



MAULDIN & JENKINS



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

Year ended December 31, 2018

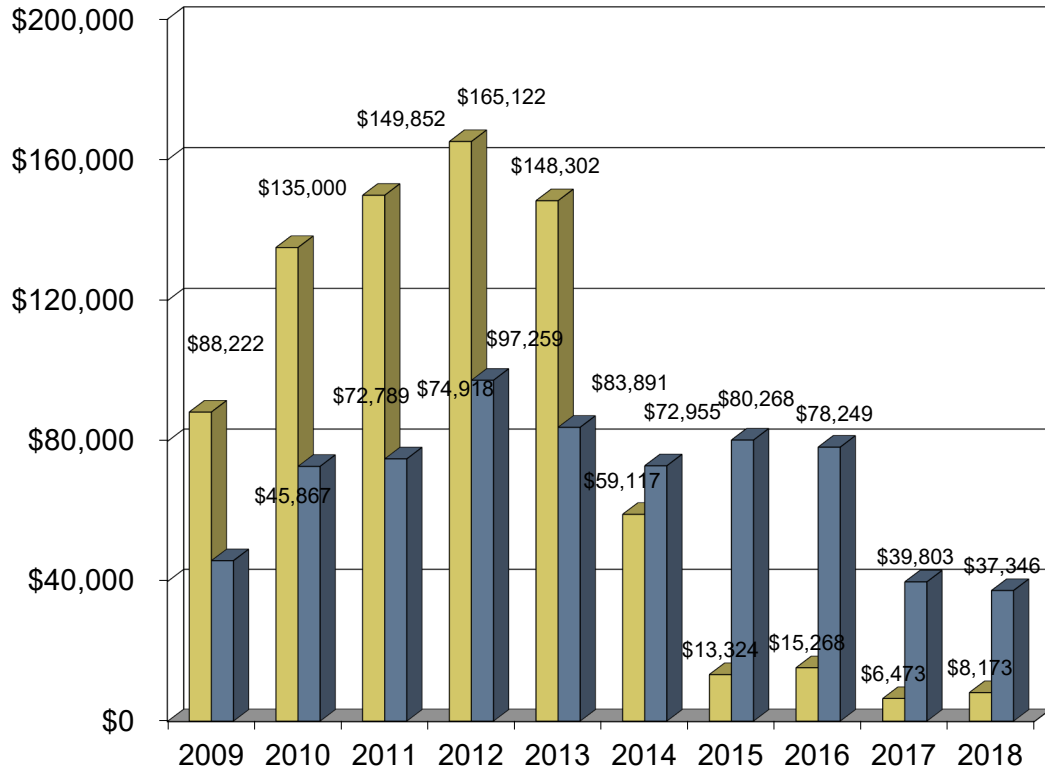


Overview of Procedures

- Audit of County Schedule of Expenditures of 2009, 2014, and 2017 Sales Tax Programs
- Agreed upon procedures for 2009, 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
 - City disbursements – testing for compliance with SPLOST Referendum
 - City disbursements – testing for proper approval
 - City revenue and expenditures – testing for accuracy

