

**DEKALB COUNTY, GEORGIA**

**SINGLE AUDIT REPORTS**

**FOR THE YEAR ENDED  
DECEMBER 31, 2023**



**MAULDIN & JENKINS**

**CPAs & ADVISORS**

**DEKALB COUNTY, GEORGIA**

**SINGLE AUDIT REPORTS**

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**TABLE OF CONTENTS**

	<b><u>Page</u></b>
<b>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 <i>GOVERNMENT AUDITING STANDARDS</i></b>	<b>1 and 2</b>
<b>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</b>	<b>3 - 7</b>
<b>SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS</b>	<b>8 - 11</b>
<b>NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS</b>	<b>12</b>
<b>SCHEDULE OF FINDINGS AND QUESTIONED COSTS</b>	<b>13 - 18</b>
<b>STATUS OF PRIOR YEAR FINDINGS</b>	<b>19 - 21</b>
<b>MANAGEMENT'S CORRECTIVE ACTION PLAN</b>	<b>22 and 23</b>



## 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, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 29, 2024. 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 Statement No. 96, *Subscription Based Information Technology Arrangements*.

### 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 2023-001 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 2023-002.

## **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  
June 29, 2024



**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**

***Qualified and Unmodified Opinions***

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, 2023. 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 \$14,501,827 in federal awards which are not included in the County's Schedule of Expenditures of Federal Awards for the year ended December 31, 2023. 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.

***Qualified Opinion on Coronavirus State and Local Fiscal Recovery Funds Program – Assistance Listing #21.027***

In our opinion, except for the noncompliances described in the Basis for Qualified and Unmodified Opinions section of our report, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the County's Coronavirus State & Local Fiscal Recovery Funds Program – Assistance Listing #21.027 for the year ended December 31, 2023.

***Unmodified Opinion on Each of the Other Major Federal Programs***

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs for the year ended December 31, 2023.

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***Basis for Qualified and Unmodified Opinions***

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.

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.

***Matters Giving Rise to Qualified Opinion on the Coronavirus State & Local Fiscal Recovery Funds Program (Assistance Listing #21.027)***

As described in the accompanying Schedule of Findings and Questioned Costs, the County did not comply with requirements regarding the *Coronavirus State & Local Fiscal Recovery Funds Program (Assistance Listing #21.027)* as described in Finding Number 2023-003 for Subrecipient Monitoring.

Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

***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.

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### ***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.
- 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.

### ***Other Matters***

The results of our auditing procedures disclosed another instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying Schedule of Findings and Questioned Costs as Item 2023-004. Our opinion on each major federal program is not modified with respect to this matter.



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*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the noncompliance finding identified in our compliance audit 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 compliance, and accordingly, we express no opinion on the responses.

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

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

*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. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2023-003 to be a material weakness.

*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. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as Item 2023-004 to be a significant deficiency.

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.

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's responses to the internal control over compliance findings identified in our audit 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 compliance, and accordingly, we express no opinion on the responses.

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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.

**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, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 29, 2024 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

July 24, 2024 except for our report on the Schedule of Expenditures of Federal Awards, for which the date is June 29, 2024.

