



# Presentation of Results of Independent Procedures on the Gwinnett County 2005 SPLOST Program



Year ended December 31, 2007

## Overview of Procedures

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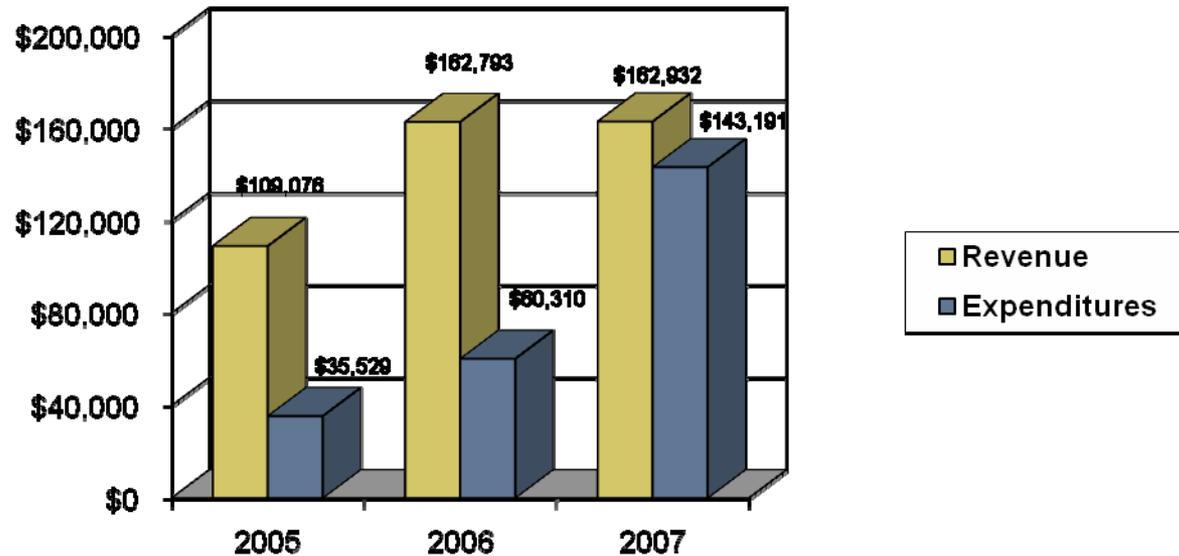
- n Audit of County Schedule of Expenditures of 2005 Sales Tax Program
- n Agreed upon procedures for:
  - County disbursements – testing for compliance with SPLOST Referendum
  - County disbursements – testing for proper approval
  - County budget amendments – testing for proper approval
  - County 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 SPLOST Program

## n County Disbursements (including payments to Cities)

- 2007 - \$143,190,700
- Total Overall Program Budget - \$545,029,829
- Cumulative Program to Date Expenditures - \$239,029,839 (43.9% of total program)



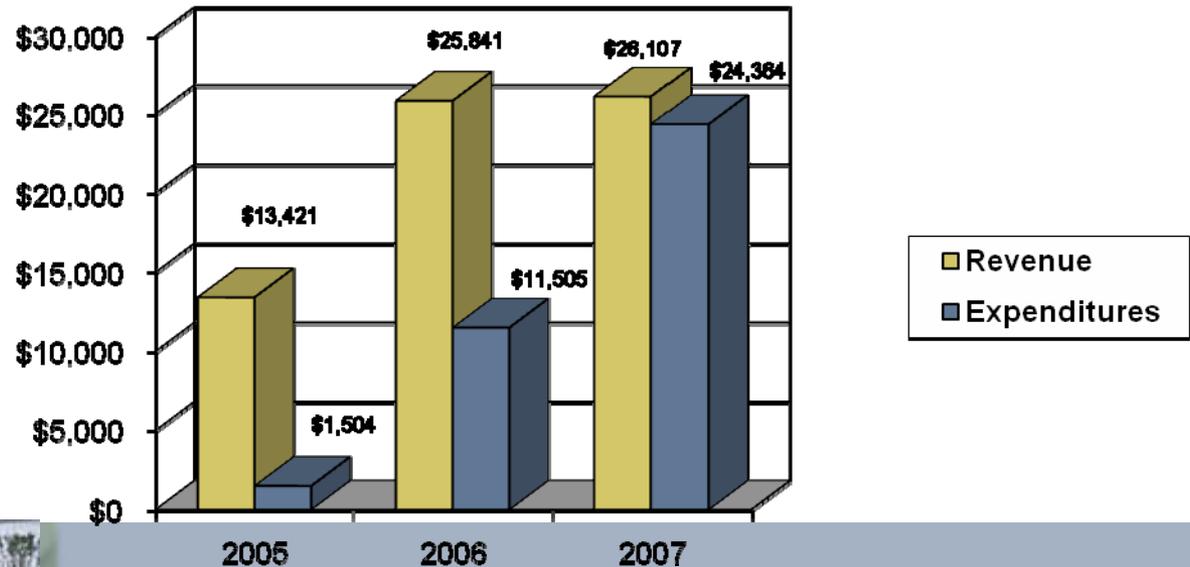
*Dollars in Chart in Thousands*



# Overview of SPLOST Program

## n City Disbursements

- 2007 - \$24,363,614
- Total Program Budget - \$88,620,400
- Cumulative Program to Date Expenditures - \$37,373,183 (42.2% of total program)



*Dollars in Chart in Thousands*



## Summary of Testwork and Results

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### n County Disbursements

- \$105,578,819 of disbursements vouched
- 180 items vouched
- No exceptions on any disbursement regarding compliance or approvals

### n County Budget Amendments

- 4 amendments tested
- No exceptions regarding approvals

n Revenue of \$162,931,925 agreed to general ledger and bank statements without exception.

n Expenditures of \$143,190,700 agreed to general ledger and audited schedule without exception.



## Summary of Testwork

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### n City Disbursements

- \$23,280,924 of disbursements vouched
- 383 items vouched
- No exceptions on any disbursement regarding compliance or approvals, however the disbursements of two cities resulted in the following over-expenditure of an allocation category:
  - The City of Lawrenceville overspent the cumulative recreation allocation by \$549,902 – or \$370,625 when cumulative interest earnings are applied to the category
  - The City of Berkeley Lake overspent the cumulative roads, streets, and bridges allocation by \$37,037 – or \$17,277 when cumulative interest earnings are applied to the category



## Summary of Testwork

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- n Revenue of \$26,106,724 agreed to general ledger and bank statements without exception.
- n Expenditures of \$24,363,614 agreed to general ledger and bank statements without exception.



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# Questions & Comments

Joel Black  
Partner  
Mauldin & Jenkins, LLC  
(678) 589-5102  
[jmblack@mjcpa.com](mailto:jmblack@mjcpa.com)

