



## Presentation of Results of Independent Procedures on the Gwinnett County 2005, 2009, and 2014 SPLOST Programs

Year ended December 31, 2015



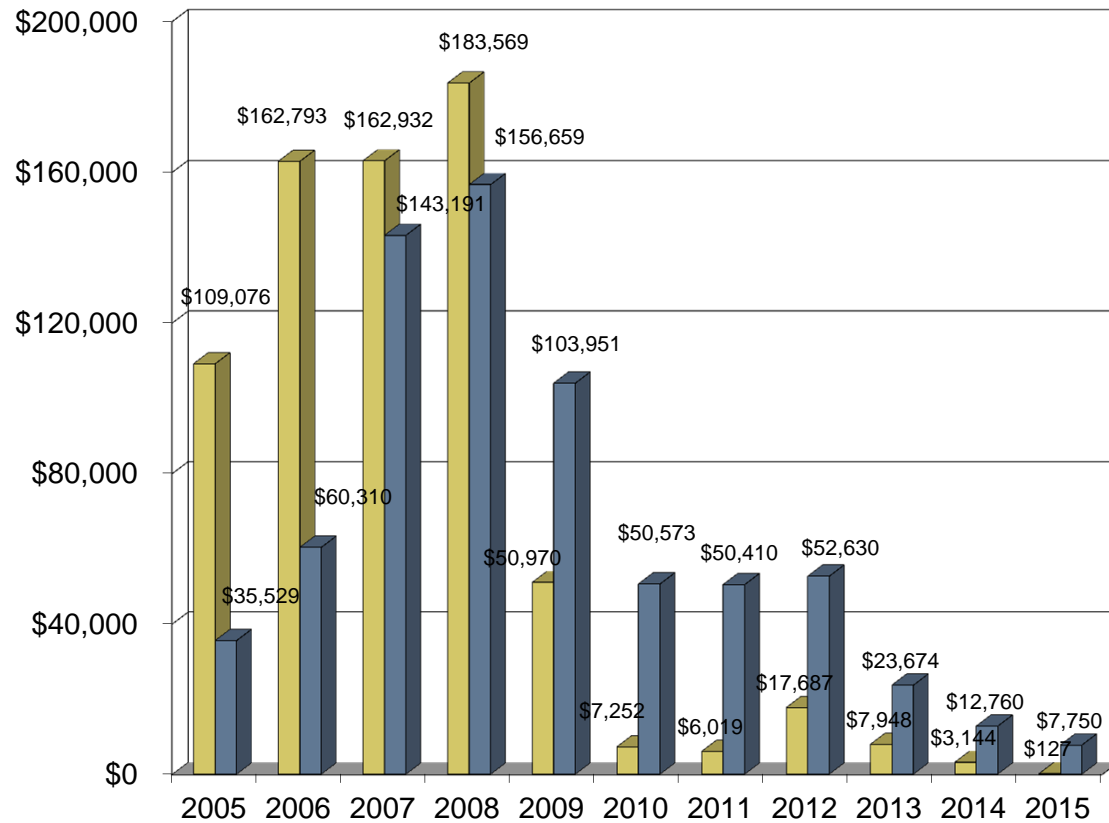
## Overview of Procedures

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- Audit of County Schedule of Expenditures of 2005, 2009, and 2014 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

