



Office of the City Auditor

Audit of Virginia Beach National Golf Club

Report Date: October 13, 2023

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"Promoting Accountability and Integrity in City Operations"



Office of the City Auditor

"Promoting Accountability and Integrity in City Operations"

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OFFICE OF THE CITY AUDITOR

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October 13, 2023

Lisa M. Murphy, Chair of City of Virginia Beach Development Authority

Subject: Audit of Virginia Beach National Golf Club

I am pleased to present the report of our Audit of Virginia Beach National Golf Club. The objective of our audit was to determine whether Virginia Beach National Golf Club operates in compliance with the terms set forth in the governing contractual agreements. This audit was included in our FY24 Audit Plan. We completed our fieldwork on September 25, 2023.

The Office of the City Auditor reports to City Council through the Audit Committee and is organizationally independent of all other city departments. This report is intended solely for the information and use of the Audit Committee, City Council, Virginia Beach Development Authority, Department of Economic Development, and appropriate city management. It is not intended to be, and should not be, used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.

We would like to thank the Virginia Beach Development Authority, Department of Economic Development, and Virginia Beach Golf Club, LLC, and VBN Restaurant, LLC for their cooperation and responsiveness to our requests and questions during our audit.

If you have any questions about this report, or any audit-related issue, I can be reached at 757-385-5872 or via email at lremias@vb.gov.

Respectfully submitted,

Lyndon S. Remias, CPA, CIA
City Auditor

LSR/rc

c: Patrick A. Duhaney, City Manager
City Council Members
VBDA Commissioners
Audit Committee Members
Charles E. Rigney, Interim Director, Economic Development
John D. McDuff, Managing Member, Virginia Beach Golf Club, LLC

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Purpose

The purpose of this audit was to determine whether the Virginia Beach Development Authority and Virginia Beach Golf Club, LLC operate in compliance with the terms set forth in the governing contractual agreements. This audit was included in our FY24 Audit Plan.

Scope and Objective

The scope of the audit was for the period FY 21 through FY23 and included policies, processes, and procedures in place at the time of the audit.

The objective of the audit was to determine whether the Virginia Beach Development Authority and Virginia Beach Golf Club, LLC were in compliance with the terms set forth in the governing contractual agreements by ensuring that adequate supporting documentation existed.

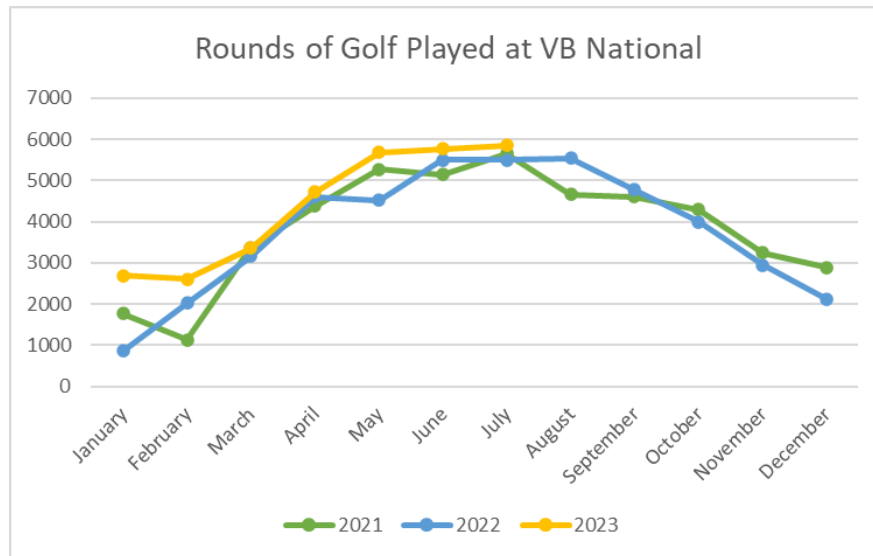
Background

The Virginia Beach Development Authority (VBDA) was established by the Virginia General Assembly in 1964 as a component, but legally separate unit, of the City of Virginia Beach (City). The Department of Economic Development provides VBDA administrative support. VBDA promotes the expansion of the tax base through increased business investments. One such business investment is Virginia Beach National Golf Club (VB National). VB National, formerly Virginia Beach Tournament Players Club, was purchased by the City for \$4.5M and has been operating since 2007. The golf course facility at VB National spans over 300 acres of land and consists of an 18-hole golf course designed by Pete Dye, practice areas, and a clubhouse which includes a full-service restaurant. Exhibit 1 below shows that the number of rounds of golf played at VB National has increased since the beginning of 2021.



