



Brazos River Authority FY24 Financial Audit Presentation

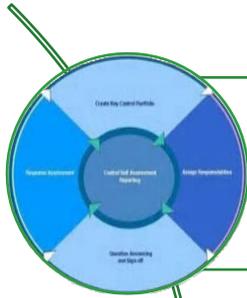
January 27, 2025



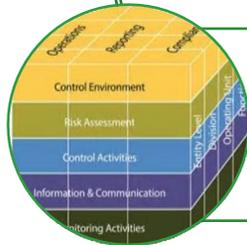
Audit Discussion



Audit Overview



Fieldwork occurred Oct 28th through Nov 8th



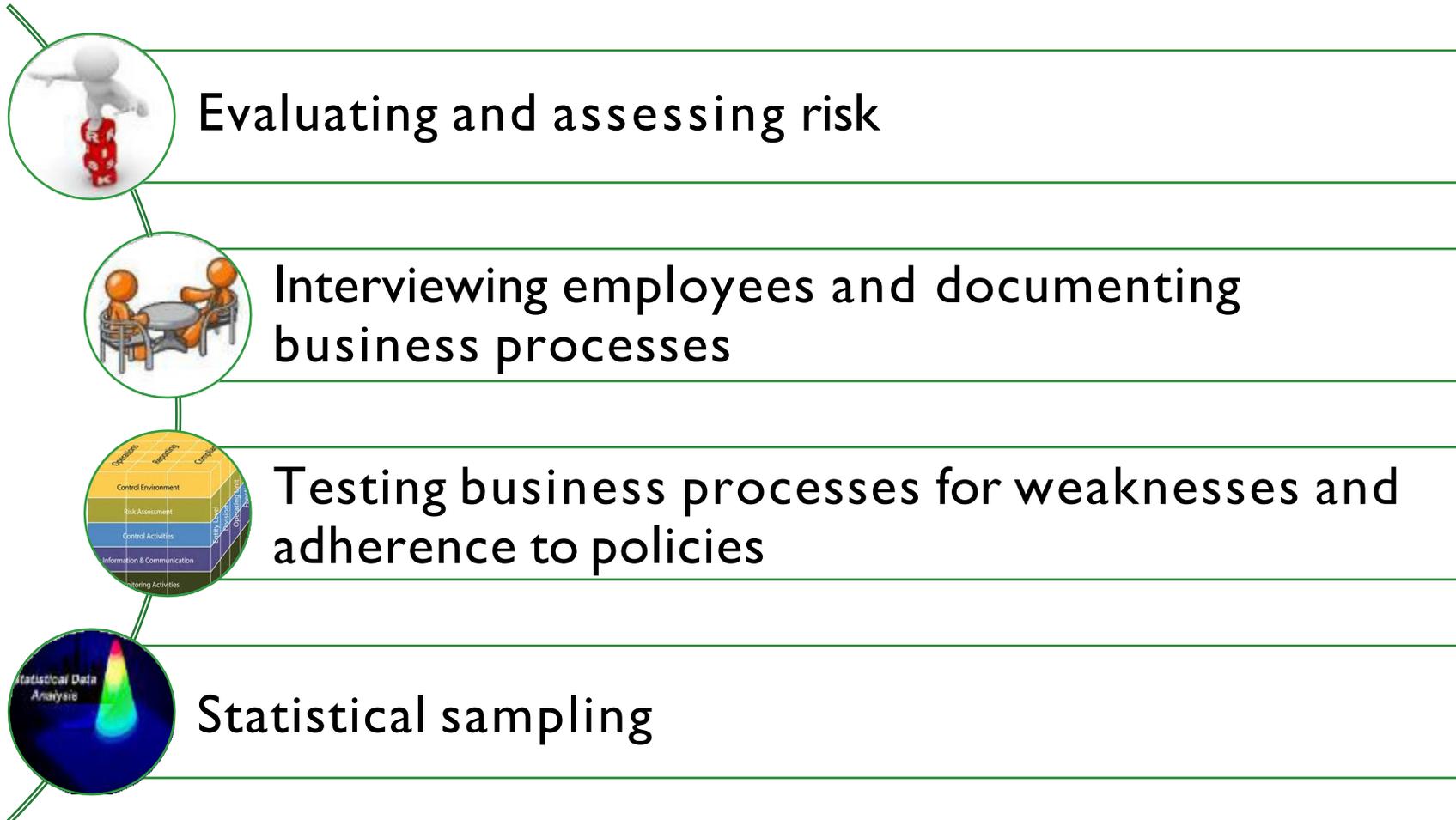
Management and staff were cooperative and readily available.



