



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
Brian Davis, Councilman
Sara Nelson Councilwoman
Bishop Watts 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, 2025, dated March 23, 2026, 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:
USE OF ARPA FUNDS NOT TIMELY OBLIGATED**

Subsequent to June 30, 2025, the Town used funds obtained under the American Rescue Plan Act to finance a portion of a road improvement project that was not obligated (under contract) as of December 31, 2024. The Town had total ARPA funds remaining as of June 30, 2025, that were not obligated as of December 31, 2024, of \$74,895.13. To qualify as an approved expenditure under the ARPA Grant contract, the contract under which the

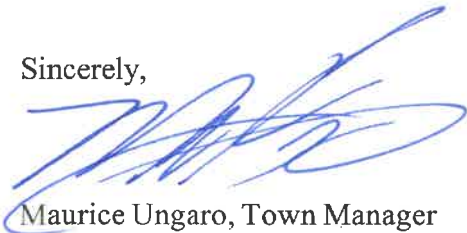
expenditure is for must have been obligated (under contract) as of December 31, 2024. Any ARPA funds that remain as of December 31, 2024, that are not considered to be "obligated" must be returned to the U.S. Department of Treasury.

CORRECTIVE ACTION PLAN:

Management agrees with the finding. The Town will reimburse the U.S. Department of Treasury for any unobligated ARPA funds that existed as of December 31, 2024.

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

Sincerely,



Maurice Ungaro, Town Manager
Town of Brooks, Georgia