Source: www.vbnational.com

Exhibit 1. Rounds of Golf Played at VB National



Through a 40-year ground lease with the City, signed on October 8, 1997, VBDA has assumed ownership of the golf course facility. VBDA in turn has contracted with Virginia Beach Golf Club, LLC (VBGC) to manage the day-to-day operations of the golf course facility; the current management agreement expires on December 31, 2026. VBGC has, in turn, contracted with VBN Restaurant, LLC (VBN Restaurant) to manage the day-to-day operations of the restaurant. Exhibit 2 on the next page details the relationships of the various business partners.



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Exhibit 2. VB National Business Partners



Per the management agreement between VBDA and VBGC, VBGC is obligated to make certain payments to VBDA from the revenues generated while operating the golf course facility. Exhibit 3 below shows the types of payments which are made to VBDA.

Exhibit 3. Types of Payments Made to VBDA



Under the terms of the ground lease, VBDA is required to remit all operations and profit-sharing payments, which are based on the calendar year operations of VBGC, to the City. Exhibits 4 and 5 on the next page show a recent history of operations payments and profit-sharing payments, respectively.



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Audit of Virginia Beach National Golf Club

Exhibit 4. Recent History of Operations Payments Made to VBDA

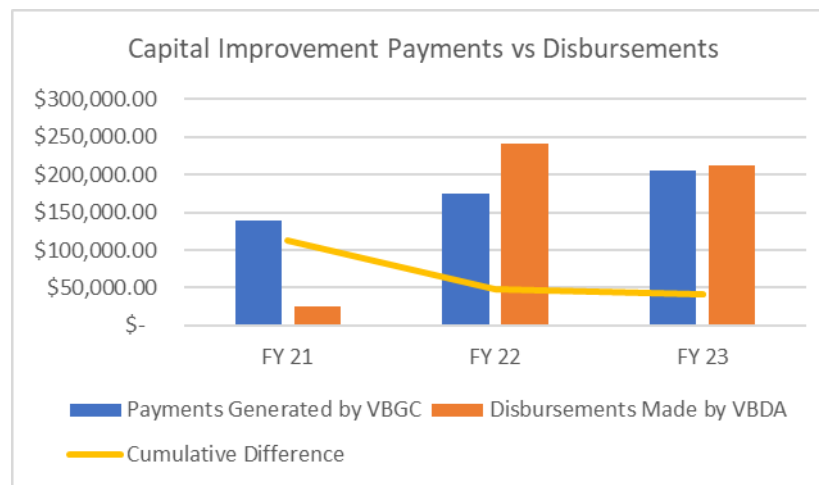
FY Payments Generated by VBGC	Total Operations Payments
FY 21	\$ 139,693.87
FY 22	\$ 179,255.91
FY 23	\$ 205,464.37
	\$ 524,414.15

Exhibit 5. Recent History of Profit-Sharing Payments Made to VBDA

FY Payments Received by VBDA	Total Profit-Sharing Payments
FY 21	\$ 37,260.25
FY 22	\$ 47,150.00
FY 23	\$ 68,275.00
	\$ 152,685.25

Per the management agreement between VBDA and VBGC, capital improvement payments are to be used only for the capital maintenance needs of the golf course facility which are approved by VBDA in writing. Exhibit 6 below shows the capital improvement payments generated and capital improvement disbursements made from FY 21 through FY 23.

