



**MAULDIN
& JENKINS**



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

Year ended December 31, 2019



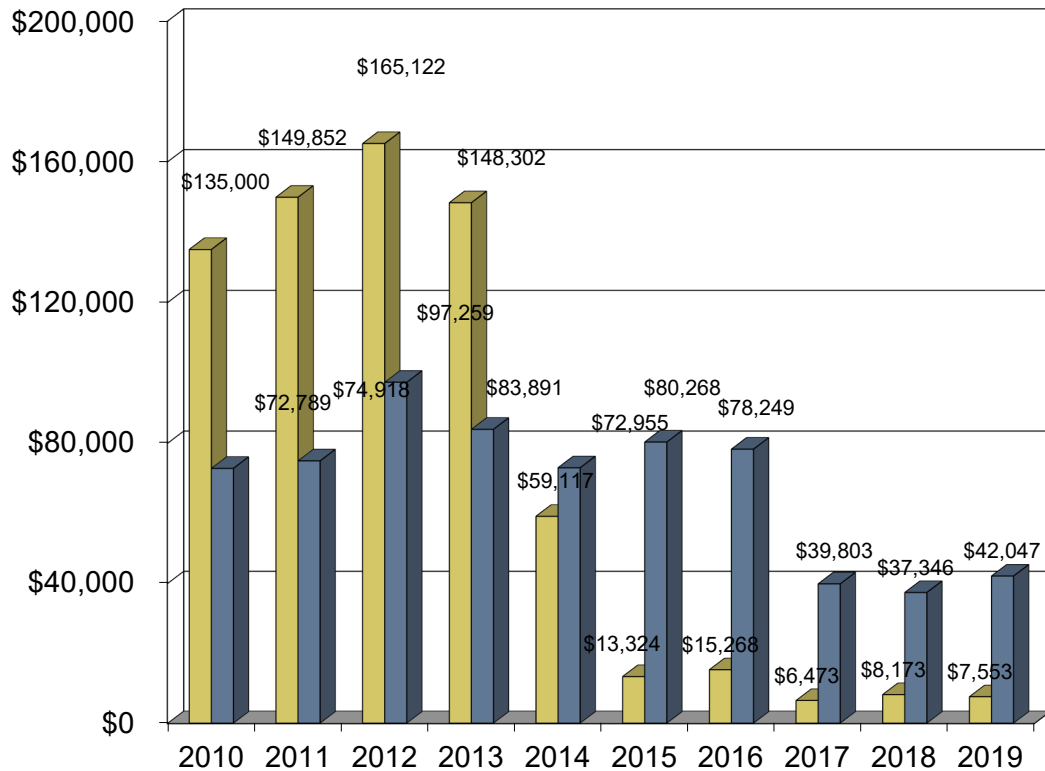
Overview of Procedures

- 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



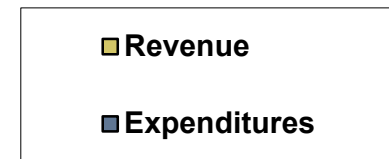


Overview of 2009 SPLOST Program



County Disbursements (including payments to Cities)

- 2019 - \$42,047,187
- Total Overall Program Budget - \$810,877,656
- Cumulative Program to Date Expenditures - \$725,392,301 (89.5% of total program)



