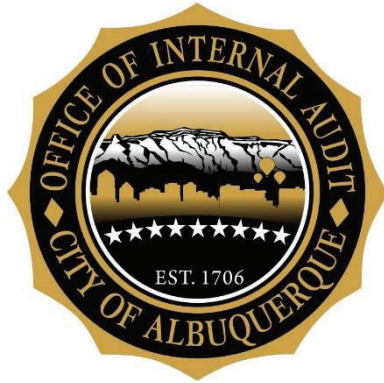




April 9, 2025

Performance Audit

Albuquerque Baseball Club, LLC - Contract Compliance Audit

General Services Department

Report No. 24-101



City of Albuquerque - Office of Internal Audit

Albuquerque Baseball Club, LLC - Contract Compliance Audit

Internal Audit

April 9, 2025

Audit #24-101

Executive Summary

The Office of Internal Audit (OIA) co-sourced an assessment with external public accounting firm REDW, who conducted an internal audit over the City of Albuquerque's (City) contract with Albuquerque Baseball Club, LLC, revenue remittances, and contract monitoring activities. The audit was included in the FY 2024 approved audit plan requested by the City Administration. The analysis focused on the monthly surcharge payments, which totaled approximately \$1.6 million during the 2024 baseball season (March through September), with approximately \$17.9 million in revenue reported in total from the Isotopes ownership group and the third-party concessionaire (Oak View Group).

The objectives were to determine whether:

- Revenues reported to the City in remittance packets were complete and accurate; and,
- Remittance payments were properly calculated, supported, and submitted timely.

The audit scope included the time period from March through September 2024.

REDW identified the following:

- There are no defined roles and responsibilities within the General Services Division at the City over contract monitoring, and this contract does not appear to have been continuously or consistently monitored.
- Remittances by the Isotopes and the third-party concessionaire have not been verified during the contractual relationship to ensure calculations were correct and revenue reported was accurate, complete, and supported.
- Opportunities exist to provide additional clarity on contract terms regarding remittances, supporting documentation, and reporting related to the third-party concessionaire.

Recommendations

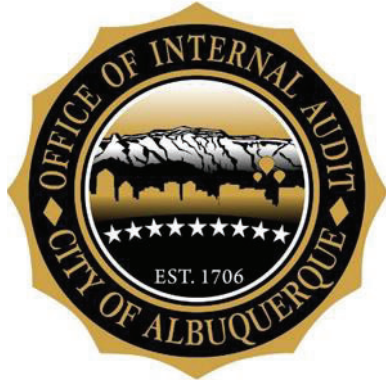
General Services Department should:

- Consult with City's Legal Department terms related to remittance frequencies, due dates, and required documentation to determine if the original contract is clear and enforceable, or if modifications are needed.
- Consult with the City's Legal Department on whether the contract is clear and enforceable regarding the third-party concessionaire, or if an amendment might be required.
- Conduct a review of the existing contract to identify other areas that may require clarification or have become outdated.
- Track all revenue streams, including ticket sales, concessions, and merchandise over time.
- Understand which revenue streams are reported on a monthly basis, on a game-by-game basis, and which are allocated evenly across home games to ensure each can be verified, recalculated, and are reported in a consistent manner.
- Determine what documentation should be exchanged and reconciled between the City and the Isotopes ownership group in connection with the Maintenance MOU.
- Establish roles and responsibilities over contract monitoring activities in relation to this lease agreement and others, as applicable.
- Review each packet submitted and ensure all supporting documents are included and agree to the payment made for both the Isotopes ownership group as well as the concessionaire.
- Perform periodic assessments over key contract terms to ensure continued compliance with the lease agreement and related payments.
- Determine if there are additional risks based on lease agreement language. If any identified, strategies should be developed to mitigate identified risks.

The General Services Department concurs with all findings and recommendations. Their response is attached as an appendix. The OIA will work with the department to follow up every six months on the status of the open recommendations made in this report.

