



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

Year ended December 31, 2013

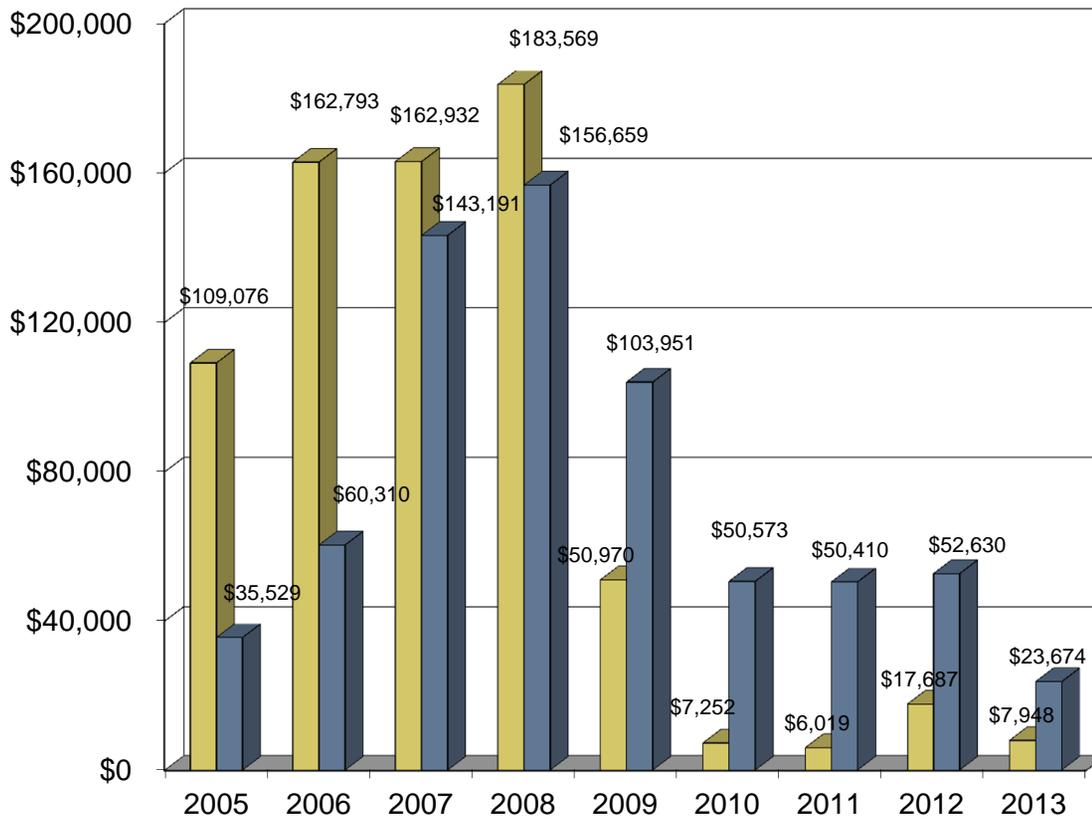


Overview of Procedures

- 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)

