



## Presentation of Results of Independent Procedures on the Gwinnett County 2005 & 2009 SPLOST Programs

Year ended December 31, 2010



## Overview of Procedures

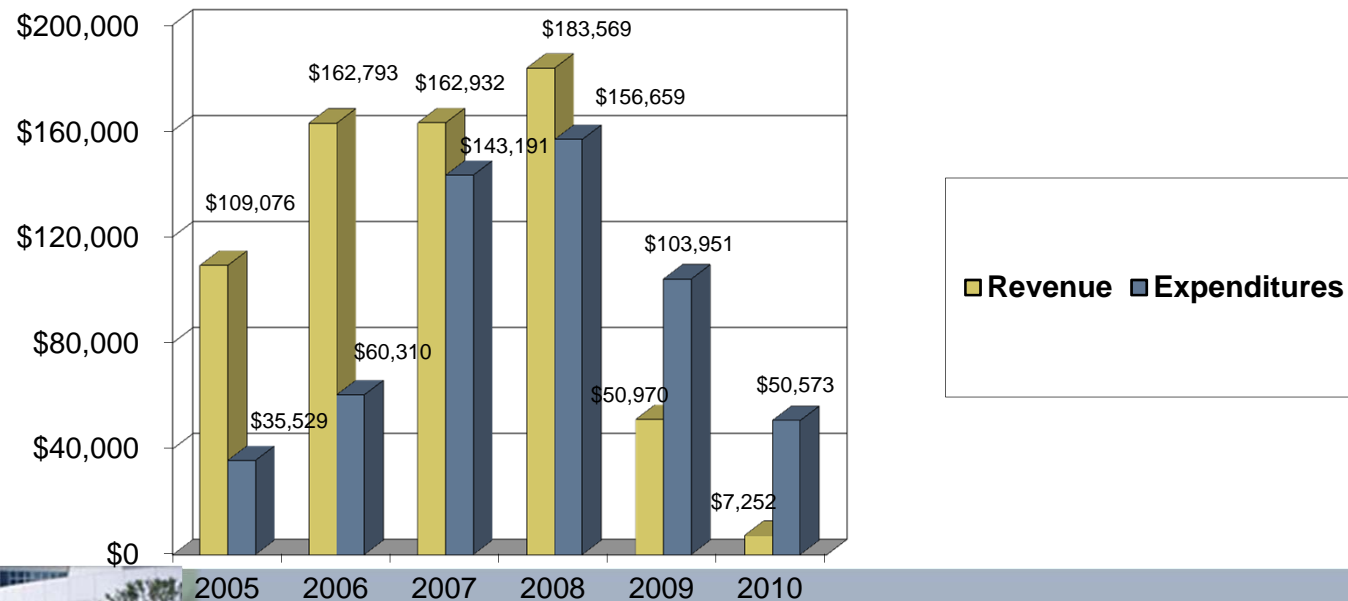
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- Audit of County Schedule of Expenditures of 2005 & 2009 Sales Tax Programs
- Agreed upon procedures for:
  - County disbursements – testing for compliance with SPLOST Referendum
  - County disbursements – testing for proper approval
  - County budget 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)
  - 2010 - \$50,572,848
  - Total Overall Program Budget - \$694,053,659
  - Cumulative Program to Date Expenditures - \$550,212,909 (79.3% of total program)



