

**TOWN OF BROOKS, GEORGIA**

**REQUIRED REPORTS**  
**IN ACCORDANCE WITH**  
**GOVERNMENT AUDITING STANDARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**JAMES L. WHITAKER, P.C.**

CERTIFIED PUBLIC ACCOUNTANT

SNELLVILLE, GEORGIA 30078



**TOWN OF BROOKS, GEORGIA**  
**REQUIRED REPORTS IN ACCORDANCE**  
**WITH GOVERNMENT AUDITING STANDARDS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

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**INDEPENDENT AUDITOR'S REPORT**  
**ON INTERNAL CONTROL OVER FINANCIAL REPORTING**  
**AND ON COMPLIANCE AND OTHER MATTERS**  
**PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Mayor and Members of Town Council  
Town of Brooks, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States the financial statements of the governmental activities, the business-type activities and each major fund of Town of Brooks, Georgia, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Town of Brooks's basic financial statements and have issued our report thereon dated March 23, 2026.

### ***Internal Control over Financial Reporting***

In planning and performing our audit, we considered Town of Brooks, Georgia's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Brooks's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Brooks, Georgia's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described as item 2011.001 in the accompanying schedule of findings and responses to be a material weakness.

### ***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether Town of Brooks, Georgia's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that is required to be reported under Government Auditing Standards and is described in the accompanying Schedule of Findings and Responses as item 2025.001

### **Town of Brooks, Georgia's Response to Findings**

Town of Brooks's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. Town of Brooks's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*James A. Whitaker, P. C.*

Snellville, Georgia  
March 23, 2026

**TOWN OF BROOKS, GEORGIA**  
**SCHEDULE OF FINDINGS AND RESPONSES**  
**FOR THE YEAR ENDED JUNE 30, 2025**

<b>REPORTABLE CONDITIONS</b>	<b>QUESTIONED COST</b>
<b>2011.001 ORGANIZATIONAL STRUCTURE - REPEAT FINDING</b>	
Condition: 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.	N/A
Criteria: Personnel with responsibilities over cash receipts and disbursements should not have responsibilities over entries into the Town's general ledger or utility billing system.	
Effect: The lack of control could result in an error or fraud going undetected by employees performing their duties in the normal course of business.	
Cause: The size of the Town's accounting and administrative staff precludes certain internal controls.	
Recommendation: The Mayor and Council should remain involved in the financial affairs of the Town to provide oversight and independent review functions.	
 View of responsible officials and planned corrective action: 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.	

**REPORTABLE CONDITIONS**

**QUESTIONED  
COST**

**2025.001 USE OF ARPA FUNDS NOT TIMELY OBLIGATED**

Condition:	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.	\$ 74,895.13
Criteria:	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.	
Effect:	The Town must reimburse \$74,895.13 to the U.S. Department of Treasury.	
Cause:	Management was under the impression that "obligated" could mean "designated". However, after confirming with the U.S. Department of Treasury, it was determined that the remaining ARPA funds as of December 31, 2024, must have been under contract for the Town to be able to properly use the funds.	
Recommendation:	Management should fully understand the requirements of grant agreements. Any aspects of a grant agreement that are not fully understood or are confusing and could be susceptible to other interpretations, should be referred to the Town's legal advisor or obtain a written response from the granting agency.	

**View of responsible officials and planned corrective action:**

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.

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**INDEPENDENT AUDITOR'S REPORT ON SPECIAL  
1 PERCENT SALES AND USE TAX**

Honorable Mayor and Members of Town Council  
Town of Brooks, Georgia

We have audited the accompanying Schedules of Special Purpose Local Option Sales Tax for the Town of Brooks, Georgia for the year ended June 30, 2025. These schedules are the responsibility of the Town of Brooks's management. Our responsibility is to express an opinion on the Schedules of Special Purpose Local Option Sales Tax based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule of Special Purpose Local Option Sales Tax is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedules of Special Purpose Local Option Sales Tax. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the Schedules of Special Purpose Local Option Sales Tax. We believe that our audit provides a reasonable basis for our opinion.

The accompanying Schedules of Special Purpose Local Option Sales Tax are prepared for the purpose of complying with the Official Code of Georgia Annotated, 48-8-121 on the modified accrual basis of accounting and are not intended to be a complete presentation of Town of Brooks's revenues and expenditures.

In our opinion, the Schedules of Special Purpose Local Option Sales Tax referred to above presents fairly, in all material respects, the original estimated cost, and the current and prior year expenditures for each project in Town of Brooks's resolutions or ordinances calling for the tax for the year ended June 30, 2025, in conformity with accounting principles generally accepted in the United States of America.

*James L. Whitaker, P.C.*

Snellville, Georgia  
March 23, 2026

**TOWN OF BROOKS, GEORGIA**  
**2017 SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND**  
**SCHEDULE OF PROJECTS CONSTRUCTED WITH SPLOST PROCEEDS**  
**FOR THE YEARS ENDED JUNE 30, 2025**

FISCAL YEAR ENDED JUNE 30, 2025

PROJECT	ORIGINAL ESTIMATED COST	EXPENDITURES			Percent
		PRIOR YEAR	CURRENT YEAR	TOTAL	
Street Improvements -	\$ 633,791	\$ 461,046	\$ -	\$ 461,046	72.7%
Water Distribution Infrastructure	60,000	-	-	-	0.0%
	<u>\$ 693,791</u>	<u>\$ 461,046</u>	<u>\$ -</u>	<u>\$ 461,046</u>	<u>66.5%</u>

**TOWN OF BROOKS, GEORGIA**  
**2023 SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND**  
**SCHEDULE OF PROJECTS CONSTRUCTED WITH SPLOST PROCEEDS**  
**FOR THE YEARS ENDED JUNE 30, 2025**

<u>PROJECT</u>	<u>ORIGINAL ESTIMATED COST</u>	<u>EXPENDITURES</u>			<u>Percent</u>
		<u>PRIOR YEAR</u>	<u>CURRENT YEAR</u>	<u>TOTAL</u>	
Woods Road Culvert	\$ 450,000	\$ -	\$ 3,530	\$ 3,530	0.8%
Brooks Road/Highway 85 Conn. Intersection Improvements	450,000	-	-	-	0.0%
BAR Upgrades / Aubrey Park	25,000	-	-	-	0.0%
Sidewalks and Stormwater Infrastructure	150,000	-	-	-	0.0%
Library Upgrades	65,000	-	21,710	21,710	33.4%
Road Resurfacing	250,000	884	181,345	182,229	72.9%
Cemetery Expansion, Front Lot Drive, Real Lot Columbaria	150,000	-	10,458	10,458	7.0%
Market Hall Renovations	<u>110,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
	<u>\$ 1,650,000</u>	<u>\$ 884</u>	<u>\$ 217,043</u>	<u>\$ 217,927</u>	<u>13.2%</u>