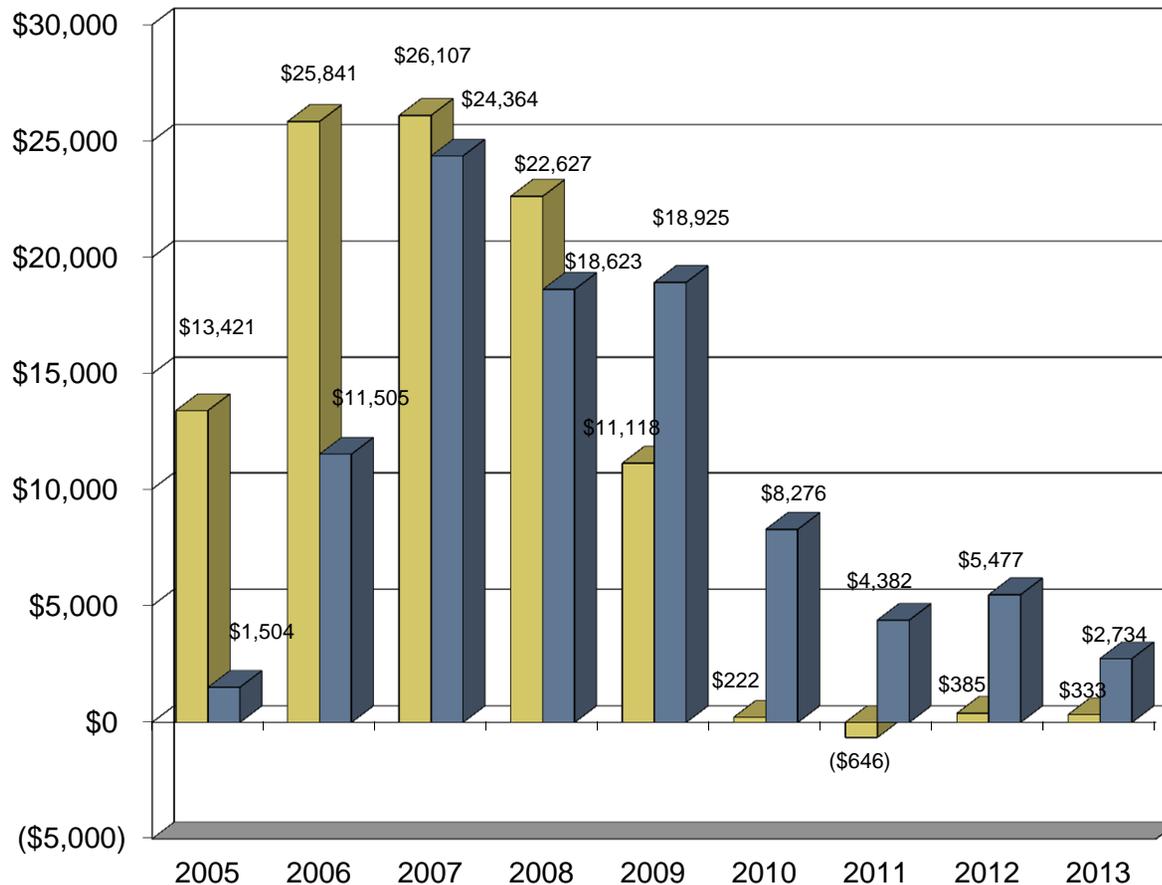
- 2013 - \$23,673,927
- Total Overall Program Budget - \$703,990,659
- Cumulative Program to Date Expenditures - \$676,926,945 (96.2% of total program)



Dollars in Chart in Thousands



Overview of 2005 SPLOST Program



■ City Disbursements

- 2013 - \$2,734,460
- Total Program Budget - \$100,430,121
- Cumulative Program to Date Expenditures - \$98,360,762 (97.9% of total program)



Dollars in Chart in Thousands



Summary of Testwork and Results – 2005 SPLOST

■ County Disbursements

- \$16,795,898 of disbursements vouched
- 104 items vouched
- No exceptions on any disbursement regarding compliance or approvals

■ County Budget Amendments

- 4 amendments tested
- No exceptions regarding approvals

■ Revenue of \$7,948,234 agreed to general ledger and bank statements without exception.

■ Expenditures of \$23,673,927 agreed to general ledger and audited schedule without exception.



Summary of Testwork and Results – 2005 SPLOST

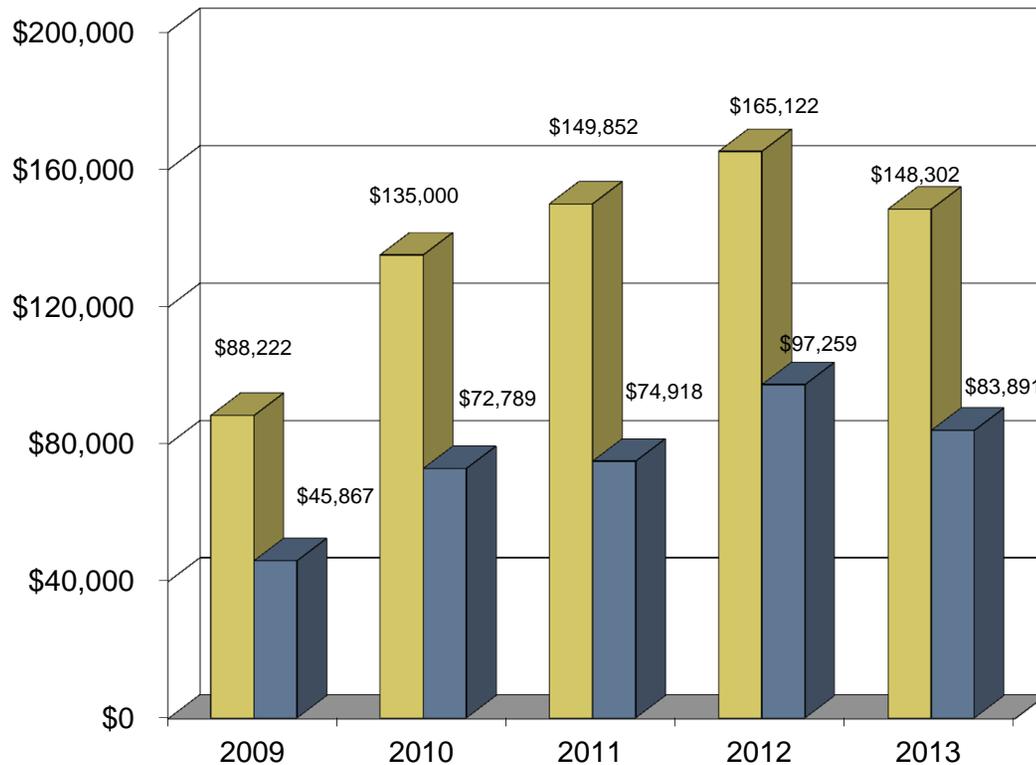
- City Disbursements
 - \$2,598,709 of disbursements vouched
 - 74 items vouched
 - No exceptions on any disbursement regarding compliance or approvals.
- Revenue of \$332,568 agreed to general ledger and bank statements without exception.
- Expenditures of \$2,734,460 agreed to general ledger and bank statements without exception.



