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**DEKALB COUNTY, GEORGIA**

**SINGLE AUDIT REPORTS**

**FOR THE YEAR ENDED  
DECEMBER 31, 2024**



**CPAs & ADVISORS**

**DEKALB COUNTY, GEORGIA**

**SINGLE AUDIT REPORTS**

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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**The Board of Commissioners of DeKalb County  
Decatur, Georgia**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of DeKalb County, Georgia (the "County") as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated October 13, 2025. Our report includes a reference to other auditors who audited the financial statements of the DeKalb County Board of Health and the DeKalb County General Employees' Pension Trust Fund, as described in our report on the County's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. Our report includes a reference to the changes in accounting principle resulting from the implementation of Governmental Accounting Standards Board (GASB) Statement No. 100, *Accounting Changes and Error Corrections*, and GASB Statement No. 101, *Compensated Absences*.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting ("internal control") as a basis for designing audit 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 County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as Item 2024-001 that we consider to be a material weakness.

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## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying Schedule of Findings and Questioned Costs as Item 2024-002.

## The County's Responses to the Findings

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's responses to the findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The County's responses were not subjected to the other auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on the responses.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Mauldin & Jenkins, LLC*

Atlanta, Georgia  
October 13, 2025



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

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**The Board of Commissioners of DeKalb County  
Decatur, Georgia**

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited DeKalb County, Georgia's (the "County") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2024. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

The County's basic financial statements include the operations of the DeKalb County Board of Health, which expended \$13,213,869 in federal awards which are not included in the County's Schedule of Expenditures of Federal Awards for the year ended December 31, 2024. Our audit, described below, did not include the operations of the DeKalb County Board of Health because the component unit engaged other auditors to perform an audit in accordance with the Uniform Guidance.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

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- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

#### **Report on Internal Control over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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## Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of DeKalb County, Georgia as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated October 13, 2025 which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Mauldin & Jenkins, LLC*

Atlanta, Georgia  
October 13, 2025

**DEKALB COUNTY, GEORGIA**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended December 31, 2024**

Grantor/Program Title	Federal Assistance Listing Number	State Pass-Through or Grant No.	Subrecipient Amount	Total Expenditures
<b>U.S. Department of Agriculture</b>				
Pass-Through Georgia Department of Education				
Child Nutrition Cluster:				
Summer Food Service Program for Children	10.559	FY 2024	\$ -	\$ 213,485
Total Child Nutrition Cluster			-	213,485
<b>Total U.S. Department of Agriculture</b>			-	213,485
<b>U.S. Department of Housing and Urban Development</b>				
Community Development Block Grants/Entitlement Grants Cluster:				
CDBG 2013 PI	14.218	B-16-UC-13-0001	-	1,073
CDBG 2015 PI	14.218	B-15-UC-13-0001	-	414
CDBG 2019 PI	14.218	B-22-UC-13-0001	-	37,596
CDBG 2014 PI	14.218	B-23-UC-13-0001	-	1,881
CDBG 2017 PI	14.218	B-17-UC-13-0001	-	5,500
CDBG 2018	14.218	B-18-UC-13-0001	-	1,789
CDBG 2019	14.218	B-08-UN-13-0003	-	9,520
CDBG 2020 PI	14.218	B-19-UC-13-0001	-	4,369
CDBG	14.218	B-08-UN-13-0003	-	110,515
CDBG 2021 PI	14.218	B-21-UC-13-0001	-	707
CDBG-2022	14.218	B-22-UC-13-0001	175,342	428,081
CDBG 2021 PI	14.218	B-20-UC-13-0001	-	34,679
CDBG 2020	14.218	B-08-UN-13-0003	193,170	275,780
NSP - 1 2009	14.218	B-23-UC-13-0001	-	3,074,561
CDBG 2021	14.218	B-21-UC-13-0001	-	6,833
COVID-19 - CDBG-CV	14.218	B-20-UW-13-0001	1,117,919	1,355,155
CDBG-108-2018 LOAN	14.218	B-18-UC-13-0001	-	4,531
Total Community Development Block Grant Cluster			1,486,431	5,352,984
Emergency Solutions Grant Program:				
ESGP 2022	14.231	E-22-UC-13-0001	151,694	190,523
ESGP 2023	14.231	E-23-UC-13-0001	269,459	381,227
			421,153	571,750
Home Investment Partnerships Program:				
Home-2020	14.239	M-20-UC-13-0208	-	144,328
Home-2022	14.239	GA0456L4B082200	-	1,111,502
Home-ARP	14.239	M-21-UP-13-0208	-	137,277
			-	1,393,107
Continuum of Care Program:				
COC-CES B082207	14.267	GA0325L4B082207	-	146,217
COC-COORDINATED E	14.267	GA0325L4B082106	-	116,139
CoC Planning B082200	14.267	GA0456L4B082200	-	197,304
CoC HMIS-DCA B082210	14.267	GA0231L4b08210	-	108,697
CoC Planning B082300	14.267	M22-UC130208	-	11,375
CoC PLANNING B082100	14.267	GA0433L4B082100	-	127,130
			-	706,862
<b>Total U.S. Department of Housing and Urban Development</b>			1,907,584	8,024,702

