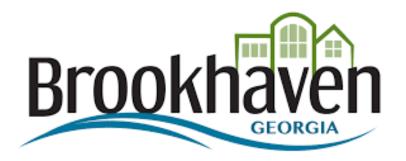


## City of Brookhaven, Georgia

**Internal Audit Presentation** 

January 25, 2022

Nichols Cauley & Associates, LLC

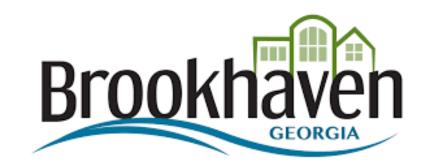


# Internal Audit Presentation Jan 25, 2022



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

2022-2023: Proposed Audit plan will be evaluated and presented 2<sup>nd</sup> Quarter 2022





## 3<sup>rd</sup> 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

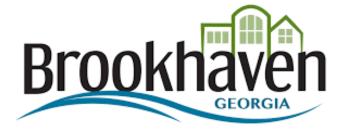




### 4<sup>th</sup> Quarter- 2021

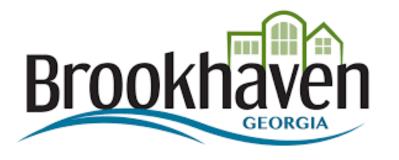


- In Progress
- City of Brookhaven 2019 General Obligation Bonds
- Brookhaven Public Facilities Authority Series 2018 Revenue Bonds
- Key Audit Areas:
  - Reconcile Select Project accounting records to project budget
  - Examine select project disbursements for authorization and documentation
  - Examine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





## 1<sup>st</sup> & 2<sup>nd</sup> 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 2<sup>nd</sup> Quarter 2022

#### Questions?

- Michael F. Johnston, CPA, CIA
  - Nichols Cauley & Associates, LLC
  - Cell: 678-967-9873
  - Email: mjohnston@nicholscauley.com