



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

# Overview of Procedures

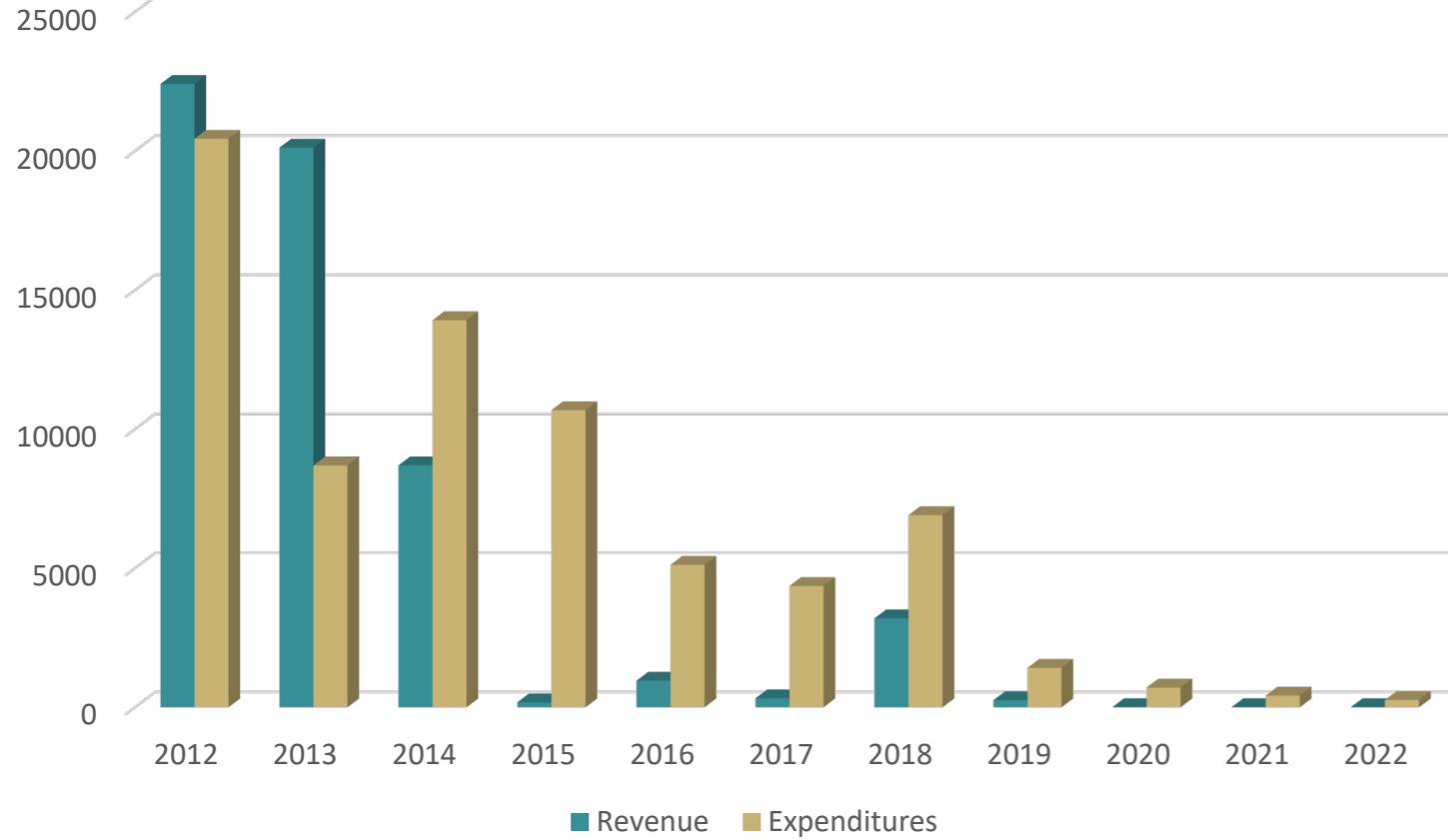
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- **Audit of County Schedule of Expenditures of 2014 and 2017 Sales Tax Programs**
- **Agreed upon procedures for 2014, and 2017 Sales Tax Programs:**
  - County disbursements – testing for compliance with SPLOST Referendum
  - County disbursements – 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



