From: Oliver, Nicole
To: Sue Chambers
Subject: RE: Audit Independent Report
Date: Wednesday, February 26, 2025 8:38:00 AM
Attachments: image001.png
image002.png
image003.png
image004.png
image005.png

Good morning!

I have received both of your reports, thank you! Let me review and I'll let you know if there are any questions. Thanks again to you and Mark getting this done so quickly.

Enjoy your day,

Nicole Oliver, Supervisor - Business
City of Dallas | dallasparks.org
Dallas Park and Recreation Department
5620 Parkdale
Dallas, Texas 75227
O: 214.670.8568
Nicole.Oliver@dallas.gov

Dallas Park & Recreation
Bringing Communities Together

From: Sue Chambers <[redacted]
Sent: Monday, February 24, 2025 5:56 PM
To: Oliver, Nicole <nicole.oliver@dallas.gov>
Subject: Audit Independent Report

External Email!

Nicole,

I've attached our CPA's independent audit report so that you know everything should be complete.

Again, I appreciate your patience and all your help.

Sue Ellen Chambers

On Tue, Jan 28, 2025 at 2:01 PM Oliver, Nicole <nicole.oliver@dallas.gov> wrote:

Sue Ellen,

Our internal controls manager reviewed your 2023 Year-end Financial Reports and noticed that the report did not meet the Supplement #1 requirements. While the report was prepared in GAAP, it was not audited by an independent certified public accountant OR examined by an independent CPA that provided an Examination-Level Attestation Report. That report requires the CPA to provide an opinion and assure that the Filter Building Gross Sales and Revenues are accurate. You can choose either option.

For your 2024 year end financials, please make sure they are either are audited or if providing the attestation report they state an opinion.

If you have any questions about this just let me know.

Thanks,

Nicole Oliver, Supervisor - Business
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Dallas Park and Recreation Department
5620 Parkdale
Dallas, Texas 75227
O: 214.670.8568
Nicole.Oliver@dallas.gov

Dallas Park & Recreation
Bringing Communities Together

From:	Oliver, Nicole
To:	Sue Chambers
Cc:	Hernandez, Maryann
Subject:	RE: WRBI - Year End Financials Requirement for 2024
Date:	Tuesday, January 28, 2025 2:50:00 PM
Attachments:	image001.png image002.png image003.png image004.png image005.png

---

Thank you!

Nicole Oliver, Supervisor - Business
City of Dallas | dallasparks.org
Dallas Park and Recreation Department
5620 Parkdale
Dallas, Texas 75227
O: 214.670.8568
Nicole.Oliver@dallas.gov

Dallas Park & Recreation
Bringing Communities Together

From: Sue Chambers <[redacted]
Sent: Tuesday, January 28, 2025 2:44 PM
To: Oliver, Nicole <nicole.oliver@dallas.gov>
Cc: Hernandez, Maryann <maryann.hernandez@dallas.gov>
Subject: Re: WRBI - Year End Financials Requirement for 2024

External Email!

Nicole,

I have sent your email to the CPA we use to provide our attestation report. He dealt directly with the city during the audit for an agreed-upon acceptable audit process and will be able to address this matter.

Thank you,

Sue Ellen Chambers

From:	Hernandez, Maryann
To:	Sue Ellen Chambers - White Rock Rowing [redacted]
Cc:	Oliver, Nicole
Subject:	FW: WRBH 2024 End of Year Financials
Date:	Wednesday, April 30, 2025 10:16:00 AM
Attachments:	image001.png

Good morning Sue Ellen,

I am reaching back out to you to let you know that today, April 30th is the due date to submit WRBH 2024 Audited EOY Financials. Is this something we can expect today? If not, I will have to issue WRBH a default letter. If you are needing additional time to submit, you can submit a formal extension request on letterhead to request this. But again, this would have to be submitted today.

Also, do you know if your CPA Mark has spoken to Wail regarding the language in the 2023 Financial Audit? If so, is this something we can be expecting soon?