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City of Albuquerque

Office of Internal Audit

April 9, 2025

Accountability in Government Oversight Committee
P.O. Box 1293
Albuquerque, New Mexico 87103

Audit: Albuquerque Baseball Club LLC - Contract Compliance Audit
General Services Department
Audit No. 24-101

INTRODUCTION

The Office of Internal Audit (OIA) contracted with REDW, an external CPA firm, who conducted a contract compliance audit of the City of Albuquerque's (City) contract with the Albuquerque Baseball Club, LLC. The objectives of the audit were to determine whether revenues reported to the City in remittance packets were complete and accurate, and whether remittance payments were properly calculated, supported, and submitted timely. The audit was included in the approved annual audit plan for fiscal year 2024. The audit scope included March through September 2024. Information pertaining to the audit objectives, scope, and methodology can be found in **Appendix A**.

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BACKGROUND

In 2003, when the Isotopes Park opened, the City entered into a public-private partnership that included a \$10 million general obligation bond to renovate the stadium in conjunction with a \$700,000 annual ballpark lease agreement and revenue-sharing agreements with the Isotopes ownership group, Albuquerque Baseball Club, LLC. In early 2024, Diamond Baseball Holdings bought out Albuquerque Baseball Club and now owns and manages New Mexico United soccer operations. The General Services Department (GSD) has overseen the contract on behalf of the City since the summer of 2023. The Treasury Division of the Finance and Administrative Services Department (DFAS) receives the remittances and processes the payments as received.

There are four types of payments that are due to the City, per the agreement. First, this includes quarterly lease payments in the amount of \$175,000. Second, the Isotopes ownership group is also required to submit additional monthly payments that are calculated at a rate of 10% of all revenues earned in connection with home games and special events held at the stadium, including concession revenues earned by a third-party contracted by the Isotopes ownership group. Third, in addition to quarterly rent and monthly surcharge payments, annual surcharge payments are due to the City for all revenues earned in excess of \$5,500,000 at a rate of 12.5%, which are certified by an independent public accounting firm. Fourth, there is also a Memorandum of Understanding (Maintenance MOU) in place between the City and the Isotopes ownership group, in which the City is making improvements to the stadium. These maintenance amounts are offset against base rent payments, surcharge payments, etc., as a deduction until all advance payments have been recouped.

The internal audit focused on understanding contract terms related to the specific percentage of revenue that must be remitted to the City, ensuring revenue reported to the City was properly captured and reported, remittance calculations were correct, and payments were made timely. The analysis focused on the monthly surcharge payments, which totaled approximately \$1.6 million during the period analyzed, with approximately \$17.9 million in revenue reported in total from the Isotopes ownership group and the third-party concessionaire (Oak View Group).

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FINDINGS

1. THE REVIEW & ACCEPTANCE OF REMITTANCES SHOULD BE IMPROVED TO VERIFY THE COMPLETENESS AND ACCURACY OF PAYMENTS RECEIVED.

The analysis focused on the monthly surcharge payments for the 2024 baseball season (March through September), which totaled approximately \$1.6 million during the period analyzed, with approximately \$17.9 million in revenue reported in total from the Isotopes ownership group¹ and the third-party concessionaire. While testing did not identify any significant discrepancies or errors in revenue amounts and related calculations, throughout the course of issuing requests to the Isotopes ownership group and the third-party concessionaire, it was evident that these types of records were not being requested by the City to verify and ensure revenue reported on remittances was complete and accurate. Remittances submitted to the City have contained internally prepared documentation only. In addition, annual surcharge payments are due to the City for all revenues earned in excess of \$5,500,000 at a rate of 12.5%, which are certified by an independent public accounting firm. However, these were not submitted in the remittance packets along with associated supporting schedules, calculations, or supporting documents.

In addition, the June 2024 remittance packet included notes regarding adjustments to the May and April remittances (\$38,143 total), reducing the amount of the June 2024 remittance. However, there were no additional reports or detailed supporting documentation submitted with the remittance to support the adjustments, nor did the GSD investigate these. Upon inquiry, REDW was informed by the Director of Finance for the Isotopes ownership group that the adjustments were due to an incorrect total for advertising that was picked up in surcharge calculations. These amounts represented amounts included in trade agreements, which have no monetary value.

Lastly, in regards to maintenance costs paid by the City in connection with the Maintenance MOU, the City did not provide receipts to the Isotopes ownership group, and those amounts were not reconciled to ensure the amounts were accurate and appropriate to deduct from the base rent payment.

