



Presentation of Results of Independent Procedures on the Gwinnett County 2005 & 2009 SPLOST Programs

Year ended December 31, 2012

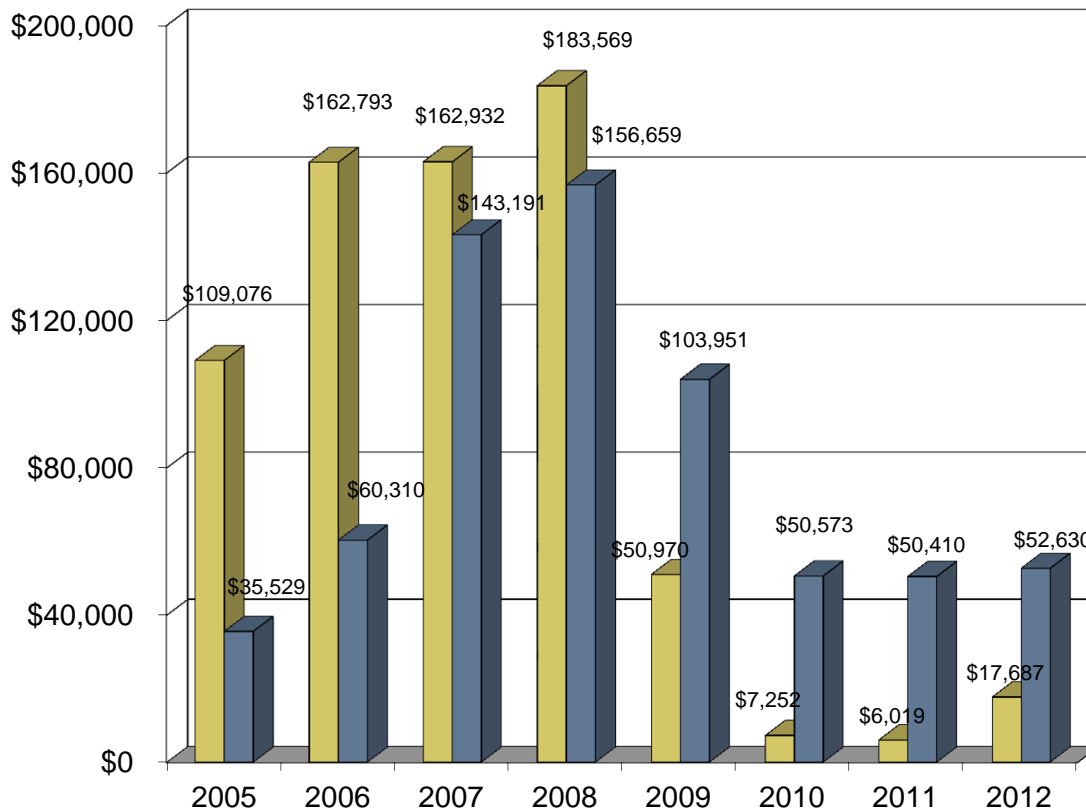


Overview of Procedures

- Audit of County Schedule of Expenditures of 2005 & 2009 Sales Tax Programs
- Agreed upon procedures for:
 - 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
 - City disbursements – testing for compliance with SPLOST Referendum
 - City disbursements – testing for proper approval
 - City revenue and expenditures – testing for accuracy

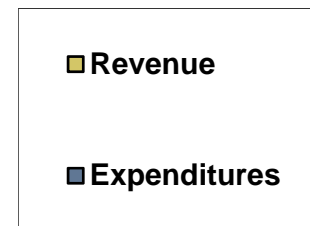


Overview of 2005 SPLOST Program



■ County Disbursements (including payments to Cities)