If you would, please give me a call to further discuss.
Thank you,

—

Maryann Hernandez, *Sr. Contract Compliance Administrator*
City of Dallas | Park and Recreation Department
Office: (214) 671-1865

From: Hernandez, Maryann
Sent: Thursday, March 13, 2025 12:49 PM
To: Sue Ellen Chambers - White Rock Rowing [redacted]
Subject: WRBH 2024 End of Year Financials

Hi Sue Ellen,

I hope you are doing well.

I am just sending a friendly reminder to let you know that WRBH End of Year Financials due date is coming up on April 30th.

Please let me know if you have any questions at all.
Thank you,

—

Maryann Hernandez
Sr. Contract Compliance Administrator

Park and Recreation Department
5620 Parkdale Dr.
Dallas, TX 75227
Office: (214) 671-1865

From: Sue Chambers
To: Hernandez, Maryann
Cc: Oliver, Nicole
Subject: Re: FW: WRBH 2024 End of Year Financials
Date: Wednesday, April 30, 2025 4:02:21 PM
Attachments: image001.png

External Email!

I will let you know as soon as I speak to Mark.

It was nice speaking with you today as well.

Thank you,

Sue Ellen Chambers

On Wed, Apr 30, 2025 at 3:57 PM Hernandez, Maryann <maryann.hernandez@dallas.gov> wrote:

> Hi Sue Ellen,
>
> Thank you for making sure those financials were submitted on time. We will review and let you know if we should need anything else.
>
> Please keep us updated on what Mark says about the language completion for the 2023 Audit Financials.
>
> It was nice getting to talk to you today.
>
> Have a great rest of your day!
>
> —
>
> **Maryann Hernandez**, *Sr. Contract Compliance Administrator*
> City of Dallas | Park and Recreation Department
>
> **Office:** (214) 671-1865

From: Hernandez, Maryann
To: Sue Chambers
Subject: RE: FW: WRBH 2024 End of Year Financials
Date: Monday, May 12, 2025 8:36:00 AM
Attachments: image001.png

Good morning Sue Ellen,

I hope you had a great Mother's Day weekend!

I just wanted to follow up on the email below and see if you had spoken with Mark about the 2023 language completion and if there is any update.

Please let me know at your earliest convenience.
Thank you,

—

Maryann Hernandez, *Sr. Contract Compliance Administrator*
City of Dallas | Park and Recreation Department
Office: (214) 671-1865

From: Sue Chambers <[redacted]
Sent: Wednesday, April 30, 2025 4:02 PM
To: Hernandez, Maryann <maryann.hernandez@dallas.gov>
Cc: Oliver, Nicole <nicole.oliver@dallas.gov>
Subject: Re: FW: WRBH 2024 End of Year Financials

External Email!

I will let you know as soon as I speak to Mark.

It was nice speaking with you today as well.

Thank you,

Sue Ellen Chambers

On Wed, Apr 30, 2025 at 3:57 PM Hernandez, Maryann <maryann.hernandez@dallas.gov> wrote:

> Hi Sue Ellen,
>
> Thank you for making sure those financials were submitted on time. We will review and let you know if we should need anything else.

From: Hernandez, Maryann
To: Sue Chambers
Subject: RE: WRBH 2024 End of Year Financials
Date: Monday, May 12, 2025 1:23:00 PM
Attachments: image001.png

Hi Sue Ellen,

Okay, thank you for the update. Please let me know what he says.

Thank you,

—

Maryann Hernandez, *Sr. Contract Compliance Administrator*
City of Dallas | Park and Recreation Department
Office: (214) 671-1865

From: Sue Chambers <[redacted]
Sent: Monday, May 12, 2025 9:34 AM
To: Hernandez, Maryann <maryann.hernandez@dallas.gov>
Subject: Re: WRBH 2024 End of Year Financials

External Email!