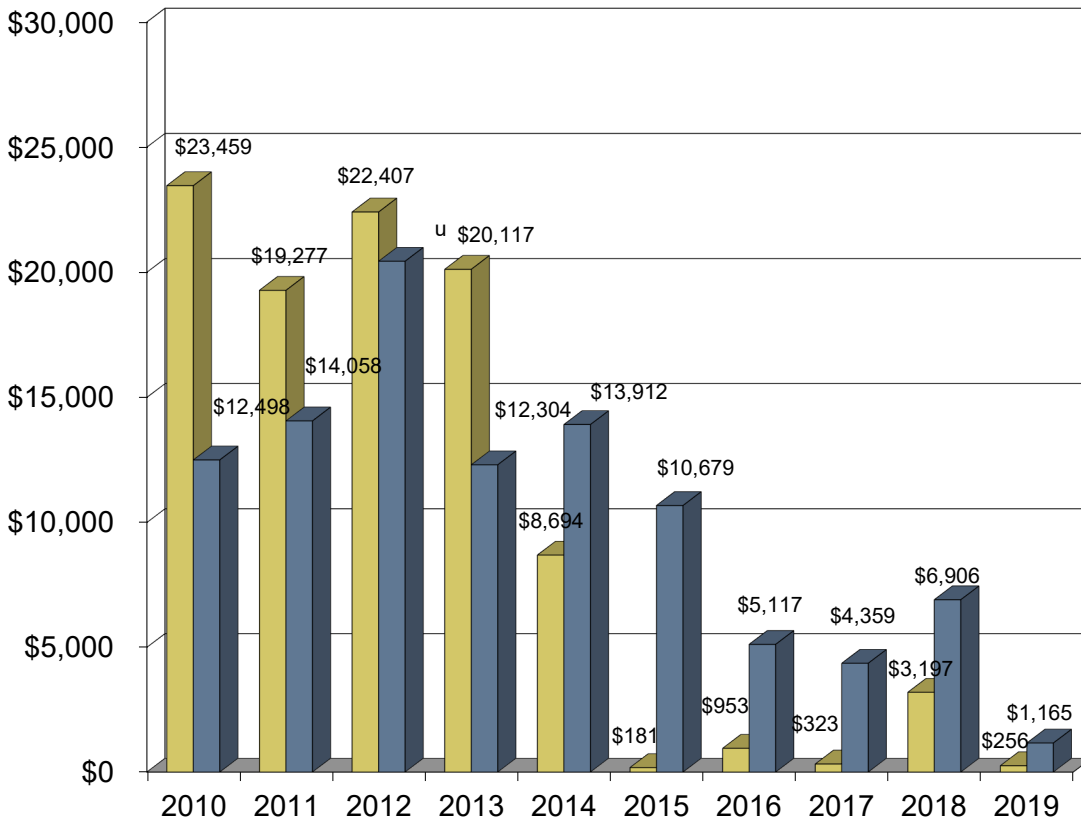
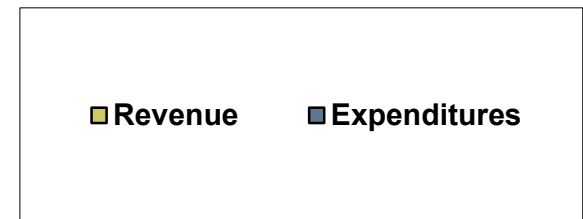
Dollars in Chart in Thousands



Overview of 2009 SPLOST Program

City Disbursements

- 2019 - \$1,164,503
- Total Program Budget - \$135,647,461
- Cumulative Program to Date Expenditures - \$106,840,637 (96.2% of total program)



Dollars in Chart in Thousands



Summary of Testwork and Results – 2009 SPLOST

- County Disbursements
 - \$32,033,209 of disbursements vouched
 - 79 items vouched
 - No exceptions on any disbursement regarding compliance or approvals

- County Budget Amendments
 - 54 amendments tested (from original budget – not all in 2019)
 - No exceptions regarding approvals

- Revenue of \$7,552,531 agreed to general ledger and bank statements without exception.

- Expenditures of \$42,047,187 agreed to general ledger and audited schedule without exception.