Cause:

The City has not been requesting or verifying the records required by City Ordinances from the Isotopes ownership group and the third-party concessionaire to ensure that the revenue reported on remittances and related surcharge calculations were complete and accurate.

¹ \$8.9 million of the approximate \$17.9 million in reported revenue for the 2024 baseball season came from concession operations.

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The contract with the Isotopes ownership group does not mention what type of documentation should be submitted with the monthly and annual surcharge remittances to substantiate revenue amounts reported and therefore to ensure payments are accurate and in accordance with City ordinances over records of vendors). In addition, the contract also does not specify supporting documentation regarding the third-party concessionaire, due dates of remittances, or what the City should provide in regards to the Maintenance MOU.

Criteria:

City Ordinances § 4-4-10 and § 4-8-9 require vendors to maintain and provide detailed records to the City, including financial statements and other key documents. In addition, the original contract with the Isotopes ownership group requires that records of gross revenues be maintained and made available for purposes of an audit.

Effect:

Without clear contractual requirements regarding documentation to support surcharge remittances and remittance timelines, coupled with an absence of review procedures over discrepancies or adjustments, the City faces the risk of financial losses, non-compliance with contract terms and City ordinances, and may face additional challenges in enforcement of contract terms.

RECOMMENDATIONS:

The General Services Department should:

1. Consult with City's Legal Department on contract terms related to remittance frequencies, due dates, and required documentation to determine if the original contract is clear and enforceable or if modifications are needed. Penalties for non-compliance (e.g. late remittances, calculation inaccuracies, and/or insufficient documentation) should also be considered.
2. Consult with the City's Legal Department on whether the contract is clear and enforceable regarding the third-party concessionaire or if a new contract or an amendment might be required, given about 50% of reportable revenue is generated by concession operations.
3. Conduct a review of the existing contract to identify other areas that may require clarification or have become outdated.
4. Track all revenue streams, including ticket sales, concessions, and merchandise over time. It may also be beneficial to create an internal tracker to assist in identifying any trends in reported revenues.

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5. Understand which revenue streams are reported on a monthly basis, which are reported on a game-by-game basis, and which are allocated evenly across home games for the season to ensure each can be verified, recalculated, and reported in a consistent manner.
6. Determine what documentation should be exchanged and reconciled between the City and the Isotopes ownership group in connection with the Maintenance MOU.

2. OPPORTUNITIES EXIST TO STRENGTHEN THE CONTRACT MONITORING ACTIVITIES FOR THE LEASE AGREEMENT.

While testing did not identify any significant discrepancies or errors in revenue amounts and related calculations of the \$1.6 million analyzed in the audit, it was identified that GSD does not adequately monitor the contract with the Isotopes ownership group to ensure compliance with contract terms and validation of the revenue amounts reported to the City (to ensure, in turn, that all payments submitted are complete and accurate). GSD oversees the contract on behalf of the City, while the Treasury Division receives and processes the remittances, providing the completed packets to GSD. However, the audit found no evidence that GSD has formal policies and procedures in place to define and establish roles and responsibilities over contract monitoring activities, nor did the audit find evidence that GSD regularly communicates with the Isotopes ownership group and concessionaire.

Cause:

Department staff informed OIA and REDW that another department previously managed the lease agreement until GSD was established in fiscal year 2023. As a result of this transition, the lease agreement may not have received sufficient attention to implement departmental contract monitoring activities, as it was already in effect at the time of the transfer.

Criteria:

Administrative Instruction (AI) No. 3-4, *Vendor and City Relations and Managing Vendor Performance*, states that it is the responsibility of the Department to “monitor the vendor’s progress and performance to ensure that goods and services conform to the contractual requirements.” Additionally, the AI states “the receiving Department shall also inspect and validate that the services being performed on behalf of the City by the vendor have been performed and completed in accordance with contractual requirements.”

