



**MAULDIN
& JENKINS**



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



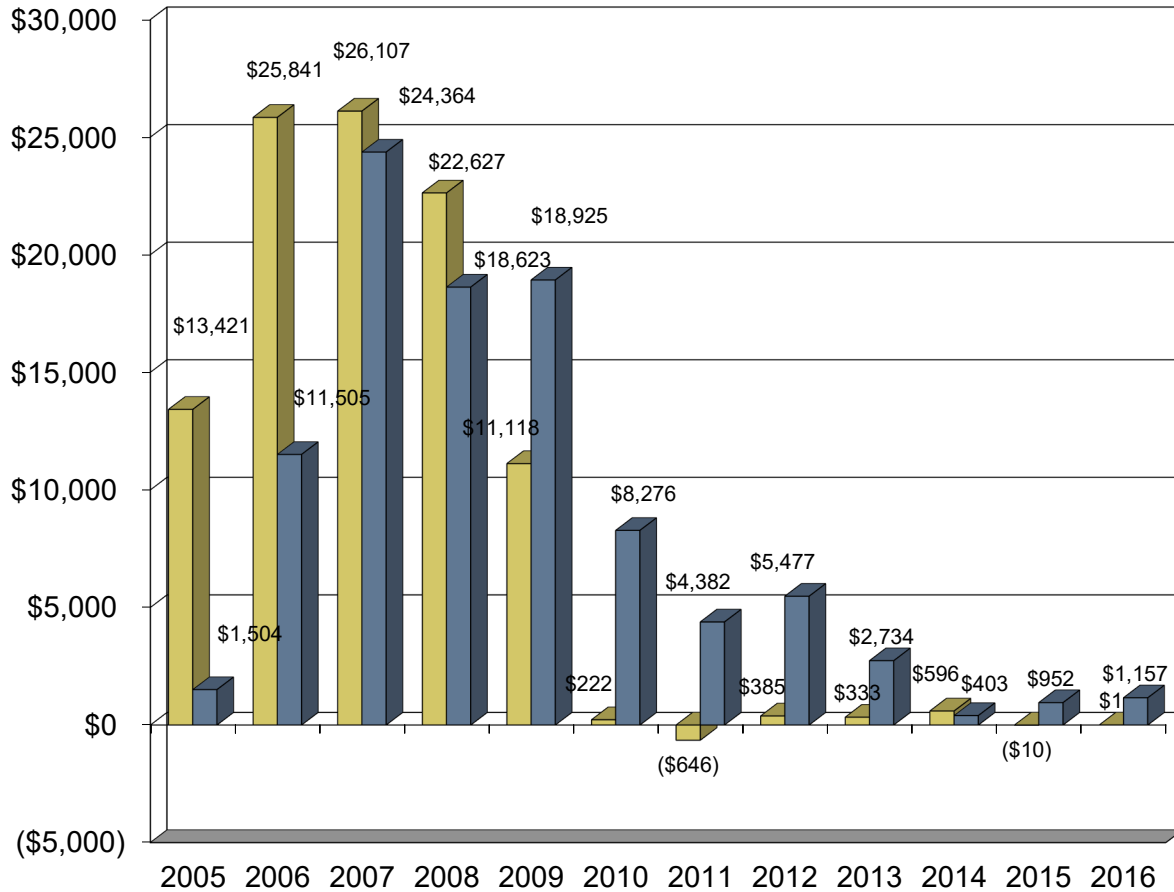
Year ended December 31, 2016

Overview of Procedures

- Audit of County Schedule of Expenditures of 2009 and 2014 Sales Tax Programs
- Agreed upon procedures for 2005, 2009, and 2014 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
 - 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



Dollars in Chart in Thousands

City Disbursements

- 2016 - \$1,156,998
- Total Program Budget - \$101,016,265
- Cumulative Program to Date Expenditures - \$100,872,923 (99.8% of total program)