Maryann,

I know Marc has contacted Wail to discuss any language changes, but I'm not sure if they have had a chance to meet yet. I'll check with Mark to see if they have made progress with making the necessary changes.

Regards,

Sue Ellen Chambers

> On May 12, 2025, at 8:38 AM, Hernandez, Maryann <maryann.hernandez@dallas.gov> wrote:
>
> Good morning Sue Ellen,
>
> I hope you had a great Mother's Day weekend!
>
> I just wanted to follow up on the email below and see if you had spoken with Mark about the 2023 language completion and if there is any update.
>
> Please let me know at your earliest convenience.
> Thank you,
>
> —
>
> **Maryann Hernandez**, *Sr. Contract Compliance Administrator*
> City of Dallas | Park and Recreation Department
> **Office:** (214) 671-1865
>
> **From:** Sue Chambers <[redacted]
> **Sent:** Wednesday, April 30, 2025 4:02 PM
> **To:** Hernandez, Maryann <maryann.hernandez@dallas.gov>
> **Cc:** Oliver, Nicole <nicole.oliver@dallas.gov>
> **Subject:** Re: FW: WRBH 2024 End of Year Financials
>
> **External Email!**
>
> I will let you know as soon as I speak to Mark.

From:	Mark Malnory
To:	Sue Chambers; Oliver, Nicole
Subject:	RE: Audited Financial
Date:	Wednesday, August 20, 2025 4:27:35 PM
Attachments:	image001.png

External Email!

Good afternoon Nicole,
Left you a voice mail just now. Would it be possible to speak with the internal controls reviewer regarding the below to get guidance?

Thanks,

Mark Malnory
Malnory, McNeal & Company, PC
4228 North Central Expressway, Suite #320
Dallas, TX 75206

[redacted]
v - 214-559-0784
f – 214-915-8423

Click here to upload files to me securely.

---------- Forwarded message ---------
From: **Oliver, Nicole** <nicole.oliver@dallas.gov>
Date: Wed, Aug 20, 2025 at 11:50 AM
Subject: Audited Financial
To: [redacted] <[redacted]
Cc: Hernandez, Maryann <maryann.hernandez@dallas.gov>

Sue Ellen,

Our internal controls reviewed your latest audited financials and I wanted to pass along the update I received.

According to the contract, instead of provided an Audit Report of Gross Sales, WRBI should provide either an audit for all the financial statements or an examination level attest report that the gross sales are materially complete and accurate. So, this report should be an examination attest level similar to the internal controls over expenses and credit card usage and not an audit report. According to the AICPA(American Institute for Certified Public Accountants), a CPA may not provide an audit report for a specific element of the financial statements unless a full audit of all the financial statements is completed. So, to be in compliance with the contract, an examination attest level report should be provided to say, "We have examined" instead of "We have audited" and add in the opinion paragraph to the fairly presented part, the language "materially complete and accurate" to match the supplemental agreement.

Please pass this information along to your CPA so that the 2024 year-end financials are correct.

If you have any questions, please let me know.

Nicole Oliver
Supervisor - Business

Park and Recreation
5620 Parkdale
Dallas, TX 75227
Office: (214) 670-8568
Email: nicole.oliver@dallas.gov

According to the contract, instead of provided an Audit Report of Gross Sales, WRBI should provide either an audit for all the financial statements or an examination level attest report that the gross sales are materially complete and accurate. So, this report should be an examination attest level similar to the internal controls over expenses and credit card usage and not an audit report. According to the AICPA(American Institute for Certified Public Accountants), a CPA may not provide an audit report for a specific element of the financial statements unless a full audit of all the financial statements is completed. So, to be in compliance with the contract, an examination attest level report should be provided to say, “We have examined” instead of “We have audited” and add in the opinion paragraph to the fairly presented part, the language “materially complete and accurate” to match the supplemental agreement.

Please pass this information along to your CPA so that the 2024 year-end financials are correct.

If you have any questions, please let me know.

Nicole Oliver
Supervisor - Business

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