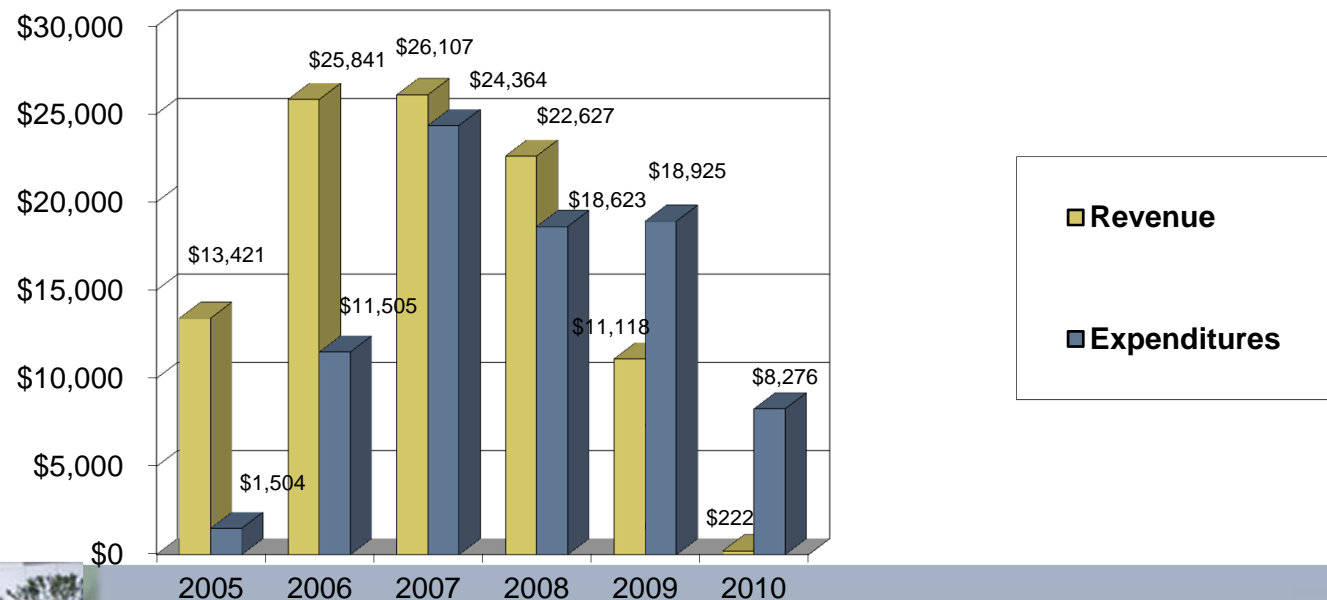
Dollars in Chart in Thousands



# Overview of 2005 SPLOST Program

## ■ City Disbursements

- 2010 - \$8,276,398
- Total Program Budget - \$90,244,245
- Cumulative Program to Date Expenditures - \$84,877,674 (94.0% of total program)



*Dollars in Chart in Thousands*



## Summary of Testwork and Results – 2005 SPLOST

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### ■ County Disbursements

- \$29,504,498 of disbursements vouched
- 108 items vouched
- No exceptions on any disbursement regarding compliance or approvals

### ■ County Budget Amendments

- 5 amendments tested
- No exceptions regarding approvals

### ■ Revenue of \$7,251,928 agreed to general ledger and bank statements without exception.

### ■ Expenditures of \$50,572,848 agreed to general ledger and audited schedule without exception.



## Summary of Testwork – 2005 SPLOST

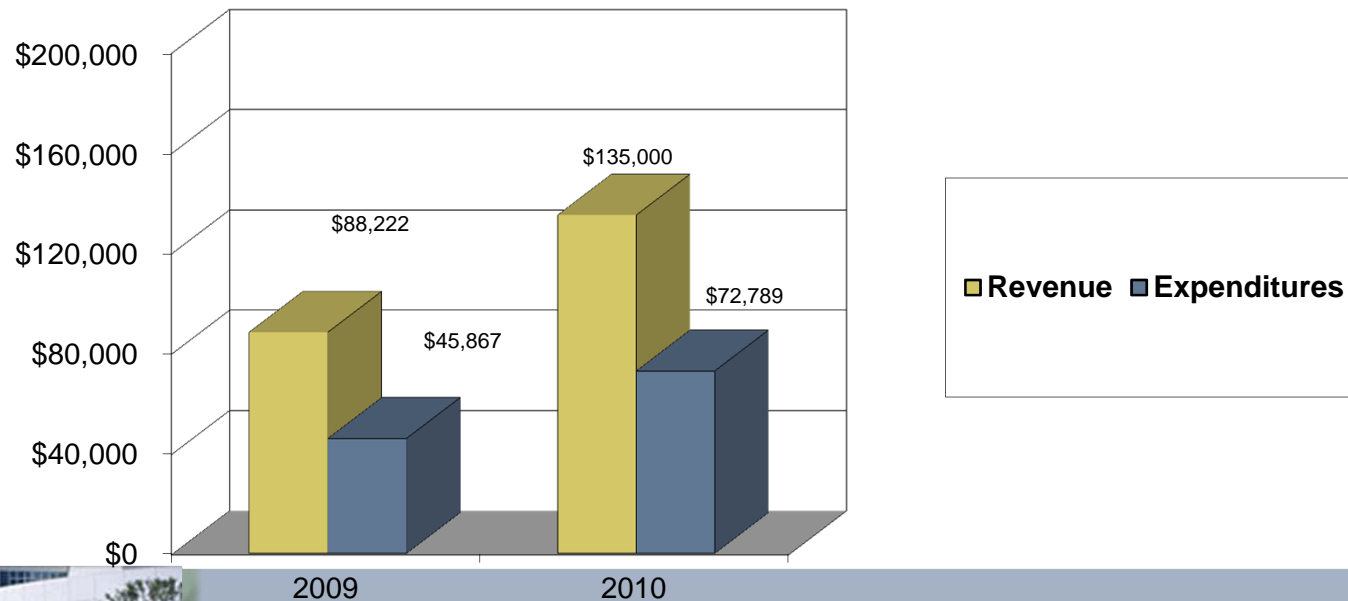
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- City Disbursements
  - \$7,862,367 of disbursements vouched
  - 159 items vouched
  - No exceptions on any disbursement regarding compliance or approvals.
- Revenue of \$221,964 agreed to general ledger and bank statements without exception.
- Expenditures of \$8,276,398 agreed to general ledger and bank statements without exception.