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Effect:

Effective contract monitoring is essential to providing adequate oversight, ensuring vendor compliance with contract terms, and validating revenue amounts reported to confirm the accuracy of payments received. The lack of defined roles and responsibilities over contract monitoring has resulted in an absence of controls to ensure that surcharge payments remitted to the City are complete and accurate and that revenue amounts are properly verified. This increases the potential risk of financial losses for the City and contract non-compliance.

RECOMMENDATIONS:

The General Services Department should:

7. Establish roles and responsibilities over contract monitoring activities in relation to this lease agreement, and others, as applicable.
8. Review each packet submitted and ensure all supporting documents are included and agree to the payment made for both the Isotopes ownership group as well as the concessionaire. Any adjustments should also be validated.
9. Perform periodic assessments (e.g., bi-annually) over key contract terms to ensure continued compliance with the lease agreement and related payments.
10. Determine if there are additional risks based on lease agreement language. If any issues are identified, strategies should be developed to mitigate identified risks. Establish clear communication lines between the Isotopes ownership group, City staff responsible for overseeing the contract, and any third-party stakeholders such as the concessionaire.

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CONCLUSION

By implementing the recommendations detailed in this report, the City can improve its ability to effectively monitor the contract with Albuquerque Baseball Club, LLC/Diamond Baseball Holdings. The General Services Department's response to the recommendations made is included in APPENDIX B of the report. We greatly appreciate the assistance of the Albuquerque Baseball Club, LLC throughout this audit, as they made both their staff and requested documents readily available. We likewise appreciate the involvement and cooperation of the various Departments and Divisions within the City.

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SUBMITTED:

DocuSigned by:

Ali Wagner

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Ali Wagner, Internal Audit Senior Associate
REDW

REVIEWED/APPROVED:

DocuSigned by:

Marisa Vargas

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Marisa C. Vargas, Interim City Auditor
Office of Internal Audit

APPROVED FOR PUBLICATION:

Signed by:

Victor Griego

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Victor Griego, CPA
Accountability in Government Oversight Committee Chairperson

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APPENDIX A

OBJECTIVE

The audit objectives were to verify the completeness and accuracy of the amounts remitted to the City as per the contract agreement, ensuring that a certain percentage of revenue had been appropriately reported and remitted.

SCOPE AND LIMITATIONS

The audit scope covered the period of March through September 2024.

This report and its conclusions are based on information taken from a sample of financial records, systems, and users and does not represent an examination of all related financial records or systems. The audit report is based on our examination of functions and activities through the completion of fieldwork in December 2024 and does not reflect events after that date. City management is responsible for establishing and maintaining effective internal control and complying with laws and regulations.

As part of the internal audit, we tested the Isotopes ownership group's compliance with contract terms, applicable laws, requirements, and regulations. Noncompliance with these requirements could directly and significantly affect the objectives of our audit.

We conducted this internal audit in accordance with generally accepted government auditing standards, as prescribed in *Government Auditing Standards*, 2018 revision, issued by the Controller General of the United States. 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. Our department is independent per the GAGAS requirements for internal auditors.

METHODOLOGY

Methodologies used to accomplish the audit objectives include but are not limited to the following.

- Performed interviews with the following key personnel in financial reporting and revenue collection in regards to the lease agreement with the City:
 - Members of the City of Albuquerque's Office of Internal Audit,
 - The Director of Finance for the Isotopes ownership group,