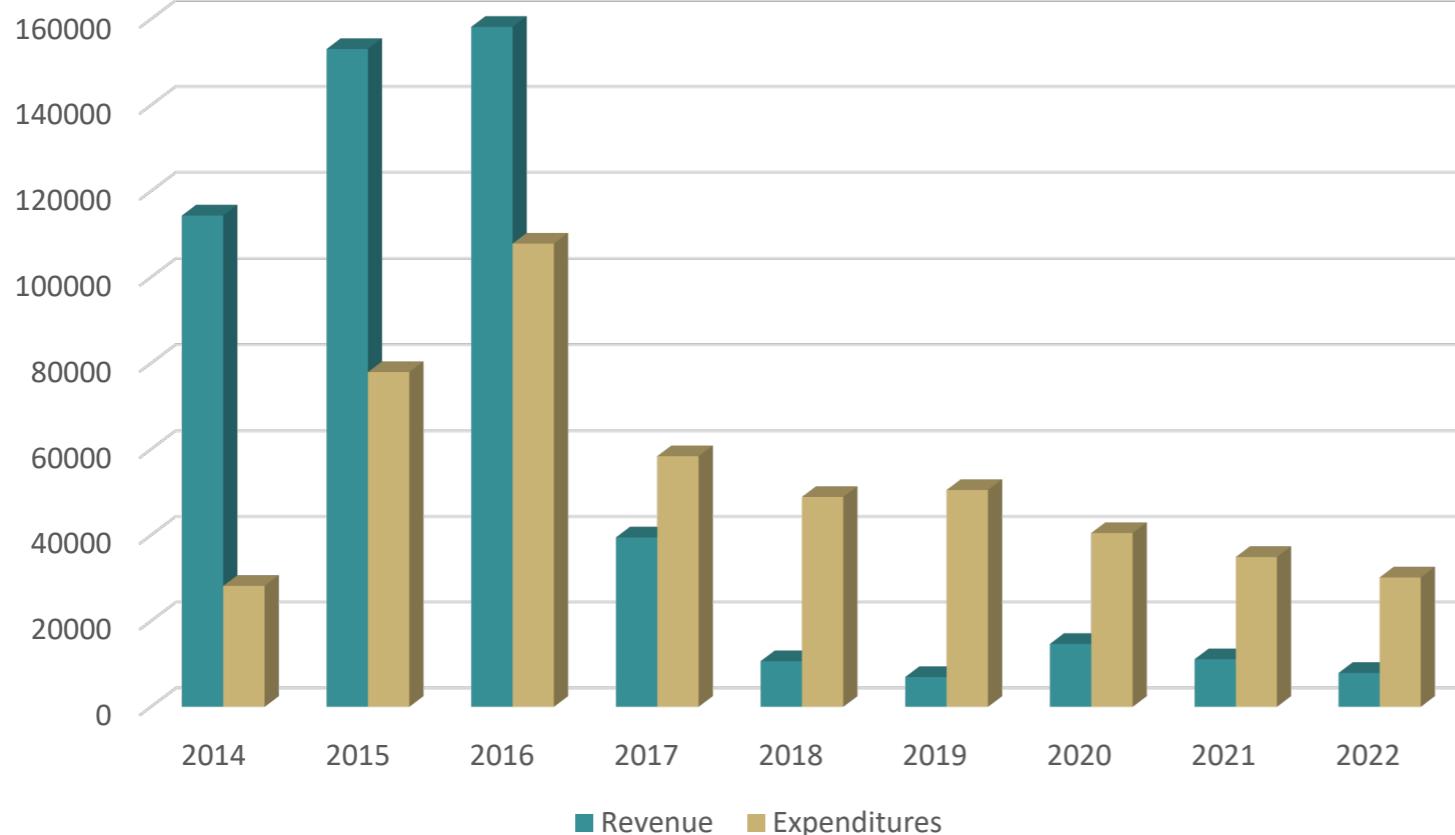
# Summary of Testwork and Results 2009 SPLOST



