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Office of the  
Inspector General  
Commonwealth of Massachusetts

**Gregory W. Sullivan**  
Inspector General

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Advisory on Municipal Golf  
Course Management Contracts

June 2009

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June 2009

Dear Municipal Official:

The attached report is an advisory based on our review of contracts pertaining to the 63 municipal golf courses in the Commonwealth. This Office also contracted with Melanson Heath & Co., an independent certified public accounting firm, to conduct financial and internal control audits on a sample of four municipal golf courses that were representative of the larger group.

This review was conducted to determine if municipalities are operating golf courses using sound business practices and are exercising adequate vendor oversight to ensure that municipalities receive a fair share of golf course revenue.

Our review found that municipalities need to improve golf course contract preparation and contract oversight. Many municipalities appear to have no assurance that they are receiving a fair share of revenue from vendors.

We strongly suggest that you review the attached recommendations and make any necessary changes to current procurement and/or operational practices to ensure compliance with the laws, greater oversight, fair revenue collection, and sound business operations.

Please keep in mind that although this review examined only golf courses, the same issues, concerns and remedies may apply to any municipal business enterprise or contracts generally. Please also keep in mind that the comments and recommendations in this advisory should not be viewed as addressing all possible issues or concerns regarding golf course or other contracts. Also, not all of the recommendations may be applicable to your contract situation. The main purpose of the advisory is to provoke your thoughtful review of current and future municipal contracts.

If you have any questions, please do not hesitate to contact the office.

Sincerely,

*Gregory W. Sullivan*

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Inspector General

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## ***Introduction***

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There are 63 municipal golf courses in the Commonwealth of varied sizes and types. 53 of these operate through leases or vendor contracts for management, maintenance, food and beverage service, pro-shop operations or some combination thereof while 10 operate solely with municipal employees.

A municipality operates a golf course as a public benefit. However, operational costs of a golf course can put a financial strain on a municipal budget. Although a municipal golf course is not guaranteed to make a profit many municipal golf courses do generate a profit. To reduce financial and operational risks and with the hope of generating revenue, the majority of municipalities have privatized golf course management, operations, maintenance and other services through vendor contracts and lease arrangements. The goals of any privatization effort should include increasing municipal income, improving course quality, and improving operational efficiency. Although no comprehensive tally is maintained by the Commonwealth, the Office of the Inspector General (OIG) estimates that the total annual income earned by municipalities from golf courses exceeds \$30 million. Vendors gross significantly higher income. Nationally, municipal courses generate billions of dollars in revenue.

As more municipalities have moved towards privatizing golf course operations the OIG has received numerous procurement related inquiries. Additionally, previous audits and investigations of golf courses by Massachusetts oversight and law enforcement agencies, including the OIG, have identified issues beyond procurement such as asset misappropriation, lack of internal controls, unreported related transactions, missing cash, poor record keeping, and poor management practices.

The increasing need for municipal revenue, increasing privatization, and concerns both in Massachusetts and around the nation regarding fraud, waste, and abuse in public sector business enterprises, like golf courses, prompted the OIG to review golf course contracting in Massachusetts. The OIG review focused on privatized courses. The goal of the OIG was to identify vulnerabilities to fraud, waste, and abuse in municipal golf courses and provide recommendations to improve contracting and efficiency. The OIG specifically reviewed whether:

- 1) Municipalities are getting their fair share of revenue under contracts, leases, or other forms of privatization.
- 2) Municipalities provide adequate oversight and control over contractors, vendors, lessees, etc.
- 3) Municipalities operate these public “enterprises” using accepted business standards and follow M.G.L. c.30B, the Uniform Procurement Law, as well as municipal finance laws.

To complete this review, the OIG examined dozens of municipal golf course contracts and, in 2008, used the services of Melanson Heath & Co., an independent certified public accounting firm in Massachusetts with considerable expertise in municipal and government accounting to conduct a financial and internal control review of a sample of four municipal golf courses that the OIG considered representative of the larger group.

To protect taxpayer dollars, the OIG believes that golf course and other public enterprises must be operated with a high degree of oversight, transparency, and integrity.

