



Honorable Mayor and Members  
of City Council  
City of Lilburn  
Lilburn, Georgia

In planning and performing our audit of the financial statements of the City of Lilburn, Georgia as of and for the year ended June 30, 2024, 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 auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions 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 deficiencies in internal control other than significant deficiencies and material weaknesses, as well as matters that are opportunities for strengthening internal controls and improving operating efficiency. This letter includes comments and suggestions with respect to those matters. A separate report dated November 5, 2024, contains our communication of material weaknesses in the City's internal control. This letter does not affect our report dated November 5, 2024 on the financial statements of the City of Lilburn, Georgia.

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.

### **Donated Asset Policy**

During our review of internal controls over capital assets, we noted that the City does not have a written policy for determining the estimated acquisition value of donated assets. Such a policy will help to ensure that the City properly values donated assets and reduces the risk of a material misstatement to the financial statements.

## Closing Thoughts

We have already discussed the comment and suggestion with various City personnel, and we will be pleased to discuss in further detail at your convenience, to perform any additional study of this matter, or to assist you in implementing the recommendation.

We appreciate serving the City of Lilburn and would be happy to assist you in addressing and implementing the suggestion in this letter.

*Mauldin & Jenkins, LLC*

Atlanta, Georgia  
November 5, 2024