Overview of 2009 SPLOST Program

■ County Disbursements (including payments to Cities)

- 2013 - \$83,891,131
- Total Overall Program Budget - \$789,932,356
- Cumulative Program to Date Expenditures - \$374,724,166 (47.4% of total program)



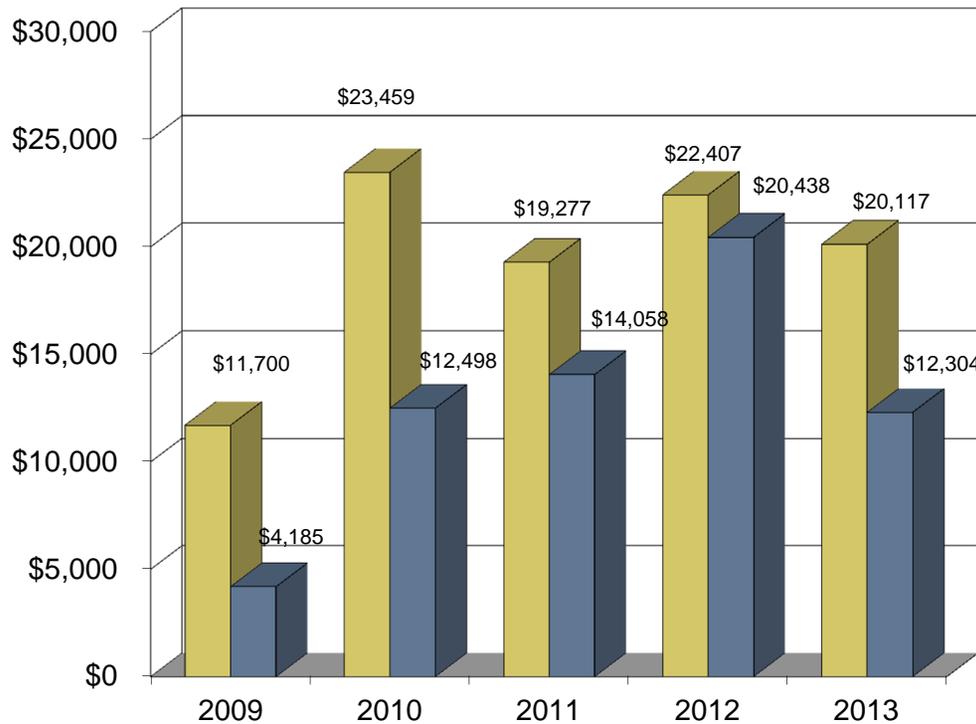
■ Revenue

■ Expenditures

Dollars in Chart in Thousands

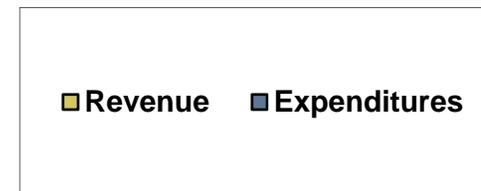


Overview of 2009 SPLOST Program



■ City Disbursements

- 2013 - \$12,304,424
- Total Program Budget - \$132,749,600
- Cumulative Program to Date Expenditures - \$64,702,661 (48.7% of total program)



Dollars in Chart in Thousands



Summary of Testwork and Results – 2009 SPLOST

■ County Disbursements

- \$40,591,491 of disbursements vouched
- 176 items vouched
- No exceptions on any disbursement regarding compliance or approvals

■ County Budget Amendments

- 5 amendments tested
- No exceptions regarding approvals

■ Revenue of \$148,302,308 agreed to general ledger and bank statements without exception.

■ Expenditures of \$83,891,131 agreed to general ledger and audited schedule without exception.



Summary of Testwork and Results – 2009 SPLOST

- City Disbursements
 - \$11,690,665 of disbursements vouched
 - 155 items vouched
 - No exceptions on any disbursement regarding compliance or approvals.
- Revenue of \$20,117,227 agreed to general ledger and bank statements without exception.
- Expenditures of \$12,304,424 agreed to general ledger and bank statements without exception.



Questions & Comments

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