Based on the OIG review, it appears that many municipalities can improve their oversight and control over golf course operations. Although many municipalities have policies, procedures, and lengthy vendor contracts in place, oversight and contract management can be improved. Contracts or agreements without adequate monitoring and oversight are not guaranteed to operate effectively.

## ***OIG Advice***

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The following recommended practices are based on the issues and practices identified from a review of municipal golf course contracts in Massachusetts.

The OIG strongly advises municipalities to consult with their legal counsels, procurement staff, and other professionals when contracting for golf course management and operations.

### **1. Vendor Oversight by Municipalities<sup>1</sup>**

Municipalities must ensure that vendors comply with all contractual requirements. Municipalities should not rely on vendor relationships or a belief that the legal and moral weight of a contract by itself will ensure compliance.

Overall, the OIG review found the need for increased contract oversight. Many municipalities told the OIG that they did not verify contractual requirements and only performed cursory reviews of vendor revenue information. Officials stated that if they did not receive complaints from golfers and the vendor made scheduled payments to the city or town, they saw no reason to “interfere,” “obstruct,” or “get on the back” of the vendor.

Municipal officials have a responsibility to a) protect a public asset – the golf course, b) ensure that contracts are adhered to and, c) ensure that taxpayers get what they are paying for under the contract. Vendors are making substantial income under these contracts. In return for this income they have made contractual promises to share revenue and/or make investments in the golf course and perform specific functions. Municipal officials have a responsibility to ensure this compliance. Not doing so is the equivalent of paying for goods or services never received. A responsible official would not knowingly do this.

Contract compliance includes a vendor paying the municipality what it is obligated to pay under the contract. For many of the OIG reviewed contracts, the municipality is

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<sup>1</sup> From this point, the term “vendor” will be used to refer to vendors, contractors, lessees, and other non-government parties involved with golf course management and operations.

compensated by receiving a share of profits and/or by receiving a set fee from the vendor. To ensure that an adequate profit share is received and that a set fee is based on realistic revenue estimates, municipalities should use accepted business standards. The OIG has found that many municipalities do not. For example, half of the contracts reviewed do not require the vendor to provide financial information to the municipality and do not explicitly give the municipality the right to audit golf course records to verify revenue. One contract even specifies that the lessee is not required to provide financial statements.

Knowledge of a facility's financial status is critical for municipalities. It is one of the best methods to ensure the course is being operated properly and in the taxpayer's interest. Also, when it is time to re-procure golf course services the municipality must be able to provide accurate income and expense information to bidders and proposers and the municipality should be able to determine if a vendor's price proposal accurately and fairly reflects a course's revenue potential. Keep in mind that an inability to provide income and expense information to potential proposers or bidders is detrimental to fair and open competition and therefore in violation of M.G.L. c.30B.

To improve contract compliance and oversight the OIG recommends that:

- a. Contracts contain a requirement for, at a minimum, monthly vendor reporting of all revenue regardless of source or whether the revenue is to be shared with the municipality. The types of revenue that should be reported here and in any annual reporting should include, but not be limited to, greens fees, food and beverage, pro-shop sales, golf cart rentals, club and pull cart rentals, golf lessons, tournament fees, membership fees, marketing/advertising revenue, driving range revenue, and locker rentals.
- b. Contracts require the vendor to provide an annual audited financial statement prepared by a licensed certified public accountant. Consideration should also be given to require the vendor to provide a copy of its annual filed tax return.
- c. Contracts should require the vendor to pay for an audit of golf course records every three years or before the end of a contract period, whichever comes first. To avoid any potential conflict of interest, the audit should be performed by a licensed certified public accountant (CPA) chosen by the municipality. The municipality should be considered the client for the purposes of the CPA contract.



- d. Vendor reporting requirements should include timetables. For example, monthly reports should be provided no later than 15 days after the end of the preceding month and annual financial information should be provided no later than 90 days after the close of the business year, season, or contract year.
- e. Contracts should clearly specify the right of the municipality or other authorized government entity to request and review all records, documents and financial statements related to all aspects of the vendor's business operations including, if necessary, those beyond the municipal golf course.
- f. Contracts should specify the period for vendor record retention. At a minimum, records should be retained by the vendor for the same period the municipality would be required to under the Secretary of States record retention regulations or for one year from the final date of payment under the contract (as required by M.G.L. c.30B) whichever is the longer period.
- g. Contracts should require detailed cash management and control requirements and procedures.