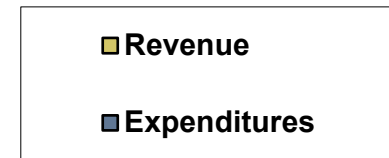


Overview of 2009 SPLOST Program



□ **County Disbursements (including payments to Cities)**

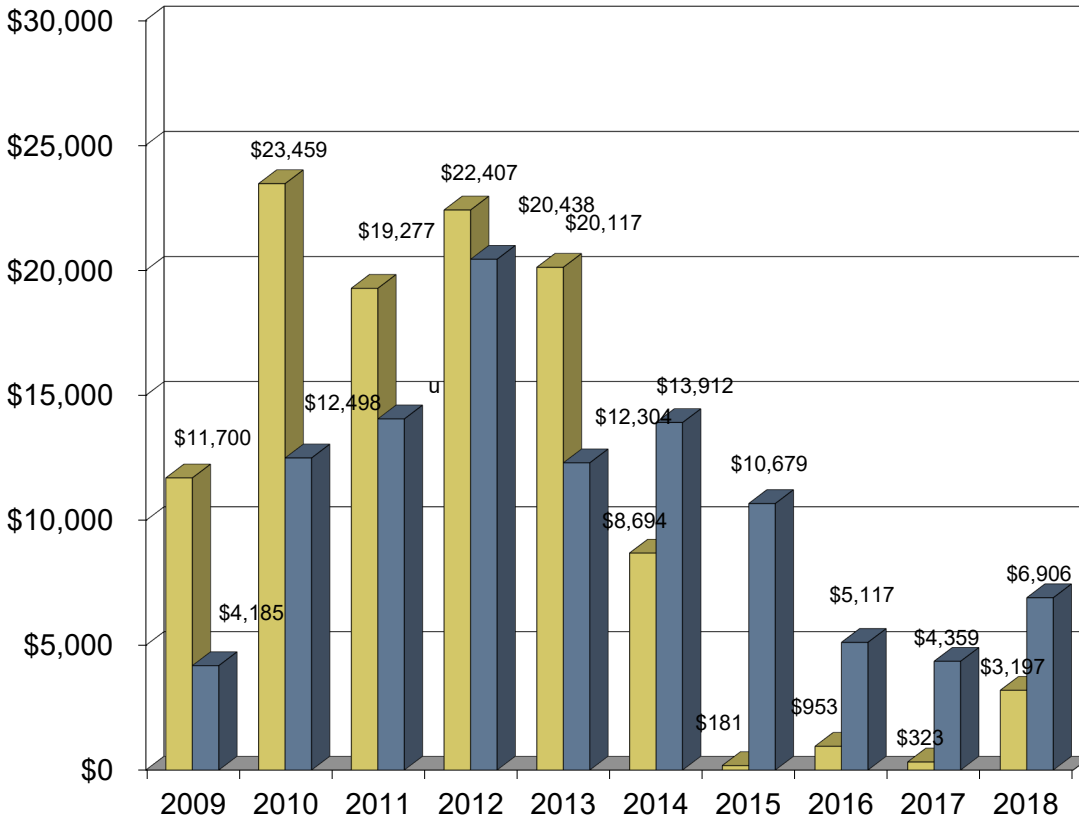
- 2018 - \$37,345,864
- Total Overall Program Budget - \$805,302,022
- Cumulative Program to Date Expenditures - \$683,345,114 (84.9% of total program)



Dollars in Chart in Thousands

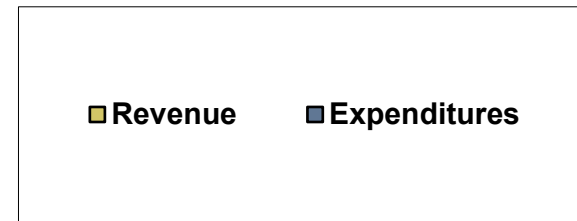


Overview of 2009 SPLOST Program



City Disbursements

- 2018 - \$6,905,730
- Total Program Budget - \$111,086,227
- Cumulative Program to Date Expenditures - \$105,676,134 (95.1% of total program)



Dollars in Chart in Thousands



Summary of Testwork and Results – 2009 SPLOST

- County Disbursements
 - \$26,994,067 of disbursements vouched
 - 95 items vouched
 - No exceptions on any disbursement regarding compliance or approvals

- County Budget Amendments
 - 50 amendments tested (from original budget – not all in 2018)
 - No exceptions regarding approvals

- Revenue of \$8,172,744 agreed to general ledger and bank statements without exception.

- Expenditures of \$37,345,864 agreed to general ledger and audited schedule without exception.