■ Revenue ■ Expenditures

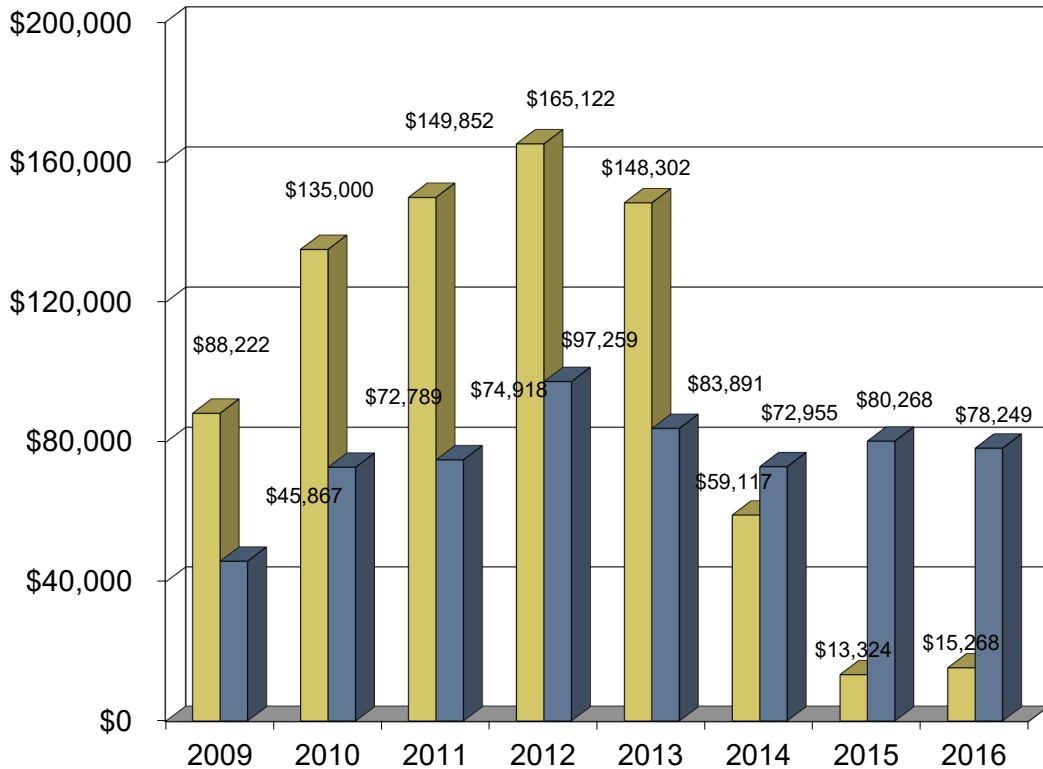


Summary of Testwork and Results – 2005 SPLOST

- City Disbursements
 - \$1,156,175 of disbursements vouched
 - 10 items vouched
 - No exceptions on any disbursement regarding compliance or approvals.
- Revenue of \$806 agreed to general ledger and bank statements without exception.
- Expenditures of \$1,156,998 agreed to general ledger and bank statements without exception.

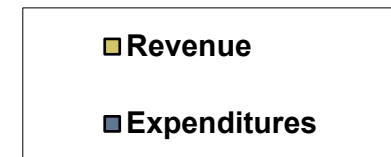


Overview of 2009 SPLOST Program



County Disbursements (including payments to Cities)