A review of vendor financial information and contract compliance along with an adequate audit plan will help a municipality verify vendor claims and help to ensure the receipt of the proper share of golf course profits.

## **2. Revenue-share agreements**

Trust but verify. In revenue-share agreements the amount of money the municipality receives changes based on how much revenue the golf course earns and/or the vendor reports. Therefore, it is critical that every contract contain specific cash handling procedures and financial reporting requirements to ensure that the revenue earned equals the revenue reported. Without adequate reporting and controls, municipalities have no assurance that they are receiving a fair and complete share of revenue.

However, the majority of OIG reviewed contracts with a revenue-share or profit-share agreement lacked specific cash management or control procedures. Cash management procedures include specific policies concerning how to control, account for and report cash received. As an accepted business standard, vendors will institute some form of control and cash management systems. However, if the municipality does not require specific practices under the contract, the municipality should still reserve the right under the contract to approve and require reasonable changes to a system set up by a vendor. At a minimum, controls and cash management should mimic the systems in place for the municipality's treasurer and/or collector's office.

Control and cash management systems should include, but not be limited to:

- a. segregation of duties (for example the cashier should not reconcile the cash count to the register tape totals);
- b. detailed reporting as described previously in finding one;
- c. reconciliation of daily bank deposits by municipal, not vendor staff;
- d. a computerized point-of-sale (POS) cash register system;
- e. paper and electronic transaction records; and
- f. daily cash register reports.

Failure to require proper controls leaves municipalities vulnerable to fraud. Without oversight, the vendor could under-report revenue or could launder money through other business operations and the municipality would have no way of knowing. Many municipalities engaged in a revenue-share agreement are operating solely with a “good faith” belief that the vendor is fairly compensating the municipality.

In addition, most golf course contracts do not maintain the right of the municipality to enter the property, conduct surprise cash counts or inspections. Both of these methods are a proactive way to prevent fraud and at a minimum signify to the vendor that the municipality is serious about maintaining oversight over course operations. The OIG recommends that in addition to audits and surprise inspections, municipalities use methods such as “mystery shoppers” and customer surveys as part of vendor oversight. Enforcing contract compliance need not be a belligerent or adversarial process; it is an accepted and expected business practice. Many vendors have told the OIG that they welcome oversight because they “have nothing to hide” and are proud of their work, and it is not, as some municipal officials have told the OIG, “an inconvenience to the vendor” or an “unfair” practice. The OIG offers that a vendor who asserts that oversight is inconvenient or unfair might not welcome it for reasons tied to fraud, waste, abuse, or non-compliance.

### **3. Contract Provisions**

Trust but verify. Many contracts included provisions for construction or maintenance work in addition to golf course management services. The municipality should apply sound and effective oversight for any contract requirement for construction or

maintenance work. The municipality must consider these contract requirements as part of the vendor's compensation to the municipality. As such the municipality is responsible for ensuring that the work has been completed as required. The municipality should examine minimally:

- a. the quality of work;
- b. that work adheres to appropriate codes and standards;
- c. that all permits and licenses have been obtained and fees paid;
- d. that the monetary value of the work meets or exceeds contract requirements; and
- e. that all appropriate warranties have been transferred to the municipality.

The municipality should consult with and use the services of its public works, building, and/or inspectional service, and other appropriate staff for the oversight identified above. Effective contract monitoring is necessary for a successful procurement process.

Also, note that any addition of construction and maintenance requirements to service contracts or leases should be reviewed with the Office of the Attorney General and your legal counsel to prevent possible violations of public construction statutes.

#### **4. Free or subsidized utilities to vendors**

In 20 percent of the contracts surveyed, municipalities are paying all or a portion of vendor utility costs with the most commonly subsidized utilities being heat and electricity. A further 11 percent of contracts surveyed fail to address which party is responsible for utility costs.