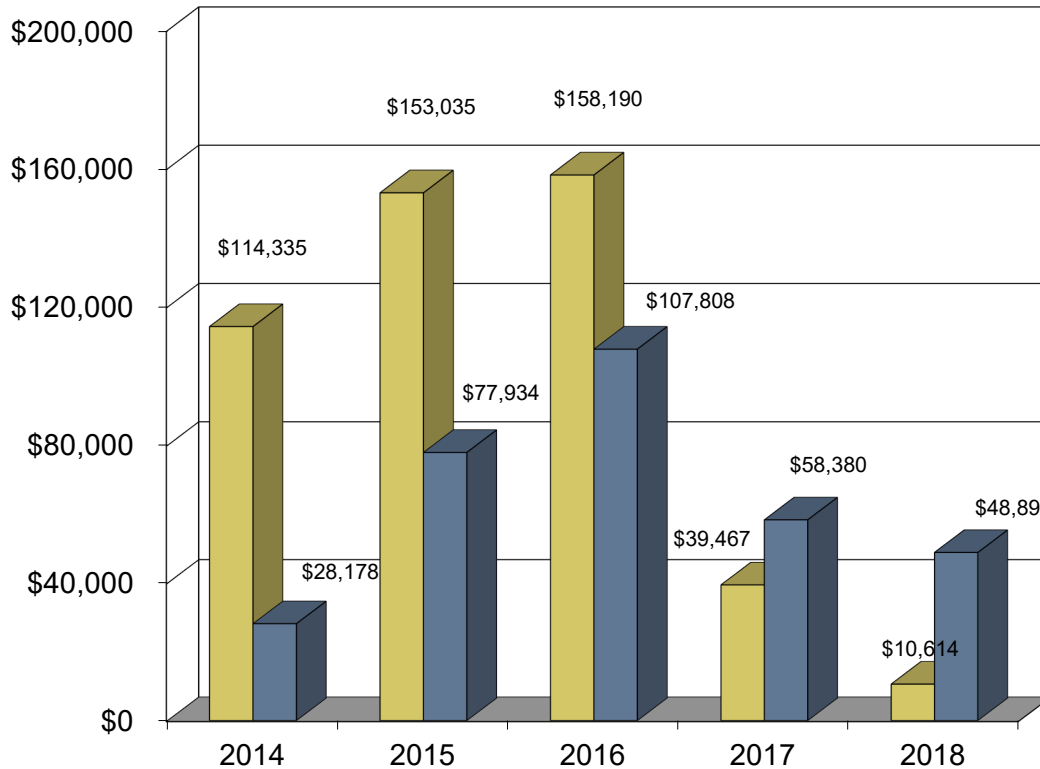


Summary of Testwork and Results – 2009 SPLOST

- City Disbursements
 - \$6,684,756 of disbursements vouched
 - 53 items vouched
 - No exceptions on any disbursement regarding compliance or approvals.
- Revenue of \$3,197,242 agreed to general ledger and bank statements without exception.
- Expenditures of \$6,905,730 agreed to general ledger and bank statements without exception.

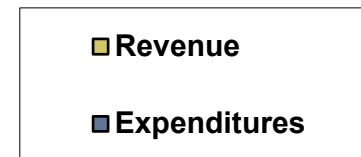


Overview of 2014 SPLOST Program



□ County Disbursements (including payments to Cities)