- **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



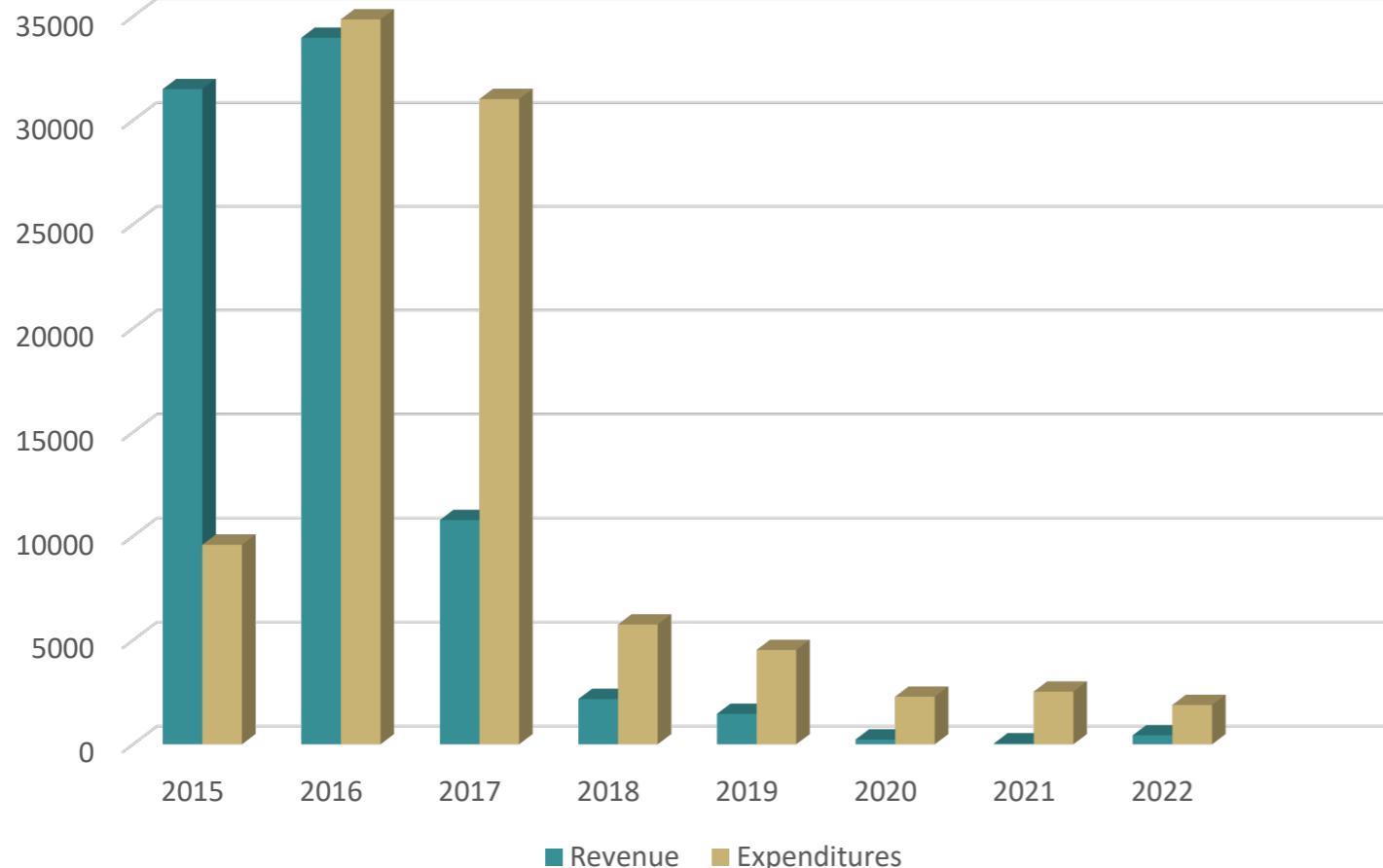
## ○ County Disbursements

(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



- **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.