## Overview of 2009 SPLOST Program

- County Disbursements (including payments to Cities)
  - 2010 - \$72,789,442
  - Total Overall Program Budget - \$675,360,896
  - Cumulative Program to Date Expenditures - \$118,656,393 (17.6% of total program)



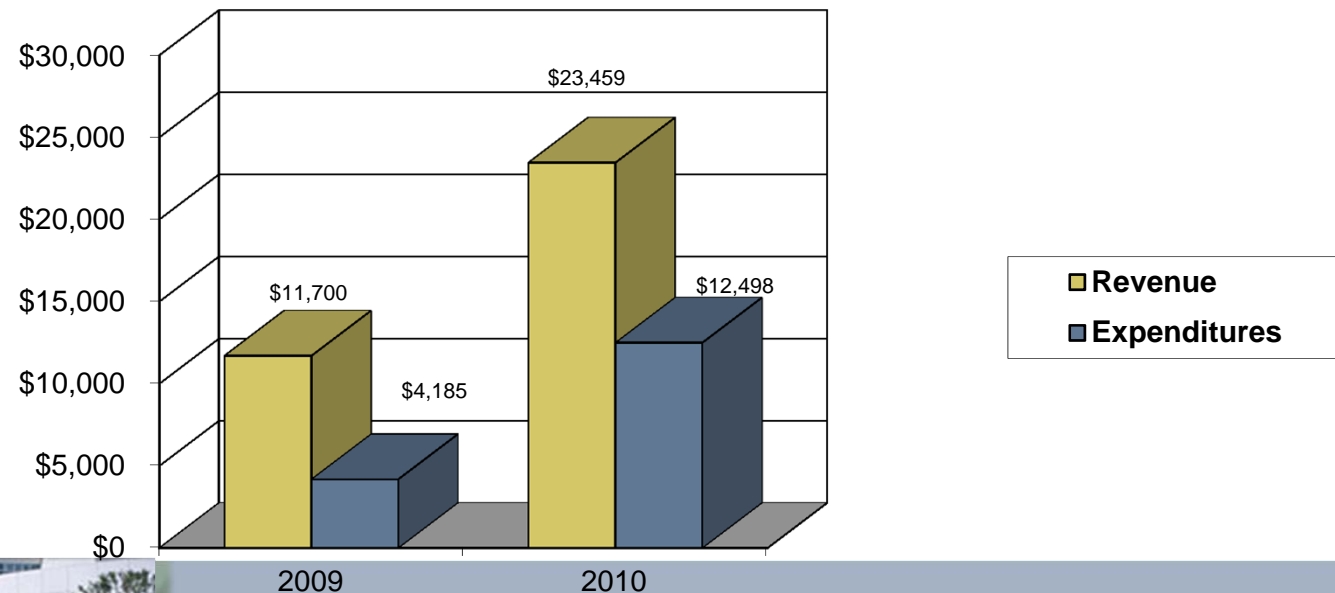
*Dollars in Chart in Thousands*



# Overview of 2009 SPLOST Program

## ■ City Disbursements

- 2010 - \$12,497,709
- Total Program Budget - \$132,749,600
- Cumulative Program to Date Expenditures - \$16,683,171 (12.6% of total program)



*Dollars in Chart in Thousands*





## Summary of Testwork and Results – 2009 SPLOST

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### ■ County Disbursements

- \$54,921,957 of disbursements vouched
- 164 items vouched
- No exceptions on any disbursement regarding compliance or approvals

### ■ County Budget Amendments

- 13 amendments tested
- No exceptions regarding approvals

### ■ Revenue of \$135,000,198 agreed to general ledger and bank statements without exception.

### ■ Expenditures of \$72,789,442 agreed to general ledger and audited schedule without exception.



## Summary of Testwork – 2009 SPLOST

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- City Disbursements
  - \$10,453,582 of disbursements vouched
  - 111 items vouched
  - No exceptions on any disbursement regarding compliance or approvals.
- Revenue of \$23,458,881 agreed to general ledger and bank statements without exception.
- Expenditures of \$12,497,709 agreed to general ledger and bank statements without exception.



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# Questions & Comments

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