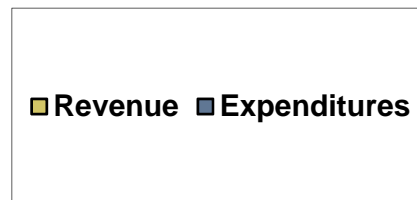


# Overview of 2005 SPLOST Program



## County Disbursements (including payments to Cities)

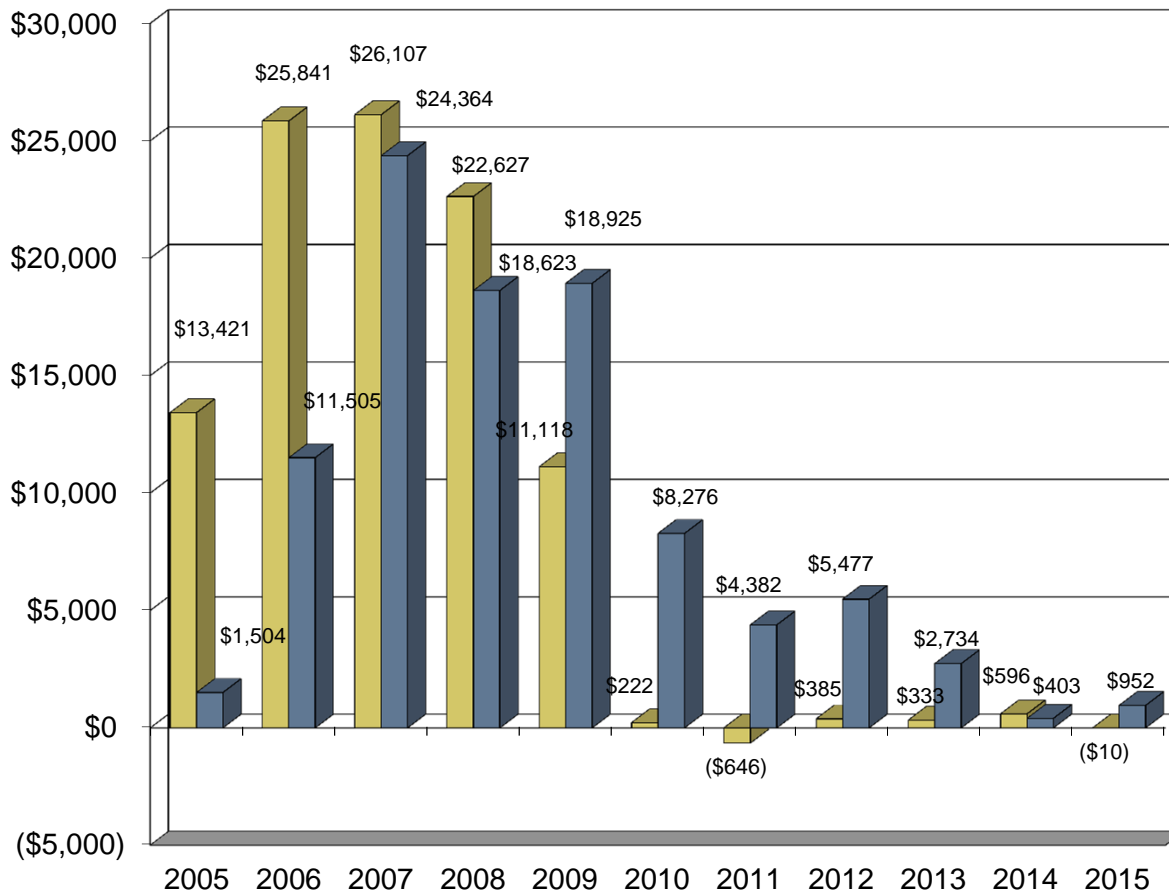
- 2015 - \$7,750,258
- Total Overall Program Budget - \$702,323,379
- Cumulative Program to Date Expenditures - \$697,437,410 (99.3% of total program)



Dollars in Chart in Thousands

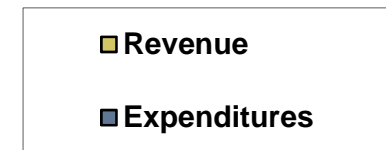


# Overview of 2005 SPLOST Program



## ■ City Disbursements

- 2015 - \$951,912
- Total Program Budget - \$101,016,265
- Cumulative Program to Date Expenditures - \$99,715,925 (98.7% of total program)



Dollars in Chart in Thousands



## Summary of Testwork and Results – 2005 SPLOST

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### ■ County Disbursements

- \$5,983,917 of disbursements vouched
- 38 items vouched
- No exceptions on any disbursement regarding compliance or approvals