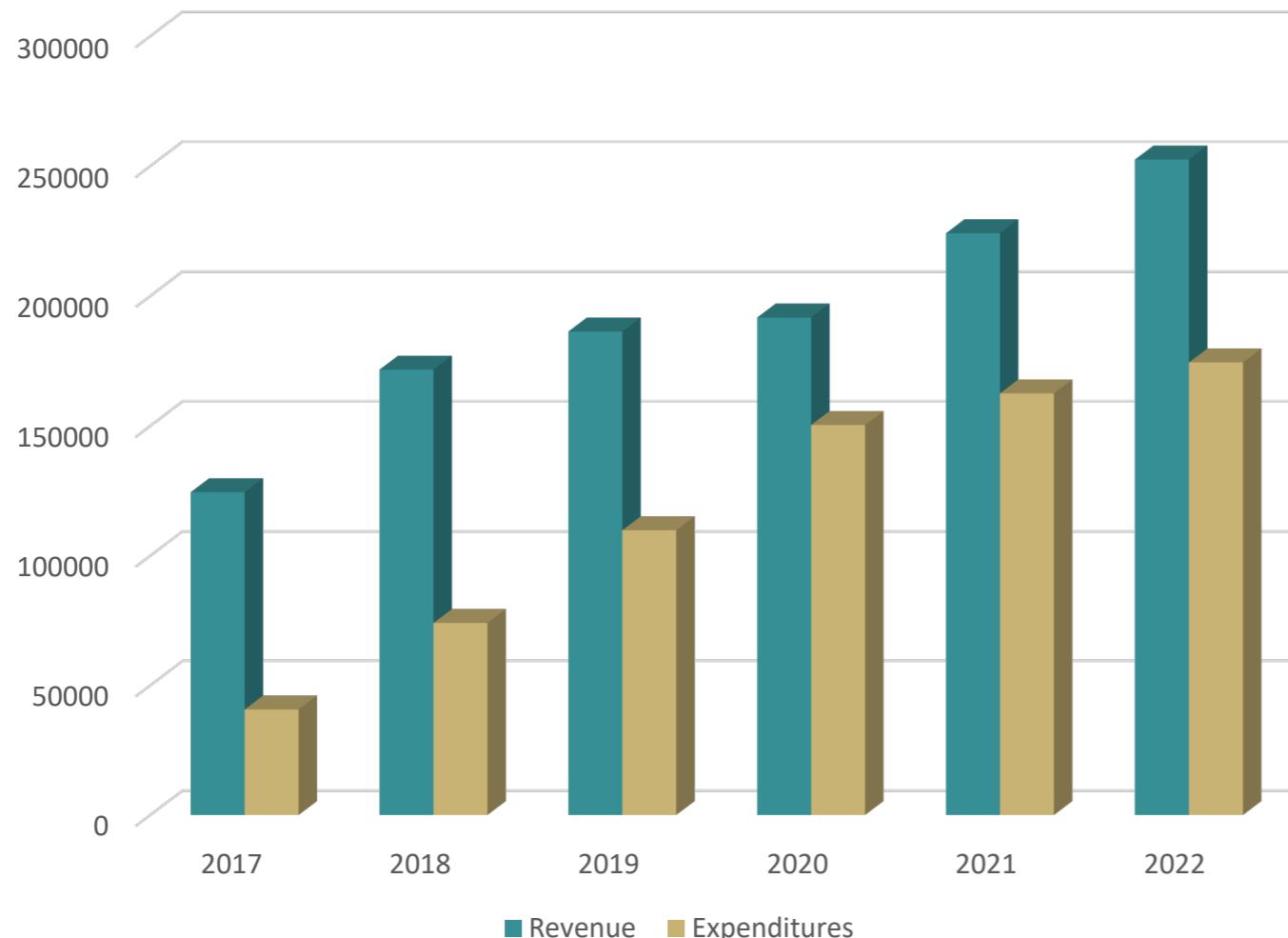
# Summary of Testwork and Results 2014 SPLOST



