



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



Year ended December 31, 2011

## Overview of Procedures

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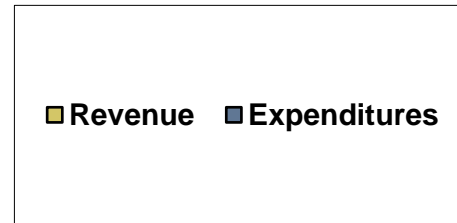
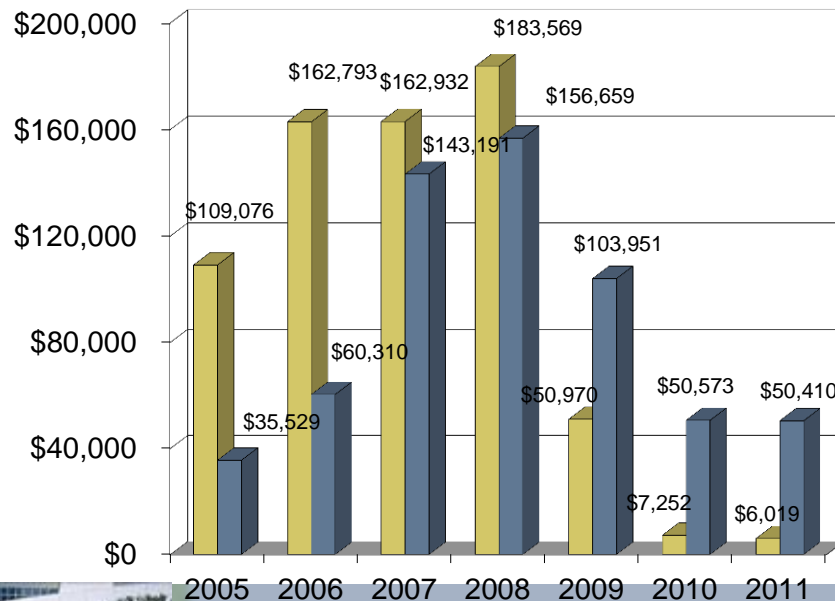
- Audit of County Schedule of Expenditures of 2005 & 2009 Sales Tax Programs
- Agreed upon procedures for:
  - County disbursements – testing for compliance with SPLOST Referendum
  - County disbursements – testing for proper approval
  - County budget amendments – testing for proper approval
  - County 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)

- 2011 - \$50,409,670
- Total Overall Program Budget - \$717,482,531
- Cumulative Program to Date Expenditures - \$600,622,578 (83.7% of total program)



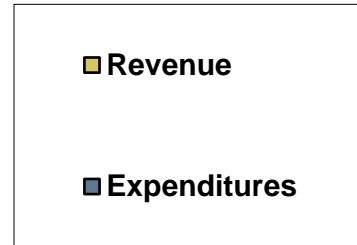
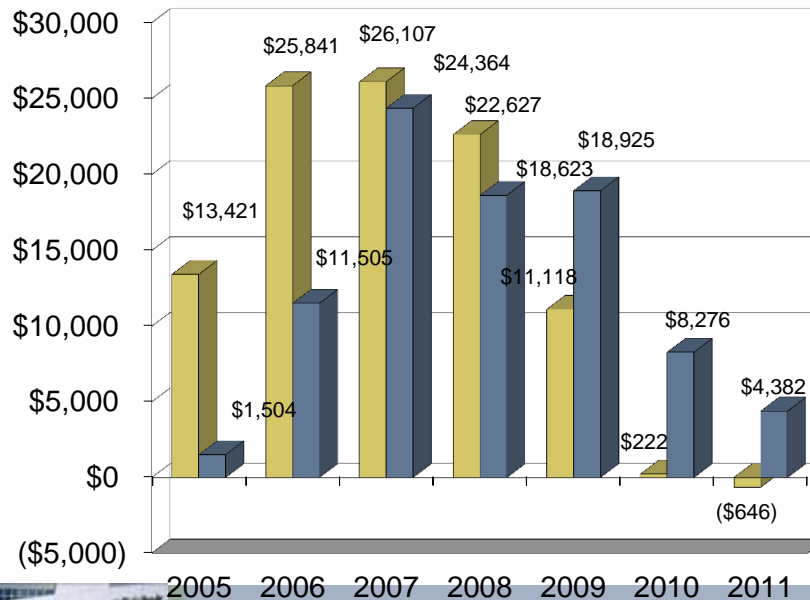
Dollars in Chart in Thousands



# Overview of 2005 SPLOST Program

## ■ City Disbursements

- 2011 - \$4,382,188
- Total Program Budget - \$99,712,322
- Cumulative Program to Date Expenditures - \$90,149,472 (90.4% of total program)



*Dollars in Chart in Thousands*



## Summary of Testwork and Results – 2005 SPLOST

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### ■ County Disbursements

- \$26,083,168 of disbursements vouched
- 134 items vouched
- No exceptions on any disbursement regarding compliance or approvals

