



# DOAA

Georgia Department  
of Audits & Accounts

**Greg S. Griffin**  
State Auditor

Dear Chief Elected Official:

We have reviewed the following information submitted to our office for City of Flemington for the fiscal year ended June 30, 2024. 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.

## **Audit Report Review**

During our review of the audit report, we noted the types of items described below. These items are explained in further detail on the enclosed Audit Report Review Results:

**Items requiring correction on future reports.** These items differ from form or note disclosure required by generally accepted accounting principles. We have granted a one-year waiver for correcting these items in accordance with O.C.G.A. Section 36-81-7, 50-8-35, or 50-8-39. However, in accordance with state laws, these items must be corrected in the audit report for the following fiscal year, or we cannot accept the report until the corrections are made. If you elect to correct these items on the current year's report, please ensure that the corrections are communicated to all appropriate grantor agencies and other interested parties. In addition, your auditor will need to comply with the appropriate standards related to audit reports of corrected financial statements.

**Items not in compliance with state law.** Although the reporting of these items may be in conformity with generally accepted accounting principles, these items are noted to advise you of issues that directly affect the finance-related activities of your government. In accordance with O.C.G.A. 36-81-7(d)(1), your government is required to forward to us, within 30 days after the audit report due date, written comments on the findings and recommendations in the report, including a plan for corrective action taken or planned.

## **Corrective Action Plan**

Please see the Corrective Action Plan Review Results page at the end of this letter. This page lists findings either noted by your auditor or by our Department during our review. As of the date of this letter **we have not received your corrective action plan for the findings noted.** According to the O.C.G.A., Sections 36-81-7, 50-8-35, and 50-8-39, the audit report is due within 180 days after the close of your fiscal year and the corrective action plan is due 30 days after the audit report due date. Please submit your corrective action plan as soon as possible to ensure your compliance with state law. Upon receipt, we will review your corrective action plan for completeness. Corrective action plans should be considered acceptable unless we notify you otherwise.

**Department Contact**

If you have any questions regarding the review process, please contact Sunila Birmingham by telephone at (404) 732-9102 or by email at [birmingh@audits.ga.gov](mailto:birmingh@audits.ga.gov).

Respectfully,

*Jacqueline E Neubert*

Jacqueline E. Neubert  
Deputy Director

July 18, 2025

CC: City Manager  
Finance Director  
Golden & Associates, CPAs

City of Flemington  
Audit Report Review Results  
FYE June 30, 2024  
Items Requiring Correction on Future Reports

<u>Item #</u>	<u>Item</u>	<u>Additional Information from Reviewer when Applicable</u>
Bo06	The "Opinion" section of the auditor's report should do the following: (AU-C 700.25)	
Bo06c	identify the title of each statement that the financial statements comprise; (AU-C 700.25c)	The two paragraphs under the opinions section on page 1 should not include a reference to business-type activities, aggregate discretely presented component units, the aggregate remaining fund information, and cash flows.
Bo18	If the entity has presented all or some of the required supplementary information, the RSI section in the auditor's report on the financial statements should include the following elements: (AU-C 730.08)	
Bo18a	A statement that accounting principles generally accepted in the United States of America require that the [identify the required supplementary information] be presented to supplement the basic financial statements (AU-C 730.08a)	The RSI section on page 2 should reference pages 4-8 rather than 3-6 for management discussion and analysis and pages 21-23 rather than pages 20-22 for RSI.
Bo19	The Auditor should include a separate section in the auditor's report on the financial statements with the heading "Supplementary Information" that includes:	
Bo19e	If the auditor issues an unmodified opinion on the financial statements and the auditor has concluded that the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole, a statement that, in the auditor's opinion, the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole. (AU-C 725.09e)	The SI section on page 3 should not include a reference to the schedule of expenditures of federal awards.
So47	The Notes to the Financial Statements should disclose material violations of finance-related legal and contractual provisions and actions taken to address such violations. (GASB 1200.112, 2300.106(h), 2400.104; eGAAFR, page 554; Comprehensive Implementation Guide, Question 7.93.1)	The notes should disclose the excess of expenditures over appropriations at the legal level of control in the General Fund should on page 21.
So91	Governments should disclose in the Notes to the Financial Statements the following details about interfund balances reported in the fund financial statements (GASB 2300.126; eGAAFR, page 581):	
So91a	Amounts due from other funds by individual major fund, nonmajor governmental funds in the aggregate, nonmajor enterprise funds in the aggregate, internal service funds in the aggregate, and fiduciary fund type	The amount due from the General Fund to the LMIG/LRA Fund shown on page 10 should be disclosed in the notes to the financial statements.
So91b	The purpose for interfund balances	