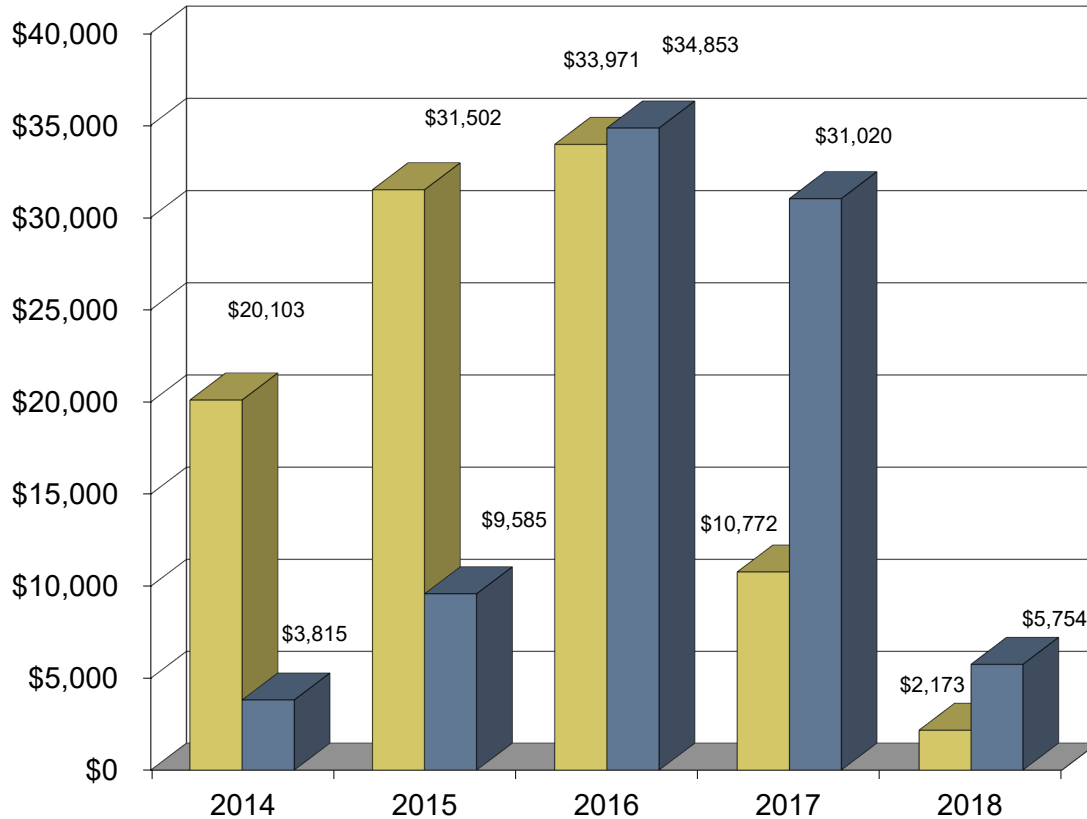
- 2018- \$48,890,514
- Total Overall Program Budget - \$488,737,756
- Cumulative Program to Date Expenditures - \$321,190,759 (65.7% of total program)



Dollars in Chart in Thousands

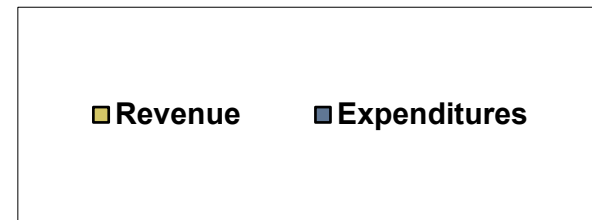


Overview of 2014 SPLOST Program



City Disbursements

- 2018 - \$5,754,035
- Total Program Budget - \$92,910,262
- Cumulative Program to Date Expenditures - \$85,027,191 (91.5% of total program)



Dollars in Chart in Thousands



Summary of Testwork and Results – 2014 SPLOST

- County Disbursements
 - \$30,760,646 of disbursements vouched
 - 118 items vouched
 - No exceptions on any disbursement regarding compliance or approvals
- County Budget Amendments
 - 31 amendments tested(from original budget – not all in 2018)
 - No exceptions regarding approvals
- Revenue of \$10,613,999 agreed to general ledger and bank statements without exception.
- Expenditures of \$48,890,514 agreed to general ledger and audited schedule without exception.