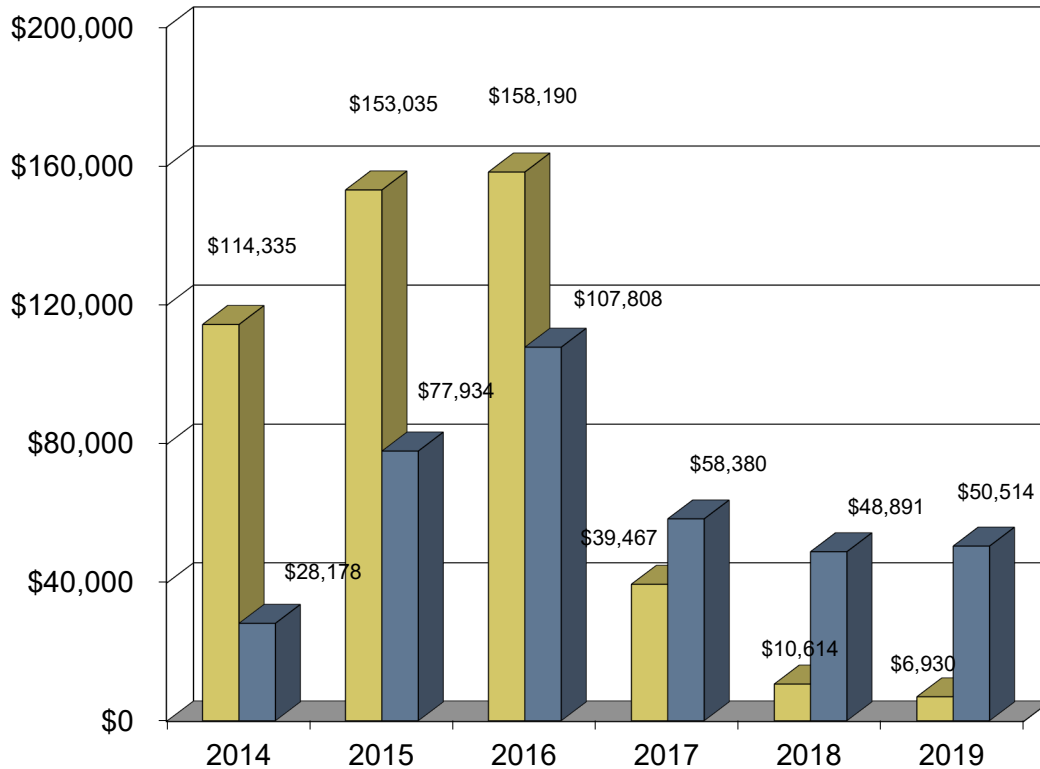


Summary of Testwork and Results – 2009 SPLOST

- City Disbursements
 - \$1,139,215 of disbursements vouched
 - 29 items vouched
 - No exceptions on any disbursement regarding compliance or approvals.
- Revenue of \$255,511 agreed to general ledger and bank statements without exception.
- Expenditures of \$1,164,503 agreed to general ledger and bank statements without exception.

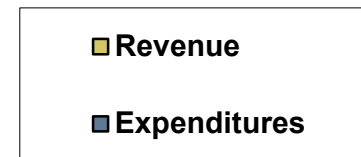


Overview of 2014 SPLOST Program



□ County Disbursements (including payments to Cities)