- **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



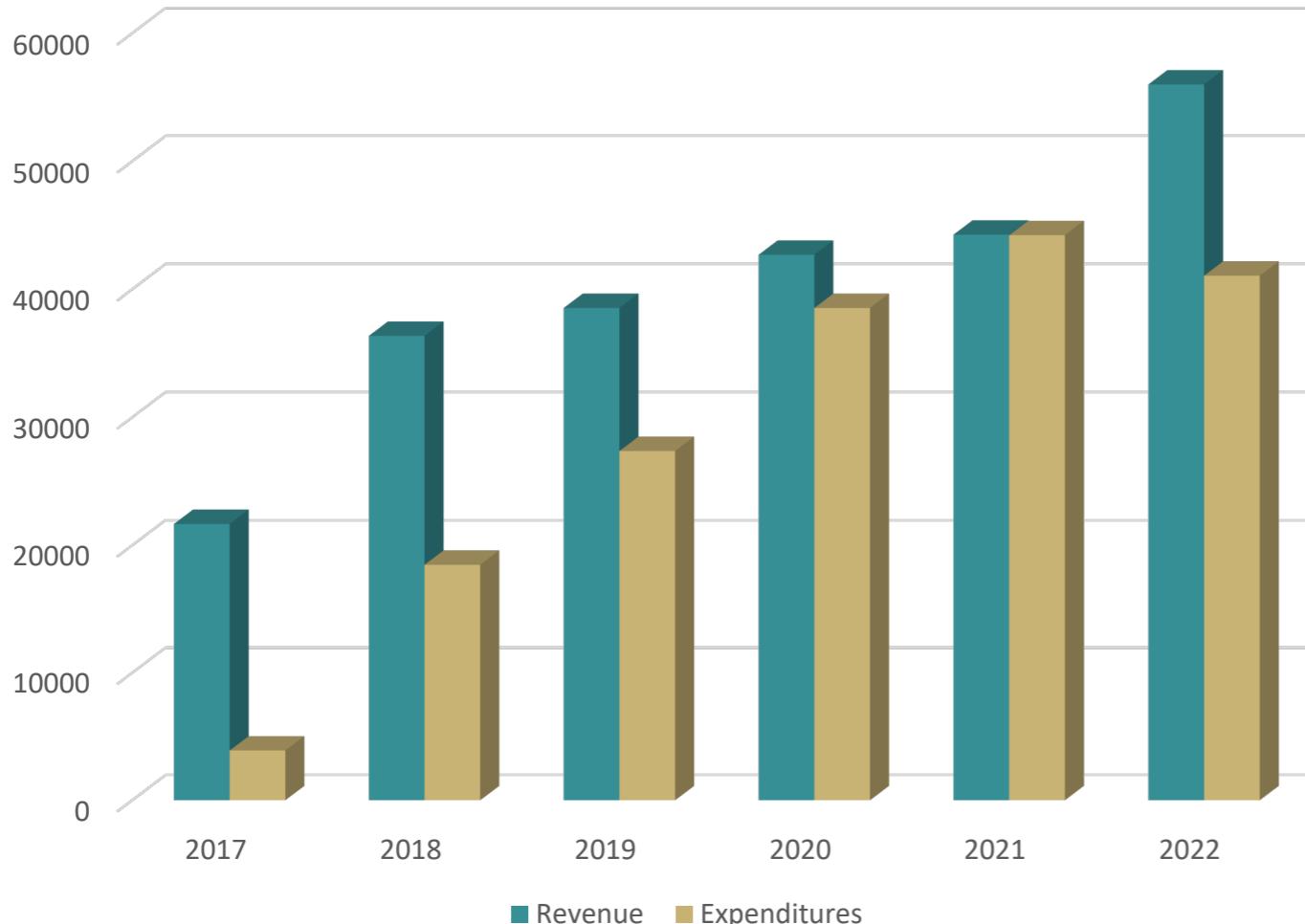
## ○ County Disbursements

(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



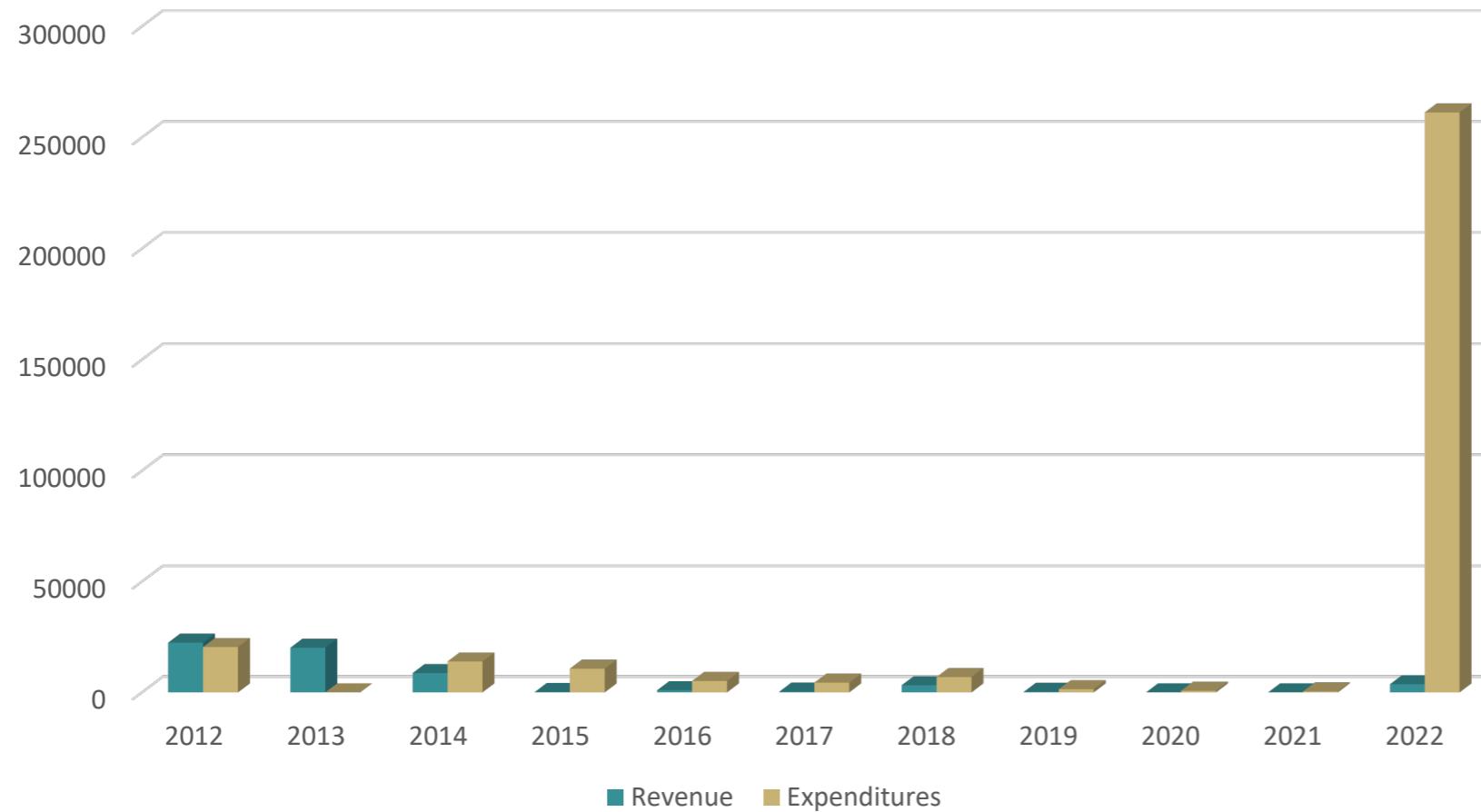
- **City Disbursements**
  - \$33,664,175 of disbursements vouched
  - 171 items vouched
  - No exceptions on any disbursement regarding compliance or approvals
- Revenue of \$55,994,002 agreed to general ledger and bank statements without exception.
- Expenditures of \$41,053,471 agreed to general ledger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



## Questions & Comments

Meredith Lipson  
Partner  
Mauldin & Jenkins, LLC  
(770) 980-2876  
[mlipson@mjcpa.com](mailto:mlipson@mjcpa.com)





