



# 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, 2022, dated December 28, 2022 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 councilmember to review the bank reconciliations and the bank statements.

**FINDING:  
BUDGET VARIANCES, REPEAT FINDING**

One of the Town's General Fund departmental expenditures materially exceeded its 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.

**FINDING:**

**BANK ACCOUNT NOT RECONCILED TO THE GENERAL LEDGER, REPEAT FINDING**

The Town's general fund operating bank account was not reconciled to the general ledger and was overstated by \$2,000 as of June 30, 2022 and \$20,000 as of June 30, 2021.

**CORRECTIVE ACTION PLAN:**

Management agrees with the finding. Management will closely monitor the reconciliation process and will ensure that it is performed in a timely manner and that all reconciling items are legitimate and clear the bank in a reasonable period of time. The Town Manager will be responsible for overseeing the bank reconciliation process.

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

Sincerely,



Maurice Ungaro, Town Manager  
Town of Brooks, Georgia