For example, at one course a vendor is paying \$3,500 per year for the right to operate a food concession at the course. Per the contract, the vendor must pay for electricity expenses but receives free water, heat and air conditioning for the concession. In this situation, the utility costs may exceed the rent paid to the municipality.

At a golf course, water used for irrigation is a critical utility cost. According to the Massachusetts Department of Environmental Protection, "golf courses require large quantities of ground or surface water to maintain playing surfaces and managed turf areas." Some municipalities have taken responsibility for all or a portion of this large

expense. Municipalities may also fail to identify this and other expenses when calculating golf course “profits” for the municipality or when negotiating a fee or revenue share agreement with the vendor.

Utility costs are an overhead expense necessary to operate a business and should be factored into any vendor agreement. Assignment of these costs to the municipality could negate any profitability, provide an unfair and unwarranted subsidy to a private enterprise or make the course a cost burden to the municipality.

## **5. Lengths of Leases and Contracts**

Massachusetts General Law places limitations on the length of certain municipal contracts, leases etc. As a rule, if the length is for three years or less then standard procurement rules apply. If the length of supplies and services contracts exceeds three years, a municipality must obtain an approval vote of its governing authority. Real property leases do not require majority vote approval. Additionally, M.G.L. c.40, §3 may limit a municipality’s right to enter into leases of municipally-owned buildings. A municipality should consult with its legal counsel if contemplating any agreements that will extend beyond three years and/or involve leasing municipally-owned buildings.

The OIG strongly advises against long term contracts, those longer than five years, as being contrary to accepted business standards. Long term contracts may not benefit a municipality because they could saddle a municipality with a poorly performing vendor and unless the contract provides for payments that escalate in value, the municipality may not receive fair value over the contract term.

For example, one municipality has leased a course to the same lessee since the 1920’s. The lease agreement pre-dates M.G.L. c.30B and has remained virtually unchanged and has never been open to fair competition. The vendor only pays the municipality \$100 annually to lease the golf course. In another case, a municipality entered into a 25 year contract at a flat annual fee of \$24,000. It is a questionable business practice to enter into long-term, low value arrangements without first considering historical income and expense information and revenue potential.

Longer term contracts limit competition, restrain municipal options, and unless carefully crafted, seriously undermine the municipality’s ability to earn a fair and reasonable

return from the private use of a public asset. The OIG recommends against long term agreements and recommends re-procurement no more than every five years.

## **6. Monetary Considerations**

A municipality must decide how it wants to be paid under the contract. As stated previously, most municipalities use either a flat fee or revenue sharing arrangement. However, in a number of flat fee cases, the municipality did not provide for an escalation or change to the fee over time. In an extreme case cited previously, the fee has been \$100 for almost 90 years. The OIG recommends using a price escalator for a flat fee arrangement. This escalator can be tied to the consumer price index, inflation rate, or other factor. The value of money does not remain constant so the value of a flat fee paid to the municipality will diminish over time if it remains constant.

In addition to fees and/or revenue sharing from the golf course, some municipalities include a Payment in Lieu of Taxes (PILOT) requirement in the lease or contract. The PILOT substitutes for a real property tax. The PILOT can be based on the assessed value of the property, on another measure, or simply be a flat fee (with escalation consideration). Some municipalities also require the vendor to pay personal property tax on the value of the equipment, clubhouse furnishings etc. and require the vendor to register the vehicles used for golf course purposes at the golf course address in order for the municipality to collect any applicable motor vehicle excise taxes.

Regardless of the forms of income, the municipality should determine upfront what types of income there could be, how this income should be calculated, how and if it should be shared with the municipality and how it should be remitted to the municipality. For example, with concessions such as a pro-shop the municipality could share in the profits or charge a fee or rent as it would from another licensee or concessionaire. For revenue sharing agreements the municipality might consider minimum fees as a baseline. For example, some contracts require a revenue share after certain gross revenue is achieved such as 25 percent of anything grossed above \$300,000. The municipality might want to consider a minimum in the event that \$300,000 is not achieved. The minimum could be set on a flat fee basis such as 10 percent or \$30,000. This ensures some municipal income.