**DEKALB COUNTY, GEORGIA**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended December 31, 2023**

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 2023	\$ -	\$ 245,140
<b>Total U.S. Department of Agriculture</b>			-	245,140
<b>U.S. Department of Housing and Urban Development</b>				
Community Development Block Grants/Entitlement Grants Cluster:				
CDBG 2013 PI	14.218	B-15-UC-13-0001	-	4,500
CDBG 2019 PI	14.218	B-18-UC-13-0001	-	4,742
CDBG 2014 PI	14.218	B-13-UC-13-0001	-	637
CDBG 2017 PI	14.218	B-17-UC-13-0001	-	28,731
CDBG 2018	14.218	B-18-UC-13-0001	-	22,761
CDBG 2019	14.218	B-19-UC-13-0001	-	107,190
CDBG 2020 PI	14.218	B-19-UC-13-0001	-	3,800
CDBG	14.218	B-08-UN-13-0003	-	82,512
CDBG 2021 PI	14.218	B-21-UC-13-0001	-	23,458
CDBG-2022	14.218	B-22-UC-13-0001	176,115	2,081,625
CDBG 2021 PI	14.218	B-19-UC-13-0001	-	606,489
CDBG 2020	14.218	B-20-UC-13-0001	273,774	749,113
NSP - 1 2009	14.218	B-08-UN-13-0003	-	174,700
CDBG 2021	14.218	B-21-UC-13-0001	-	166,920
COVID-19 - CDBG-CV	14.218	B-20-UW-13-0001	1,425,678	1,808,924
CDBG-108-2018 LOAN	14.218	B-18-UC-13-0001	-	1,174,563
Total Community Development Block Grant Cluster			1,875,567	7,040,665
Emergency Solutions Grant Program:				
COVID-19 - ESG-CV	14.231	E-20-UW-13-0001	378,831	553,818
ESGP 2022	14.231	E-22-UC-13-0001	259,384	377,372
ESGP 2021	14.231	E-21-UC-13-0001	120,464	188,697
			758,679	1,119,887
Home Investment Partnerships Program:				
Home 2017	14.239	M-17-UC-13-0208	-	22,079
Home-2020	14.239	M-20-UC-13-0208	-	69,525
Home-2021	14.239	M-21-UC-130208	-	790,274
Home-ARP	14.239	M-21-UP-13-0208	-	83,330
			-	965,208
Continuum of Care Program:				
COC-COORDINATED E	14.267	GA0325L4B082106	-	140,178
CoC Planning B082200	14.267	GA0456L4B082200	-	29,155
CoC HMIS-DCA B082109	14.267	GA0231L4B082109	-	105,834
COC-COORDINATED ENTRY 082005	14.267	GA0325L4B082005	16,313	20,964
CoC HMIS-DCA-082008	14.267	GA231L4B082008	4,427	4,427
CoC PLANNING B082100	14.267	GA0433L4B082100	-	23,711
COVID-19 - DCA ESG-CV	14.267	CONTRACT-22C282	-	139,187
COVID-19 - DCA ESG-Cares Act	14.267	CONTRACT-21C474, 21C471	54,602	3,855
			75,342	467,311
<b>Total U.S. Department of Housing and Urban Development</b>			2,709,588	9,593,071

(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:				
FY22-23 CJCC MMHC	16.013	J23-8-063	-	38,294
FY23-24 CJCC MMHC	16.013	J24-8-063	-	22,860
			-	61,154
Justice Systems Response to Families:				
VAW FY 2020 Continuation	16.021	2017-FJ-AX-0006-contd	-	174,996
<b>Violence Against Women Formula Grants:</b>				
VAWA FY23	16.588	W22-8-019	-	30,265
Crime Victim Assistance:				
FY23 VOCA	16.575	C22-8-076	-	201,366
DOJ BJA MISSING AND UNIDENTIFIED	16.575	15BJA-22-GG-04904-MISP	-	108,685
VAWA-DA-2023	16.575	W22-8-018	-	55,000
VOCA CJCC FY23-24	16.575	C23-8-101	-	32,971
FY21-23 CJCC SAKI	16.575	S20-8-002	-	292,119
FY2023 COLD CASE	16.575	15PBJA-23-GG-02271-DNAX	-	26,161
FY23 HUMAN TRAFF-ICAC	16.575	15PBJA-23-GG-0428-JAGP	-	20,962
VOCA-SAKI ADV-FY22-23	16.575	C22-8-076	-	16,702
VOCA CJCC 2022-2023	16.575	C22-8-076	-	460,770
VOCA COMP-ADV 2022-2023	16.575	B50-8-128	-	55,636
CVIP GRANT	16.575	0000-1	-	145,644
			-	1,416,016
<b>Bureau of Justice Assistance</b>				
Edward Byrne Memorial Justice Assistance Grant Program:				
JAG#27 2021-2025	16.738	15PBJA-22-GG-02205-JAGX	-	47,936
JAG#25 2020-2023	16.738	2020-DJ-BX-0344	-	68,299
2021 JAG #26	16.738	2021 JAG #26	-	53,499
JAG#25 ACCUM INTEREST	16.738	INTEREST	-	2,142
JAG#26 ACCUM INTEREST	16.738	INTEREST	-	901
Total Edward Byrne Memorial Justice Assistance Grant Program			-	172,777
<b>Office of Community Oriented Policing Services</b>				
Public Safety Partnership and Community Policing Grants (Recovery):				
COPS SCH.VIOLENCE PREVENTION	16.710	2018SVWX0059	-	73,782
<b>Criminal Division</b>				
Equitable Sharing Program:				
ECTF-HOMELAND SEC.2022	16.922	ECTF- 11212013	-	5,654
16 POLICE - JUSTICE EQTY SHAR	16.922	ORI-GA0440200	-	111,005
16 DA - JUSTICE EQTY SHAR	16.922	ORI-GA0440200	-	2,850
			-	119,509
CoronaVirus Emergency Supplemental				
FY22 CJCC LEO TRAINING	16.607	K76-8-013	-	22,286
FY21 OJJDPR REDUCE RISK	16.540	15PJDP-21-GG-03258-TITL	-	30,350
			-	52,636
<b>Total U.S. Department of Justice</b>			-	2,101,135

