



Presentation of Results of Independent Procedures on the Gwinnett County 2009, 2014, and 2017 SPLOST Programs

MT
MAULDIN & JENKINS
CPAs & ADVISORS

Year ended
December 31, 2022



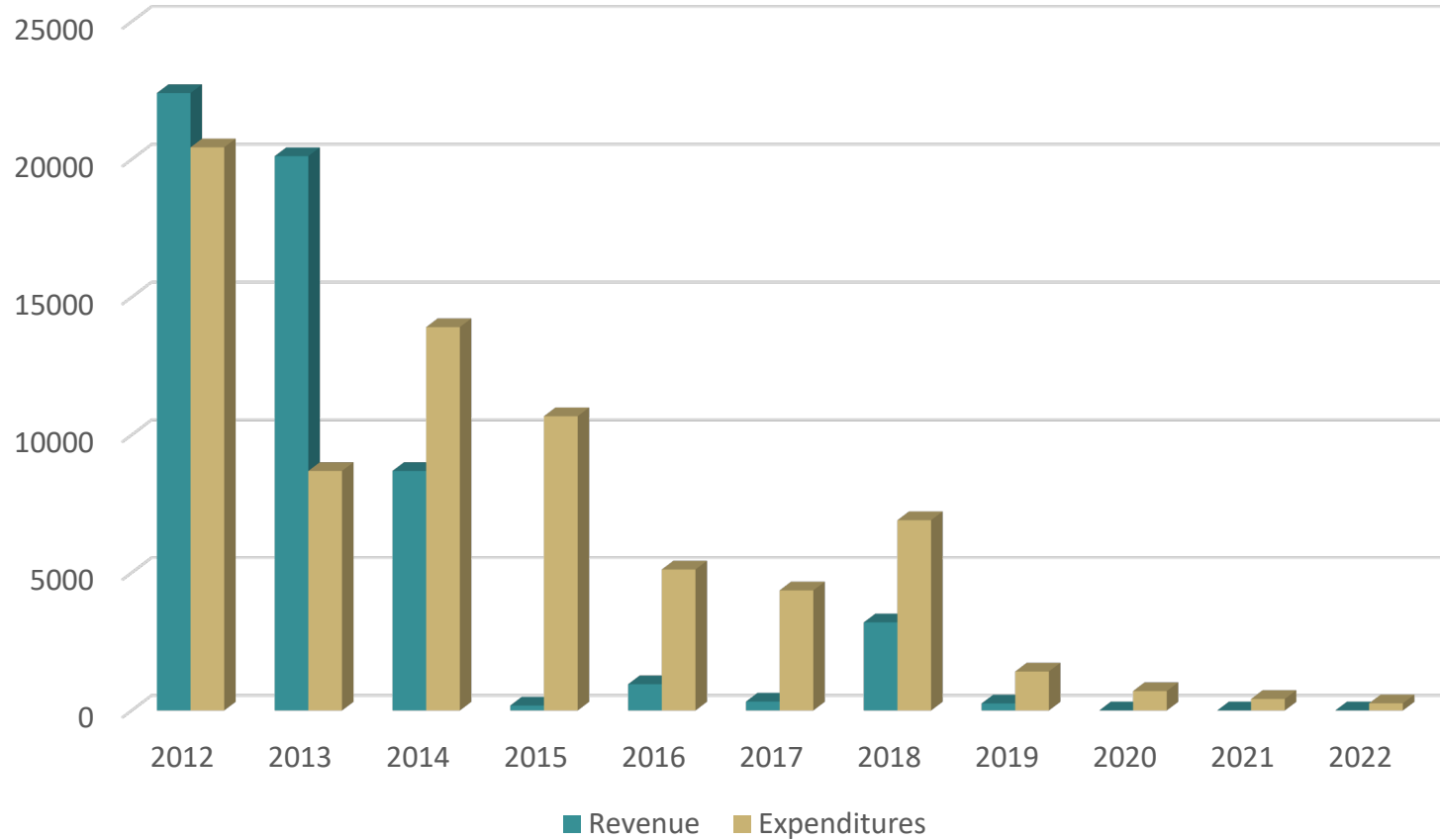
Overview of Procedures



- **Audit of County Schedule of Expenditures of 2014 and 2017 Sales Tax Programs**
- **Agreed upon procedures for 2014, and 2017 Sales Tax Programs:**
 - County disbursements – testing for compliance with SPLOST Referendum
 - County disbursements – testing for proper approval
 - County budget amendments – testing for proper approval
 - County revenue and expenditures – testing for accuracy
- **Agreed upon procedures for 2009, 2014, and 2017 Sales Tax Programs:**
 - City disbursements – testing for compliance with SPLOST Referendum
 - City disbursements – testing for proper approval
 - City revenue and expenditures – testing for accuracy

