



TOWN OF BROOKS

P.O. BOX 96
961 HIGHWAY 85 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, 2024, dated January 30, 2025, 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.

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

Sincerely,

Maurice Ungaro, Town Manager
Town of Brooks, Georgia