

**TOWN OF BROOKS, GEORGIA**

**REQUIRED REPORTS**  
**IN ACCORDANCE WITH**  
**GOVERNMENT AUDITING STANDARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

**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, 2023**

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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, 2023, 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 December 22, 2023.

### *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 which is described as item 2016.003 in the accompanying schedule of findings and responses.

### **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.



Snellville, Georgia  
December 22, 2023

**TOWN OF BROOKS, GEORGIA**  
**SCHEDULE OF FINDINGS AND RESPONSES**  
**FOR THE YEAR ENDED JUNE 30, 2023**

<b>REPORTABLE CONDITIONS</b>	<b>QUESTIONED COST</b>
<b>2011.001 ORGANIZATIONAL STRUCTURE - REPEAT FINDING</b>	
<p>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.</p> <p>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.</p> <p>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.</p> <p>Cause: The size of the Town's accounting and administrative staff precludes certain internal controls.</p> <p>Recommendation: The Mayor and Council should remain involved in the financial affairs of the Town to provide oversight and independent review functions.</p> <p>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.</p>	N/A
<b>2016.003 BUDGET VARIANCES - REPEAT FINDING</b>	
<p>Condition: One of the Town's departmental expenditures materially exceeded its respective appropriations.</p> <p>Criteria: The actual expenditures of any department within any town fund should remain within the appropriations approved by the Town Council during the budget process according to state law.</p> <p>Effect: The Town has violated a state law.</p> <p>Cause: Management did not accurately anticipate the amount of expenditures for the year for one of the Town's departments.</p> <p>Recommendation: Management should monitor the budget of each Town department on at least a monthly basis to identify variances that may require budget amendments.</p> <p>View of responsible officials and planned corrective action:  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.</p>	N/A

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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 Schedule of 2017 Special Purpose Local Option Sales Tax for the Town of Brooks, Georgia for the year ended June 30, 2023. This schedule is the responsibility of the Town of Brooks's management. Our responsibility is to express an opinion on the Schedule of 2017 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 Schedule 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 Schedule of 2017 Special Purpose Local Option Sales Tax. We believe that our audit provides a reasonable basis for our opinion.

The accompanying Schedule of 2017 Special Purpose Local Option Sales Tax is prepared for the purpose of complying with the Official Code of Georgia Annotated, 48-8-121 on the modified accrual basis of accounting and is not intended to be a complete presentation of Town of Brooks's revenues and expenditures.

In our opinion, the Schedule 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, 2023, in conformity with accounting principles generally accepted in the United States of America.

*James L. Whitaker, P.C.*

Snellville, Georgia  
December 22, 2023

**TOWN OF BROOKS, GEORGIA**  
**2017 SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND**  
**SCHEDULE OF PROJECTS CONSTRUCTED WITH SLOST PROCEEDS**  
**FOR THE YEARS ENDED JUNE 30, 2023**

**FISCAL YEAR ENDED JUNE 30, 2023**

<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>	
Street Improvements -	\$ 633,791	\$ 446,710	\$ 12,616	\$ 459,326	72.5%
Water Distribution Infrastructure	<u>60,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
	<u>\$ 693,791</u>	<u>\$ 446,710</u>	<u>\$ 12,616</u>	<u>\$ 459,326</u>	<u>66.2%</u>