(Continued)

Grantor/Program Title	Federal Assistance Listing Number	State Pass-Through or Grant No.	Subrecipient Amount	Total Expenditures
<b>U.S. Department of Justice</b>				
<b>Violence Against Women Office</b>				
Pass-Through Judicial Council of Georgia - Administrative Office of the Courts				
Violence Against Women Act Court Training and Improvement Grants:				
FY23-254CJC MMHC	16.013	J24-8-063	-	31,170
FY24-25 CJCC Mental	16.013	J24-8-063	-	49,133
			-	80,303
Justice Systems Response to Families:				
VAW FY 2020 Continuation	16.021	2017-FJ-AX-0006-contd	-	75,000
FY24-26 CJCC	16.585	Q23-8-003	-	37,514
Crime Victim Assistance:				
FY24-VOCA _ CJCC	16.575	C-23-8-101	-	90,596
SCCAP	16.575	115-0404-0-1-754	-	266,988
FY 25 CJCC- VOCA	16.575	C-23 8-249	-	38,039
FY24 - GA GANG	16.575	SF24-GA Gang Program	-	67,611
FY23-26 Sexual Assault Kit Initiative	16.575	S23-8-001	-	269,716
FY23-26 ADDL CJCC SAKI	16.575	S50-8-002	-	16,486
FY 24-25 CJCC Dul Court	16.575	A25-8-008	-	60,192
DOJ BJA MISSING & UNIDENTIFIED	16.575	15BJA-22-GG-04904-MISP	-	108,624
VAWA-DA-2024	16.575	W23-8-060	-	55,405
VOCA CJCC FY23-24	16.575	C23-8-101	-	122,528
FY21-23 CJCC SAKI	16.575	S20-8-002	-	37,651
FY2023 COLD CASE	16.575	15PBJA-23-GG-02271-DNAX	-	110,092
FY23 HUMAN TRAFF-ICAC	16.575	15PBJA-23-GG-0428-JAGP	-	137,249
			-	1,381,177
High Intensity Drug Trafficking Area	16.579	GA23GA0002A	-	7,424
DA _ MAVAA 2024	16.582	CAP24-1604	-	5,000
<b>Bureau of Justice Assistance</b>				
Edward Byrne Memorial Justice Assistance Grant Program:				
JAG#27 2021-2025	16.738	15PBJA-22-GG-02205-JAGX	-	167,942
JAG#25 2020-2023	16.738	15PBJA-23-GG-03345-JAGX	-	103,448
2021 JAG #26	16.738	2021 JAG #26	-	128,675
JAG#25 ACCUM INTEREST	16.738	INTEREST	-	4,270
Total Edward Byrne Memorial Justice Assistance Grant Program			-	404,335
<b>Criminal Division</b>				
Equitable Sharing Program:				
ECTF-HOMELAND SEC.2022	16.922	ECTF- 11212013	-	327
ECTF-HOMELAND SEC.2023	16.922	ECTF- 11212013	-	3,111
Law Enforcement Confiscated Assets Program:				
16 SHERIFF: JUSTICE CONFIS	16.922	ORI-GA0440000	-	63,635
16 POLICE - JUSTICE EQTY SHAR	16.922	ORI-GA0440200	-	230,137
16 DA - JUSTICE EQTY SHAR	16.922	ORI-GA0440200	-	804
			-	298,014
CoronaVirus Emergency Supplemental				
FY21 OJJDP REDUCE RISK	16.540	15PJDP-21-GG-03258-TITL	-	73,581
<b>Total U.S. Department of Justice</b>			-	<b>2,362,348</b>