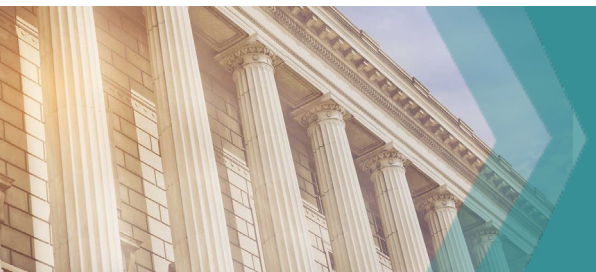


Overview of 2009 SPLOST Program



○ City Disbursements

- 2022 - \$261,225
- Total Program Budget - \$133,455,775
- Cumulative Program to Date Expenditures - \$108,792,357 (81.5% of total program)
- 2022
 - Revenue \$3,671
 - Expenditures \$261,225



Summary of Testwork and Results 2009 SPLOST



○ **City Disbursements**

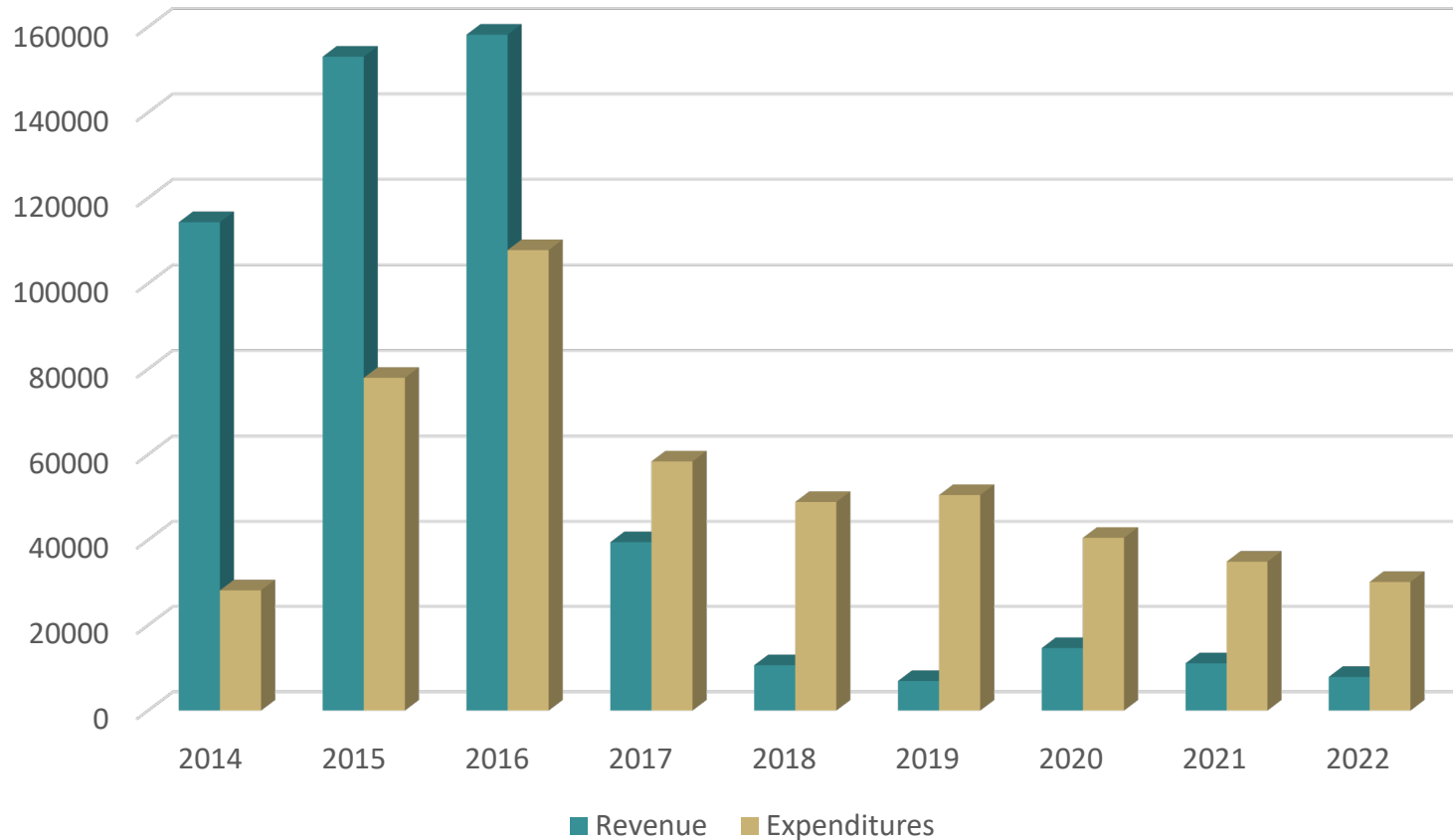
- \$242,640 of disbursements vouched
 - 11 items vouched
 - No exceptions on any disbursement regarding compliance or approvals.
- Revenue of \$3,671 agreed to general ledger and bank statements without exception.
- Expenditures of \$261,225 agreed to general ledger and bank statements without exception.