(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				
WIA/WIOA Adult Program:				
WIOA FY21 AFR-ADULT(602806)	17.258	AFR-11-20-21-03-0005	-	35,541
WIOA-PY 21 AP (602577)	17.258	11-21-21-03-006	-	5,668
WIOA-FY22 AP (602655)	17.258	11-21-22-03-005	10,505	98,239
WIOA PY22 AP (602782)	17.258	11-22-22-03-005	10,047	76,160
WIOA FY23 AP(602802)	17.258	11-22-23-03-005	20,601	705,838
WIOA PY23 ADULT(602983)	17.258	11-23-23-03-005	-	107,680
WIOA FY24 ADULT(603031)	17.258	11-23-24-03-005	-	141
WIOA FY23 ADULT-TRF(603020)	17.258	36-22-23-03-005	3,494	158,344
WIA/WIOA Youth Activities:				
WIOA PY21 YP	17.259	15-20-20-03-005	6,017	84,716
WIOA PY22 YP	17.259	15-22-22-03-005	121,486	904,393
PY20 AFR-YP	17.259	AFR-15-20-20-03-005	3,247	72,312
WIOA PY23 YOUTH	17.259	15-23-23-03-005	48,329	245,152
WIOA PY20 DSLW PROGRAM	17.278	31-20-20-03-005	-	8,775
WIOA-PY21 DSLW	17.278	31-21-21-03-005	-	2,248
WIOA-FY22 DSLW	17.278	31-21-21-03-005	17,367	113,396
WIOA PY22 DSLW PROGRAM	17.278	31-22-22-03-005	11,705	300,373
WIOA FY23 DSLW	17.278	31-22-23-03-005	23,709	677,314
WIOA FY23-RR-DSLW	17.278	RR31-22-23-03-005	-	25,720
FY22 TRF-DSLW	17.278	36-21-22-03-005	49,387	447,908
PY20-AFR-DSLW	17.278	AFR-31-20-20-03-005	5,698	104,304
WIOA PY23 DSLW	17.278	31-23-23-03-005	5,570	230,886
WIOA FY24 DSLW	17.278	31-23-24-03-005	-	271
Total Workforce Innovation and Opportunity Act Cluster			337,162	4,405,379
Juvenile Court - Educational Program:				
FY21 US DOL YOUTHBUILD	17.274	YB-36485-21-60-A-13	-	223,293
			-	223,293
WIOA National Dislocated Worker Grants / WIA National Emergency Grants				
FY23 QUEST DSLW	17.277	QST-22-23-03-005	-	61,256
COVID-19 - WIOA PY19 DSLW - COVID2 - NEG	17.277	31-19-20-03-005	-	88,075
			-	149,331
<b>Total U.S. Department of Labor</b>			<b>337,162</b>	<b>4,778,003</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	-	294,514
ARC Redan Rd/Holcombe Rd	20.205	DEKALB COUNTY (CIP)	-	18,400
			-	312,914
<b>National Highway Traffic Safety Administration</b>				
Pass -Through Governor's Office of Highway Safety:				
Highway Safety Cluster				
GHOS-HEAT 23-24	20.616	GA-2024-405D M6X-126	-	144
Total Highway Safety Cluster			-	144
<b>Federal Aviation Administration</b>				
Pass Through Georgia Department of Transportation				
FAA/GDOT RUNWAY MITIGATION	20.106	T007108	-	5,297,491
COVID-19 - AIRPORT-ARP FY2023 RUNWY	20.106	T007108	-	131,164
COVID-19 - AIRPORT-CARES-FY2023 RUWY PJ	20.106	T007108	-	67,169
Total Airport Improvement Program			-	5,495,824
<b>Total U.S. Department of Transportation</b>			<b>-</b>	<b>5,808,882</b>
<b>U.S. Department of Treasury</b>				
CoronaVirus Aid, Relief and Economic Security Act (CARES ACT)				
COVID-19 - ARPA-II	21.027	ARPA-II	575,000	37,077,813
COVID-19 - ARPA-INTEREST	21.027	ARPA	-	28,678
COVID-19 - ARP-SLT	21.027	ARP COVID-19	1,132,085	9,553,446
			1,707,085	46,659,937
COVID-19 - EMERGENCY RENTAL ASSISTANCE II				
COVID-19 - ERA 2.2	21.023	ERA	4,265,091	5,392,583
COVID-19 - ERA 2.2	21.023	ERA 2.2	1,000,000	1,702,055
