Audit Objectives stated earlier and are also included in detail in the “Detailed Findings, Recommendations” section of this report.

CONCLUSION 1 –

Glenbrook was generally compliant with key contract terms, except as they related to:

- Section VI, paragraph B (Capital Improvements) which states that “concessionaire is to construct a driving cage, driving range or driving facility”, spending **\$60,000** to do so. As of the date of this report, this has not been completed. **(Audit Objective #2, Finding #1)**
- LMG had not complied with the requirement to maintain adequate Food Service Managers Certification and the Concessions area had been temporarily closed down due to health violations. **(Audit Objective #2, Finding #2)**; and
- Separate bank accounts were not kept for Glenbrook operations as required by the contract. **(Audit Objective #2, Finding #2)**

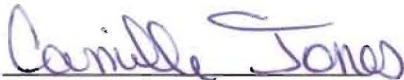
CONCLUSION 2 –

Based on our review of revenue, some internal controls are in place and working effectively to ensure revenue is received and recorded at Glenbrook Golf Course as managed by LMG except:

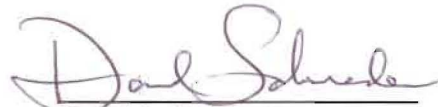
- Discounted golf activities are not reported at their original price for purposes of calculating the revenue due to the City (**Audit Objective #1, Finding #3**).
- A Segregation of Duties issued existed and some supporting documentation related to rain checks was not maintained (**Audit Objective #1, Finding #4**)

ACKNOWLEDGEMENT

The Audit Team would like to thank PARD and LMG for their efforts throughout the course of the engagement.



Camille E. Jones
Lead Auditor



David A. Schroeder
City Auditor



DETAILED FINDINGS, RECOMMENDATIONS, MANAGEMENT RESPONSES, AND ASSESSMENT OF RESPONSES

1. CONTRACT COMPLIANCE – CAPITAL IMPROVEMENTS

BACKGROUND:

The City's Agreement with LMG signed December 5, 2003, required that LMG make capital improvements to Glenbrook Golf Course. Section VI. Capital Improvements B. states:

"Concessionaire shall construct a driving cage, driving range or other driving facility...If it is determined by the Director that a driving cage, driving range or other driving facility should not be constructed, Concessionaire shall spend \$60,000 on other capital improvements under conditions similar to those outlined Article VI, Section A. Concessionaire shall complete such improvements within the first four years of this contract."

On November 4, 2004, an agreement was reached between LMG and PARD on the exact capital improvements to be made to Glenbrook Golf Course. The improvements were required to be completed by November 7, 2008. The third requirement was as follows:

"Construct the driving range tee line and plant trees and shrubs as previously submitted."

On December 3, 2008, LMG notified PARD in writing that a driving range had not been constructed because they did not feel that "it was feasible to build one that is safe and attractive in the space available." They stated that they were prepared to invest the \$60,000 or more into updating the Pro Shop and landscaping.

On January 9, 2009, PARD responded by stating: *"You shall remain obligated to the City under all clauses of the Contract that expressly or by nature extend beyond your payment of rent obligations..."*

PARD management has stated that they agree with LMG's assessment of safety issues in the space available for a driving range.

FINDING:

LMG did not build a driving cage or range. LMG did not spend \$60,000 or more in updating the Pro Shop and landscaping in lieu of building a driving range.

RECOMMENDATION:

LMG should come into compliance with the terms of the Agreement that require \$60,000 in capital improvements.



Office of the City Controller
Houston, Texas

LMG

RESPONSE:

"We were verbally told that due to space limitation and the safety factor that a range would not be feasible at this time. We were told to spend the \$60,000 on other capitol improvements.

We do have receipts and documentation showing that we have spent \$60,000.00 on capital improvements to the course. In addition to that we have spent even more by extending #15 and adding Tee Boxes, Bunkers and Irrigation. We have also added a large Bunker on #3 and Tee Boxes. We are also in the process of renovating the practice green. Therefore we have gone above and beyond what is required.

We have had various meetings and numerous informal conversations with the Parks Director regarding the driving range and other capital improvement. From those meetings and conversations, we interpreted having Mr. Turner's approval for all capital improvements and have submitted documentation for their cost.