(Continued)

Grantor/Program Title	Federal Assistance Listing Number	State Pass-Through or Grant No.	Subrecipient Amount	Total Expenditures
<b>U.S. Department of Labor</b>				
<b>Employment Training Administration</b>				
Pass-Through Georgia Department of Labor				
Workforce Innovation and Opportunity Act Cluster:				
WIA/WIOA Adult Program:				
WIOA PY21 YP (602539)	17.258	11-22-23-03-05	-	78,720
WIOA PY22 YP (602780)	17.258	11-23-23-03-05	6,089	48,312
WIOA PY23 YOUTH(602985)	17.258	11-23-24-03-05	15,845	580,537
WIOA FY24 Youth Program (700011)	17.258	36-22-23-03-05	-	341,655
WIOA FY24 ADULT-TRF(700003)	17.258	11-24-24-03-05	3,609	150,961
WIOA FY25 ADULT-TRF(700040)	17.258	11-24-25-03-05	-	2,745
WIA/WIOA Youth Activities:				
WIOA PY22 YP	17.259	15-22-22-03-005	-	91,184
WIOA PY23 YOUTH	17.259	15-23-23-03-005	1,180	685,099
WIOA PY24 YOUTH	17.259	15-24-24-03-05	204,790	776,283
WIOA PY22 DSLW PROGRAM	17.278	31-22-22-03-005	-	4,246
WIOA FY23 DSLW	17.278	31-22-23-03-05	-	35,563
WIOA-FY24-RR-DSLW	17.278	RR31-23-24-03-005	-	90,000
WIOA PY23 DSLW	17.278	31-23-23-03-05	-	115,476
WIOA FY24 DSLW	17.278	31-23-24-03-05	29,961	748,282
WIOA PY 24 Dislocated Worker Program	17.278	31-24-24-03-05	21,139	304,588
WIOA- Transfer Dislocate Workers	17.278	36-23-24-03-005	29,476	439,351
WIOA FY25 Dislocated Workers Program	17.278	31-24-25-03-05	8,136	293,567
Total Workforce Innovation and Opportunity Act Cluster			320,225	4,786,569
Juvenile Court - Educational Program:				
FY21 US DOL YOUTHBUILD	17.274	YB-36485-21-60-A-13	-	202,979
WIOA National Dislocated Worker Grants / WIA National Emergency Grants				
FY23 QUEST DSLW	17.277	QST-22-23-03-05	-	600,749
<b>Total U.S. Department of Labor</b>			<b>320,225</b>	<b>5,590,297</b>
<b>U.S. Department of Transportation</b>				
<b>Federal Highway Administration</b>				
Pass-Through Georgia Department of Transportation				
GDOT Rockbridge	20.205	PI 0008121	-	52,700
ARC Redan Rd/Holcombe Rd	20.205	DEKALB COUNTY (CIP)	-	273,840
			-	326,540
Transit Services Programs Cluster:				
FY20024 FTA5310	20.513	FY2024 FTA 5310 Marta Mobility ADA (ARC)	-	214,200
Total Transit Services Programs Cluster			-	214,200
<b>National Highway Traffic Safety Administration</b>				
Pass-Through Governor's Office of Highway Safety:				
Highway Safety Cluster				
State and Community Highway Safety Program	20.600	GA-2021-F.A.S.T.402 PT-061	-	195,277
GHOS-HEAT 23-24	20.616	GA-2024-405D M6X-126	-	180,468
Total Highway Safety Cluster			-	375,745
<b>Total U.S. Department of Transportation</b>			<b>-</b>	<b>916,485</b>
<b>U.S. Department of Treasury</b>				
CoronaVirus Aid, Relief and Economic Security Act (CARES ACT)				
Retention Incentive Award	21.027	ARPA	-	90,625
COVID-19 - ARPA-II	21.027	ARP-II	-	22,469,054
COVID-19 - ARPA-INTEREST	21.027	ARPA	-	5,073,140
COVID-19 - ARP-SLT	21.027	ARP COVID-19	-	12,856,137
COVID-19 ARAP Improving Neighborhood	21.027	ARPA	-	1,915,528
			-	42,404,484
COVID-19 - EMERGENCY RENTAL ASSISTANCE II	21.023	ERA	-	434,909
COVID-19 - ERA 2.2	21.023	ERA 2.2	4,095,976	4,095,976
COVID-19 - ERA INTEREST	21.023	ERA INTEREST	25,000	391,851
COVID-19 - Refund Award	21.023	COVID-19	-	37,660
			4,120,976	4,960,396
<b>Total U.S. Department of Treasury</b>			<b>4,120,976</b>	<b>47,364,880</b>

