



**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, 2016, 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 a matter that is an opportunity for strengthening internal controls and operating efficiency. This letter includes a comment and suggestion with respect to a matter 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, 2016. A separate report dated October 17, 2016, contains our report on the City's internal control. This letter does not affect our report dated October 17, 2016, on the financial statements of the City.

The following item is offered as a constructive suggestion to be considered part of the ongoing process of modifying and improving the City's practices and procedures.

1) Journal Entry Testing

During our review of the City's manual journal entries, we noted eight (8) entries did not include a signature of approval and one (1) entry was improperly recorded as a liability in a governmental fund. We recommend that appropriate City personnel review and sign the prepared journal entries as evidence of approval by someone other than the preparer. We also recommend that the prepared journal entries are thoroughly scrutinized to ensure they are properly recorded.

2) Interfund Balances

During our review of the City's interfund balances, we noted the Electric Utility Fund's interfund payable has increased significantly over the past three years. The balance as of June 30, 2016 is approximately \$20.3 million, compared to the balance as of June 30, 2015 and 2014 of approximately \$15.8 million and \$9.3 million, respectively. We recommend the City clean up these interfund balances and pay down this amount during the fiscal year 2017.

Closing Thoughts

We have already discussed 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 17, 2016