We want to be in compliance with the terms of the contract. We will resubmit a description of the improvements along with cost documentation and request Parks to approve them retroactively."

PARD COMMENTS:

"The Department agreed due to space limitation and safety that the driving range was not feasible; at that time Art Lopez stated the \$60,000 would be spent in upgrades to the clubhouse and landscaping. Art provided renderings of the upgrades on 12/03/2008 and 12/06/2008; the department was in agreement with his proposal. The director never implied that any other operating cost would be approved in place of these proposed upgrades. The director emailed Art on 3/4/2010 to check on the project status and Art stated "the clubhouse upgrades were going slow." The department expects the clubhouse renovation to be completed as agreed upon to fulfill the contract obligation."

INTERNAL AUDIT

ASSESSMENT:

Article VI, Section A and B require that, "all proposed improvements shall be approved in writing by the Director prior to commencement." In addition, "any improvement(s) undertaken without prior written approval of the Director shall not be credited against the total capital improvement requirements." To comply with the \$60,000 capital improvements the receipts noted above must be in relation to the agreed upon improvements to the clubhouse and landscaping or the original agreement (construction of driving range).



2. CONTRACT COMPLIANCE – OPERATIONAL REQUIREMENTS

BACKGROUND:

PARD entered into a six-year Agreement with Lopez Management Group, Incorporated (LMG) on December 5, 2003, for the operation of Glenbrook Park golf course. The Agreement allows for two consecutive three-year extensions that renew automatically.

The Agreement has stipulations that LMG must comply with and PARD is responsible for enforcing. Some of these requirements are as follows:

- Minimum maintenance standards, such as repairs to cart paths, facility repairs, and golf grounds maintenance.
- Maintain a minimum of 70 golf carts and 15 push carts for customers use.
- Prices charged for golf services and rentals must be posted for the public to view.
- Adherence to all City, State, and Federal health regulations.
- Checking accounts for receipts derived from the Contract must be kept separate from other accounts of the Concessionaire.

PARD golf staff from the City-run courses performs periodic inspections of the privately run courses. The last inspection was performed on March 26, 2010. A report was issued to LMG on April 20, 2010 giving them 30 days to make maintenance repairs. If the repair was considered a safety/health hazard issue LMG had 14 days to correct the deficiency.

FINDING:

The following are the items that were not in compliance:¹

- During the audit period staff preparing food in the concession area did not have the required Food Service Manager's Certification as required by City Ordinance Chapter 20, Article II, Division III, Section 20-53. (The Pro Shop manager was in the process of taking the required course at the end of the auditor's on-site review.)
- On two occasions since 2008, LMG's concession area has been closed down by the City of Houston Health Department inspectors due to numerous health violations. The first occurrence was March 26, 2008, and the second was November 8, 2010. They were allowed to reopen after the violations were corrected.
- LMG comingled funds by depositing revenue earned from outside Consulting Services into the same bank account for Glenbrook golf revenue.
- LMG does not have the 15 required hand carts.
- Prices were not posted for the public to view. (This was corrected by management while auditor was on-site).

¹ In some cases the non-compliance noted by the auditors had been noted by PARD staff during the inspection performed on March 26, 2010 but had not been corrected. Items noted by PARD and again by the auditors are denoted with an "*".



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- Employees in direct contact with the public did not have the required name badge.

-
- * The vanity/cabinets in the bathroom were in need of repair. (See picture #1 & 2 below)

#1 – BATHROOM VANITY



#2 – BATHROOM CABINETS





-
- * The restroom walls need painting. (Management began painting restrooms while auditor was on-site). (See picture #3 below)

#3 – BATHROOM WALLS



-
- * Plywood covering a broken board on the bridge near tee 11 was noted as posing a potential safety hazard to foot traffic by PARD staff. On February 22, 2011 the bridge was still in need of repair. This same issue was also noted in a 2007 inspection by PARD. (See picture #4 below)

#4 – BROKEN BOARDS ON BRIDGE CROSSING BAYOU





Office of the City Controller
Houston, Texas

RECOMMENDATION:

- LMG should ensure that they are in compliance with Health Department regulations at all times.
- Only revenue derived from Glenbrook Golf Course should be deposited into the bank account for Glenbrook. If additional funds are needed for operations a transfer should be made, but revenue from Glenbrook golf and other LMG ventures should not be co-mingled.
- LMG should comply with all requirements of the Agreement. If LMG disagrees with certain aspects of the Agreement they should confer with PARD management as to a possible amendment.
- LMG must maintain Glenbrook's facilities and course in accordance with the Agreement. Repairs or maintenance that may be deemed a safety or sanitary issue should be corrected in a reasonable time period.

