



City of Brookhaven, Georgia

Internal Audit Presentation

January 25, 2022

Nichols Cauley & Associates, LLC



Internal Audit Presentation

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- 2021-2022 Internal Audit Schedule
 - 3rd Quarter 2021: Information Technology and General Controls
 - Status: Completed
 - 4th Quarter 2021: Construction Projects and Bond Proceeds
 - Status: In Progress
 - 1st Quarter 2022: Payroll Processing
 - Status: Planned
 - 2nd Quarter 2022: Purchasing Card/Credit Card- Expense Reimbursement
 - Status: Planned

2022-2023: Proposed Audit plan will be evaluated and presented 2nd Quarter 2022



3rd Quarter-2021

- Information Technology and General Controls
 - Completed
 - Key Audit Areas:
 - Management and Governance
 - Business Continuity Management
 - Information Security
 - Outsourcing Technology Services
 - No findings or exceptions identified from audit
 - Best practices – Recommendations:
 - Business Continuity Management- Training
 - Information Security – Network Traffic and Monitoring
 - Information Security – Logical Security: Remote Access



4th Quarter- 2021

- Construction Projects- Bond Proceeds
 - In Progress
 - City of Brookhaven 2019 General Obligation Bonds
 - Brookhaven Public Facilities Authority Series 2018 Revenue Bonds
 - Key Audit Areas:
 - Reconcile Select Project accounting records to project budget
 - Examine select project disbursements for authorization and documentation
 - Examine select project disbursements for project relevance



1st & 2nd Quarter - 2022



- Payroll Processing
 - Planned
 - Scope to be determined based on City procedures and activities
- Purchasing Card- Credit Card – Expense Reimbursement
 - Planned
 - Scope to be determined based on City procedures and activities

2022-2023 Proposed Audit Plan will be evaluated and presented 2nd Quarter 2022



Questions?

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