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- Former owner of the Isotopes and current owner of the Oak View Group (concessions), and
 - Oak View Group staff is responsible for overseeing Isotopes' ownership group concession operations and related revenue reporting.
- Gained an understanding of internal controls and the reporting process utilized to ensure reporting to the City was accurate and complete.
- Obtained and tested all remittances submitted to the City by the Isotopes ownership group for the 2024 active baseball/soccer season (7 total). In addition, in regards to Isotopes operations, we obtained financial statements, bank statements, sales receipts and system exports, and other relevant documentation to support revenue that was reported on a monthly basis. For each monthly surcharge remittance we performed the following:
 - Reconciled the reported revenue against collected invoices and receipts;
 - Compared recorded revenue with bank deposits and other supporting documents;
 - Verified that remittances were made timely;
 - Recalculated remittance amounts; and
 - Identified and investigated any discrepancies between reported revenue, calculated remittances, and actual remittances.
- For the revenue categories that were not reported on a monthly basis (e.g. suite leases, naming rights, advertising, etc., totaling approximately \$2.6 million of the reported revenue related to monthly surcharge payments), but were rather allocated by month or allocated evenly over the 75 home games that occurred during the 2024 season, we tested to ensure amounts reported appeared reasonable and complete, were comparable to revenue received in prior years, and were reported consistently.
- Evaluated the corporate contract tracker maintained by the Isotopes ownership group to ensure revenue amounts reported to the City for this category (approximately \$3 million of reported revenue, allocated over 75 home games during the 2024 season) appeared complete and accurate. In addition, from a listing of 103 businesses that had active corporate contracts with the Isotopes ownership group for the 2024 season, we selected 5, obtained the associated contracts, and tested to determine if amounts recorded on the corporate contract tracker agreed with contractual amounts. If variances were identified, we inquired as to what the variance accounted for and where the revenue was allocated.
- Obtained all remittances submitted to the City by the Isotopes ownership group for the 2024 active baseball/soccer season (March through September 2024), which totaled

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approximately \$1.6 million during the 2024 baseball season (March through September), with approximately \$17.9 million in revenue reported in total from the Isotopes ownership group² and the third-party concessionaire (Oak View Group). In addition, for the concession operations, we obtained financial statements, bank statements, sales receipts and system exports, and other relevant documentation. For each monthly surcharge remittance, we tested to ensure revenue reported to the City (via the Isotopes ownership group in concession point-of-sale system and other reports) encompassed 75 Isotopes games, 15 New Mexico United games, and any special events held at the stadium.

² \$8.9 million of the approximate \$17.9 million in reported revenue for the 2024 baseball season came from concession operations.

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APPENDIX B

Recommendations and Responses

For each recommendation, the responsible agency should indicate in the column labeled *Department Response* whether it concurs, does not concur, or partially concurs and provide a brief explanation. If it concurs with the recommendation, it should indicate the expected implementation date and implementation plan. If the responsible agency does not concur or partially concurs, it should provide an explanation and an alternate plan of action to address the identified issue.

Recommendation	Responsible Party	Department Response	OIA Use Only Status Determination*
		<i>Alongside timeframes for each recommendation, GSD also provided a one-sentence comment on all recommendations.</i>	
1. Consult with City’s Legal Department on contract terms related to remittance frequencies, due dates, and required documentation to determine if the original contract is clear and enforceable or if modifications are needed. Penalties for non-compliance (e.g. late remittances, calculation inaccuracies, and/or insufficient documentation) should also be considered.	General Services Department	☒ Concur ☐ Do Not Concur ☐ Partially Concur “GSD agrees/concurs with the audit findings and will adjust our processes to bring GSD closer to the auditors’ recommendations within the timeframes identified on this response.” <u>ESTIMATED COMPLETION DATES</u> “8-12weeks”	☒ Open ☐ Closed ☐ Contested

Recommendation	Responsible Party	Department Response <i>Alongside timeframes for each recommendation, GSD also provided a one-sentence comment on all recommendations.</i>	<u>OIA Use Only</u> Status Determination*
2. Consult with the City’s Legal Department on whether the contract is clear and enforceable regarding the third-party concessionaire or if a new contract or an amendment might be required, given about 50% of reportable revenue is generated by concession operations.	General Services Department	☒ Concur ☐ Do Not Concur ☐ Partially Concur “GSD agrees/concurs with the audit findings and will adjust our processes to bring GSD closer to the auditors’ recommendations within the timeframes identified on this response.” <u>ESTIMATED COMPLETION DATES</u> “8-12 weeks”	☒ Open ☐ Closed ☐ Contested
3. Conduct a review of the existing contract to identify other areas that may require clarification or have become outdated.	General Services Department	☒ Concur ☐ Do Not Concur ☐ Partially Concur “GSD agrees/concurs with the audit findings and will adjust our processes to bring GSD closer to the auditors’ recommendations within the timeframes identified on this response.” <u>ESTIMATED COMPLETION DATES</u> “8-12 weeks”	☒ Open ☐ Closed ☐ Contested