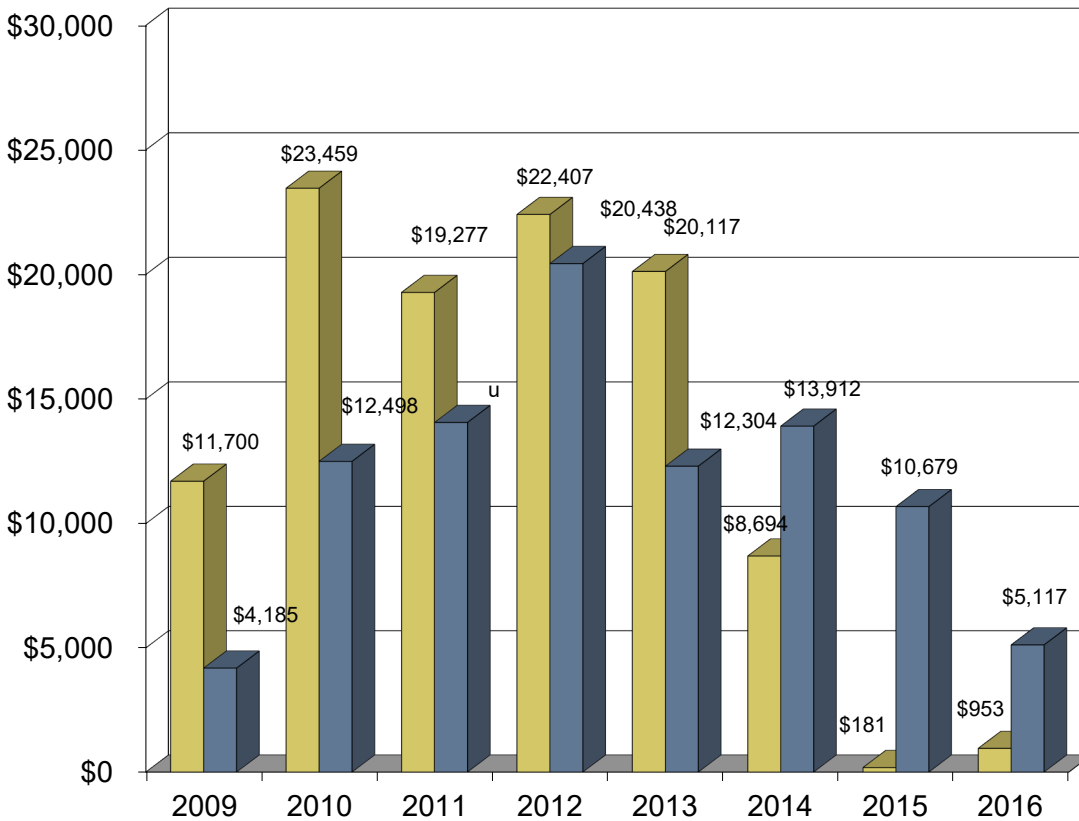
- 2016 - \$78,249,183
- Total Overall Program Budget - \$800,217,775
- Cumulative Program to Date Expenditures - \$606,196,450 (75.8% of total program)



Dollars in Chart in Thousands

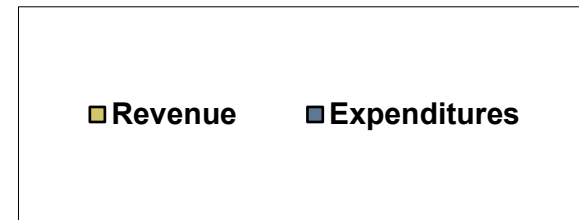


Overview of 2009 SPLOST Program



City Disbursements

- 2016 - \$5,117,012
- Total Program Budget - \$107,566,096
- Cumulative Program to Date Expenditures - \$94,411,045 (87.8% of total program)



Dollars in Chart in Thousands



Summary of Testwork and Results – 2009 SPLOST

- County Disbursements
 - \$49,496,458 of disbursements vouched
 - 139 items vouched
 - No exceptions on any disbursement regarding compliance or approvals
- County Budget Amendments
 - 40 amendments tested (from original budget – not all in 2016)
 - No exceptions regarding approvals
- Revenue of \$15,267,656 agreed to general ledger and bank statements without exception.
- Expenditures of \$78,249,183 agreed to general ledger and audited schedule without exception.