Exhibit 6. Capital Improvement Payments vs. Disbursements



Per the agreement, VBDA shall be responsible for all capital maintenance at the golf course facility and VBGC shall be responsible for all operations maintenance at the golf course facility. VBDA, or the City, shall conduct semi-annual inspections of the golf course facility to determine the necessity of any capital or operations maintenance. The balance in the capital improvement account on June 30, 2023, was \$184K.



Findings and Recommendations

Finding 1. Develop Written Procedures Delineating VBDA and Staff Liaison Responsibilities

During fieldwork, we observed a general absence of written procedures related to VB National. This spanned every function of business operations including the receipt of funds, disbursement of funds, and purchasing, which is described in detail in Finding 2. Although it was noted that certain control activities, such as disbursement authorization and bank reconciliation, were present, the absence of written procedures makes it difficult to ensure that sound control activities will be duplicated consistently.

It was pointed out during the audit that several key staff members, including a longtime employee responsible for VBDA asset management left in 2019 leaving several gaps in coverage. As a new team has been assembled, a more complete understanding of the scope of VBDA's assets has been developed. Additionally, a Project Planner is in the process of being hired to help adequately track and manage VBDA's assets.

Written policies encourage tasks to be processed consistently and provide direction and accountability during the transition of key personnel.

Recommendations:

Board and Management should:

- 1.0** Develop written procedures for all significant tasks surrounding the business operations of VB National. The procedures should include step by step instructions for completing tasks using agreed-upon best practices, which emphasize internal controls. The procedures should also include the roles/titles of those responsible and the source documents involved.
- 1.1** Create an organizational chart which is specific to the roles and responsibilities of VB National to establish a chain of command and denote key points of contact.
- 1.2** Provide training and orientation to all VBDA members, especially newly appointed members, to ensure they are aware of all assets owned by VBDA and their respective responsibilities for providing governance over these assets.

Finding 2. Identify and Manage Capital Maintenance Needs

Per the agreement VBDA shall be responsible for all capital maintenance and VBGC shall be responsible for all operations maintenance at the golf course facility. VBDA, or the City, shall conduct semi-annual inspections of the golf course facility to determine the necessity of any capital or operations maintenance.

Currently, there is no formal process in place to identify, track, determine the necessity, and fund capital maintenance needs which could be in the millions of dollars.



Source: www.vbnational.com

During our audit, we noted the following:

- Semi-annual inspections are not being conducted by VBDA or the City to determine the necessity of any capital or operations maintenance needs in accordance with Section 4.e. of the management agreement.
- All invoices for FY 22 and FY 23 were inspected and results were as follows:
 - There was no prior approval for any of the capital improvement projects determining the necessity and nature of the expenditure (Note: We did determine that proper approval of the expenditures were made after the completion of the project).
 - There were no procurement procedures followed prior to the ordering of goods and services.
 - No inspection of completed work and, in the case of wet pond repairs, assurance that any local, state, or federal regulations were complied with.
- VBDA is not providing VBGC with an annual bank statement relating to the capital improvement account in accordance with Section 3.1 of the management agreement between VBDA and VBGC.

The absence of a formal process governing capital improvement needs increases the risk that critical needs will not be addressed timely. For example, we noted:

- BMPs inspected that were given “serious” and “degraded” grades
- Clubhouse with rotting eaves and fascia board all along the roofline
- Mold in the restaurant and rotted baseboards



- Deteriorating ceiling caused by leaks
- Non-functioning HVAC unit in the kitchen

Recommendations:

Board and Management should:

- 2.0** Develop a formal process to identify, track, and fund capital improvement needs.
- 2.1** Routinely inspect completed work on large capital improvement projects for propriety and consider inspecting completed work on small capital improvement projects randomly.
- 2.2** Follow the city's procurement practices for all capital improvement needs in accordance with changes to the VBDA bylaws adopted on December 18, 2018, following an audit of VBDA.
- 2.3** Provide VBGC with an annual bank statement for the capital improvement account in accordance with the management agreement.

Finding 3. Maintain Wet Ponds in Accordance with Ground Lease

Section 4.3 of the ground lease with the City states that VBDA is responsible, at no cost to the City, for performing all maintenance, repair, and upkeep as may be necessary to keep the golf course facility clean, safe, and free from deterioration, subject to reasonable wear and tear.

