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To: William J. Mulcahy, City Auditor of Brookhaven
From: Beth White, Senior Auditor
Date: October 14, 2020
RE: False Alarm Audit

Carr, Riggs & Ingram has been engaged to provide internal audit services to the City of Brookhaven as it relates to the Police Department's (Department) False Alarm procedures for the period 1/1/2020 – 8/31/2020. The purpose of the letter is to inform the City Auditor of Brookhaven as to the status of the audit.

Audit Scope Summary

- Document the false alarm process via interview of Major Harrell – Jones and inspection of documentation provided.
- Evaluate due diligence conducted on third party service providers via inspection of contracts and related SOC reports.
- Select 25 residents to determine compliance with Brookhaven Code of Ordinance: Article 2 section 11-36.
- Select 25 alarm companies to determine compliance with Brookhaven Code of Ordinance: Article 2 section 11-38 for 25.
- Determine the Department's compliance with Brookhaven Code of Ordinance: Article 2 section 11-40 via inquiry of Major Harrell – Jones and inspection of supporting documentation.
- Select 25 false alarms to determine appropriate amounts are billed to the alarm company in a timely manner.
- Perform analytical analysis of Department revenue related to false alarms.

Outstanding Requests/Pending Items

- Supporting documentation to test Alarm Company compliance noted above.
- Supporting documentation to test Resident compliance noted above.
- Accounts Receivable Report as of 8/31/2020.
- Certain other inquiries of Major Harrell-Jones.
- Revenue analytical analysis in process.

Please contact me with any questions at bawhite@cricpa.com.