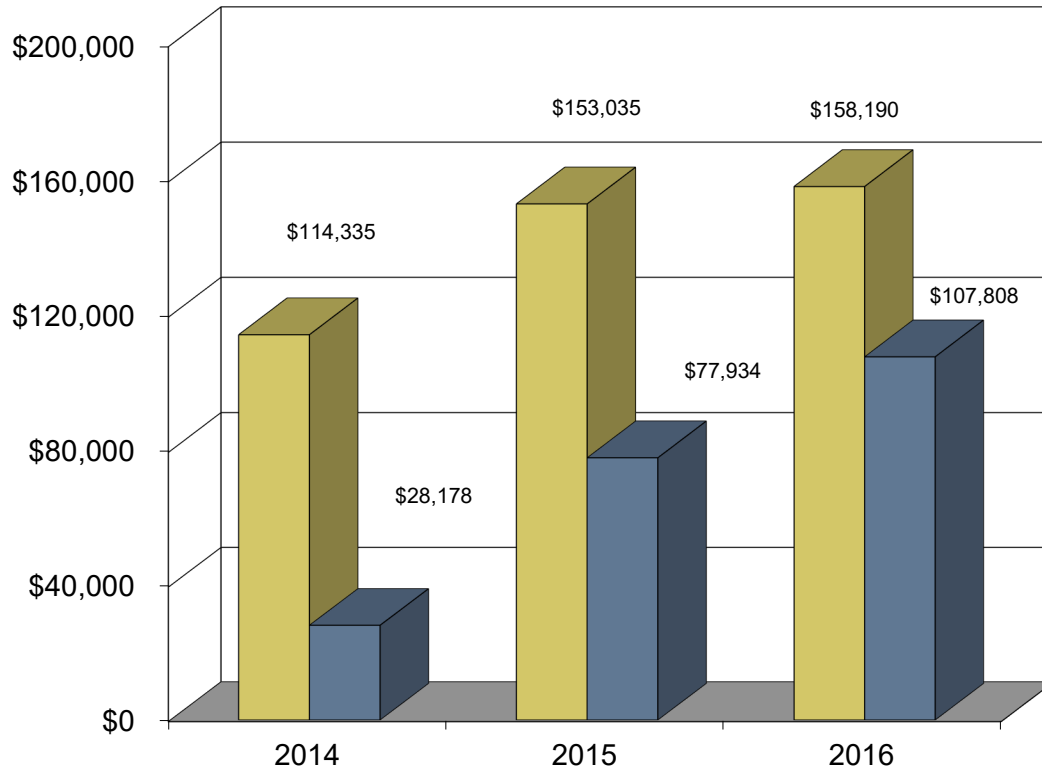


Summary of Testwork and Results – 2009 SPLOST

- City Disbursements
 - \$4,824,605 of disbursements vouched
 - 101 items vouched
 - No exceptions on any disbursement regarding compliance or approvals.
- Revenue of \$952,792 agreed to general ledger and bank statements without exception.
- Expenditures of \$5,117,012 agreed to general ledger and bank statements without exception.

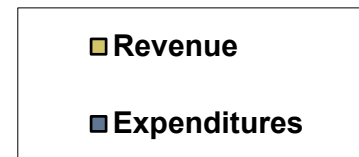


Overview of 2014 SPLOST Program



□ County Disbursements (including payments to Cities)