Jurisdictions outside Massachusetts have used a flat fee per golf round played rather than a flat fee contract payment in their contracts. This combines both flat fee and revenue share elements and reduces the need for a municipality to monitor vendor income and cash controls. However, the municipality must then monitor the number and types of rounds played. Other jurisdictions have the vendor add a per round surcharge to the greens fee that is payable to the municipality in addition to any other fee or revenue share arrangement with the vendor.

## **7. Procurement**

The OIG advises that before any golf course procurement process, a municipality should consult with its designated procurement official (PO). For example, some municipalities use a process managed by an appointed Golf Commission or other body. This process may occur outside the control and oversight of the PO. In these cases the PO should be consulted. Officials should understand the legal requirements of the procurement process as well as suggested best practices. Municipalities must ensure that all provisions of the Uniform Procurement Act (M.G.L. c.30B), municipal finance law and any other applicable state law are adhered to. Failure to follow state law could nullify the contracts or leases in question and could undermine the municipality's ability to protect the public interest.

Under M.G.L. c. 30B, the specific procurement procedures to use depend on the dollar value of the contract to the vendor, not the amount the vendor is paying the jurisdiction. Also, if the contract requires the vendor to perform any construction work or capital improvements at the golf course, this work may be subject to M.G.L. c.30B, M.G.L. c.30 §39M, or M.G.L. c.149. If the municipality would like to include any form of construction work, or major capital improvements as part of a management agreement, contract or lease, the municipality should consult with their legal counsel and the Office of the Attorney General to determine the applicability of these statutes and the Department of Occupational Safety concerning applicable prevailing wage requirements.

Additionally, the OIG has previously offered the following procurement-related advice for M.G.L. c.30B procurement:

- a. contracts must be in writing;

- b. request for proposals (RFP) must contain a clear written explanation of the evaluation process and the evaluation criteria;
- c. evaluation process must be clear, methodical, and consistent with established criterion;
- d. RFP must contain a scope of services and contract terms and conditions and contract language should be as clear and detailed as possible and above all protect taxpayer interests - vague and/or broad contract language should be eliminated;
- e. altering or waiving terms and conditions after contract award is prejudicial to a fair and open competitive procurement – for example, a requirement for a performance bond cannot be waived post-award in exchange for vendor cash placed in escrow;
- f. the scope of services and contract terms and conditions must be clear, specify standards, specifications, performance requirements, performance evaluation criteria, timetables, and monetary considerations;
- g. RFP and contract should reference other applicable statutes, regulations, ordinances as necessary.

## **8. Ethics Issues**

An employee contract for the management of any component of golf course operations that includes revenue sharing or allows the employee to operate a separate enterprise such as the pro-shop, snack bar, provide lessons etc. should be reviewed with the State Ethics Commission to avoid any conflict of interest violations under M.G.L. c.268A, §20 or other sections. Any other contracts, including those for goods, services, consulting, management, etc. involving current or former municipal employees or related parties should be discussed with the Ethics Commission as well.

## **9. Contract Employees**

A number of golf courses are managed by a municipal contract employee. Besides a possible conflict of interest issue, the municipality should consider, a) the value of using an employee versus a vendor, b) whether the total compensation package to a contract employee is fair and reasonable, and c) whether this compensation would exceed that paid to a vendor.

In most contracts the OIG reviewed, the contract employee received a salary and all benefits provided to other municipal employees including health, pension, and leave

benefits. However, the cost of the benefits package is not always considered when reviewing the profitability of the golf course even though these costs can be significant. Additionally, most contract employees appear to be allowed under their respective contracts to manage concessions and retain all earned concession revenue. Depending on the sales volume, this revenue could equal or exceed the employee's salary. This could make the golf course manager one of the highest paid municipal employees in a city or town. This may not have been the intent of municipal officials. Unfortunately, a number of contracts do not require nor do the municipalities ask for this "private" revenue information from the employee leaving the municipality unaware of the employee's total earnings and the income potential of the golf course. The employee is also left with the responsibility to report this income for tax purposes.

