



**Internal Audit – Lavista Park Special Tax District Fund**

**November 15, 2022**



Assurance | Advisory | Tax

# Table of Contents

Letter .....	1
Executive Summary.....	2
Exceptions Identified .....	3
Observations .....	3
Detailed Procedures.....	4



## NICHOLS, CAULEY & ASSOCIATES, LLC

135 Brandywine Blvd, Suite A  
Fayetteville, Georgia 30214  
770-461-1115 FAX 770-461-7709  
fayetteville@nicholscauley.com

Mayor - City of Brookhaven, Georgia  
Brookhaven, Georgia

We have performed certain operational evaluation procedures, which were agreed to by the City of Brookhaven Georgia (the "City") (specified party). The procedures were performed in compliance with the American Institute of Certified Public Accountant's Consulting Standards and Rule 101 of the Code of Professional Conduct. These procedures were performed solely to assist you in evaluating certain activities of the City, associated with the City's Lavista Park Special Tax District Fund. The City is responsible for maintaining an adequate control environment and risk management program, the fair presentation of general ledger balances, and for compliance with applicable City accounting practices. Our responsibility was to test the operation of certain activities and internal controls associated with the City's Lavista Park Special Tax District Fund. The sufficiency of these procedures is solely the responsibility of the City. Consequently, we make no representation regarding the sufficiency of the procedures performed for the purpose for which this report has been requested or for any other purpose.

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the City's financial statements or specified elements, accounts, or items thereof. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the specified party listed above, and is not intended to and should not be used by anyone other than such specified party.

*Nichols, Cauley & Associates, LLC*

Fayetteville, Georgia  
November 15, 2022

## Executive Summary

---

### Executive Summary

The procedures performed along with the results of the procedures, and any findings or observations noted are presented in this report.

The specific procedures performed were based on the concept of selective testing. Had additional or expanded procedures been performed, other matters might have come to our attention that would have been reported to you.

It should also be recognized that internal controls are designed to provide reasonable, but not absolute, assurance that errors and irregularities will not occur, and that City activities are performed in accordance with the intentions of City management. There are inherent limitations that should be recognized in considering the potential effectiveness of any system of internal controls. In the performance of most internal control procedures, errors can result, and controls can be circumvented intentionally by management. Further, controls may become ineffective due to newly identified business or technology exposures. The projection of any evaluation of internal control to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions, and that the degree of compliance with procedures may deteriorate.

We would like to thank management and staff for their assistance and courtesy extended to us during the course of our review.

The general scope of the Lavista Park Special Tax District Fund (the Fund) internal control evaluation procedures, as detailed in this report, included:

- General review of the establishment and significant provisions of the Fund.
- Review of the revenues, expenditures, and budget.
- Test select expenditures for completeness and authorization.

## Exceptions Identified/Observations

---

### Exceptions Identified

No exceptions identified from the procedures.

### Observations

No observations or recommendations identified from the procedures.

## Detailed Procedures

### Detailed Procedures

*Procedure 1:* Obtained the City of Brookhaven ordinance documents to annex the real property, to establish the associated special district fund budget, to provide for the initial transfers to the fund and the loan to the fund, and other documents as applicable. Reviewed the documents for matters associated with the audit.

*Results:* No findings or exceptions noted.

*Procedure 2:* Obtained the 2019, 2020, and 2021 internal funding, revenue, and disbursement activity reports for the Lavista Park Special Tax District Fund. Reconciled the 2019, 2020, and 2021 internal information to the Schedule of Revenues, Expenditures, and Changes in Fund balances as presented in the audited annual comprehensive financial report for the City for each applicable year.

*Results:* No findings or exceptions noted.

*Procedure 3:* Selected ten disbursements - expenditures from the 2020, 2021, and 2022 internal funding, revenue, and disbursement activity reports and obtained expenditure authorization supporting documentation, reviewed authorized invoices and reports for matching totals, and reviewed invoices for reasonable internal expenditure classification based on the nature of the expenditure.

Post Date	Pmt Number	Description	Amount Charged	Invoice Authorized	Invoice = Charge	Classification Reasonable
05/13/2020	29821	PANASONIC TOUGHBOOK	5,520.00	YES	YES	YES
07/23/2020	30292	Year 1 Fleet Package - AXON	6,136.00	YES	YES	YES
05/13/2020	30043	Uniforms - LaVista Hills	481.99	YES	YES	YES
06/26/2020	30230	Task Order to LaVista Park	6,849.16	YES	YES	YES
10/12/2020	31031	Repair Sidewalks / ADA Ramps in LaVista Park	15,870.00	YES	YES	YES
10/21/2020	31050	Pavement Evaluation for LaVista Park	17,950.00	YES	YES	YES
09/30/2021	34834	LaVista Park: 2021 Capital Paving Project	317,259.84	YES	YES	YES
11/09/2021	34832	LaVista Park: 2021 Capital Paving Project	265,643.21	YES	YES	YES
12/01/2021	34833	LaVista Park: 2021 Capital Paving Project	216,053.01	YES	YES	YES
09/08/2022	37155	LaVista Park: 2021 Capital Paving Project	109,545.91	YES	YES	YES

*Results:* No findings or exceptions noted.

*Procedure 4:* Prepared a reconciliation of the Lavista Park Special Tax District Fund revenue, expenditure, loan and transfer activity and verified the activity and loan balance remaining to be paid to the City.

As of December 31, 2021, the loan balance remaining payable to the City was \$625,123. Total expenditures of the Fund through the 2022 date reviewed were \$1,407,179.

*Results:* No findings or exceptions noted.