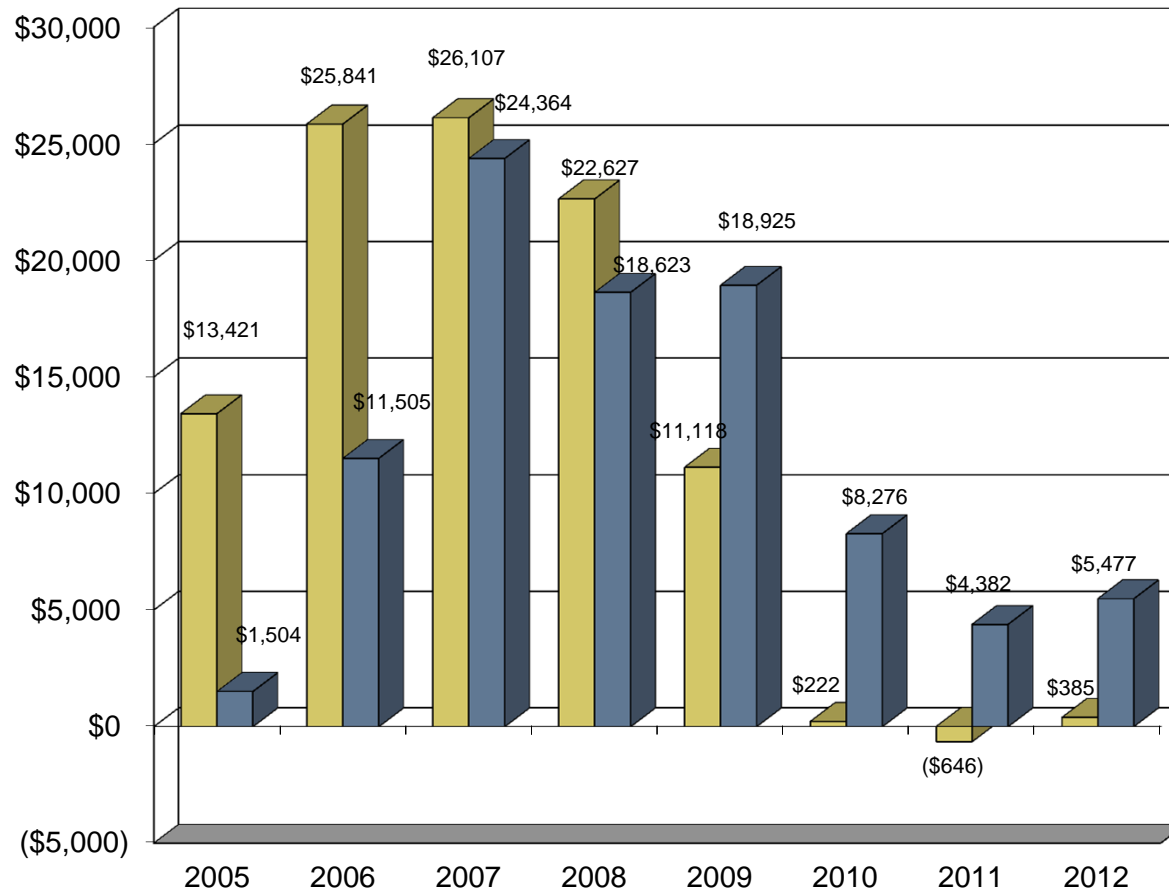
- 2012 - \$52,630,440
- Total Overall Program Budget - \$717,713,073
- Cumulative Program to Date Expenditures - \$653,253,018 (91.0% of total program)



Dollars in Chart in Thousands

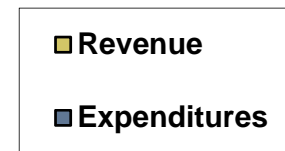


Overview of 2005 SPLOST Program



■ City Disbursements

- 2012 - \$5,476,830
- Total Program Budget - \$100,097,553
- Cumulative Program to Date Expenditures - \$95,626,302 (95.5% of total program)



Dollars in Chart in Thousands



Summary of Testwork and Results – 2005 SPLOST

■ County Disbursements

- \$37,262,723 of disbursements vouched
- 148 items vouched
- No exceptions on any disbursement regarding compliance or approvals

■ County Budget Amendments

- 4 amendments tested
- No exceptions regarding approvals

■ Revenue of \$17,686,751 agreed to general ledger and bank statements without exception.

■ Expenditures of \$52,630,440 agreed to general ledger and audited schedule without exception.



Summary of Testwork and Results – 2005 SPLOST

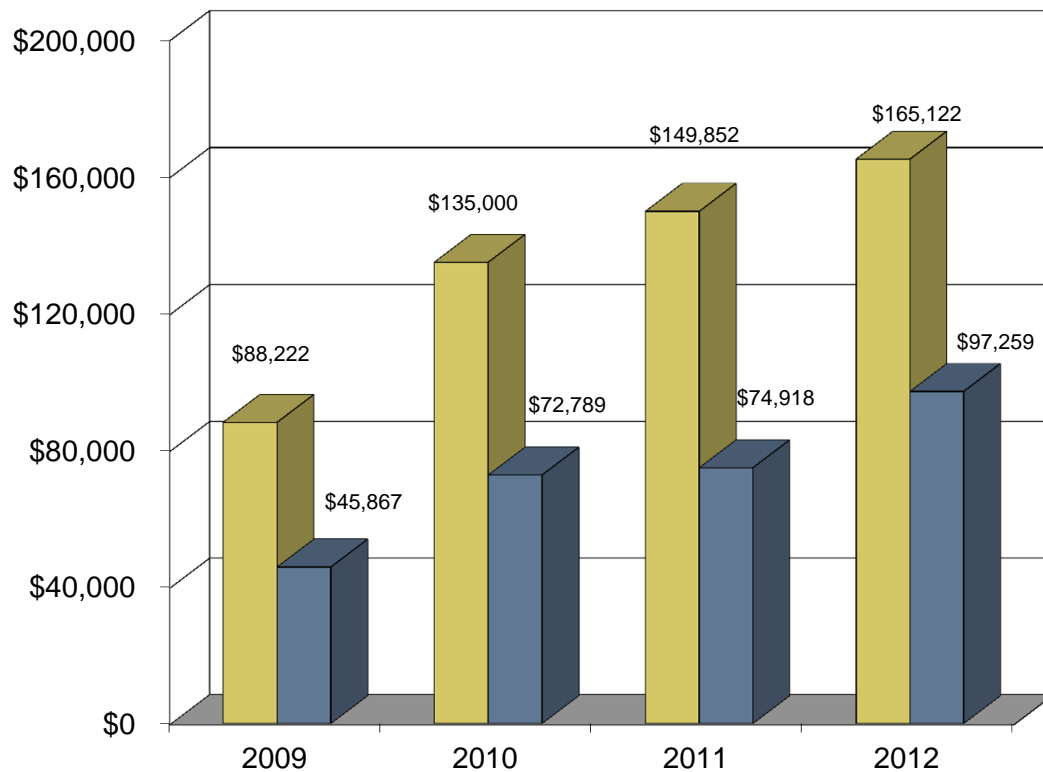
- City Disbursements
 - \$4,818,920 of disbursements vouched
 - 98 items vouched
 - No exceptions on any disbursement regarding compliance or approvals.
- Revenue of \$385,231 agreed to general ledger and bank statements without exception.
- Expenditures of \$5,476,830 agreed to general ledger and bank statements without exception.