(Continued)

Grantor/Program Title	Federal Assistance Listing Number	State Pass-Through or Grant No.	Subrecipient Amount	Total Expenditures
<b>U.S. Department of Health and Human Services</b>				
<b>Substance Abuse and Mental Health Administration</b>				
Block Grants for Prevention and Treatment of Substance Abuse: FY23-24 CJCC - DBHDD	93.959	K53-8-003	-	96,671
<b>Administration for Community Living</b>				
Pass-Through State of Georgia Department of Human Services				
Pass-Through Atlanta Regional Commission - Aging Cluster: Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers				
ARC 23-24	93.044	AG2106	-	30,457
ARC 23-24	93.044	AG2106	-	16,040
HOME DELIVERED MEALS 23	93.044	AG2106	-	704,604
ARC TITLE III B 24-25	93.044	AG2106	-	251,912
ARC TITLE III C1 & C2 - 2025	93.044	AG2504	-	781,802
ARC TITLE III B	93.044	AG2106	-	304,162
ARC TITLE III C	93.044	AG2106	-	230,247
ARC TITLE III E	93.044	AG2106	-	40,082
ARC NSIP-SFY -25	93.053	AG2106	-	78,085
ARC NSIP-SSBG 2025	93.053	AG2106	-	4,854
ARC NSIP-ACL	93.053	AG2106	-	2,372
ARC NSIP-SSBG	93.053	AG2106	-	13,681
<b>Total Aging Cluster</b>			-	2,458,298
ARC TITLE III E 2025	93.052	AG2106	-	53,661
ARC SSBG	93.052	AG2106	-	11
			-	53,672
Social Services Block Grant ARC (GRANT REIMB) HCD	93.667	AG2504		9,934
Total Passed Through Atlanta Regional Commission			-	2,521,904
<b>Administration for Children and Families</b>				
Pass-Through Georgia Department of Human Services				
Child Support Enforcement:				
FY22-23 DHS CHILD SUPPORT	93.563	42700-401-0000101889	-	724,553
FY23-24 DHS CHILD SUPPORT	93.563	42700-401-0000101889	-	442,214
			-	1,166,767
<b>Health Resources and Services Administration</b>				
Pass-Through Georgia Governor's Office for Children and Families:				
Affordable Care Act Maternal, Infant and Early Childhood Home Visiting Program:				
MIECHV FY23	93.505	40500-042-20182543	115,791	115,791
CVIP GRANT	93.505	15-PBJA-22-GG-04712 CVIP	-	308,952
MIECHV FY23-24	93.505	40500-042-23234455	664,550	664,550
			780,341	1,089,293
<b>Total U.S. Department of Health &amp; Human Services</b>			780,341	4,874,635
<b>Executive Office of the President:</b>				
Pass-Through Office of National Drug Control Policy:				
High Intensity Drug Trafficking Areas Program:				
HIDTA-23	95.001	GA23GA0002A	-	62,558
<b>Total Executive Office Of The President</b>			-	62,558
<b>U.S. Department of Homeland Security:</b>				
Pass-Through Federal Emergency Management Agency				
Assistance to Firefighter Grant				
FY-2021 AFG	97.044	EMW-2021-FG-04937	-	189,579
FY2021 FPS	97.044	EMW-2021-FP-00067	-	48,668
FY2022 FPS	97.044	EMW-2022-FG-06378	-	40,407
			-	278,654
Pass-Through Federal Emergency Management Agency				
Assistance to Firefighter Grant				
FEMA FY19 SAFER	97.083	EMW 2019-FF-00813	-	741,122
<b>Total U.S. Department of Homeland Security</b>			-	1,019,776
<b>U.S. Environmental Protection Agency:</b>				
Water and Sewer Renewal and Extension Fund				
WIFIA Loan	66.958	N18146GA	-	55,938,494
WIFIA LOAN #2	66.958	N18146GA	-	52,816,446
				108,754,940
<b>Total U.S. Environmental Protection Agency</b>			-	108,754,940
<b>TOTAL FEDERAL EXPENDITURES</b>			\$ 7,129,126	\$ 179,184,106