### ■ County Budget Amendments

- 6 amendments tested
- No exceptions regarding approvals

### ■ Revenue of \$126,634 agreed to general ledger and bank statements without exception.

### ■ Expenditures of \$7,750,258 agreed to general ledger and audited schedule without exception.



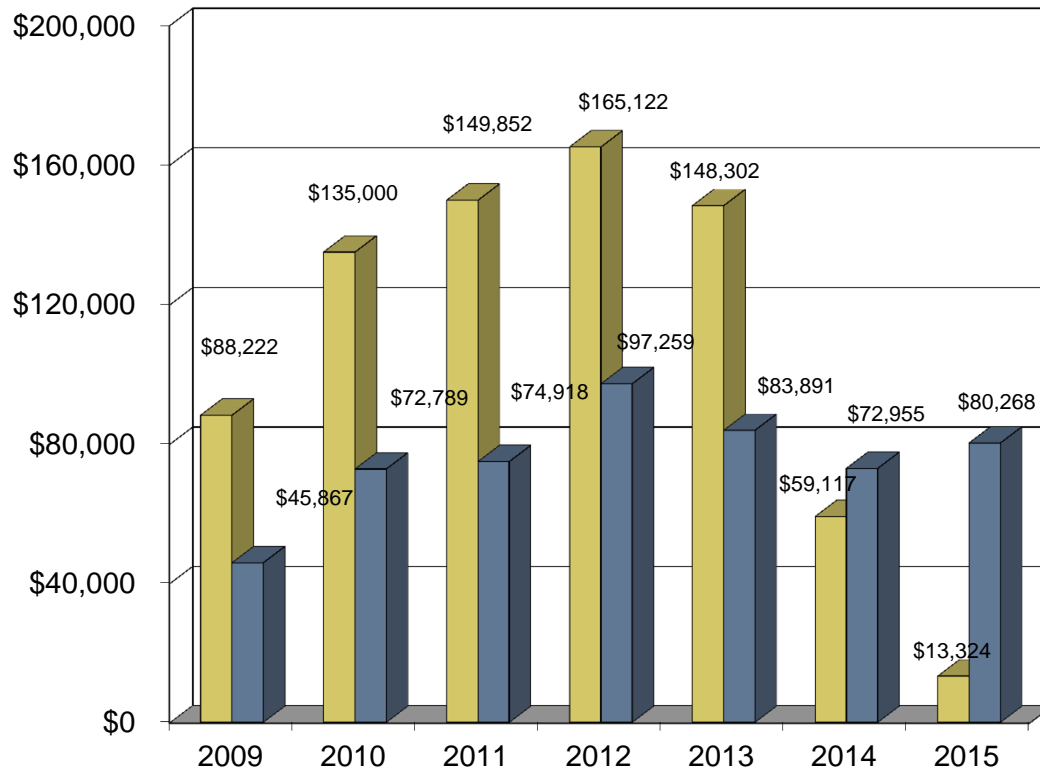
## Summary of Testwork and Results – 2005 SPLOST

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- City Disbursements
  - \$951,762 of disbursements vouched
  - 40 items vouched
  - No exceptions on any disbursement regarding compliance or approvals.
- Revenue of (\$9,511) agreed to general ledger and bank statements without exception.
- Expenditures of \$951,912 agreed to general ledger and bank statements without exception.