City of Flemington  
Audit Report Review Results  
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Items Requiring Correction on Future Reports

<u>Item #</u>	<u>Item</u>	<u>Additional Information from Reviewer when Applicable</u>
S091c	Interfund balances that are not expected to be repaid within one year from the date of the financial statements.	

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Items Regarding Compliance with State Law

<u>Item #</u>	<u>Item</u>	<u>Additional Information from Reviewer when Applicable</u>
X001	The audit report must include the following for Special Purpose Local Option Sales Tax (Note: The auditor shall verify and test expenditures sufficient to provide assurances that the schedule is fairly presented in relation to the financial statements.) (O.C.G.A. 48-8-121):	
X001a	A schedule should be included in each annual audit which shows for each project in the resolution or ordinance calling for imposition of the tax the original estimated cost, the current estimated cost if it is not the original estimated cost, amounts expended in prior years, and amounts expended in the current year	A SPLOST VI schedule should be submitted. The table of contents refer to the SPLOST VI schedule on page 42 but a schedule is not included.
X001b	The auditor's report on the financial statements shall include an opinion, or disclaimer of opinion, as to whether the Schedule of Special Purpose Local Option Sales Tax is presented fairly in all material respects in relation to the financial statements taken as a whole.	The SI section on the independent auditor's report should include the auditor's opinion on the SPLOST or an in-relation to opinion should be submitted.
X003	The audit report must include the following for Special District Mass Transportation Sales and Use Tax (Note: The auditor shall verify and test expenditures sufficient to provide assurances that the schedule is fairly presented in relation to the financial statements.) (O.C.G.A. 48-8-269.5):	
X003a	A schedule should be included in each annual audit which shows for each project in the resolution or ordinance calling for imposition of the tax the original estimated cost, the current estimated cost if it is not the original estimated cost, amounts expended in prior years, and amounts expended in the current year	A TSPLOST schedule should be submitted. The table of contents refer to the TSPLOST schedule on page 43 but a schedule is not included.
X003b	The auditor's report on the financial statements shall include an opinion, or disclaimer of opinion, as to whether the Schedule of Special District Mass Transportation Sales and Use Tax is presented fairly in all material respects in relation to the financial statements taken as a whole.	The SI section on the independent auditor's report should include the auditor's opinion on the TSPLOST or an in-relation to opinion should be submitted.

**City of Flemington**  
**FYE June 30, 2024**

**Corrective Action Plan Review Results**

- I. The corrective action plan should address all findings and/or recommendations disclosed in the audit report. No corrective action plan was received on the following finding(s).
- a. SPLOST VI schedule and opinion should be submitted.
  - b. TSPLOST schedule and opinion should be submitted.

The corrective action plan for each finding or recommendation noted above should contain all of the following elements:

1. Provide a statement of concurrence or nonconcurrence with the finding or recommendation. If your organization does not agree with a finding, specific information should be provided by your organization to support its position.
2. Detail actions taken or planned to correct deficiencies identified in the report. For planned actions, your organization should provide projected dates for completion of major tasks. Officials responsible for completing the proposed actions should also be identified (by title only). Outline a plan for monitoring adherence to the corrective action plan.
3. If your organization believes a questioned cost is an allowable cost, a statement providing reasons for your organization's position should be included.
4. If the cost is questioned because your organization failed to provide the auditors with documentation supporting the allowability of questioned costs, and the documentation subsequently becomes available, your organization should describe how the records document the allowability of the costs.
5. If your organization determines that the questioned costs are unallowable or that the charges cannot be supported, your organization should provide a statement to that effect.
6. If your organization has documents, correspondence, or other supporting documentation on file which is pertinent to your organization's response, make specific reference to such items in the response. Do not include any of the referenced material as an "attachment" to the response.