# DEKALB COUNTY, GEORGIA

## NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2024

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### (1) Summary of Significant Accounting Policies

#### ***Basis of Presentation and Accounting***

The basic financial statements of DeKalb County, Georgia (the "County"), as of and for the year ended December 31, 2024, include the operations of the DeKalb County Board of Health. The accompanying Schedule of Expenditures of Federal Awards does not include federal financial assistance received directly by the DeKalb County Board of Health, because this component unit engaged other auditors to perform an audit in accordance with the Uniform Guidance. Accordingly, the accompanying Schedule of Expenditures of Federal Awards presents the federal financial assistance programs administered by the County, and does not reflect the federal financial assistance programs administered by the DeKalb County Board of Health.

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting. Under the modified accrual basis of accounting, expenditures are recognized when the related liability is incurred.

In instances where the grant agreement requires the County to match grant awards with County funds, such matching funds are excluded from the accompanying Schedule of Expenditures of Federal Awards. Grant programs that did not have 2024 transactions have not been presented herein. The majority of these programs have completed their program activities but may not have been formally closed out. Grant revenues and expenditures incurred prior to 2024 under these grants remain subject to audit by either the grantor agency or its representatives within the limitations of the Uniform Guidance.

Federal grant programs that are administered through state agencies (pass-through awards) have been included in the accompanying Schedule of Expenditures of Federal Awards. These programs are operated according to federal regulations promulgated by the originating federal agency providing the funding.

The County does not utilize the 10% de minimis indirect cost rate.

### (2) Loans

The County uses funds available under the Community Development Block Grant and HOME Investment Grant programs to provide low-interest loans to eligible persons. Principal payments received are used to make additional loans as part of the revolving loan fund. Disbursements of such loans are included as expenditures in the accompanying Schedule of Expenditures of Federal Awards in the year of disbursement. The balances are not included in the accompanying schedule as there are no continuing compliance requirements related to the loans.