Recommendation	Responsible Party	Department Response <i>Alongside timeframes for each recommendation, GSD also provided a one-sentence comment on all recommendations.</i>	<u>OIA Use Only</u> Status Determination*
4. Track all revenue streams, including ticket sales, concessions, and merchandise over time. It may also be beneficial to create an internal tracker to assist in identifying any trends in reported revenues.	General Services Department	☒ Concur ☐ Do Not Concur ☐ Partially Concur “GSD agrees/concurs with the audit findings and will adjust our processes to bring GSD closer to the auditors’ recommendations within the timeframes identified on this response.” <u>ESTIMATED COMPLETION DATES</u> “6months-1 year”	☒ Open ☐ Closed ☐ Contested
5. Understand which revenue streams are reported on a monthly basis, which are reported on a game-by-game basis, and which are allocated evenly across home games for the season to ensure each can be verified, recalculated, and are reported in a consistent manner.	General Services Department	☒ Concur ☐ Do Not Concur ☐ Partially Concur “GSD agrees/concurs with the audit findings and will adjust our processes to bring GSD closer to the auditors’ recommendations within the timeframes identified on this response.” <u>ESTIMATED COMPLETION DATES</u> “6months-1 year”	☒ Open ☐ Closed ☐ Contested
6. Determine what documentation should be exchanged and reconciled between the City and the Isotopes ownership group in connection with the Maintenance MOU.	General Services Department	☒ Concur ☐ Do Not Concur ☐ Partially Concur “GSD agrees/concurs with the audit findings and will adjust our processes to bring GSD closer to the auditors’ recommendations within the timeframes identified on this response.” <u>ESTIMATED COMPLETION DATES</u> “3-6 months”	☒ Open ☐ Closed ☐ Contested

Recommendation	Responsible Party	Department Response <i>Alongside timeframes for each recommendation, GSD also provided a one-sentence comment on all recommendations.</i>	<u>OIA Use Only</u> Status Determination*
7. Establish roles and responsibilities over contract monitoring activities in relation to this lease agreement, and others, as applicable.	General Services Department	☒ Concur ☐ Do Not Concur ☐ Partially Concur “GSD agrees/concurs with the audit findings and will adjust our processes to bring GSD closer to the auditors’ recommendations within the timeframes identified on this response.” <u>ESTIMATED COMPLETION DATES</u> “6-12 months”	☒ Open ☐ Closed ☐ Contested
8. Review each packet submitted and ensure all supporting documents are included and agree to the payment made for both the Isotopes ownership group as well as the concessionaire. Any adjustments should also be validated.	General Services Department	☒ Concur ☐ Do Not Concur ☐ Partially Concur “GSD agrees/concurs with the audit findings and will adjust our processes to bring GSD closer to the auditors’ recommendations within the timeframes identified on this response.” <u>ESTIMATED COMPLETION DATES</u> “6-12 months”	☒ Open ☐ Closed ☐ Contested
9. Perform periodic assessments (e.g. bi-annually) over key contract terms to ensure continued compliance with the lease agreement and related payments.	General Services Department	☒ Concur ☐ Do Not Concur ☐ Partially Concur “GSD agrees/concurs with the audit findings and will adjust our processes to bring GSD closer to the auditors’ recommendations within the timeframes identified on this response.” <u>ESTIMATED COMPLETION DATES</u> “6-12 months”	☒ Open ☐ Closed ☐ Contested

Recommendation	Responsible Party	Department Response <i>Alongside timeframes for each recommendation, GSD also provided a one-sentence comment on all recommendations.</i>	<u>OIA Use Only</u> Status Determination*
10. Determine if there are additional risks based on lease agreement language. If any issues are identified, strategies should be developed to mitigate identified risks. Establish clear communication lines between the Isotopes ownership group, City staff responsible for overseeing the contract, and any third-party stakeholders, such as the concessionaire.	General Services Department	☒ Concur ☐ Do Not Concur ☐ Partially Concur “GSD agrees/concurs with the audit findings and will adjust our processes to bring GSD closer to the auditors’ recommendations within the timeframes identified on this response.” <u>ESTIMATED COMPLETION DATES</u> “6-9 months”	☒ Open ☐ Closed ☐ Contested