The municipality should consider all contract costs, the value of providing holidays, vacation and other leave time for a seasonal employee (a municipal business enterprise may not best be served by having employees take time off when business is at its peak), and the reasonableness of having employees keep all concession profits that are operated on public property presumably while the employee is earning a salary to perform other functions. Other contract benefits include allowing employees and their families to play golf for free and some contracts do not allow for termination. In other words, the employee may be reassigned but would still be entitled to benefits and concession rights. Municipalities need to consider the scope and reasonableness of protections and benefits afforded contract employees. The municipality should consider at what point a contract employee becomes a vendor provided with benefits.

## **10. Security**

The municipality should require the vendor to be responsible for golf course security. Security measures may consist of adequate lighting, perimeter security systems, building alarms, and cameras. A determination of the need and level of security should be done in consultation with local law enforcement. A security measure to be considered in addition to others is having a camera(s) to monitor cash register and revenue activity. This camera should be accessible to authorized municipal personnel and the vendor should be required to retain tapes or digital images for contract specified



periods. Consultation with local law enforcement and a review of record retention regulations could assist in identifying a reasonable period of time. The type of camera technology used could influence the vendor's ability to and cost of retaining this data.

#### **11. Insurance and Bonding**

The specifications should require that the vendor be responsible for obtaining and paying for all forms of required insurance and bonding (payment, performance, surety, etc.) The types and levels of insurance and bonding required should be determined in consultation with your legal counsel.

#### **12. "Comps": Allowing free play**

Most golf courses offer free or complimentary (comps) rounds of golf. The OIG understands that there may be a practical business purpose for using comps. However, comps reduce revenue and could enable or create the appearance of favoritism, fraud, waste and abuse. Therefore, the OIG recommends that controls be instituted to track and control the use of comps. At a minimum, the vendor should be required to track the type of comps used and be prepared to report monthly to the municipality the reasons for the comps, who authorized the comp, what customer used the comps and how many times. The municipality should also review this information periodically for reasonableness and to identify possible abuses. The OIG also suggests the following:

- a. To the extent possible, the type of comps allowed should be identified in the contract. Some municipalities require free or discounted play for the local high school team, senior citizens, veterans, or others. The contract should clearly define this criterion. Some of the municipalities the OIG spoke with about comps were unaware of the level of comps used by the vendor.
- b. The municipality should consider placing limits on discretionary comps' used by the vendor. For example, the contract could use a fixed number or percentage of total rounds played as a limit on comps used. In one case reviewed by the OIG, the vendor used more than 8,000 comps in one year for a variety of reasons. Using the lowest greens fee charged, these comps equaled a minimum of \$160,000. The potential revenue for the municipality in the case of a 50 percent greens fee revenue share would have been \$80,000. One municipality requires the vendor to pay it a flat fee for all comps regardless of type.
- c. Some contracts allow vendor employees and sometimes their families to play for free. The municipality should consider this as a form of compensation for the vendor and consider placing limits on this type of use or charge the vendor a

separate fee for these rounds. Some jurisdictions outside Massachusetts charge the vendor a discounted rate rather than allow free vendor employee play.

- d. Municipal employees should not receive comps. However, the municipality could consider having employees pay a resident rate or take advantage of other discounted rates available to other members of the public.

### **13. Miscellaneous Recommendations**

- a. Before exercising an option for extending a contract, consider current income and expenses to determine if a new procurement rather than an extension would be financial beneficial.
- b. Consider a contract termination clause executable by the municipality.
- c. Contracts should define what “gross receipts” are for the purposes of a revenue sharing provision.
- d. Contracts should address the possibility of alcohol sales and use.
- e. Contracts should address the possibility of lottery sales and whether the municipality is entitled to a portion of the sellers share of “winnings.”
- f. If the golf course has a gasoline tank, adequate security and use controls should exist.
- g. Taxes: the contract should ensure that the vendor is responsible for paying, income, sales, meals, excise and other federal, state and local taxes and fees. If the municipality intends the vendor to use the municipality’s tax exempt status for purchases etc., the municipality must consult with the Massachusetts Department of Revenue for the propriety of this use before adding to a contract.
- h. Contracts should define the golf “season,” daily schedules, and reasons for course closure.
- i. Contracts should define “resident,” “member”, or any other categories for the purpose of discounts, membership etc. The municipality should predetermine what discounts or special rates might be allowed.
- j. Municipal courses should be considered public courses (open to the public) unless the municipality consults its legal counsel for a opinion to allow and an approval vote of its governing body to limit public access.
- k. Contracts should identify which expenses, if any, remain a municipal responsibility.
- l. Contracts should address grounds keeping, maintenance, and turf management standards and plans.
- m. Municipalities should consider the business experience, professional certifications, and financial stability needed to operate and manage the golf course and should establish minimum criteria for proposers or bidders.