Throughout the golf course facility are 11 wet ponds which are connected to the City's network of storm drains and related infrastructure. Exhibit 7 below shows where the wet ponds are located.

Exhibit 7. Location of Wet Ponds Throughout Golf Course Facility



In the annual inspection reports prepared by Public Works, a ratings system is utilized where “Good” is the most favorable rating, followed by “Moderate”, “Degraded”, and “Serious”. VBDA is not receiving the inspection reports and seems unaware of the condition of the wet ponds. The latest annual inspection reports reflect, that regarding erosion, 7 of the 11 wet ponds had component ratings of “Degraded” while 3 of 11 also had component ratings of “Serious”. Without timely maintenance and repair, the structural integrity of the wet ponds is at risk and may jeopardize the functionality of the golf course. Additionally, overlooked maintenance may cause unintended consequences to storm drains and related infrastructure located outside of the golf course facility.

Recommendations:

Board and Management should:

- 3.0** Request the annual inspection reports pertaining to the wet ponds in question be sent to VBDA to assess the situation.
- 3.1** Prioritize the repair needs for the wet ponds with all other existing capital maintenance needs of the golf course facility and procure required services in accordance with the City’s procurement practices.

Finding 4. Completeness and Timeliness of Payments Made to VBDA

The terms surrounding the payments to be made to VBDA are outlined in Section 3 of the most recent amendment to the agreement between VBDA and VBGC. All monthly payments are to be made within 15 days after the end of each month and the annual profit-sharing payment is due on March 15th of each year and is based on the previous calendar year’s net income of VBGC.



We noted the following during our review:

- Documentation supporting monthly and annual payments made to VBDA is inadequate. For monthly payments, only a one-page summary of the calculation is submitted by VBGC and for the most recent annual profit-sharing payment there was no supporting documentation submitted.
- VBGC is not consistently delivering its annual financial statements to VBDA as required by Section 14.b. of the management agreement.
- We selected a sample of six months to test monthly payments for compliance with the terms of the agreement. Below are the results:
 - For 1 of 6 months tested (17%), 5% of special revenues (off premises catering revenues) was erroneously included with the operations payment instead of the capital improvement payment.

Note: VBGC calculated the cumulative impact of the misclassification since the inception of the original agreement, we verified the calculation, and approximately \$25K will be reclassified by VBDA.

- For 5 of 6 months tested (83%), outing fees was erroneously categorized as gross revenues instead of golf course fee revenues resulting in the operations payment and capital improvement payment each being short by 1% for that revenue type.

Note: VBGC calculated the cumulative impact of the incorrect categorization since the rate on outing fees changed from 5% to 6% with the most recent amendment to the agreement, which went into effect on January 1, 2018, we verified the calculation, and an additional amount of approximately \$10K was remitted to VBDA.

- All monthly payments for FY 22 and FY 23 were analyzed for timeliness. All payments during these periods were remitted late; the delays ranged from 9 days to 48 days.

Also, the annual profit-sharing payment for calendar year 2022 was remitted 21 days late.

Recommendations:

Administrative controls surrounding the remittance of payments should be enhanced to ensure the completeness and timeliness of payments made to VBDA.

Board and Management should:

- 4.0** Require source documentation to accompany monthly and annual payments to verify the accuracy of remitted payments.



- 4.1 Ensure VBGC is delivering its annual financial statements in accordance with the management agreement to determine reasonableness of remitted payments.

Finding 5 - No Action Taken on Prior Audit Recommendation

From our audit report of VBDA operations issued November 30, 2018, we made the following recommendation:

Recommendation:

Adopt a written procurement policy (similar to the City's) that requires the person authorizing any expenditure – either a project manager or other – to sign off that they authorize the expenditure, and that it is for VBDA, not the City (if its legitimately for joint use and paid for by the VBDA then consider it a VBDA purchase). The authorizing person's signature is verifying that the purchase has met VPPA requirements by 1) City procurement 2) Code section 2.2-4344 B exemption 3) VBDA compliance with VPPA through its written adopted policy for items not covered by 1) & 2) above - this would require maintaining appropriate documentation.