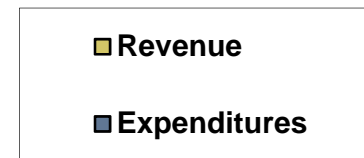


# Overview of 2009 SPLOST Program



## ■ County Disbursements (including payments to Cities)

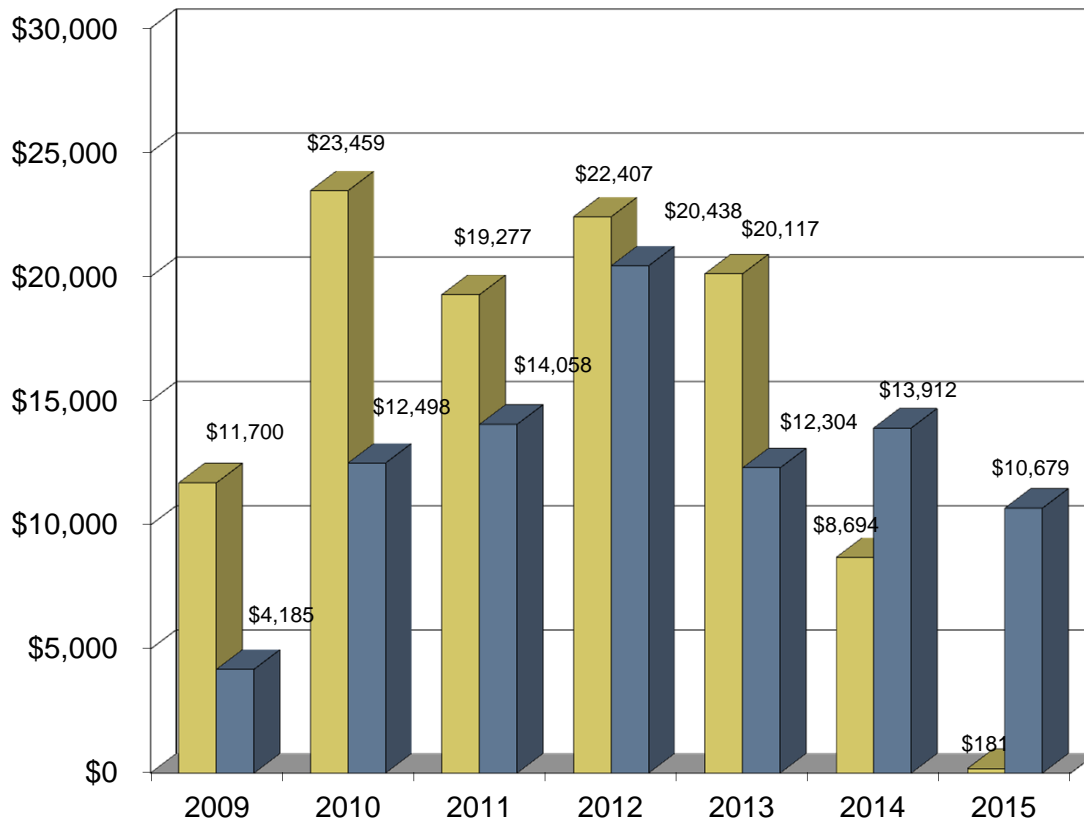
- 2015 - \$80,268,372
- Total Overall Program Budget - \$766,700,883
- Cumulative Program to Date Expenditures - \$527,947,267 (68.9% of total program)



*Dollars in Chart in Thousands*

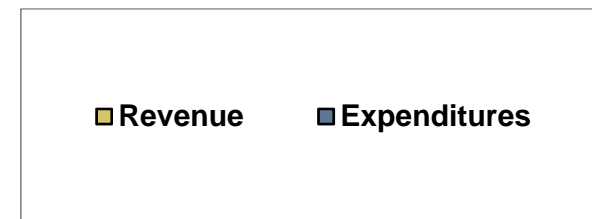


# Overview of 2009 SPLOST Program



## ■ City Disbursements

- 2015 - \$10,678,884
- Total Program Budget - \$106,613,304
- Cumulative Program to Date Expenditures - \$89,294,033 (83.8% of total program)



*Dollars in Chart in Thousands*





## Summary of Testwork and Results – 2009 SPLOST

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### ■ County Disbursements

- \$49,120,817 of disbursements vouched
- 128 items vouched
- No exceptions on any disbursement regarding compliance or approvals