COVID-19 - ERA1_ReAllocation 2022	21.023	ERA 2.2	-	8,636,730
COVID-19 - ERA INTEREST	21.023	ERA INTEREST	-	915,237
COVID-19 - ERA1.3 ReAllocation	21.023	ERA	-	33,280
			5,265,091	16,679,885
<b>Total U.S. Department of Treasury</b>			<b>6,972,176</b>	<b>63,339,822</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	K52-8-003	-	58,648
FY22-23 CJCC - DBHDD	93.959	K51-8-003	-	36,563
			-	95,211
<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 TITLE III B 22-23	93.044	AG2106	-	126,508
ARC TITLE III C 22-23	93.044	AG2106	-	27,892
ARC TITLE III E 22-23	93.044	AG2106	-	84,677
HOME DELIVERED MEALS 23	93.044	AG2106	-	279,705
FTA - TRANSPORTATION	93.044	AG2106	-	166,585
ARC TITLE III B	93.044	AG2106	-	316,947
ARC TITLE III C	93.044	AG2106	-	707,796
ARC TITLE III E	93.044	AG2106	-	29,249
ARC NSIP-ACL 22-23	93.053	AG2106	-	123,195
ARC NSIP-SSBG 22-23	93.053	AG2106	-	20,177
ARC NSIP-ACL	93.053	AG2106	-	69,608
ARC NSIP-SSBG	93.053	AG2106	-	2,245
<b>Total Aging Cluster</b>			-	1,954,584
ARC SSBG 22-23	93.052	AG2106	-	97,122
ARC SSBG	93.052	AG2106	-	26,778
			-	123,900
Total Passed Through Atlanta Regional Commission			-	2,078,484
<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	-	565,768
FY23-24 DHS CHILD SUPPORT	93.563	42700-401-0000101889	-	646,151
			-	1,211,919
<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 2021-22	93.505	40500-042-20182543	173,083	110,213
MIECHV 2022-2023	93.505	40500-042-23234455	594,636	481,831
MIECHV FY23	93.505	40500-042-20182543	214,459	70,570
MIECHV FY23-24	93.505	40500-042-23234455	819,613	241,824
			1,801,791	904,438
<b>Total U.S. Department of Health &amp; Human Services</b>			1,801,791	4,290,052
<b>Executive Office of the President:</b>				
Pass-Through Office of National Drug Control Policy:				
High Intensity Drug Trafficking Areas Program:				
HIDTAFY-22	95.001	G21GA0002A	-	269,924
HIDTA-23	95.001	GA23GA0002A	-	19,628
<b>Total Executive Office Of The President</b>			-	289,552
<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	-	165,854
FY2021 FPS	97.044	EMW-2021-FP-00067	-	44,435
			-	210,289
Pass-Through Federal Emergency Management Agency				
Assistance to Firefighter Grant				
FEMA FY19 SAFER	97.083	EMW 2019-FF-00813	-	1,776,942
Homeland Security Grant Program:				
GEMA-FY-22-H/S-EOD	97.067	EMW-2021-SS-00080	-	343
Pass-Through Georgia Emergency Management Agency				
GEMA- HMGP-2020	97.042	HMGP-4400-0018	-	14,276
<b>Total U.S. Department of Homeland Security</b>			-	2,001,850
<b>U.S. Environmental Protection Agency:</b>				
Water and Sewer Renewal and Extension Fund				
WIFIA Loan	66.958	N18146GA	-	23,825,917
WIFIA LOAN #2	66.958	N18146GA	-	51,822,409
			-	75,648,326
Pass-Through Georgia Environmental Finance Authority				
Clean Water State Revolving Fund Cluster				
GEFA Water Loan	66.458	CW2020026	-	12,425,247
Drinking Water State Revolving Fund Cluster				
GEFA Water Loan	66.468	DW2020036	-	4,714,936
<b>Total U.S. Environmental Protection Agency</b>			-	92,788,509
<b>TOTAL FEDERAL EXPENDITURES</b>			\$ 11,820,717	\$ 185,236,016