# DEKALB COUNTY, GEORGIA

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2024

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### (1) Summary of Auditor's Results

- (a) The type of report issued on whether the financial statements were prepared in accordance with U.S. generally accepted accounting principles: **Unmodified opinion**
- (b) Internal control over financial reporting:
- |                                      |                      |
|--------------------------------------|----------------------|
| Material weaknesses identified:      | <b>Yes</b>           |
| Significant deficiencies identified: | <b>None reported</b> |
- (c) Noncompliance material to the financial statements noted: **Yes**
- (d) Internal control over major programs:
- |  |           |
|--|-----------|
| Material weaknesses identified:  | <b>No</b> |
| Significant deficiencies identified, not considered to be material weaknesses: | <b>No</b> |
- (e) The type of report issued on compliance for major programs: **Unmodified**
- (f) Any audit findings which are required to be reported in accordance with 2 CFR 200.516(a): **No**
- (g) Major Programs:
- COVID-19 - Emergency Rental Assistance Program, Federal Assistance Listing #21.023**
  - COVID-19 - Coronavirus State & Local Fiscal Recovery Funds Program, Federal Assistance Listing #21.027**
  - Water Infrastructure Finance and Innovation, Federal Assistance Listing #66.958**
- (h) Dollar threshold to distinguish between Type A and Type B programs: **\$3 million**
- (i) Audit qualified as a low-risk auditee under the Uniform Guidance: **No**

# DEKALB COUNTY, GEORGIA

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2024

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### (2) Findings Relating to the Financial Statements Reported in Accordance with *Government Auditing Standards*

#### **Finding 2024-001 – Accounting for Revenues, Unearned Revenues, Receivables and Liabilities**

**Criteria:** Internal controls should be in place to ensure that intergovernmental revenues, unearned revenues, and deferred inflows of resources properly reflect the activity of the fiscal year in accordance with generally accepted accounting principles.

**Condition:** Internal controls were not sufficient to prevent material misstatements of the County’s intergovernmental receivables, revenues, long-term debt, deferred inflows of resources (unavailable revenues), and unearned revenues for the fiscal year ended December 31, 2024.

**Context/cause:** During our testing of intergovernmental revenues and receivables, we noted that activity involving the opioid settlement funds was improperly reflected in the accounting records of the County as unearned revenue rather than revenue. It was also noted that for a Water Infrastructure Finance and Innovation Act (WIFIA) loan program, a significant reimbursement request executed in 2024 was not recorded in the general ledger or reported on the Schedule of Expenditures of Federal Awards (“SEFA”). This appears to be the result of the highly decentralized nature of the financial responsibilities surrounding the various intergovernmental awards. There are many individuals and departments involved in the submission and recording of the intergovernmental activity and it has historically been difficult for the Projects and Grants Department to accurately summarize the activity related to the intergovernmental awards.

**Effects or possible effects:** As a result of the conditions above, the following misstatements were noted for the fiscal year ended December 31, 2024 in the following funds:

- Opioid Remediation Fund (nonmajor governmental fund) – Unearned revenue was overstated and revenue was understated by approximately \$1,745,000.
- Watershed Fund (major business-type fund) – Intergovernmental receivables were understated by approximately \$8,590,000 and loan liabilities were understated by approximately \$8,590,000.

The need for many significant adjustments and changes in grant-related reporting resulted in multiple revisions to the SEFA. Additionally, the accounting errors related to intergovernmental revenues can result in the delayed cash receipts and certain grant award programs are at risk of expiring before reimbursement can be obtained, preventing collection of amounts owed to the County by various grantors.

**Recommendation:** We recommend the County centralize its processing of intergovernmental revenues and task one team of individuals with the submission of all grant documentation to the various awarding agencies and recordkeeping for the grant awards. We recommend the County reconcile its grant revenues and expenditures monthly, to ensure that receivables are recorded for reimbursable grants and advances of funds received are correctly deferred in a timely manner. We also recommend the County implement a procedure to review its Schedule of Expenditures of Federal Awards to ensure that all intergovernmental expenditures incurred during the fiscal year are properly recorded.

