



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

Year ended December 31, 2005



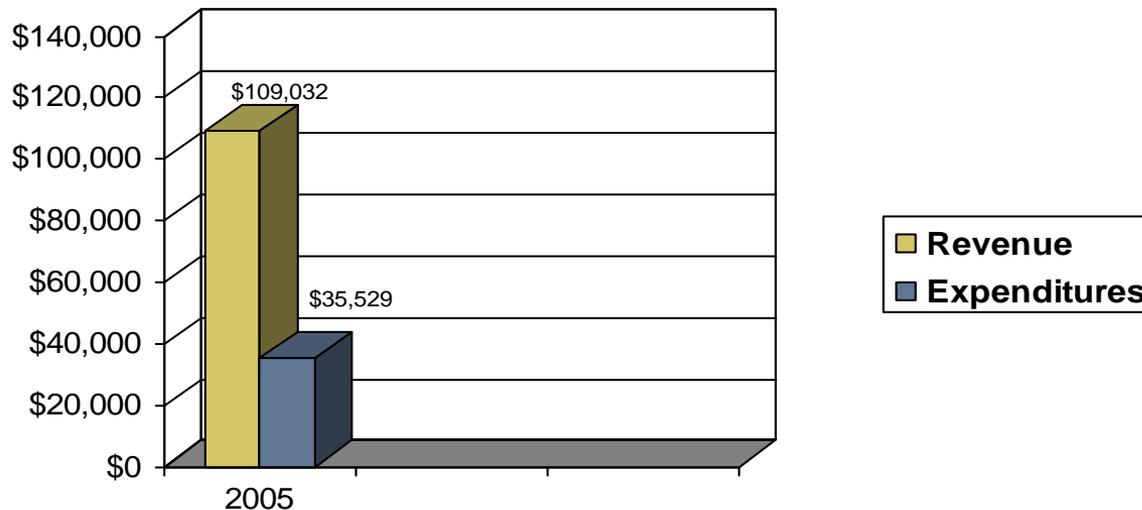
Overview of Procedures

- Audit of County Schedule of Expenditures of 2005 Sales Tax Program
- 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

- County Disbursements (including payments to Cities)
 - 2005 - \$35,529,138
 - Total Overall Program Budget - \$505,317,190
 - Cumulative Program to Date Expenditures - \$35,529,138 (7.0% of total program)



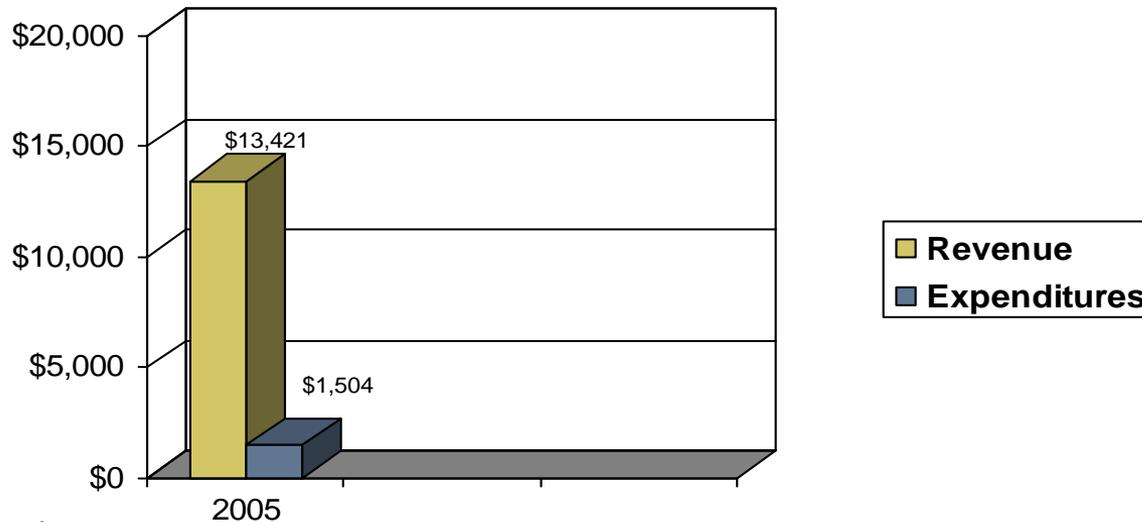
Dollars in Chart in Thousands



Overview of SPLOST Program

■ City Disbursements

- 2005 - \$1,504,311
- Total Program Budget - \$88,620,400
- Cumulative Program to Date Expenditures - \$1,504,311 (1.7% of total program)



Dollars in Chart in Thousands



Summary of Testwork and Results

■ County Disbursements

- \$31,091,720 of disbursements vouched
- 82 items vouched
- No exceptions on any disbursement regarding compliance or approvals

■ County Budget Amendments

- 4 amendments tested
- No exceptions regarding approvals

■ Revenue of \$109,032,257 agreed to general ledger and bank statements without exception.

■ Expenditures of \$35,529,138 agreed to general ledger and audited schedule without exception.



Summary of Testwork

- City Disbursements
 - \$1,503,534 of disbursements vouched
 - 48 items vouched
 - No exceptions on any disbursement regarding compliance or approvals
- Revenue of \$13,420,940 agreed to general ledger and bank statements without exception.
- Expenditures of \$1,504,311 agreed to general ledger and bank statements without exception.



Questions & Comments

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