



**DEPARTMENT OF AUDITS AND ACCOUNTS**  
**NONPROFIT AND LOCAL GOVERNMENT AUDITS**

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Atlanta, Georgia 30334-8400  
Telephone (404) 656-9145

**GREG S. GRIFFIN**  
STATE AUDITOR

August 12, 2019

Dear Chief Elected Official:

We have reviewed the following information submitted to our office for Fannin County Water Authority for the fiscal year ended June 30, 2018. This letter summarizes the results of our review of your original audit report and original corrective action plan. This letter addresses only items noted during our review that differ from authoritative sources.

No items were identified for immediate correction during our review. We appreciate your efforts and the efforts of your independent auditor in meeting the reporting requirements for Georgia local governments.

**Corrective Action Plan**

We have reviewed the corrective action plan. As a result of our review, **we have determined that the corrective action plan meets the requirements specified in the O.C.G.A.** As a reminder, *Government Auditing Standards* issued by the Comptroller General of the United States require auditors to follow up on known material findings and recommendations from previous audits and determine whether timely and appropriate corrective action has been taken. In addition, the status of uncorrected material findings and recommendations from prior audits that affect the financial statement audit should be reported. Much of the benefit from audit work is not in the findings reported or the recommendations made, but in their effective resolution. Entity management is responsible for resolving audit findings and recommendations, and having a process to track their status can help it fulfill this responsibility.

**Department Contact**

If you have any questions regarding the review process, please contact Eric Moody by telephone at (404) 651-5396 or by email at [moodyen@audits.ga.gov](mailto:moodyen@audits.ga.gov).

Sincerely,

Jacqueline E. Neubert  
Manager

cc: Manager  
Finance Director  
Rushton & Company, CPAs