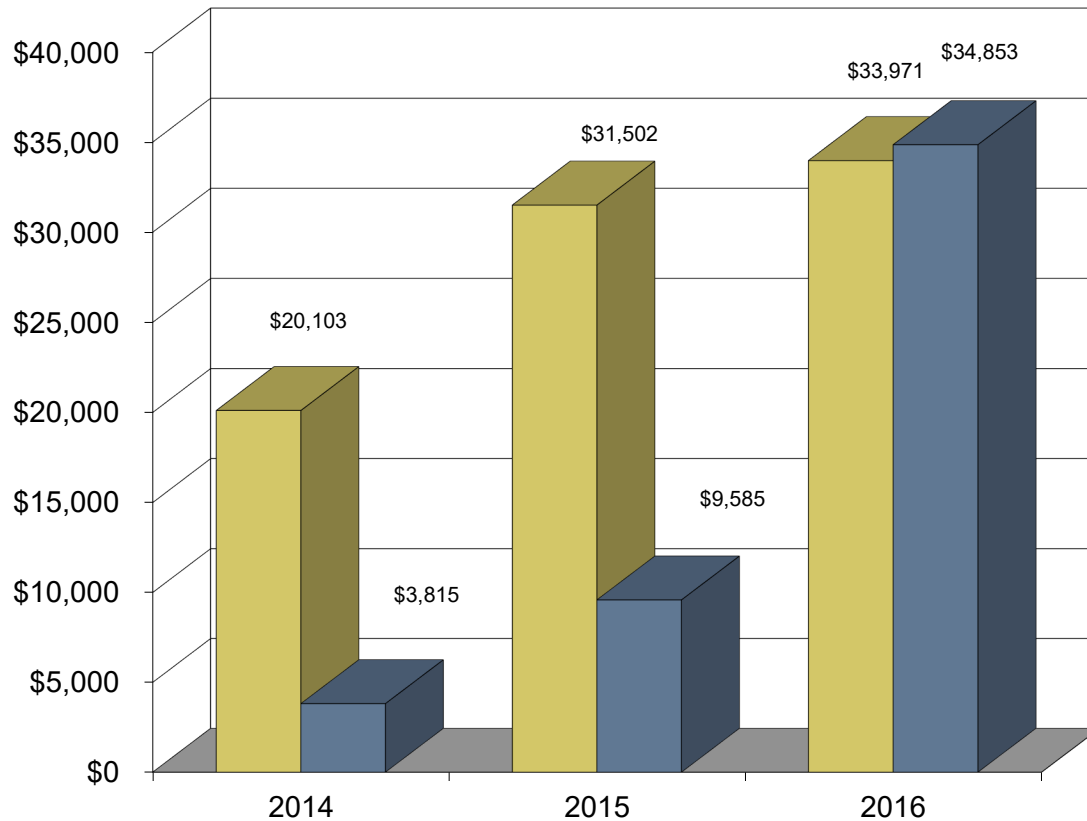
- 2016- \$107,808,143
- Total Overall Program Budget - \$442,826,134
- Cumulative Program to Date Expenditures - \$213,919,959 (48.3% of total program)



Dollars in Chart in Thousands

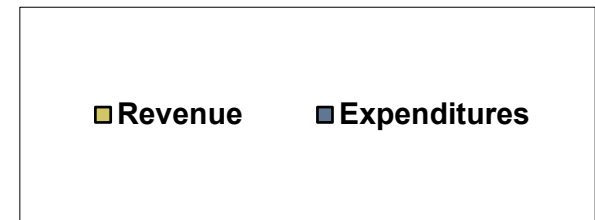


Overview of 2014 SPLOST Program



City Disbursements

- 2016 - \$34,852,595
- Total Program Budget - \$105,058,888
- Cumulative Program to Date Expenditures - \$48,252,770 (45.9% of total program)



Dollars in Chart in Thousands



Summary of Testwork and Results – 2014 SPLOST

□ County Disbursements

- \$65,295,486 of disbursements vouched
- 190 items vouched
- No exceptions on any disbursement regarding compliance or approvals

□ County Budget Amendments

- 40 amendments tested(from original budget – not all in 2016)
- No exceptions regarding approvals

□ Revenue of \$158,189,820 agreed to general ledger and bank statements without exception.

□ Expenditures of \$107,808,143 agreed to general ledger and audited schedule without exception.



Summary of Testwork and Results – 2014 SPLOST

- City Disbursements
 - \$33,167,089 of disbursements vouched
 - 254 items vouched
 - No exceptions on any disbursement regarding compliance or approvals.
- Revenue of \$33,970,700 agreed to general ledger and bank statements without exception.
- Expenditures of \$34,852,595 agreed to general ledger and bank statements without exception.



Questions & Comments

Joel Black

Partner

Mauldin & Jenkins, LLC

(678) 589-5102

jmblack@mjcpa.com