Overview of 2014 SPLOST Program



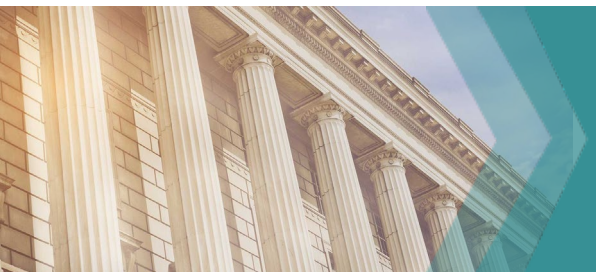
Gwinnett



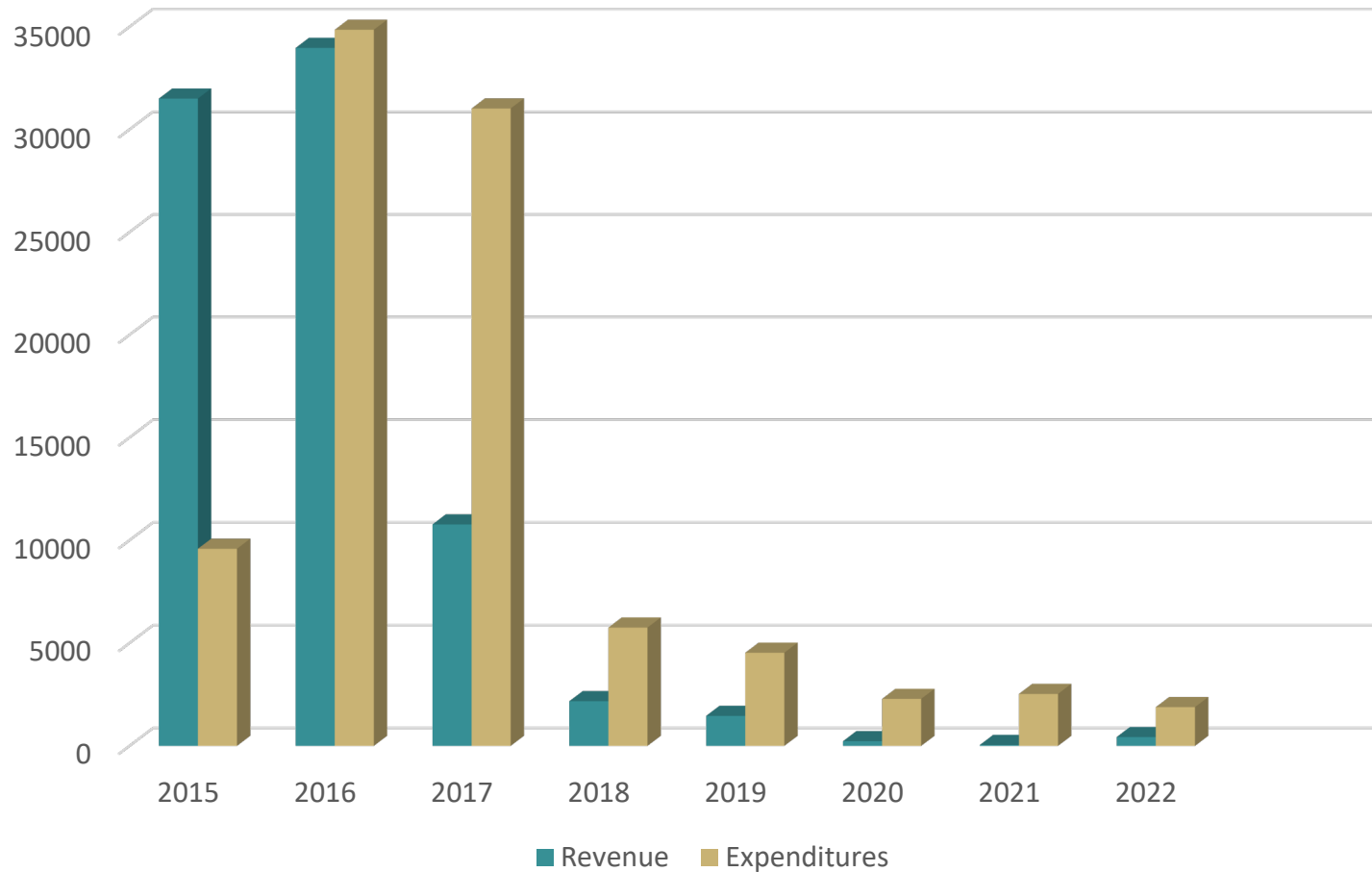
○ County Disbursements

(including payments to Cities)

- 2022 - \$30,128,227
- Total Overall Program Budget - \$521,753,506
- Cumulative Program to Date Expenditures - \$477,222,536 (91.5% of total program)
- 2022
 - Revenue \$7,869,453
 - Expenditures \$30,128,227