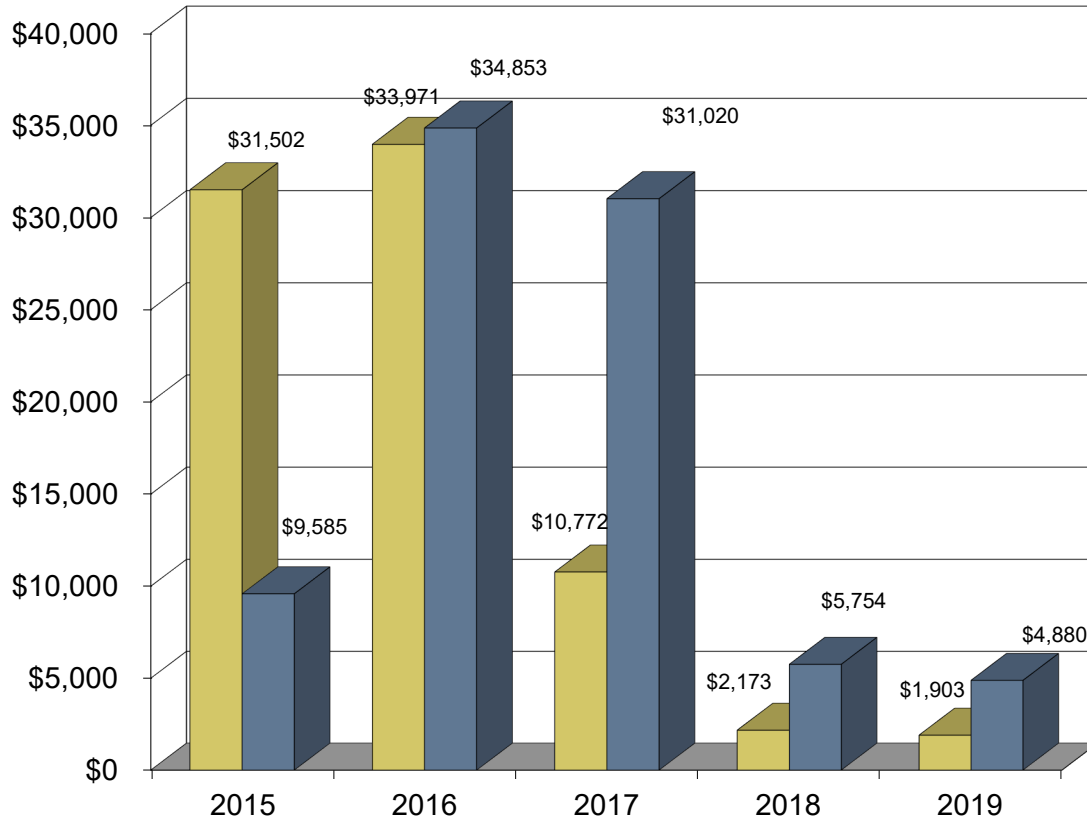
- 2019- \$50,513,971
- Total Overall Program Budget - \$514,235,143
- Cumulative Program to Date Expenditures - \$371,704,730 (72.3% of total program)



Dollars in Chart in Thousands

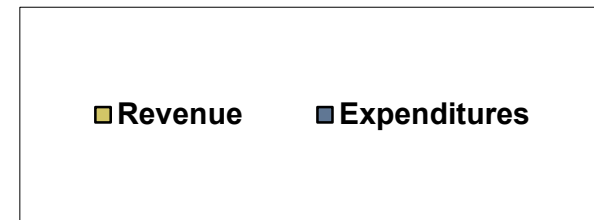


Overview of 2014 SPLOST Program



City Disbursements

- 2019 - \$4,879,745
- Total Program Budget - \$107,395,438
- Cumulative Program to Date Expenditures - \$89,906,936 (83.7% of total program)



Dollars in Chart in Thousands



Summary of Testwork and Results – 2014 SPLOST

- County Disbursements
 - \$32,650,091 of disbursements vouched
 - 121 items vouched
 - No exceptions on any disbursement regarding compliance or approvals
- County Budget Amendments
 - 42 amendments tested(from original budget – not all in 2019)
 - No exceptions regarding approvals
- Revenue of \$6,930,074 agreed to general ledger and bank statements without exception.
- Expenditures of \$50,513,971 agreed to general ledger and audited schedule without exception.

