

CHATTOOGA COUNTY GEORGIA FINANCIAL AUDIT FINDINGS 2023

FS23-01

- 1) Bookkeeping in the Courts (Probate, Magistrate and Clerk of Superior) should implement the use of the general ledger function for accounting uniformity so amounts are not misstated and disbursed in a timely manner.
- 2) Procedures should also be implemented to require reports be prepared and reconciled on a weekly, monthly, and annual basis for internal control.

FS23-02

- 1) Segregation of duties – authorization, custody, record keeping, and reconciliation Procedures need to be implemented for improved internal control.

FS23-03

- 1) Accounting procedures be implemented for improved internal controls – Water Dept.
- 2) Provide training for current employees
- 3) Reviews and monitoring at least monthly
- 4) Timely reconciliations for all accounts monthly and also entered in the software

FS23-04

- 1) Properly record internal transactions between funds and enter in software
Bank reconciliations and enter in Harris
Review/correct/enter all necessary general ledger entries for 2024 compliance/audit
- 2) Closely monitor interfund activities
- 3) Implement internal controls to avoid misstatements
- 4) Provide training to accounting personnel

A copy of the full 2023 audit can be viewed or downloaded from the website.

Chattoogacounty.gov

Under the GOVERNMENT tab

Office of the Sole Commissioner

Under More Reports and Information

FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 2023