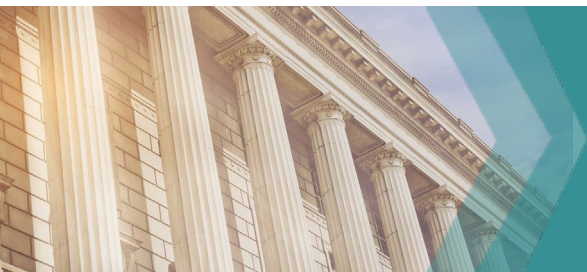


Overview of 2014 SPLOST Program



○ City Disbursements

- 2022 - \$1,885,652
- Total Program Budget - \$104,038,026
- Cumulative Program to Date Expenditures - \$96,189,525 (92.5% of total program)
- 2022
 - Revenue \$430,581
 - Expenditures \$ 1,885,652



Summary of Testwork and Results 2014 SPLOST



○ **County Disbursements**

- \$22,328,335 of disbursements vouched
- 105 items vouched
- No exceptions on any disbursement regarding compliance or approvals

○ **County Budget Amendments**

- 65 amendments tested (from original budget – not all in 2022)
- No exceptions regarding approvals

○ Revenue of \$7,869,453 agreed to general ledger and bank statements without exception.

○ Expenditures of \$30,128,227 agreed to general ledger and audited schedule without exception.



Summary of Testwork and Results 2014 SPLOST

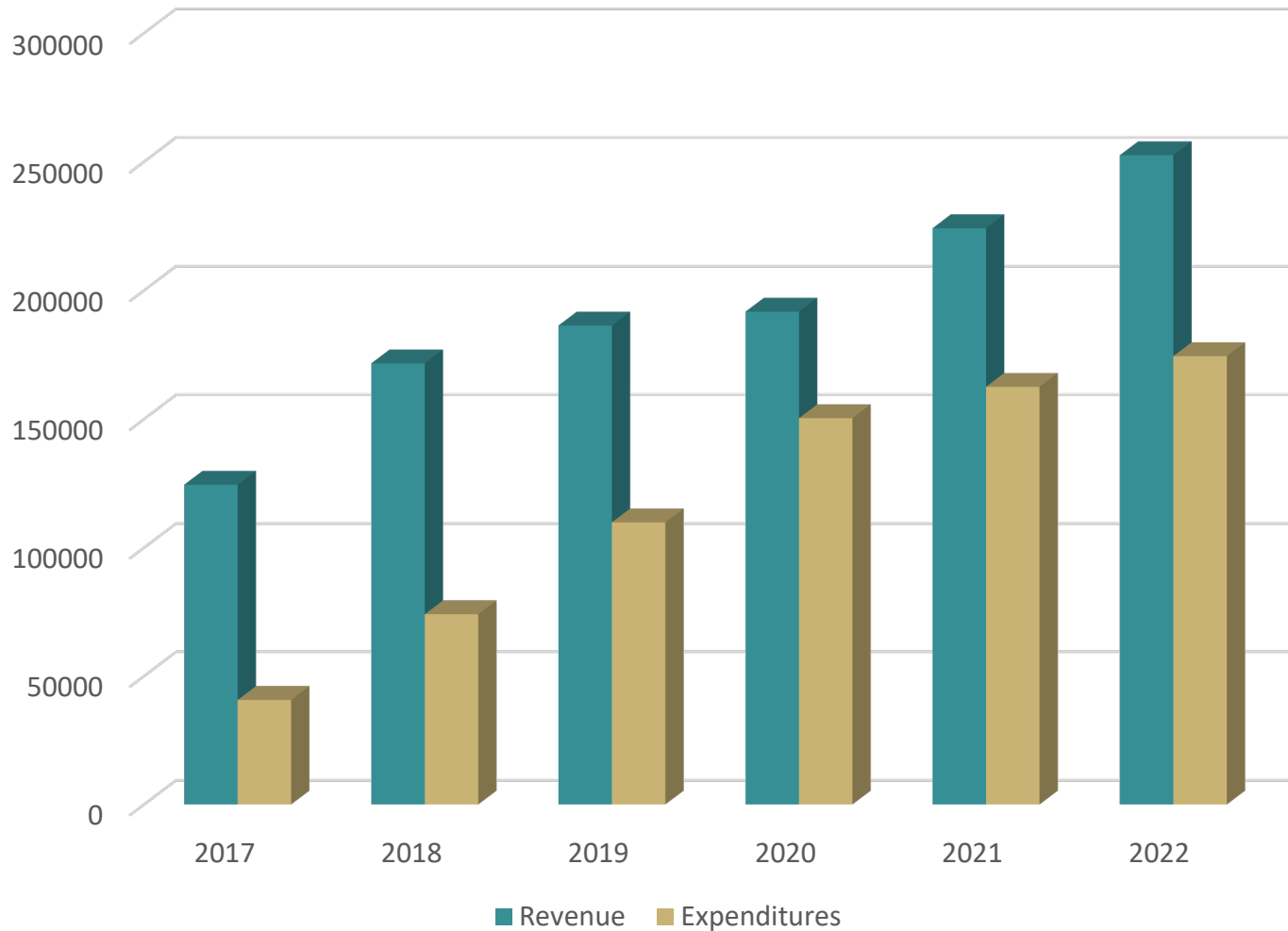


○ **City Disbursements**

- \$1,773,026 of disbursements vouched
 - 34 items vouched
 - No exceptions on any disbursement regarding compliance or approvals
-
- Revenue of \$430,581 agreed to general ledger and bank statements without exception.
 - Expenditures of \$1,885,652 agreed to general ledger and bank statements without exception.