The goal of VBDA, working with assigned city staff, should be to execute the responsibility for conducting procurements in a deliberate, fair, and ethical manner. The goals when making purchases are to:

- To obtain high quality goods and services at reasonable cost;
- All procurement procedures be conducted in a fair and impartial manner; and with the avoidance of any impropriety or the appearance of impropriety;
- All qualified vendors have access to public business;
- No offeror be arbitrarily or capriciously excluded;
- Competition be sought to the maximum feasible degree;
- Rules governing contract awards be made clear in advance of the competition;
- Procurement procedures involve openness and administrative efficiency;
- Specifications reflect the procurement needs of the City rather than being drawn to favor a particular vendor; and
- VBDA and vendors freely exchange information concerning what is sought to be procured and what is offered.

While VBDA adopted the city's procurement policy on December 18, 2018, we did not see procurement procedures utilized during the purchase of goods and services. Many of these were large purchases such as the replacement of the irrigation controller's system which amounted to \$134,975 (check #1006) and the replacement of carpet, roof cleaning and fire suppression system



amounting to \$64,877 (check #1007). As a result, VBDA is paying for good and services where procurement has not taken place, thus the above goals may not have been met.

Recommendation:

Board and Management should:

- 5.0** Adhere to and utilize the adopted Procurement policies and procedures for the purchase of all goods and services.

Conclusion

Overall, based on the findings noted above we determined that the Virginia Beach Development Authority and Virginia Beach Golf Club are not in compliance with all the terms set forth in the governing contractual agreements.

Methodology

To accomplish our objectives, we performed the following:

- Interviewed management and staff of VBDA, VBGC, and VBN Restaurant to gain an understanding of operations related to the golf course facility, the internal control structure, and areas of concern.
- Reviewed financial data and reports through inquiry and examination of relevant documents and data.
- Analyzed 100% of the monthly payments generated by VBGC for FY 22 and FY 23 for completeness and timeliness.
- Selected a judgmental sample¹ of 6 months to ensure monthly payments are following the terms of the agreement between VBDA and VBGC.
- Selected a judgmental sample¹ of two calendar years to ensure annual payments are following the terms of the agreement between VBDA and VBGC.
- Reviewed 100% of the disbursements from the capital improvement account for FY 22 and FY 23 to ensure requests for disbursements are properly approved and accompanied by all necessary supporting documentation.
- Selected a judgmental sample¹ of two months to ensure all applicable trustee taxes were properly calculated and supported.

¹ Sample size and selection were determined using the auditor's professional judgement and relative professional guidance. The results of our samples are not necessarily representative of the population as a whole.



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- Maintained an awareness for the potential existence of fraud, waste, and abuse in areas under review.
- Made recommendations, as appropriate, to improve processes, ensure compliance, and reduce the City's risk to an acceptable level.



Standards

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The Office of the City Auditor reports to City Council through the Audit Committee and is organizationally independent of all other city departments. This report will be distributed to the city's Audit Committee, City Council, and appropriate management within the City of Virginia Beach. This report will also be made available to the public through the Office of the City Auditor's webpage.

Acknowledgements

We would like to thank the management and staff of the Virginia Beach Development Authority, Department of Economic Development, Virginia Beach Golf Club, LLC, and VBN Restaurant, LLC for their cooperation and responsiveness to our requests, questions, recommendations, and suggestions.



INTER-OFFICE MEMORANDUM

DATE: October 12, 2023

TO: Lyndon Remias, City Auditor

FROM: Chuck Rigney, Interim Director of Economic Development
Lisa Murphy, Chair of the City of Virginia Beach Development Authority

Subject: Response to the Audit of the Virginia Beach National Golf Club

This memo is the joint response of the City of Virginia Beach Development Authority (VBDA) and the Department of Economic Development to the Office of the City Auditor's formal audit of the Virginia Beach National Golf Club (VBN). VBN is located on land owned by the City of Virginia Beach, which is leased to the VBDA. The VBDA has engaged Virginia Beach Golf Club LLC (VBGC) to manage VBN pursuant to the terms of a management agreement (VBN Management Agreement).