# DEKALB COUNTY, GEORGIA

## NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2023

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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, 2023, 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 2023 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 2023 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, 2023

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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: **Yes**  
Significant deficiencies identified: **None reported**
- (c) Noncompliance material to the financial statements noted: **Yes**
- (d) Internal control over major programs:  
Material weaknesses identified: **Yes**  
Significant deficiencies identified, not considered to be material weaknesses: **Yes**
- (e) The type of report issued on compliance for major programs: **Qualified Opinion on the Coronavirus State and Local Fiscal Recovery Funds Program – Assistance Listing #21.027; Unmodified Opinion on the Other Major Federal Programs**
- (f) Any audit findings which are required to be reported in accordance with 2 CFR 200.516(a): **Yes**
- (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**  
**Clean Water State Revolving Fund Cluster, Federal Assistance Listing #66.458**  
**Drinking Water State Revolving Fund Cluster, Federal Assistance Listing #66.468**  
**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, 2023

---

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

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

**Context/cause:** During our testing of intergovernmental revenues and receivables, we noted that activity involving multiple grant awards was not properly reflected in the accounting records of the County. It was also noted that for a Georgia Environmental Finance Authority loan program, significant reimbursement requests executed in 2023 were 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, 2023 in the following funds:

- American Rescue Plan Fund (major governmental fund) – Unearned revenue was understated by, and revenues were overstated by, approximately \$3,726,000. Cumulative adjustments totaling approximately \$3,726,000 were required to correct these misstatements.
- Grant-In Aid Fund (major governmental fund) – Intergovernmental receivables were overstated by approximately \$399,000, deferred inflows of resources were overstated by approximately \$365,000, and revenues were overstated by approximately \$35,000. Cumulative adjustments totaling approximately \$764,000 were required to correct these misstatements.
- Grant – COVID-19 Fund (nonmajor governmental fund) – Intergovernmental receivables were understated by approximately \$128,000, deferred inflows of resources were understated by approximately \$1,137,000, and revenues were understated by approximately \$11,412,000. Cumulative adjustments totaling approximately \$12,568,000 were required to correct these misstatements.