Overview of 2009 SPLOST Program

■ County Disbursements (including payments to Cities)

- 2012 - \$97,259,082
- Total Overall Program Budget - \$695,223,686
- Cumulative Program to Date Expenditures - \$290,833,035 (41.8% of total program)

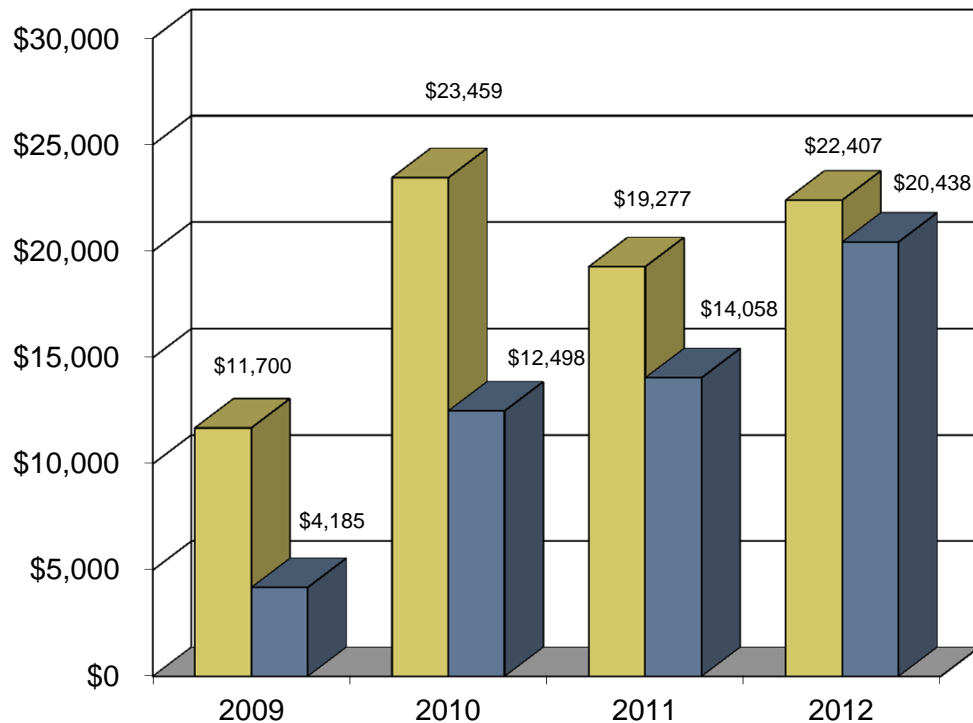


■ Revenue
■ Expenditures

Dollars in Chart in Thousands

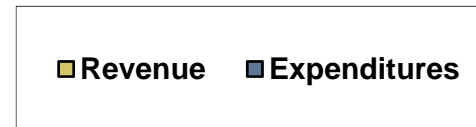


Overview of 2009 SPLOST Program



■ City Disbursements

- 2012 - \$20,437,908
- Total Program Budget - \$132,749,600
- Cumulative Program to Date Expenditures - \$52,398,237 (39.5% of total program)



Dollars in Chart in Thousands



Summary of Testwork and Results – 2009 SPLOST

■ County Disbursements

- \$57,870,661 of disbursements vouched
- 208 items vouched
- No exceptions on any disbursement regarding compliance or approvals

■ County Budget Amendments

- 5 amendments tested
- No exceptions regarding approvals

■ Revenue of \$165,122,279 agreed to general ledger and bank statements without exception.

■ Expenditures of \$97,259,082 agreed to general ledger and audited schedule without exception.



Summary of Testwork and Results – 2009 SPLOST

- City Disbursements
 - \$19,020,063 of disbursements vouched
 - 219 items vouched
 - No exceptions on any disbursement regarding compliance or approvals.
- Revenue of \$22,406,847 agreed to general ledger and bank statements without exception.
- Expenditures of \$20,437,908 agreed to general ledger and bank statements without exception.



Questions & Comments

Joel Black

Partner

Mauldin & Jenkins, LLC

(678) 589-5102

jmblack@mjcpa.com