Audit was conducted remotely with no difficulties.



Testing Methods



Testing Methods (cont.)



Independent confirmations



Use of specialist reports



Tracing to source documents

Audit Overview

Controls
reviewed in
key
transaction
areas

Disbursements

Payroll

Billing and revenue

Cash and investments

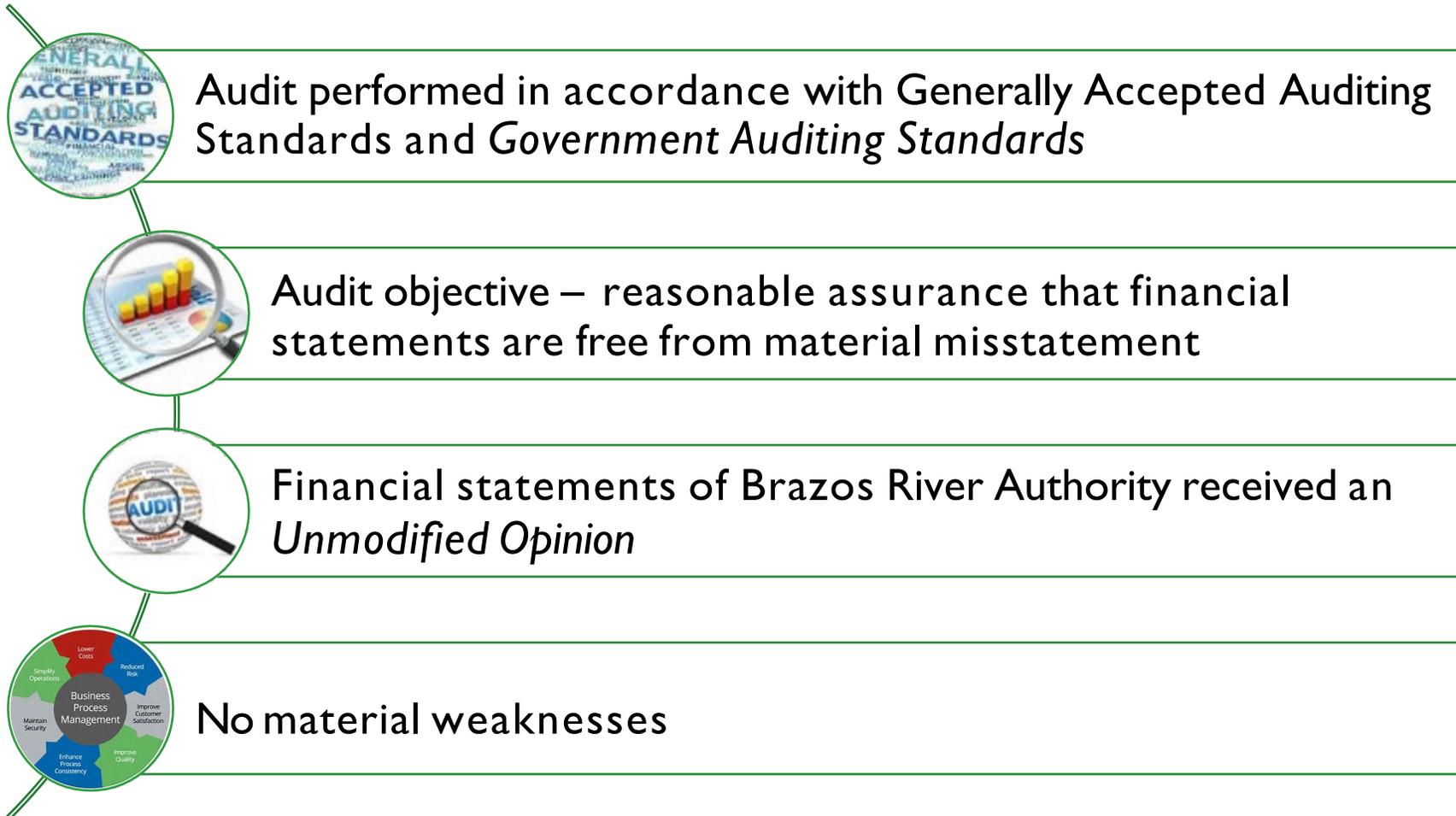
Capital assets

Debt transactions

Information technology



What Were the Audit Results



Auditor Communication to Those Charged with Governance



Upcoming Accounting Impacts



Thank You!

We appreciate the work done by the Brazos River Authority accounting staff and management in preparing for and assisting in the audit!



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