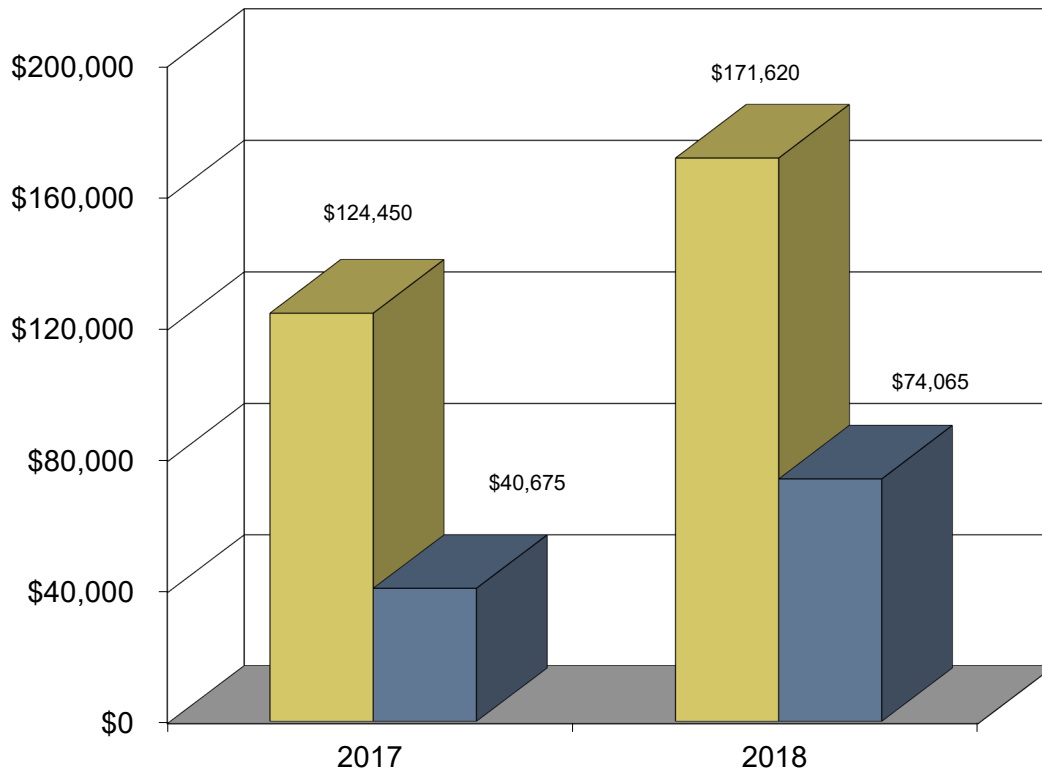


Summary of Testwork and Results – 2014 SPLOST

- City Disbursements
 - \$5,629,719 of disbursements vouched
 - 132 items vouched
 - No exceptions on any disbursement regarding compliance or approvals.
- Revenue of \$2,173,275 agreed to general ledger and bank statements without exception.
- Expenditures of \$5,754,035 agreed to general ledger and bank statements without exception.

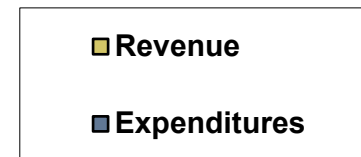


Overview of 2017 SPLOST Program



□ County Disbursements (including payments to Cities)