LMG

RESPONSE:

- *"We currently have a Food Service Managers Certification. #167175, exp. 3/9/16, Darryl E. Henning.*
- *LMG now has separate accounts, one for Glenbrook GC and one for LMG Consulting.*
- *We feel that they are not needed at this time. If and when walking traffic increases we will reevaluate. The original contract calls for an inventory of 15 operational pull carts. Because of lack of usage, Glenbrook does not currently have the required number. We will request approval from PARD immediately.*
- *Employees now have Name Badges.*
- *The vanity cabinets have been modified.*
- *Restrooms have been repainted.*
- *The boards on bridge have been replaced."*

PARD COMMENTS:

"The department will have someone to go out in the next 60 days to assure the items noted in this finding have all been taken care of as stated in LMG response. We also believe that there is still a need for pull carts, but are willing to reduce the inventory number to 8 instead of 15. We will make sure this change is submitted to LMG in an official letter for their files."

INTERNAL AUDIT

ASSESSMENT:

The Houston Department of Health and Human Services (HDHHS) requires that, *"A certified manager must be on duty at the food establishment at all times that food is being handled."* Only one employee is a certified food manager. Since the concession is open 84 hours per week and to accommodate for sick time, vacations, etc there needs to be additional staff with the required certification to ensure adequate coverage.



3. CONTRACT COMPLIANCE – UNREPORTED REVENUE

BACKGROUND:

Per the Agreement with LMG, section IV. Rates and Prices require the following:

“Any Concessionaire practice of waiving or lessening of fees through discount coupons, ‘guest passes’, and the like shall not affect the City’s contractual share of revenue computed at the approved fees unless approved in writing and in advance by the Director.”

LMG’s contractual share is a minimum concession fee of 7.5% on the first \$1,000,000 in revenue. A tier system up to 9.5% is in place for amounts over \$1,000,000.

LMG currently gives discounts for golf and/or cart fees through coupons, comps, and Wacky Wednesday promotion. Each Wednesday golfers on an email list receive a coupon giving them a free cart rental with the purchase of a round of golf.

FINDING:

LMG does not have a process in place that ensures discounted fees collected are recalculated to the regular rate and reported as such to PARD when paying the concession fee.

- Employee comps are not entered into the point-of-sale (POS) system and thus not recalculated at the regular fees.
- Currently, the number of discounted transactions is small and when recalculated to the regular rates would not increase the minimum concession fee due to PARD. However, Wacky Wednesday is a new promotion that began in the Fall of 2010, which appears to be bringing in a significant amount of players. As the economy improves and golf revenues increase these discounts could have the potential to affect the future fees owed to PARD.

RECOMMENDATION:

LMG should implement a process to account for and report discounted golf and cart fees and comps at the regular rate when calculating the monthly minimum concession fee, as required by the Agreement.

LMG

RESPONSE:

- *“We now have a system in place to ensure that all fees, discounted and comps, are recalculated to the higher rate and reported as such. Under this scenario the City will make more revenue.*
- *All employee comps are now being entered into the POS system.”*



PARD COMMENTS:

"The department will review the monthly reports submitted by LMG to assure that we are receiving the contracted percentage of revenue on all fees collected, employee comps are entered in the POS system, and we are receiving the revenues accordingly."

INTERNAL AUDIT

ASSESSMENT:

The responses provided by LMG and PARD commit to remediate the finding as identified.

