



**To the Honorable Mayor and Members of the  
City Commission  
Griffin, Georgia**

In planning and performing our audit of the financial statements of the City of Griffin, Georgia (the "City") as of and for the year ended June 30, 2014, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

However, during our audit we became aware of matters that are opportunities for strengthening internal controls and operating efficiency. This letter includes comments and suggestions with respect to matters that came to our attention in connection with our audit of the financial statements of the City as of and for the year ended June 30, 2014. A separate report dated October 28, 2014, contains our report on a material weakness in the City's internal control. This letter does not affect our report dated October 28, 2014, on the financial statements of the City.

The following items are offered as constructive suggestions to be considered part of the ongoing process of modifying and improving the City's practices and procedures.

**1) Segregation of Duties**

During our testing of the City's Electric Fund revenues, we noted the functions relating to the receipting of cash, making deposits, and posting and approving customer account adjustments are not segregated. Without segregation of duties within these tasks, there is increased exposure that someone could intentionally or unintentionally misappropriate assets of the City. We understand the staffing limitations which result in these overlapping duties; however, we strongly recommend the City review its processes and determine where it can effectively segregate duties to alleviate this issue. No one employee should have access to both physical assets and the related accounting records, or to all phases of a transaction. We did note additional monitoring procedures by individuals independent of customer service helping to mitigate these risks. However, we do recommend that these areas be segregated as much as possible.

### **Closing Thoughts**

We have already discussed many of these comments and suggestions with various City personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

We appreciate serving the City of Griffin and would be happy to assist you in addressing and implementing any of the suggestions in this letter.

*Mauldin & Jenkins, LLC*

Macon, Georgia  
October 28, 2014