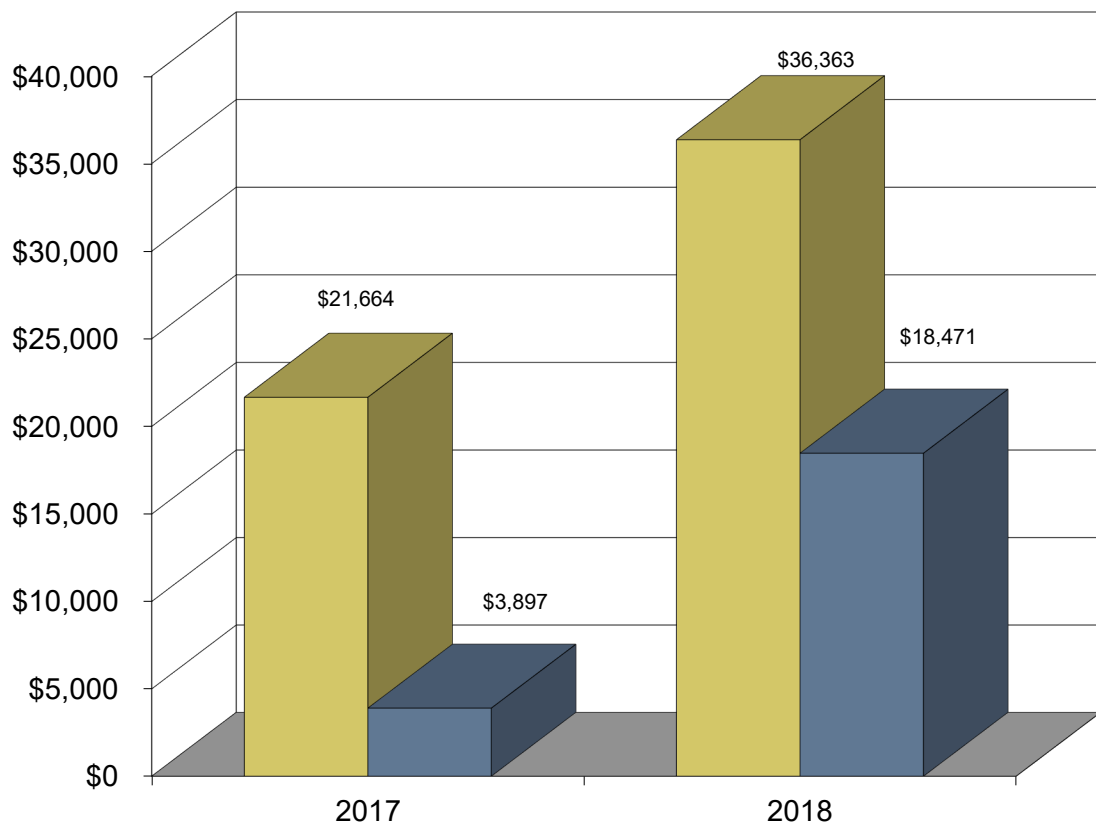
- 2018- \$74,065,272
- Total Overall Program Budget - \$901,321,267
- Cumulative Program to Date Expenditures - \$114,740,001 (12.7% of total program)



Dollars in Chart in Thousands

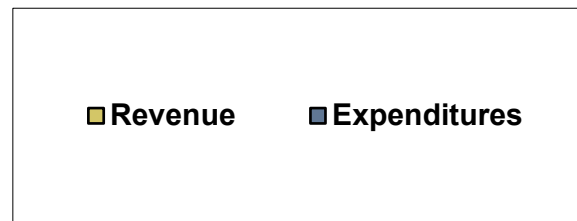


Overview of 2017 SPLOST Program



City Disbursements

- 2018 - \$18,470,632
- Total Program Budget - \$201,780,000
- Cumulative Program to Date Expenditures - \$22,367,723 (11.1% of total program)



Dollars in Chart in Thousands



Summary of Testwork and Results – 2017 SPLOST

- County Disbursements
 - \$59,227,781 of disbursements vouched
 - 173 items vouched
 - No exceptions on any disbursement regarding compliance or approvals
- County Budget Amendments
 - 42 amendments tested
 - No exceptions regarding approvals
- Revenue of \$171,620,144 agreed to general ledger and bank statements without exception.
- Expenditures of \$74,065,272 agreed to general ledger and audited schedule without exception.



Summary of Testwork and Results – 2017 SPLOST

- City Disbursements
 - \$17,438,762 of disbursements vouched
 - 233 items vouched
 - No exceptions on any disbursement regarding compliance or approvals.
- Revenue of \$36,362,970 agreed to general ledger and bank statements without exception.
- Expenditures of \$18,470,632 agreed to general ledger and bank statements without exception.



Questions & Comments

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