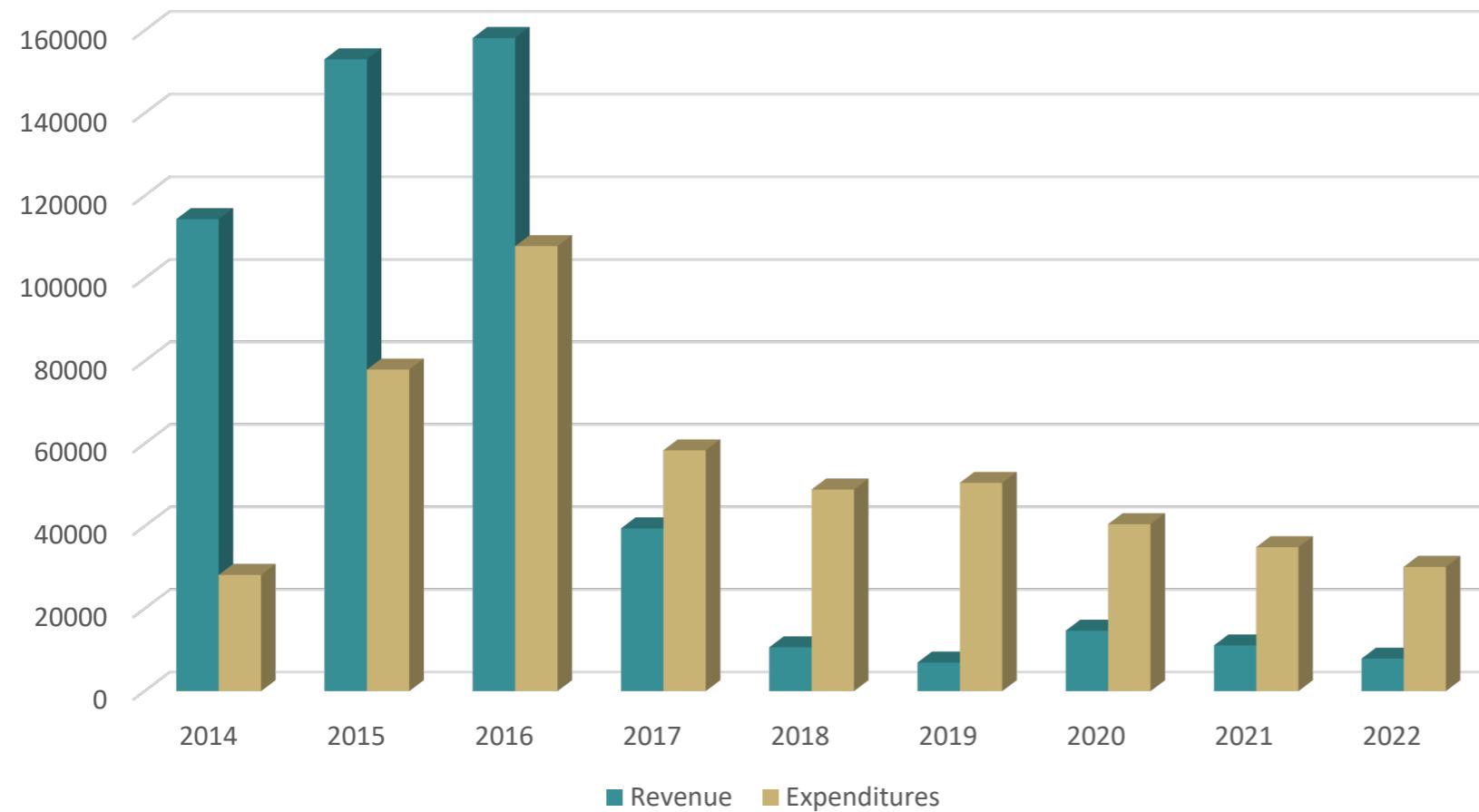


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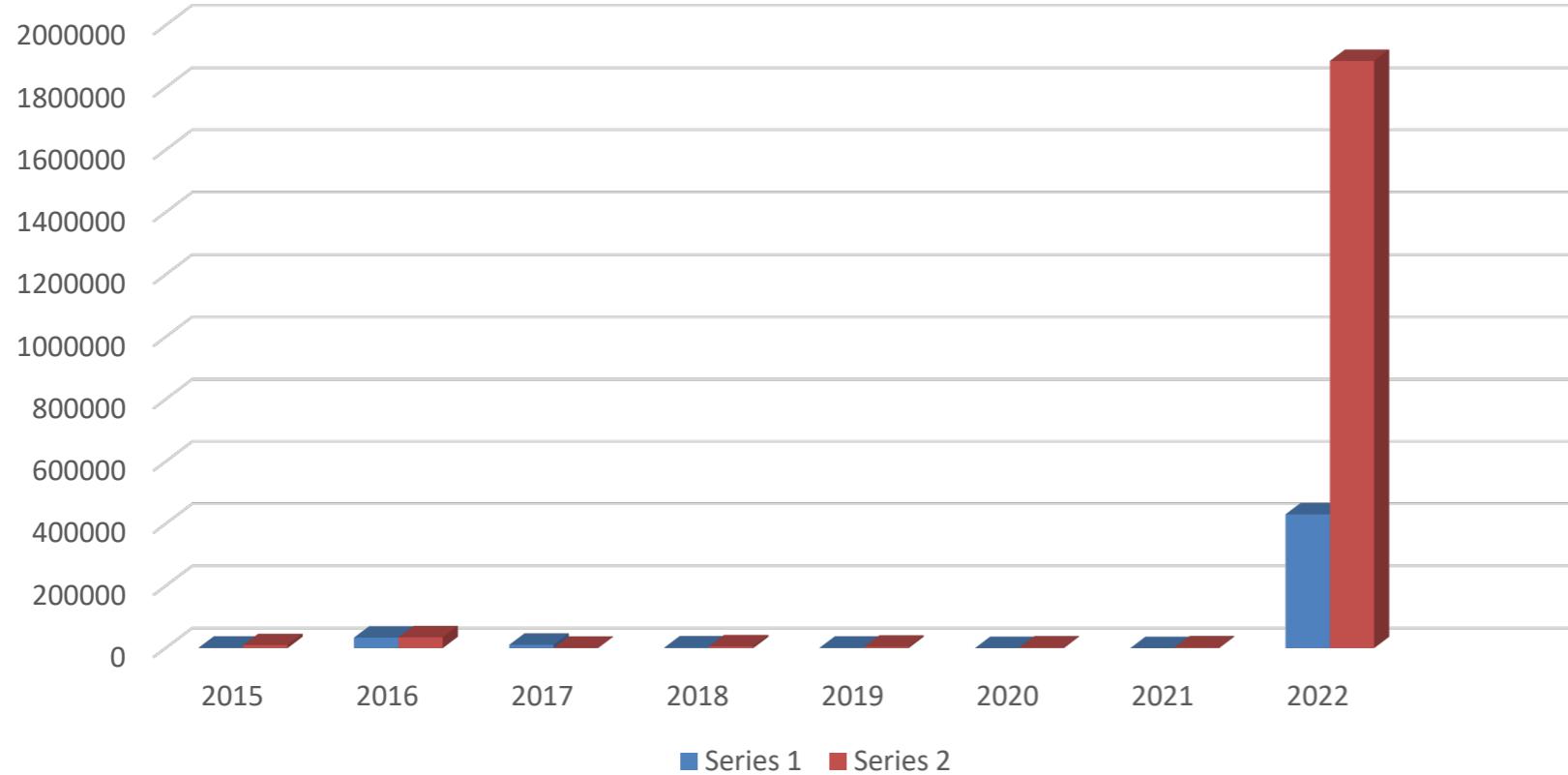


