

TOWN OF BROOKS

P.O. BOX 96
961 HIGHWAY CONNECTOR
BROOKS, GEORGIA 30205

Daniel C. Langford, Jr., Mayor
Scott Israel, Mayor Pro Tem
Ted Britt, Councilman
Kay Brumbelow, Councilwoman
Brian Davis, Councilman
Todd A. Speer, Councilman

Department of Audits
Medicaid and Local Government Audit Division
270 Washington Street, SW
Room 1-156
Atlanta, Georgia 30334-8400

The following is management's response to the findings noted in the auditor's report for the year ended June 30, 2023, dated December 22, 2023, for the Town of Brooks, Georgia.

**FINDING:
ORGANIZATIONAL STRUCTURE, REPEAT FINDING**

The size of the Town's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties.

CORRECTIVE ACTION PLAN:

Management agrees with the finding. The Governing Body and Management will continue to provide oversight and independent review functions over the Town's financial transactions. The Mayor will continue to be responsible for delegating various tasks to the Town's Council, such as reviewing financial statements at the monthly meetings, assigning various council members with the responsibility of signing checks, and assigning a council member to review the bank reconciliations and the bank statements.

**FINDING:
BUDGET VARIANCES, REPEAT FINDING**

Two of the Town's General Fund departmental expenditures materially exceeded their respective appropriations.

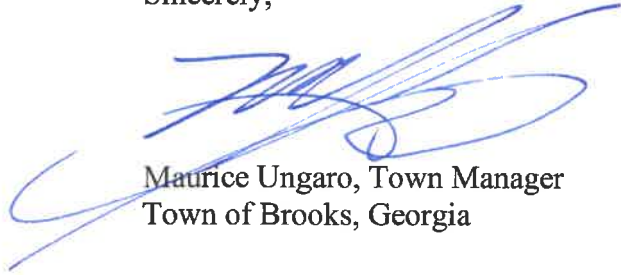
CORRECTIVE ACTION PLAN:

Management agrees with the finding. Management will closely monitor the budget in a timely manner to identify variances that may require budget amendments and will seek

approval of the Town Council to make such amendments. The Town's Manager will be responsible for overseeing this situation and obtaining the approval of the Mayor and Council should any budget amendments be required.

Should you have any additional questions or comments please contact me at your earliest convenience.

Sincerely,

A handwritten signature in blue ink, appearing to read 'M. Ungaro', is written over the typed name. The signature is fluid and cursive, with a large loop at the end.

Maurice Ungaro, Town Manager
Town of Brooks, Georgia