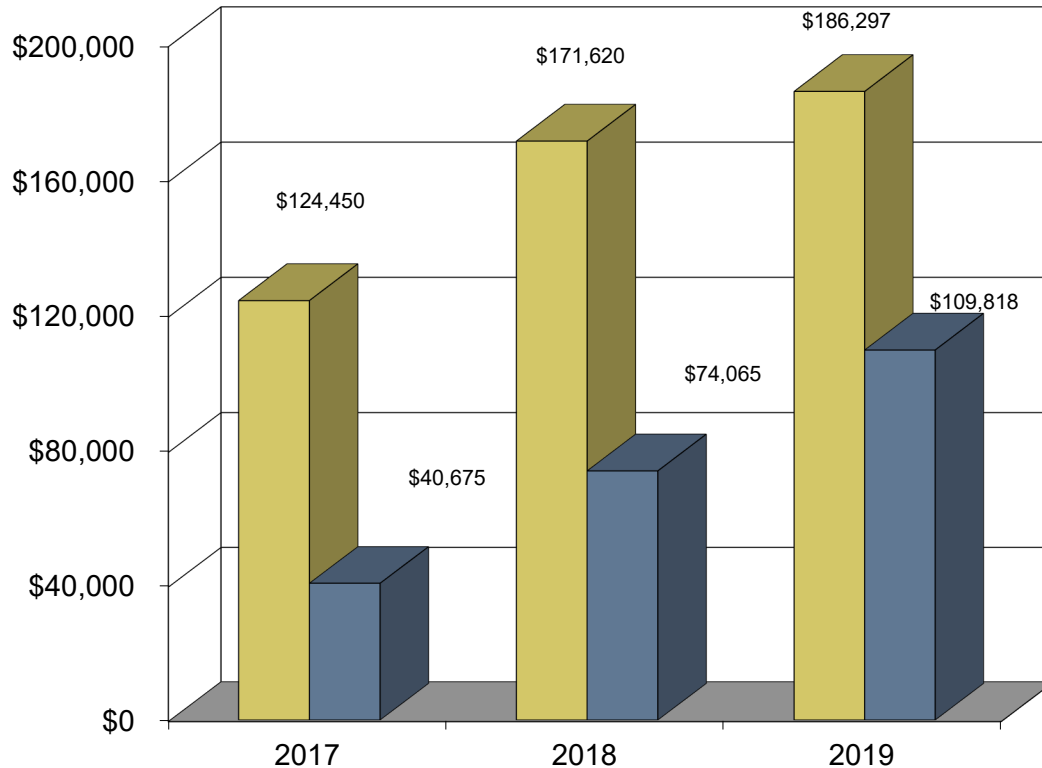


Summary of Testwork and Results – 2014 SPLOST

- City Disbursements
 - \$4,461,073 of disbursements vouched
 - 105 items vouched
 - No exceptions on any disbursement regarding compliance or approvals.
- Revenue of \$1,903,076 agreed to general ledger and bank statements without exception.
- Expenditures of \$4,879,745 agreed to general ledger and bank statements without exception.

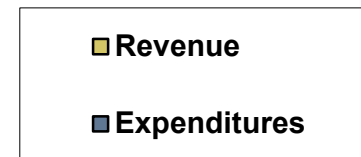


Overview of 2017 SPLOST Program



□ County Disbursements (including payments to Cities)