# DEKALB COUNTY, GEORGIA

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2023

---

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

**Finding 2023-001 – Accounting for Intergovernmental Revenues, Deferred Inflows of Resources and Related Revenues (Continued)**

- Opioid Settlement Fund (nonmajor governmental fund) – Unearned revenue was overstated and revenue was understated by approximately \$1,745,000.
- HUD Section 108 Fund (nonmajor governmental fund) – Unearned revenue was overstated and revenue was understated by approximately \$167,000.
- Watershed Fund (major business-type fund) – Intergovernmental receivables were understated by approximately \$13,276,000 and loan liabilities were understated by approximately \$13,276,000. Cumulative adjustments totaling approximately \$26,552,000 were required to correct these misstatements.

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 grants 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 grant awards 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.

**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.

# DEKALB COUNTY, GEORGIA

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2023

---

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

#### 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 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 Peg Support Fund, the Grant – COVID-19 Fund, or the Justice Assistance Grant Fund as presented in the County’s December 31, 2023 Annual Comprehensive Financial Report.

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

- The County’s final Grant-in-Aid Fund was set to utilize fund balance of approximately \$39,295,000 to fund current period expenditures. However, the Grant-in-Aid Fund carried a fund balance deficit of (\$2,673,000) as of December 31, 2022.
- The County’s final American Rescue Plan Fund was set to utilize fund balance of approximately \$487,000 to fund current period expenditures. However, the Grant-in-Aid Fund carried zero fund balance as of December 31, 2022.
- The County’s final Peg Support Fund was set to utilize fund balance of approximately \$172,000 to fund current period expenditures. However, the Peg Support Fund carried a fund balance of \$150,000 as of December 31, 2022.
- The County’s final Grant – COVID-19 Fund was set to utilize fund balance of approximately \$70,424,000 to fund current period expenditures. However, the Grant COVID-19 Fund carried zero fund balance as of December 31, 2022.
- The County’s final Justice Assistance Grant Fund was set to utilize fund balance of approximately \$1,493,000 to fund current period expenditures. However, the Justice Assistance Grant Fund carried zero fund balance as of December 31, 2022.

**Effects:** The County failed to operate 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

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2023

---

### (3) Federal Award Findings and Questioned Costs

#### U.S. Department of Treasury

Program Name: Coronavirus State and Local Fiscal Recovery Fund Program

Assistance Listing Number: 21.027

#### **Finding: 2023-003 – 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.

**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 has opted to attach a document of program information to its standard purchase order provided to each subrecipient engaged for the program. This document does not contain all of the information required by CFR §200.332 to be clearly communicated to all subrecipients.

**Context/cause:** The County did not have adequate internal controls to ensure compliance with subrecipient monitoring requirements. Testing was performed over each requirement for the County. Out of a total population of twenty-three (23) subrecipients, three (3) were selected for testing. For two (2) of the three (3) sampled subrecipients, the County did not clearly communicate all required subaward information. Examples of this omitted information include the date of the federal award, the subrecipient's Unique Entity Identifier (UEI) or DUNS number, program title and assistance listing numbers, and federal award project description.

**Effect:** Noncompliance at the subrecipient level may occur due to the subrecipient being unaware of all requirements.

**Questioned Costs:** None.

**Recommendation:** We recommend the County enhances internal controls to ensure compliance with subrecipient monitoring requirements.

**Auditee's response:** We concur. The County will add the required information to our documentation from the Federal Uniform Guidance compliance requirements when using subrecipients moving forward.

# DEKALB COUNTY, GEORGIA

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2023

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### (3) Federal Award Findings and Questioned Costs (Continued)

**U.S. Department of Treasury**  
**Program Name: Emergency Rental Assistance Program**  
**Assistance Listing Number: 21.023**

#### **Finding: 2023-004 – 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 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.

**Context/cause:** The County did not have adequate internal controls to ensure compliance with reporting requirements. Testing was performed over each requirement for the County. All reports for the program were tested. All reports failed to report the Demographic data for all eligible households.

**Effect:** All quarterly reports failed to report the Demographic data section due to inadequate controls over compliance with reporting requirements.