4. CONTRACT COMPLIANCE – LACK OF INTERNAL CONTROLS OVER REVENUE

BACKGROUND:

Adequate internal controls over revenue are important to ensure strong financial and operational management practice. In part, internal controls provide a level of assurance as to the presence of a system of maintaining records that fairly and accurately reflect a company's transactions. Lack of an adequate internal control structure can contribute to loss of revenue, among other risks. Management is responsible for establishing and maintaining the control structure and assessing their effectiveness.

FINDING:

The following weaknesses in internal controls over revenue were noted:

- Prior to September 1, 2010, LMG did not use Tee sheets to document golfers using the course. The new Golf Pro hired in August 2010 suggested implementing the process.
- Redeemed rain checks were not retained with the daily paper work. These documents would provide evidence that an actual rain check was presented to the Pro Shop for a round of golf. Eight days of golf transactions were reviewed in which there were four instances of redeemed rain checks without supporting documentation.
- LMG does not employ a Starter². The first tee can be observed by the staff through the Pro Shop windows, which is currently how they are monitoring that all players starting a round of golf have paid. While this may be effective during slow times of the year, it may be ineffective during times when staff is too busy to monitor.

² A starter is an employee who ensures that all golfers have proof of payment or documentation to allow them to golf. They are generally located at or close to the first hole/tee.



Office of the City Controller
Houston, Texas

RECOMMENDATION:

LMG should strengthen internal controls over revenue in order to properly support the revenue reported for purposes of calculating the concession payments to the City. Examples of internal controls that would help ensure all golf revenue received is entered into the point-of-sale (POS) include the following:

- A ‘Starter’ at the first hole ensuring all golfers have tickets to play.
- A ‘Tee sheet’ noting all golfers and their tee time for each day. The best method would be a Tee sheet at the Pro Shop and one created by the Starter, which are then reconciled to each other and the POS.
- All documentation used in the reconciliation process should be retained for future reference.

LMG

RESPONSE:

- *“Tee sheets are currently being used.*
- *Rain checks and redeemed rain checks are now being entered into the POS system and documentation retained.*
- *We feel that a starter is not needed at this time. When the number of players warrants the need for a starter we will reevaluate.*

The system of internal controls is a delicate balance between the protection and preservation of company assets and the related cost of assuring same. Due to current economics, the staff has been reduced to a minimum. The pro shop is staffed with additional personnel on days when business justifies. A starter can also be placed at the first tee when it cannot be monitored by the pro shop personnel.”

PARD COMMENTS:

“The department will monitor the course to assure that tee sheets are being used and rain checks processed are being entered through the POS system. As long as concessionaire has a plan to assure all revenues are collected, we are ok with a starter being placed when the number of players warrants it on a daily, weekly, and/or monthly basis.”

INTERNAL AUDIT

ASSESSMENT:

While the responses address the spirit of the issue, we would further recommend delineating a threshold of rounds per day or seasons to utilize starters based on historical trends, other locations, etc.

Lopez Management Group, Inc.

dba Glenbrook Golf Course
8205 N. Bayou Drive
Houston, Texas 77017
713/649-8089

October 20, 2011

Ronald Green, City Controller and Joe Turner, Director HPARD

Re: Glenbrook Audit Report

Dear Sirs:

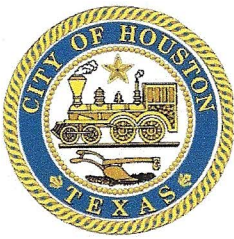
The responses imbedded within the report under Lopez Management Group, Inc. Responses are from Lopez Management Group, Inc. Management.

Sincerely,



Arthur Lopez
President

Memorandum from Contracted Vendor



CITY OF HOUSTON

Parks and Recreation Department
A CAPRA Accredited Agency

Interoffice

Correspondence

To: Ronald Green
City Controller

From: Joe Turner

Date: November 1, 2011

Subject: **Contract Compliance Audit-Glenbrook
Park Golf Course/Lopez Management
Group (LMG)**

HPARD appreciates the audit of the contract between City of Houston and LMG. The department responses are found in the report and are in accordance with each of the findings identified by the audit team.

As always, the department would like to thank your team for the detailed work on this audit.

A handwritten signature in cursive script that reads "Joe Turner".

Joe Turner, Director
Houston Parks and Recreation Department

Memorandum from Responsible Official