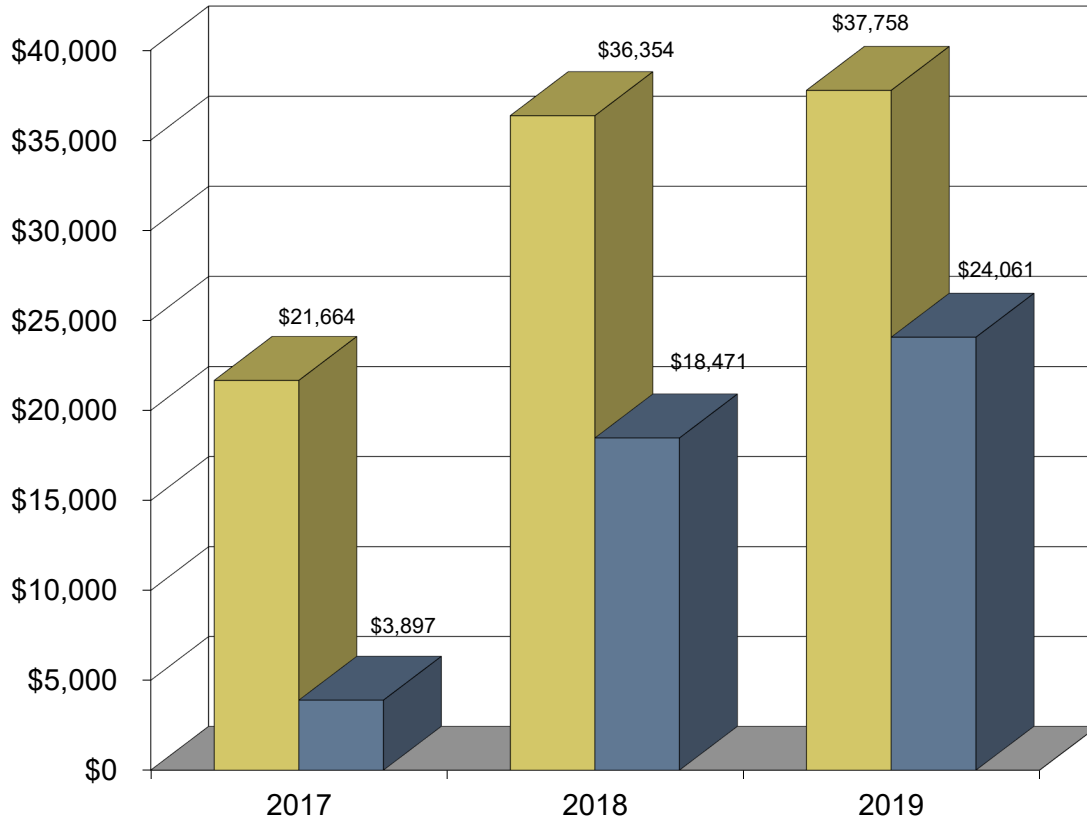
- 2019- \$109,817,865
- Total Overall Program Budget - \$920,488,109
- Cumulative Program to Date Expenditures - \$224,557,866 (24.4% of total program)



Dollars in Chart in Thousands

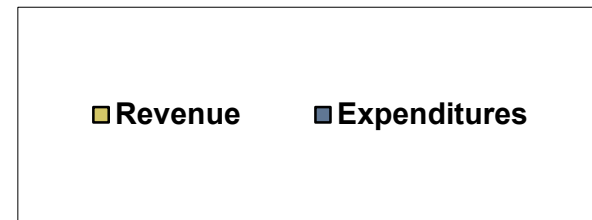


Overview of 2017 SPLOST Program



City Disbursements

- 2019 - \$24,060,842
- Total Program Budget - \$201,771,297
- Cumulative Program to Date Expenditures - \$46,428,565 (23.0% of total program)



Dollars in Chart in Thousands



Summary of Testwork and Results – 2017 SPLOST

- County Disbursements
 - \$79,626,504 of disbursements vouched
 - 193 items vouched
 - No exceptions on any disbursement regarding compliance or approvals
- County Budget Amendments
 - 61 amendments tested (from original budget – not all in 2019)
 - No exceptions regarding approvals
- Revenue of \$186,297,415 agreed to general ledger and bank statements without exception.
- Expenditures of \$109,817,865 agreed to general ledger and audited schedule without exception.



Summary of Testwork and Results – 2017 SPLOST

- City Disbursements
 - \$19,760,847 of disbursements vouched
 - 241 items vouched
 - No exceptions on any disbursement regarding compliance or approvals.
- Revenue of \$37,757,554 agreed to general ledger and bank statements without exception.
- Expenditures of \$24,060,842 agreed to general ledger and bank statements without exception.



Questions & Comments

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