### ■ County Budget Amendments

- 25 amendments tested
- No exceptions regarding approvals

### ■ Revenue of \$13,323,834 agreed to general ledger and bank statements without exception.

### ■ Expenditures of \$80,268,372 agreed to general ledger and audited schedule without exception.



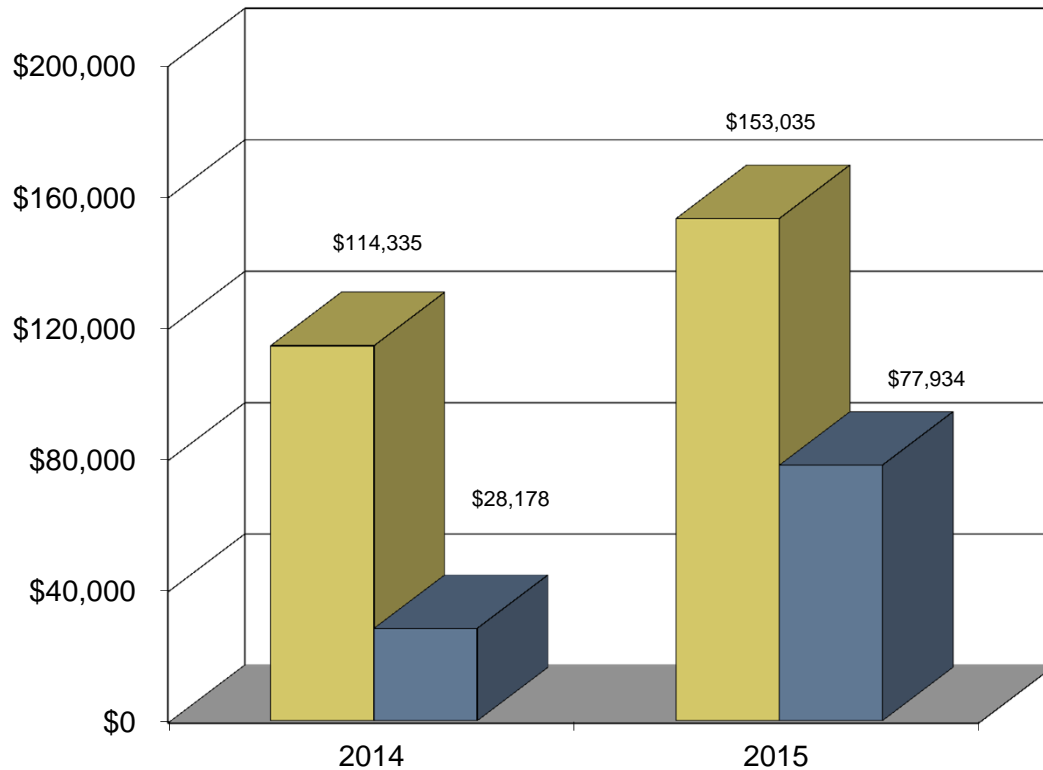
## Summary of Testwork and Results – 2009 SPLOST

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- City Disbursements
  - \$10,245,491 of disbursements vouched
  - 128 items vouched
  - No exceptions on any disbursement regarding compliance or approvals.
- Revenue of \$181,471 agreed to general ledger and bank statements without exception.
- Expenditures of \$10,678,884 agreed to general ledger and bank statements without exception.