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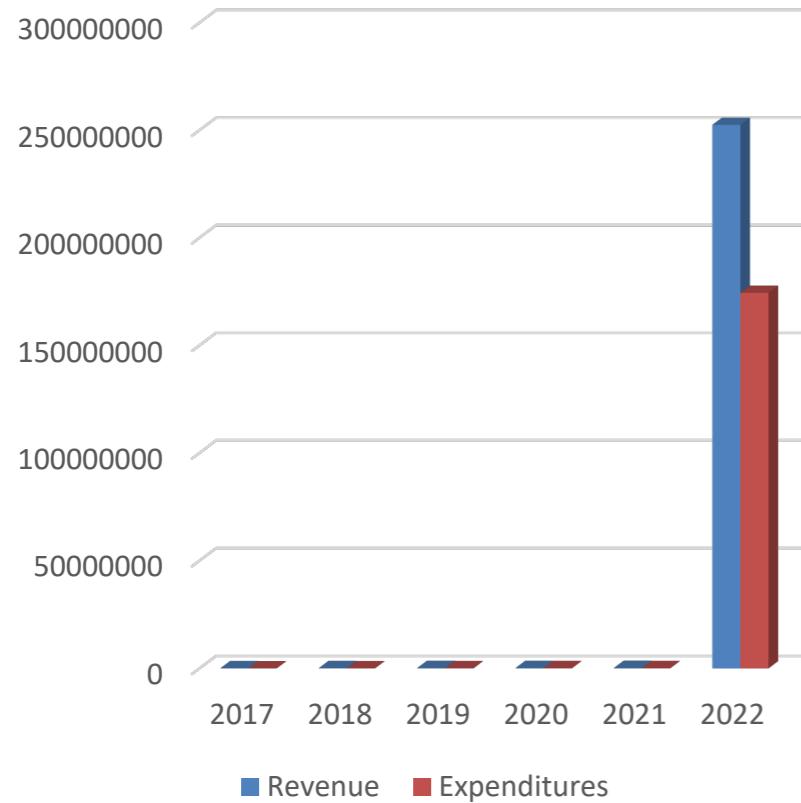


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