# DEKALB COUNTY, GEORGIA

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2024

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(2) **Findings Relating to the Financial Statements Reported in Accordance with Government Auditing Standards (Continued)**

**Finding 2024-001 – Accounting for Revenues, Unearned Revenues, Receivables and Liabilities (Continued)**

**Auditee's response:** We concur. The County will continue to work to ensure the deferred/unapplied entries are reconciled monthly and plan training sessions with all departments receiving revenue. We will seek guidance regarding any new accounting and compliance rules that pertain to revenue received by the County. The County will also continue to recommend that each department has a grant accountant with knowledge of accounting experience to collaborate and communicate with the Finance and Watershed team before submitting all drawdown requests, receipts, financial reports, journal entries and reporting requirements budget permitting going forward.

**Finding 2024-002 – Governmental Fund Budgets**

**Criteria:** State of Georgia law (OCGA 36-81-3) states:

- a) Each unit of local government shall adopt and operate under an annual balanced budget for the General Fund, each special revenue fund, and each debt service fund in use by the local government. The annual balanced budget shall be adopted by ordinance or resolution and administered in accordance with this article; and
- b) a budget ordinance or resolution is balanced when the sum of estimated revenues and appropriated fund balances is equal to appropriations.

**Condition:** State law requires local governments to adopt annual appropriated balanced budgets for the General Fund, each special revenue fund, and each debt service fund. Management did not adopt balanced budgets for the Grant-in-Aid Fund, the American Rescue Plan Fund, the County Jail Fund and the Southwest DeKalb TAD Fund as presented in the County's December 31, 2024 financial statements.

**Context/cause:** The County was not adopting and operating under a balanced budget as follows:

- The County's final Grant-in-Aid Fund budget was set to utilize fund balance of approximately \$1,867,000 to fund current period expenditures. However, the Grant-in-Aid Fund carried a fund balance deficit of (\$1,326,000) as of December 31, 2023.
- The County's final County Jail Fund budget was set to utilize fund balance of approximately \$108,000 to fund current period expenditures. However, the County Jail Fund carried a fund balance of \$54,000 as of December 31, 2023.
- The County did not adopt a balanced budget for the Southwest DeKalb TAD fund as of December 31, 2024.

# DEKALB COUNTY, GEORGIA

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2024

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(2) **Findings Relating to the Financial Statements Reported in Accordance with Government Auditing Standards (Continued)**

**Finding 2024-002 – Governmental Fund Budgets (Continued)**

- The County did not adopt an original budget for the Grant-in-Aid Fund in the County's initial, passed budget. A final budget was adopted for the Grant-in-Aid Fund through budget amendments.
- The County did not adopt an original budget for the American Rescue Plan Fund in the County's initial, passed budget. A final budget was adopted for the American Rescue Plan Fund through budget amendments.

**Effects:** The County failed to operate all governmental funds under a balanced budget, which has resulted in a compliance violation with state law.

**Recommendation:** We recommend the County timely adopt and operate under balanced budgets for all governmental funds.

**Auditee's response:** We concur. The Operating and Capital Budget Divisions and the Grants Division will monitor and ensure expenditures do not exceed revenues at the end of the 2nd quarter to address any expenditure overage variances to prepare for the mid-year budget.

# DEKALB COUNTY, GEORGIA

## STATUS OF PRIOR YEAR FINDINGS FOR THE YEAR ENDED DECEMBER 31, 2024

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### **Finding 2023-001 – Accounting for Intergovernmental Receivables, Deferred Inflows of Resources and Related Revenues**

**Criteria:** Internal controls should be in place to ensure that intergovernmental revenues, unearned revenues and deferred revenues properly reflect the activity of the fiscal year in accordance with generally accepted accounting principles.

**Condition:** Internal controls were not sufficient to prevent material misstatements of the County's intergovernmental receivables, revenues, deferred inflows of resources (unavailable revenues), and unearned revenues for the fiscal year ended December 31, 2024.

**Status:** See Finding 2024-001.

### **Finding 2023-002 – Governmental Fund Budgets**

**Criteria:** State of Georgia law (OCGA 36-81-3) states:

- a) Each unit of local government shall adopt and operate under an annual balanced budget for the General Fund, each special revenue fund, and each debt service fund in use by the local government. The annual balanced budget shall be adopted by ordinance or resolution and administered in accordance with this article; and
- b) a budget ordinance or resolution is balanced when the sum of estimated revenues and appropriated fund balances is equal to appropriations.

