



July 23, 2020

Board of Commissioners and Management  
FANNIN COUNTY, GEORGIA  
Blue Ridge, Georgia

During the course of our audit of the FANNIN COUNTY, GEORGIA financial statements for the year ended December 31, 2019, we noted matters to consider pertaining to financial planning and operations. While these items were not considered significant deficiencies in internal control that needed to be reported in our formal audit reports, we wanted to point them out for consideration in future management decisions.

***Recommendation 1:***

During review of internal controls, we noted changes to master vender files are not reviewed. We recommend that a review of changes to vender files be performed as changes occur.

***Recommendation 2:***

Bank reconciliations for the Tax Assessors office have not been completed. To ensure an accurate cash balance in the accounting books, we recommend that the Tax Assessors office implement a monthly reconciliation and review process.

***Recommendation 3:***

During testing, we noted funds held by the Magistrate Court were reconciled; however, the reconciliation of funds held to the amount held showed an immaterial difference. We recommend that a report is implemented to record all funds held activity for the year and that it is reconciled at the year end to show the accurate liability for the year end.

***Recommendation 4:***

During testing, the Law Library did not provide statements for their certificate of deposit. To ensure an accurate cash balance in the accounting books, we recommend that the Law Library provide a copy of the certificate of deposit statement to the Finance Department when the statement is received.

***Recommendation 5:***

During testing, the Law Library did not provide minutes for their board meetings. We recommend the Law Library keep copies of their minutes on file and provide them during the course of the audit.

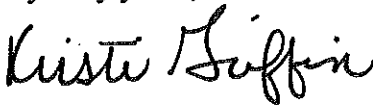
***Recommendation 6:***

Development Authority did not record auditor's entries from the prior year. We recommend the Development Authority enter audit entries in their accounting software.

This report is intended solely for the information and use of the FANNIN COUNTY, GEORGIA Board of Commissioners and management of the County.

We wish to thank your staff for the cooperation extended to us during the audit. We will be pleased to elaborate further on the points raised in the letter, or assist in the implementation of the recommendation, at your convenience. We appreciate the opportunity to serve you.

Very truly yours,

A handwritten signature in black ink that reads "Kristi Griffin". The signature is written in a cursive style with a large initial "K".

Kristi L. Griffin, CPA