As is noted within the audit report, the VBDA has no employees and relies on the Department of Economic Development staff for support. The below details outline the planned joint VBDA and Department actions to address the findings of the Audit Report.

Recommendation:

- 1.0** Develop written procedures for all significant tasks surrounding the business operations of VB National. The procedures should include step by step instructions for completing tasks using agreed-upon best practices, which emphasize internal controls. The procedures should also include the roles/titles of those responsible and the source documents involved.

Response: Agreed. Department Staff will develop procedures for ensuring compliance by VBGC and the VBDA with the VBN Management Agreement. In addition, a Project Planner has been hired who will be responsible for assisting VBDA with management of all of its assets, including the VBN. The new Project Planner will provide the staffing necessary for the Economic Development Staff to adequately track and assist VBDA in managing VBDA assets.

- 1.1** Create an organizational chart which is specific to the roles and responsibilities of VB National to establish a chain of command and denote key points of contact.

Response: The new Project Planner will provide the staffing necessary for the Economic Development Staff to adequately track and assist VBDA in managing VBDA assets. The Project Planner will be tasked with conducting a review of all the VBDA assets and establishing a database of responsibilities of both the VBDA and lessee/manager for each asset. We anticipate regular updates to the VBDA of the status of all of the VBDA assets, including VBN.

- 1.2** Provide training and orientation to all VBDA members, especially, newly appointed members to ensure they understand all the assets of the VBDA and their respective responsibilities for providing governance over these assets.

Response: Economic Development Staff will provide VBDA members with a list of VBDA assets and a brief explanation of the responsibilities associated with each. Thereafter, at each monthly meeting, the Project Planner will update VBDA members on the status of each asset, as necessary. In addition, the Project Planner will provide each new member of the VBDA with a briefing regarding VBDA assets and the management and condition of each during new member orientation. VBDA will appoint an Asset Management Committee comprised of two members, who will meet quarterly with the Project Planner to give the VBDA better visibility on day-to-day management of all VBDA assets.

Recommendation:

- 2.0** Develop a formal process to identify, track, and fund capital improvement needs.

Response: As a part of the compilation of the asset database, the Project Planner will (i) conduct regular inspections of the assets, and (ii) at least annually meet with the lessee/manager of each asset, including VBN, to establish capital maintenance needs. The Project Planner will, in consultation with VBDA's Asset Management Committee, other City staff and outside consultants, if necessary, develop a prioritization of the capital needs for each facility. These priorities will be presented to the VBDA for action and implementation subject to the VBDA's by-laws and available capital funding.

- 2.1** Routinely inspect completed work on large capital improvement projects for propriety and consider inspecting completed work on small capital improvement projects randomly.

Response: The Project Planner will inspect completed work on large capital improvement projects and will make a report to the VBDA. At the request of the Asset Management Committee, the Project Planner will inspect completed work on small capital improvement projects. The Project Planner will perform cross training with the city's legal team and Economic Development project managers.

- 2.2** Follow the city's procurement practices for all capital improvement needs in accordance with changes to the VBDA bylaws adopted on December 18, 2018, following an audit of VBDA.

Response: To the extent the VBDA's procurement processes have not been adhered to, we recommend requesting the City's Purchasing Agent conduct a training to refresh staff on the appropriate practices.

Recommendations:

- 3.0** Request the annual inspection reports pertaining to the wet ponds in question be sent to VBDA to assess the situation.

Response. Agreed. Economic Development Staff have requested copies of the wet ponds annual inspection reports and will ensure that hereafter such reports are provided directly to the Project Planner.

- 3.1** Prioritize the repair needs for the wet ponds with all other existing capital maintenance needs of the golf course facility and procure required services in accordance with the City's procurement practices.

Response: Economic Development Staff will work with the VBDA's outside engineering firm, Vanesse Hangen Brustlin (VHB), to perform an engineering analysis of the wet ponds to evaluate what must be addressed and the cost associated with the required repairs and will provide a report to the Asset Management Committee, which will make a report to the VBDA, which are recommendation regarding the prioritization and budget for proposed capital improvements.