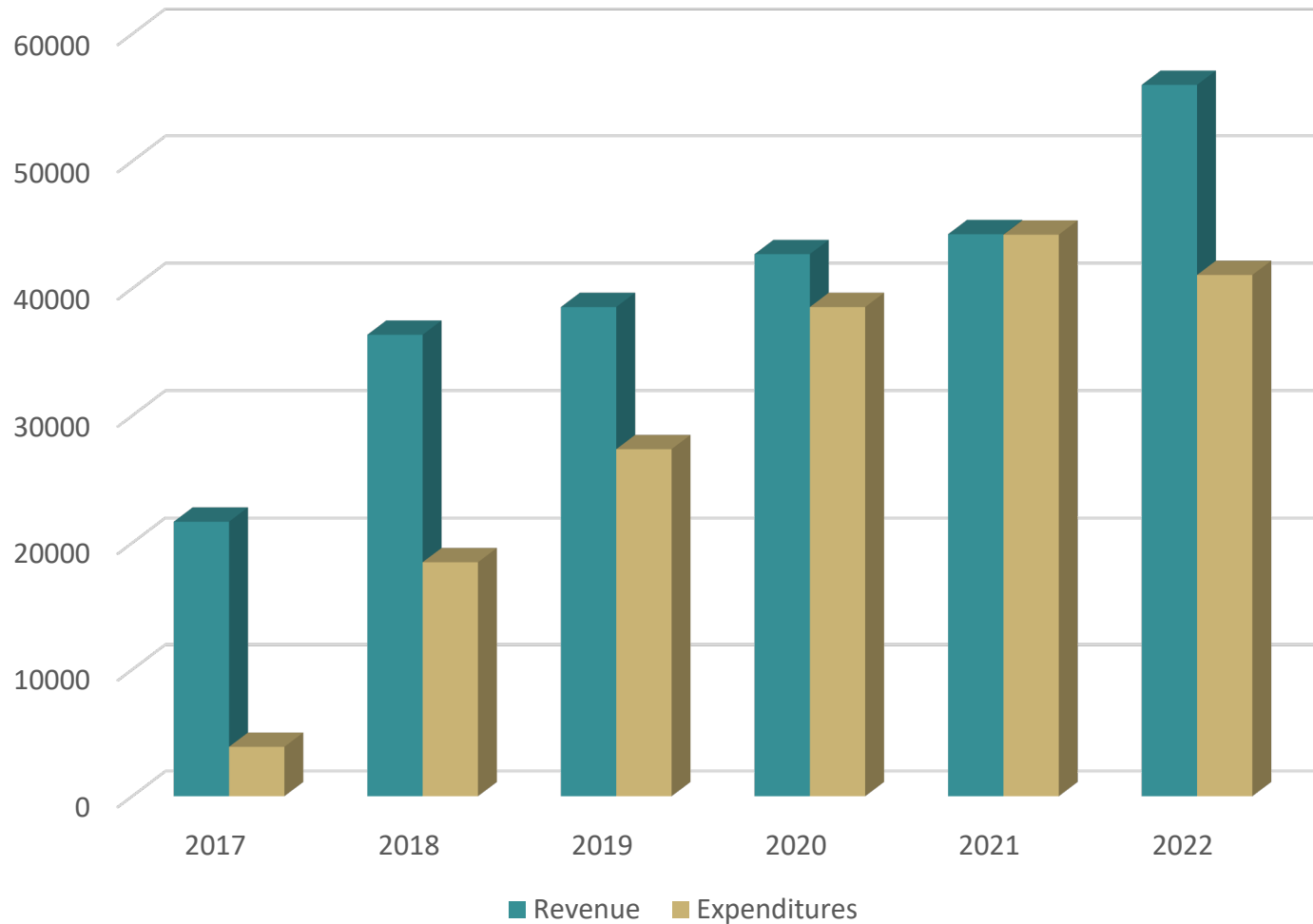
Overview of 2017 SPLOST Program



- **County Disbursements**
(including payments to Cities)
 - 2022 - \$174,410,288
 - Total Overall Program Budget - \$1,215,206,762
 - Cumulative Program to Date Expenditures - \$711,796,616 (58.6% of total program)
- 2022
 - Revenue \$252,491,618
 - Expenditures \$174,410,288

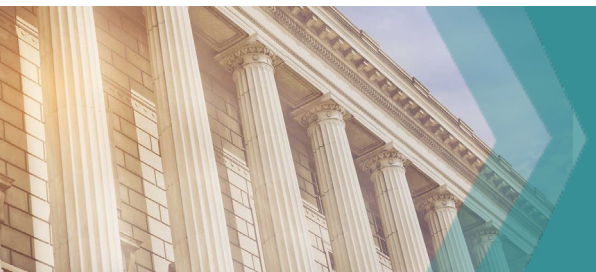


Overview of 2017 SPLOST Program



○ City Disbursements

- 2022 - \$41,053,471
- Total Program Budget - \$209,704,098
- Cumulative Program to Date Expenditures - \$173,534,183 (82.8% of total program)
- 2022
 - Revenue \$55,994,002
 - Expenditures \$41,053,471



Summary of Testwork and Results 2017 SPLOST



○ **County Disbursements**

- \$111,793,411 of disbursements vouched
- 183 items vouched
- No exceptions on any disbursement regarding compliance or approvals

○ **County Budget Amendments**

- 146 amendments tested (from original budget – not all in 2022)
- No exceptions regarding approvals

○ Revenue of \$252,491,618 agreed to general ledger and bank statements without exception.