**Condition:** State law requires local governments to adopt annual appropriated balanced budgets for all governmental funds. Management did not adopt a balanced budget for the Grant-in-Aid Fund, American Rescue Plan Fund, Peg Support Fund, Grant – COVID-19 Fund, and the Justice Assistance Grant Fund as presented in the County's December 31, 2023 Annual Comprehensive Financial Report.

**Status:** See Finding 2024-002.

### **Finding 2023-003 – Federal Award Finding – Coronavirus State and Local Fiscal Recovery Funds Program – Subrecipient Monitoring**

**Criteria:** Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) requires that pass-through entities clearly identify to each subrecipient significant federal subaward information, including identifying award numbers, subaward period dates and budget dates, Federal Assistance Listings number and Title, and appropriate terms and conditions concerning closeout of the subaward. Typically this requirement is satisfied by utilizing a subrecipient contract, reflecting all necessary information, and requiring execution showing acknowledgement of the terms by both parties.

# DEKALB COUNTY, GEORGIA

## STATUS OF PRIOR YEAR FINDINGS FOR THE YEAR ENDED DECEMBER 31, 2024

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### **Finding 2023-003 – Federal Award Finding – Coronavirus State and Local Fiscal Recovery Funds Program – Subrecipient Monitoring (Continued)**

**Condition:** Internal controls should be in place to ensure the County is in compliance with all requirements of the federal award program. In place of utilizing a subrecipient contract, the County opted to attach a document of program information to its standard purchase order provided to each subrecipient engaged for the program. This document did not contain all of the information required by CFR §200.332 to be clearly communicated to all subrecipients.

**Status:** Resolved in the current fiscal year.

### **Finding 2023-004 – Federal Award Finding – Emergency Rental Assistance Program – Reporting**

**Criteria:** Internal controls should be in place to ensure that reporting requirements are met as specified in the guidance provided by the Treasury. Treasury guidance specified that the County was required to submit monthly reports, including data regarding households assisted and expenditures made, due the 15th of the month following the end of the month being reported. Also required were quarterly reports that included sections of data detailing amounts of expenditures as well as demographics of the population assisted. The Uniform Guidance requires any recipients of federal awards to comply with the reporting requirements indicated by the grantor agency.

**Condition:** During our testing of reporting requirements, it was noted that the County failed to collect the demographic data on the eligible households required by the Treasury for all four quarterly reports.

**Status:** Resolved in the current fiscal year.



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## MANAGEMENT'S CORRECTIVE ACTION PLAN FOR THE YEAR ENDED DECEMBER 31, 2024

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### **Finding 2024-001 – Accounting for Revenues, Unearned Revenues, Receivables and Liabilities**

***Name of the Contact Person Responsible for the Corrective Action Plan:*** Deborah Sherman, Grants Division; Bob Atkins, Treasury

***Corrective Action Plan:*** The County will continue to work to ensure the deferred/unapplied entries are reconciled monthly and plan training sessions with all departments receiving revenue. We will seek guidance regarding any new accounting and compliance rules that pertain to revenue received by the County. The County will also continue to recommend that each department has a grant accountant with knowledge of accounting experience to collaborate and communicate with the Finance and Watershed team before submitting all drawdown requests, receipts, financial reports, journal entries and reporting requirements budget permitting going forward.

***Anticipated Completion Date:*** December 31, 2024

### **Finding 2024-002 – Governmental Fund Budgets**

***Name of the Contact Person Responsible for the Corrective Action Plan:*** T.J. Siegler, Budget Director – Operating Division.

***Corrective Action Plan:*** The Operating and Capital Budget Divisions and the Grants Division will monitor and ensure expenditures do not exceed revenues at the end of the 2nd quarter to address any expenditure overage variances to prepare for the mid-year budget.

***Anticipated Completion Date:*** December 31, 2024