Recommendations:

- 4.0** Require source documentation to accompany monthly and annual payments to verify the accuracy of remitted payments.

Response. The Project Planner and VBDA accountant will ensure that the appropriate documentation accompanies each monthly payment and all annual payments made by VBGC pursuant to the terms of the VBN Management Agreement and will confirm the accuracy of such payments in consultation with the Asset Management Committee.

- 4.1** Ensure VBGC is delivering its annual financial statements in accordance with the management agreement to determine reasonableness of remitted payments.

Response: The new Project Planner will ensure the delivery of annual financial statements each year by VBGC and will analyze the same in consultation with the VBDA's accountant and the Asset Management Committee to confirm compliance with the VB National Agreement and will present the same to the VBDA.

Recommendation:

- 5.0** Adhere to and utilize the adopted Procurement policies and procedures for the purchase of all goods and services.

Response: To the extent the VBDA's procurement processes have not been adhered to, we recommend requesting the City's Purchasing Agent conduct a training to refresh staff on the appropriate practices.



To: Lyndon Remias, City Auditor

From: Duncan McDuff, Managing Partner, Virginia Beach National Golf Club, LLC

Subject: Response to Audit of Virginia Beach National Golf Club

We appreciate the effort from the City Auditor and Staff in conducting the audit on the lease of Virginia Beach National Golf Club. For the past 16 years, VBGC, LLC has managed this facility. In 2007, The City of Virginia Beach acquired the TPC of Virginia Beach. Having success operating Heron Ridge Golf Club, VBGC, LLC (90% owned by HRGC, LLC) was awarded the bid to manage the course and developed a plan for success. Our management practices have resulted in Virginia Beach National being continuously profitable while improving the customer experience and golf course conditions. In 2023, for the first time, Virginia Beach National was named to the *Golf Digest Best Public Courses in the State of Virginia*.

Below are some responses to items mentioned in the audit:

Virginia Beach Golf Club (VBGC) will be available to assist VBDA with semi-annual inspections and providing input for prioritizing capital maintenance.

Regarding capital maintenance projects related to the specifically golf course, almost 100% of the work is performed by VBGC personnel. The projects primarily involve irrigation, drainage, bunkers and lake banks. VBGC submits a proposal to VBDA which includes scope of work, cost estimates for materials, equipment rental and labor. An approval, mainly verbal is received prior to commencing work. This project work is both effective in quality and cost efficient. This is due to our institutional knowledge of the course and that we do not markup any purchases / rentals from outside suppliers. Labor is billed at the rate personnel are paid plus a small % for employee benefits.

Capital projects performed by VBGC personnel will always be under \$100,000 and for the reasons stated above should be designated as not "practicable" to solicit other written quotations. Approval would therefore be in accordance with the City's procurement procedures.

VBGC will submit a monthly P&L statement with a calculation of monthly payment and supporting documentation for the profit sharing computation. We will also submit an annual financial statement in accordance with the Management Agreement

As stated in the audit report monthly payments are often late. VBGC's financials are completed 3 – 5 days after month end, however financial information from the restaurant is often delayed. Improvements in this area have been made and payments will be submitted on time.



Replacement of the irrigation controllers for \$134,975 and the fire suppression sprinkler heads (required by Fire Marshall) were sole source acquisitions and therefore in accordance with the City's procurement procedures. VBGC obtained two quotations for carpet replacement and therefore this was probably in accordance with City's procurement procedures. Many of our acquisitions are either sole source or would be defined as not "practicable" to solicit other quotations, therefore we feel that we are often in compliance with the City's procurement procedures.

The golf course drainage system also provides drainage for the shopping center and the apartments located adjacent to hole 11. The drainage system works ok except in times of heavy rain. The drainage system requires constant maintenance / repair due to poor installation practices when the course was built. Lake bank erosion is a problem in that it sometimes effects the integrity of the golf course. We have developed and implemented an effective and efficient method of stopping lake bank erosion where further erosion would damage cart paths, bunkers / greens and teeing areas.