○ Expenditures of \$174,410,288 agreed to general ledger and audited schedule without exception.



Summary of Testwork and Results 2017 SPLOST



○ **City Disbursements**

- \$33,664,175 of disbursements vouched
 - 171 items vouched
 - No exceptions on any disbursement regarding compliance or approvals
-
- Revenue of \$55,994,002 agreed to general ledger and bank statements without exception.
 - Expenditures of \$41,053,471 agreed to general ledger and bank statements without exception.





Gwinnett

Questions & Comments

Meredith Lipson

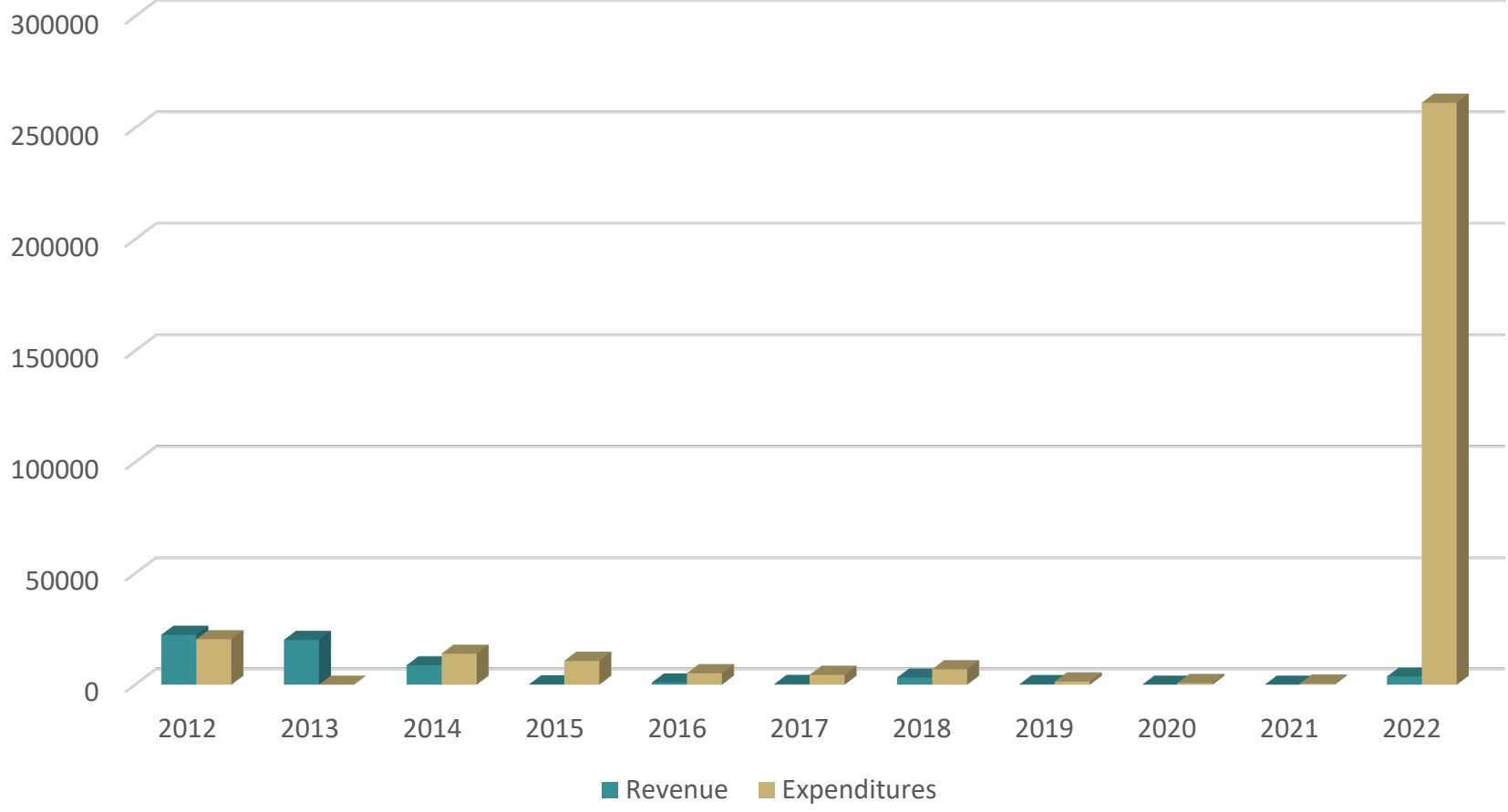
Partner

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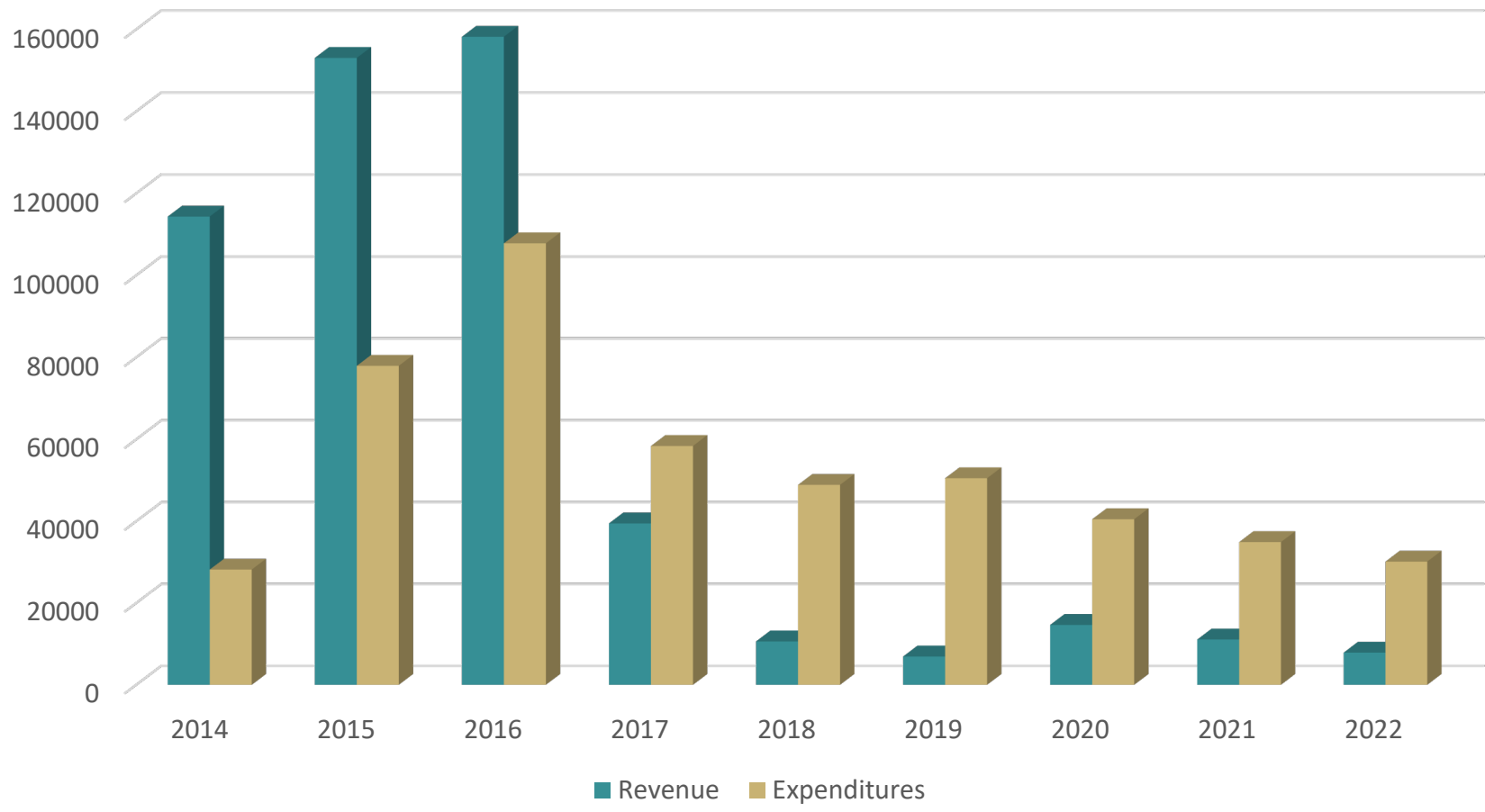


