



DATE: April 10, 2023
TO: Phil Fleischmann, Director of Parks & Recreation
FROM: Internal Audit Division
SUBJECT: MLB Youth Development Grant Review
(No Response Required)

The Internal Audit Division has conducted a review of the Youth Development Grant provided by the Major League Baseball – Major League Baseball Players Association Youth Development Foundation (MLBYDF). The MLBYDF is a joint initiative by Major League Baseball (MLB) and the Major League Baseball Players Association (MLBPA) to support efforts that focus on improving the caliber, effectiveness and availability of amateur baseball and softball programs across the United States and internationally.

The grant provided \$38,000.00 of funding for improvements to the baseball/softball field at Peeler Recreation Center in Greensboro.

The objectives of our review were to:

- Obtain and review the grant agreement for guidelines and allowable expenditures. Obtain and review other contracts significant to the project.
- Review a sample of expenditures and verify that the expenditures have appropriate documentation and are within contractual guidelines.
- Verify amounts have been received.
- Verify any required reports have been submitted as per the terms of the grant agreement.

Grant Agreements

The Grant Agreement was between the MLB-MLBPA Youth Development Foundation (MLBYDF) and the City of Greensboro. The grant purpose was listed as installing field lighting at Peeler Community Park to increase participation in youth baseball and softball programming. The agreement noted that the City would be utilizing MLBYDF's partnership with Musco Lighting to receive a 20% discount on the project, resulting in a cost savings of approximately \$47,000.00. The period covered by the agreement was noted as November 23, 2021 through November 30, 2023.

We also obtained the construction contract between the City of Greensboro and Musco Sports Lighting, LLC. The contract was to provide and install the site lighting equipment, systems and controls for the Peeler Community Park project. The amount of the contract was Two Hundred Five Thousand Three Hundred Dollars (\$205,300.00).

Expenditures

Total expenditures charged to the grant are \$38,000.00 as of February 28, 2023. This is the full amount authorized by the grant.

We reviewed estimate #1 from Musco Sports Lighting, LLC. The estimate had \$38,000.00 charged to the

grant. The amount reviewed amount represents 100% of total grant expenditures. We reviewed supporting documentation and recalculated amounts on a test basis. This expenditure appears to have appropriate documentation and appears to be for the purpose stated in the grant guidelines.

We visited Peeler Recreation Center on April 4, 2023 and viewed the completed baseball field lighting project. We noted there appear to be five new metal light poles with configurations varying from 3 lighting units per pole to 7 units per pole. The items appear to meet the descriptions in the grant agreement.

Funding

Total grant revenue received was \$38,000.00. We reviewed the entry for this cash receipts in the City's Infor financial system. This amount was posted to the financial system in January 2022. We noted the total amount received matches the amount noted in the grant agreement. It appears all amounts have been received.

Reporting

We obtained a copy of the first two Progress Report Forms sent by the City of Greensboro to MLBYDF. We noted the forms appear properly completed. We verified financial information on the report matched the City's financial amounts. We noted the November report appears submitted on November 28, 2022. The final Progress Report Form has not yet been submitted, it is due by December 31, 2023. Parks and Recreation Department staff indicate that the final report to be submitted will include programming information which is a grant requirement. It appears reports have been provided per the terms of the grant agreement.

We would like to thank the staff of the Parks & Recreation Department for their assistance and cooperation during this review. If there are any questions concerning the details of this review, please call us at (336) 373-2230.



Garland Wells
Internal Auditor



Len Lucas
Internal Audit Director

cc: Larry Davis, Assistant City Manager
Nasha McCray, Assistant City Manager
Shawna Tillery, Planning and Project Development Manager