- n. Municipalities should review if the proposed fees and prices to be charged by the vendor are within the range charged by competition at similar and/or nearby facilities.
- o. Municipalities should consider whether contract requirements and municipal compensation are within the range of similar municipal and/or nearby facilities.
- p. Marketing requirements should be identified in the contract.

**Attachment #1:****Massachusetts Municipal Golf Courses  
Identified by the Office of the Inspector General**

<b>Municipality</b>	<b>Course Name</b>
1. Abington	Strawberry Valley Golf Course
2. Acushnet	Acushnet River Valley Golf Course
3. Agawam	Agawam Municipal Golf Course
4. Amherst	Cherry Hills Golf Course
5. Auburn	Pakachoag Park and Golf Course
6. Barnstable	Hyannis Golf Course
7. Barnstable	Olde Barnstable Fairgrounds Golf Course
8. Beverly	Beverly Golf and Tennis Club
9. Boston	William Devine Golf Course
10. Boston	George Wright Golf Course
11. Braintree	Braintree Municipal Golf Course
12. Brewster	Captains Golf Course
13. Bridgewater	Olde Scotland Links
14. Brockton	D.W. Field Golf Course
15. Brookline	Putterham Meadows Golf Course
16. Cambridge	Fresh Pond Golf Course
17. Chatham	Seaside Links
18. Chelmsford	Chelmsford Country Club
19. Chicopee	Chicopee Municipal Golf Course
20. Dennis	Dennis Highland Golf Course
21. Dennis	Dennis Pines Golf Course
22. Duxbury	The North Hill Country Club
23. Falmouth	Falmouth Country Club
24. Gardner	Gardner Municipal Golf Course
25. Groton	Groton Country Club
26. Harwich	Cranberry Valley Golf Course
27. Hingham	South Shore Country Club
28. Holliston	Pinecrest Golf Club
29. Leicester	Hillcrest Country Club
30. Lexington	Pine Meadow Golf Course
31. Ludlow	Westover Municipal Golf Course
32. Lynn	Larry Gannon Golf Course
33. Lynnfield	Reedy Meadows Golf Course
34. Lynnfield	King Rail Reserve Golf Course
35. Melrose	Mount Hood Golf Course
36. Nahant	Kelley Green Golf Course
37. Nantucket	Miacomet Golf Course
38. Natick	Sassamon Trace Golf Course
39. Needham	Needham Golf Club

40. New Bedford	New Bedford Municipal Golf Course
41. Newton	Newton Commonwealth Golf Course
42. Norfolk County	Presidents Golf Course
43. North Reading	Hillview Country Club
44. Peabody	The Meadows at Peabody
45. Plymouth	Crosswinds Golf Club
46. Quincy (and Milton)	Granite Links Golf Club at Quarry Hills
47. Salem	Old Salem Greens
48. Sandwich	Sandwich Hollows Golf Course
49. Scituate	Widow's Walk Golf Course
50. South Hadley	The Ledges Golf Course
51. Springfield	Franconia Golf Course
52. Springfield	Veterans Golf Course
53. Stoneham	Unicorn Golf Course
54. Stoneham	Stoneham Oaks Golf Course
55. Stoughton	Cedar Hills Golf Course
56. Taunton	John F. Parker Municipal Golf Course
57. Westborough	Westborough Country Club
58. Wilbraham	Wilbraham Country Club
59. Winthrop	Winthrop Golf Club
60. Woburn	Woburn Country Club
61. Worcester	Green Hill Municipal Golf Course
62. Yarmouth	Bass River Golf Course
63. Yarmouth	Bayberry Hills Golf Course
Source: Prepared by Office of the Inspector General staff.	