Chart Title

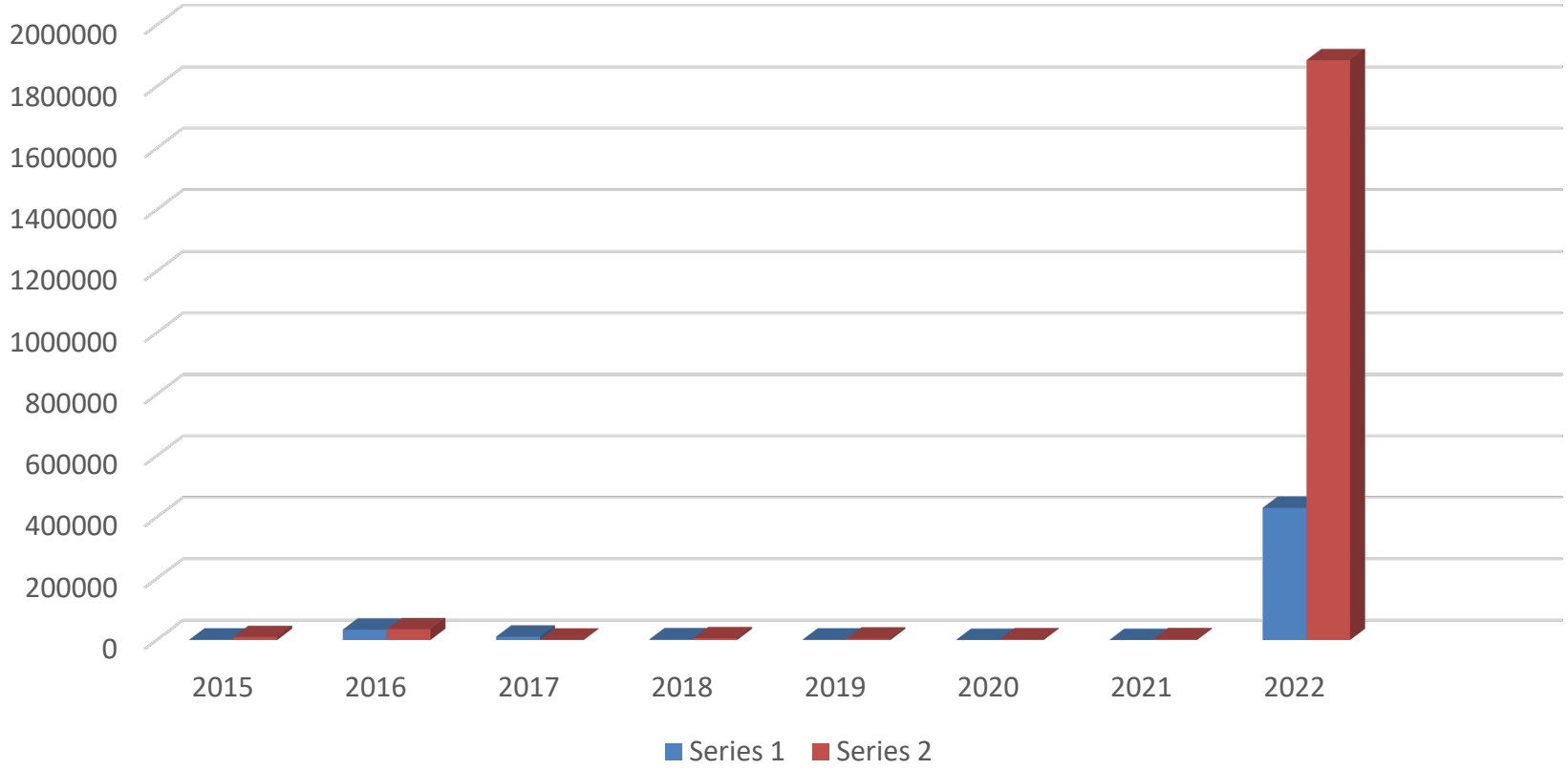


Chart Title

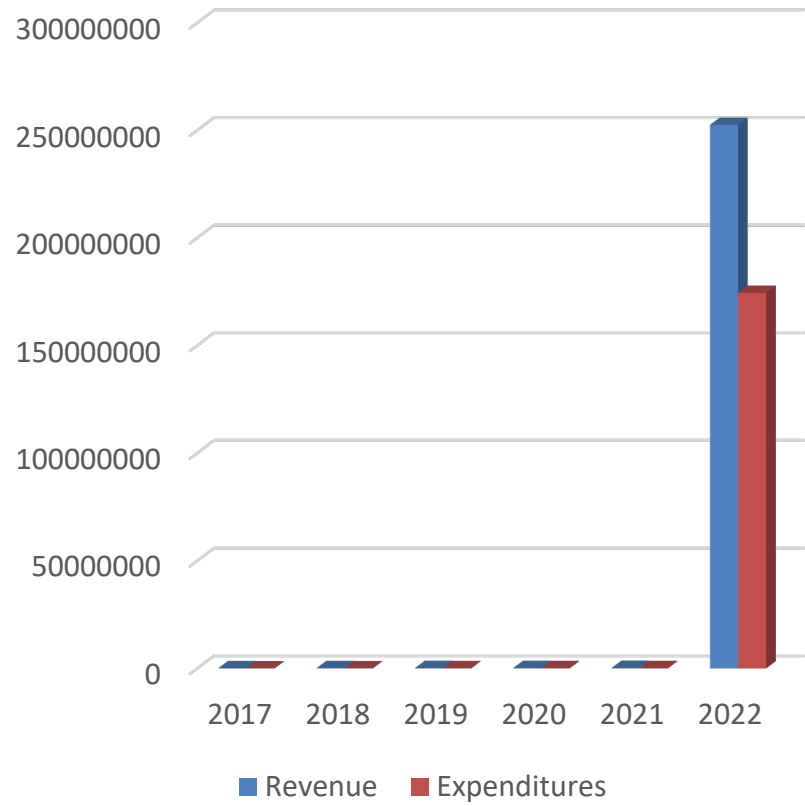


Chart Title