**Questioned Costs:** None.

**Recommendation:** We recommend the County enhances internal controls to ensure accuracy and compliance with reporting requirements.

**Auditee's Response:** We concur. The County has put processes in place to ensure that all demographic information is added to all Department of Treasury financial and programmatic reporting.

# DEKALB COUNTY, GEORGIA

## STATUS OF PRIOR YEAR FINDINGS FOR THE YEAR ENDED DECEMBER 31, 2023

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### **Finding 2022-001 – Prior Period Restatements**

**Criteria:** Internal controls should be in place to ensure that all intergovernmental receivables and capital asset amounts reported within the Watershed System Fund are accurate and properly presented in accordance with accounting principles generally accepted in the United States of America.

**Condition:** Certain internal controls at year end were not sufficient to detect material misstatements in the County's financial statements for the year ended December 31, 2021, which rolls forward to the beginning balances for the fiscal year 2022 financial statements.

**Status:** Resolved.

### **Finding 2022-002 – 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, 2023.

**Status:** See Finding 2023-001.

### **Finding 2022-003 – 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, as presented in the County's December 31, 2022 Annual Comprehensive Financial Report.

**Status:** See Finding 2023-002.

# DEKALB COUNTY, GEORGIA

## STATUS OF PRIOR YEAR FINDINGS FOR THE YEAR ENDED DECEMBER 31, 2023

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### **Finding 2022-004 – 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.

**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:** See Finding 2023-003

### **Finding 2022-005 – 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, we noted the County did not complete and submit two (2) of the twelve (12) required monthly reports. Additionally, it was noted that inaccurate data regarding the County's population was included on three (3) of the eight (8) quarterly reports. For the first quarter's report, no population was reported; on the second report, six (6) million unique households were reported as having initial Emergency Rental Assistance Program assistance; and in the third quarter, over five (5) million unique households were reported as receiving initial assistance. The population of DeKalb County is less than one million people.

**Status:** See Finding 2023-004.

# DEKALB COUNTY, GEORGIA

## STATUS OF PRIOR YEAR FINDINGS FOR THE YEAR ENDED DECEMBER 31, 2023

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### **Finding: 2022-006 – Special Tests – Obligation, Expenditure and Payment Requirements**

**Criteria:** Emergency Solutions Grant (ESG) program guidance stipulates that within 180 days after the date that HUD signs the grant agreement (or a grant amendment for reallocation of funds) the recipient must obligate all of the grant amount, except the amount for its administrative costs.

**Condition:** Internal controls should be in place to ensure the County is in compliance with all requirements of the federal award program. Due to numerous conditions stemming from the COVID-19 pandemic, including staffing, limited agency capacity, and agencies prioritizing the utilization of other funding sources, the County's Community Development department, in charge of utilizing the ESG funding, was unable to completely obligate the 2021 ESG award by the deadline of February 7, 2022, instead ultimately locating agencies and subrecipients to utilize the entire award in August 2022. The County however did comply with the Expenditure and Payment Requirement, having met the deadline to expend the entire award within twenty-four (24) months.

**Status:** Unresolved. The County failed to obligate the 2022 ESG award by the deadline.





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## MANAGEMENT'S CORRECTIVE ACTION PLAN FOR THE YEAR ENDED DECEMBER 31, 2023

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

***Name of the Contact Person Responsible for the Corrective Action Plan:*** Deborah Sherman, Grants Division; Lisa Williams, Controller's 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 2023-002 – 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



DeKalb County, Georgia  
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## MANAGEMENT'S CORRECTIVE ACTION PLAN FOR THE YEAR ENDED DECEMBER 31, 2023

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### **Finding 2023-003 – Subrecipient Monitoring**

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

***Corrective Action Plan:*** The County will add the required information to our documentation from the Federal Uniform Guidance compliance requirements when using subrecipients moving forward.

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

### **Finding: 2023-004 – Reporting**

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

***Corrective Action Plan:*** The County has put processes in place to ensure that all demographic information is added to all Department of Treasury financial and programmatic reporting.

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