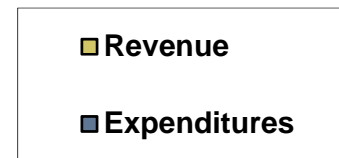


# Overview of 2014 SPLOST Program



## ■ County Disbursements (including payments to Cities)

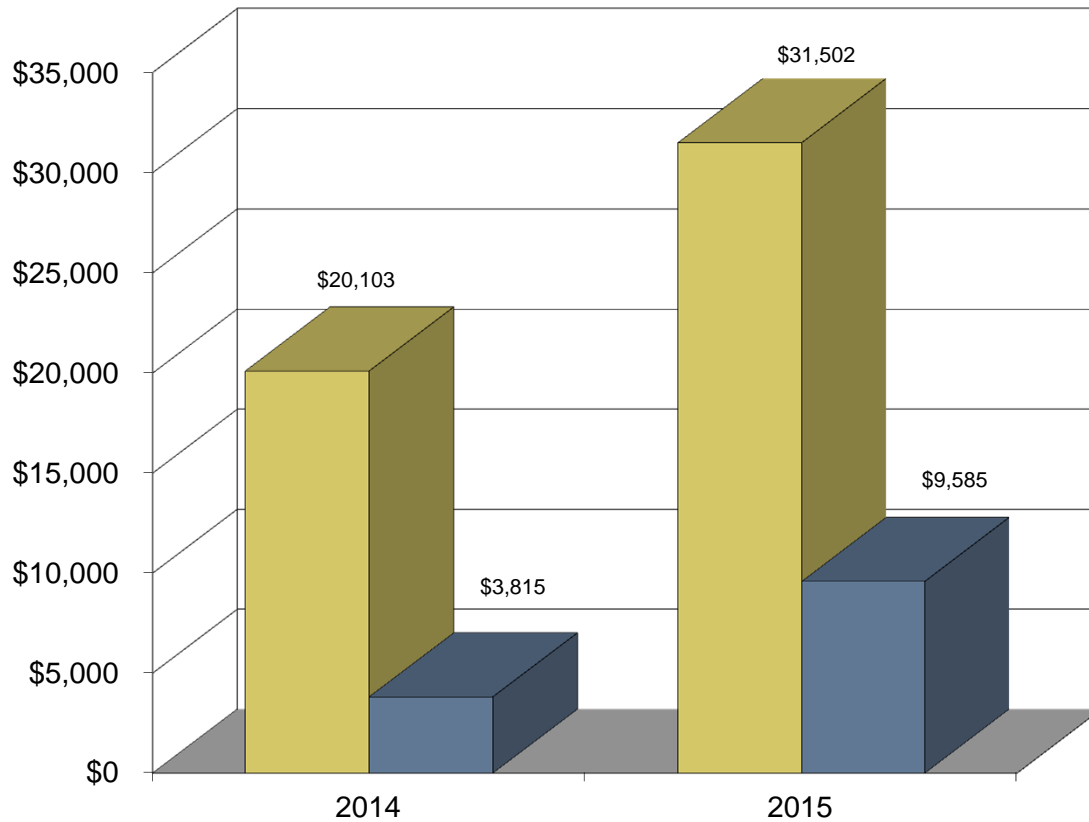
- 2015- \$77,934,110
- Total Overall Program Budget - \$431,757,398
- Cumulative Program to Date Expenditures - \$106,111,816 (24.6% of total program)



*Dollars in Chart in Thousands*

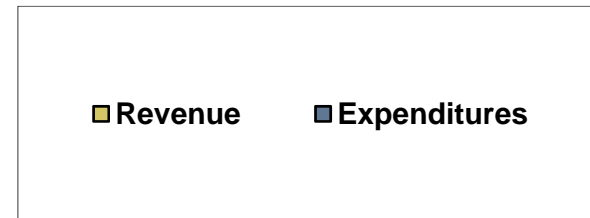


# Overview of 2014 SPLOST Program



## ■ City Disbursements

- 2015 - \$9,585,347
- Total Program Budget - \$105,058,888
- Cumulative Program to Date Expenditures - \$13,400,175 (12.7% of total program)



*Dollars in Chart in Thousands*



## Summary of Testwork and Results – 2014 SPLOST

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### ■ County Disbursements

- \$57,101,561 of disbursements vouched
- 165 items vouched
- No exceptions on any disbursement regarding compliance or approvals

### ■ County Budget Amendments

- 10 amendments tested
- No exceptions regarding approvals

### ■ Revenue of \$153,035,417 agreed to general ledger and bank statements without exception.

### ■ Expenditures of \$77,934,110 agreed to general ledger and audited schedule without exception.



## Summary of Testwork and Results – 2014 SPLOST

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- City Disbursements
  - \$8,808,420 of disbursements vouched
  - 151 items vouched
  - No exceptions on any disbursement regarding compliance or approvals.
- Revenue of \$31,501,630 agreed to general ledger and bank statements without exception.
- Expenditures of \$9,585,347 agreed to general ledger and bank statements without exception.



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# Questions & Comments

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