### ■ County Budget Amendments

- 5 amendments tested
- No exceptions regarding approvals

### ■ Revenue of \$6,019,294 agreed to general ledger and bank statements without exception.

### ■ Expenditures of \$50,409,670 agreed to general ledger and audited schedule without exception.



## Summary of Testwork and Results – 2005 SPLOST

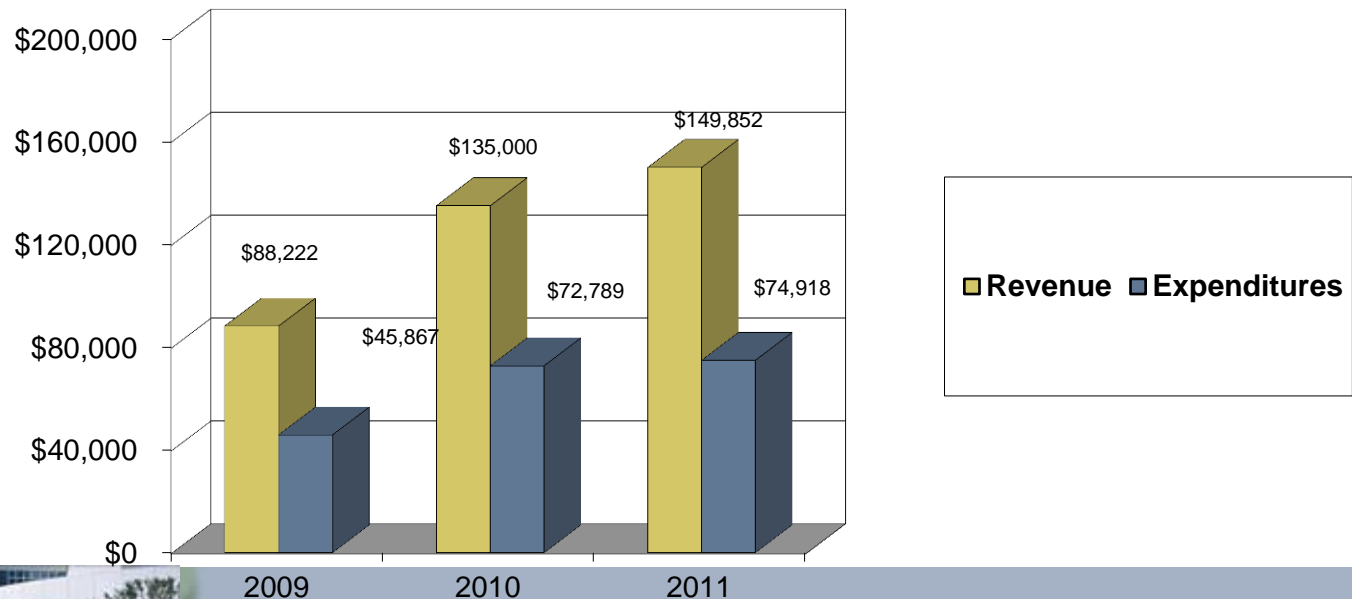
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- City Disbursements
  - \$4,116,447 of disbursements vouched
  - 119 items vouched
  - No exceptions on any disbursement regarding compliance or approvals.
- Revenue of (\$646,310) agreed to general ledger and bank statements without exception – note the negative was the transfer to the 2009 SPLOST by each City for change in transition months from 2005 SPLOST to 2009 SPLOST.
- Expenditures of \$4,382,188 agreed to general ledger and bank statements without exception.



# Overview of 2009 SPLOST Program

- County Disbursements (including payments to Cities)
  - 2011 - \$74,917,560
  - Total Overall Program Budget - \$695,697,132
  - Cumulative Program to Date Expenditures - \$193,573,953 (27.8% of total program)



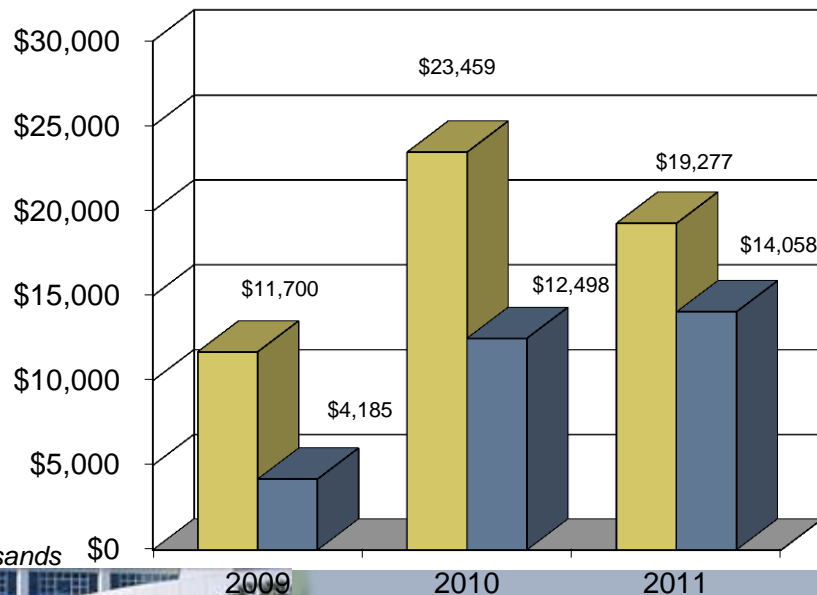
*Dollars in Chart in Thousands*



# Overview of 2009 SPLOST Program

## ■ City Disbursements

- 2011 - \$14,058,255
- Total Program Budget - \$132,749,600
- Cumulative Program to Date Expenditures - \$31,204,209 (23.5% of total program)



■ Revenue ■ Expenditures

Dollars in Chart in Thousands





## Summary of Testwork and Results – 2009 SPLOST

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### ■ County Disbursements

- \$42,986,320 of disbursements vouched
- 183 items vouched
- No exceptions on any disbursement regarding compliance or approvals

### ■ County Budget Amendments

- 5 amendments tested
- No exceptions regarding approvals

■ Revenue of \$149,852,193 agreed to general ledger and bank statements without exception.

■ Expenditures of \$74,917,560 agreed to general ledger and audited schedule without exception.



## Summary of Testwork and Results – 2009 SPLOST

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- City Disbursements
  - \$12,753,651 of disbursements vouched
  - 199 items vouched
  - No exceptions on any disbursement regarding compliance or approvals.
- Revenue of \$19,277,418 agreed to general ledger and bank statements without exception.
- Expenditures of \$14,058,255 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)

