



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

Year ended December 31, 2009



Overview of Procedures

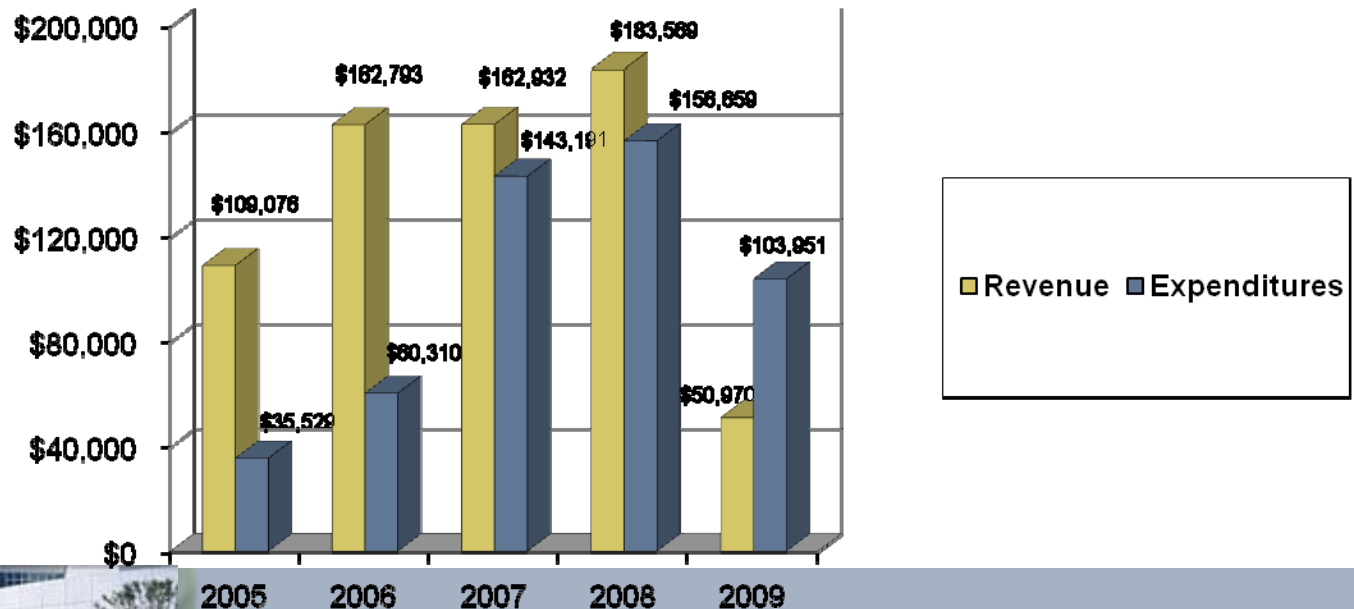
- n Audit of County Schedule of Expenditures of 2005 & 2009 Sales Tax Programs
- n Agreed upon procedures for:
 - County disbursements – testing for compliance with SPLOST Referendum
 - County disbursements – testing for proper approval
 - County budget amendments – testing for proper approval
 - County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

n County Disbursements (including payments to Cities)

- 2009 - \$103,951,187
- Total Overall Program Budget - \$687,127,965
- Cumulative Program to Date Expenditures - \$499,640,060 (72.7% of total program)



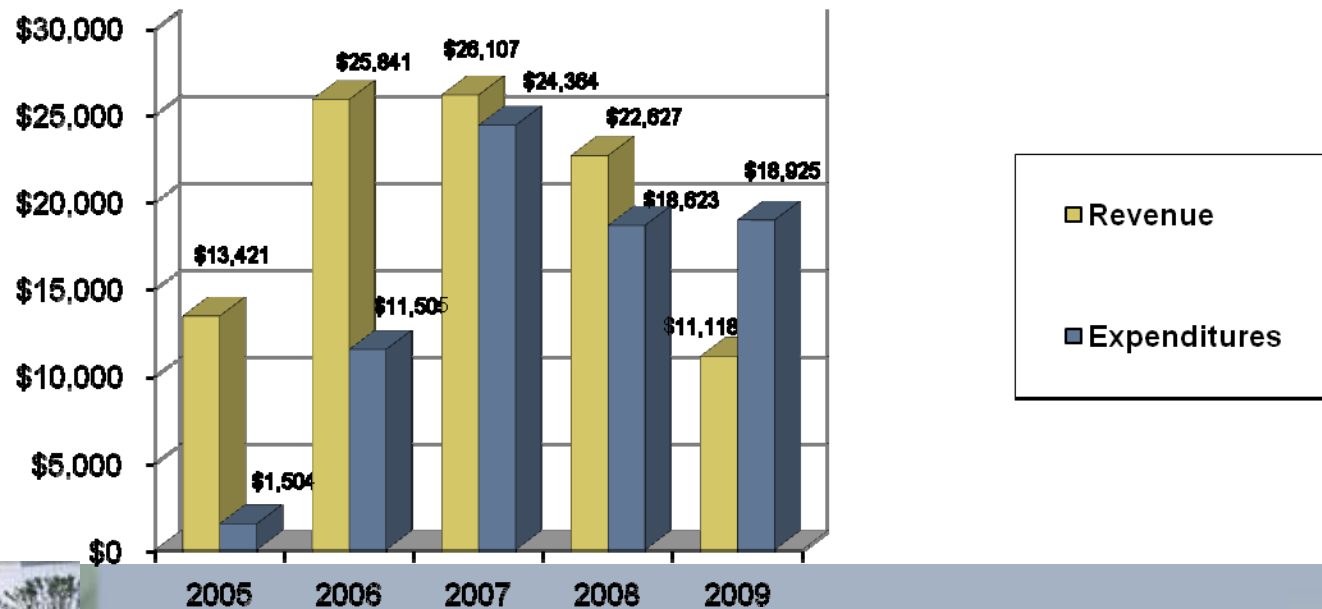
Dollars in Chart in Thousands



Overview of 2005 SPLOST Program

n City Disbursements

- 2009 - \$18,924,616
- Total Program Budget - \$94,352,921
- Cumulative Program to Date Expenditures - \$74,689,854 (79.2% of total program)



Dollars in Chart in Thousands



Summary of Testwork and Results – 2005 SPLOST

n County Disbursements

- \$34,640,953 of disbursements vouched
- 120 items vouched
- No exceptions on any disbursement regarding compliance or approvals

n County Budget Amendments

- 5 amendments tested
- No exceptions regarding approvals

n Revenue of \$50,970,008 agreed to general ledger and bank statements without exception.

n Expenditures of \$103,951,187 agreed to general ledger and audited schedule without exception.



Summary of Testwork – 2005 SPLOST

n City Disbursements

- \$16,430,786 of disbursements vouched
- 280 items vouched
- No exceptions on any disbursement regarding compliance or approvals.

n Revenue of \$11,118,453 agreed to general ledger and bank statements without exception.

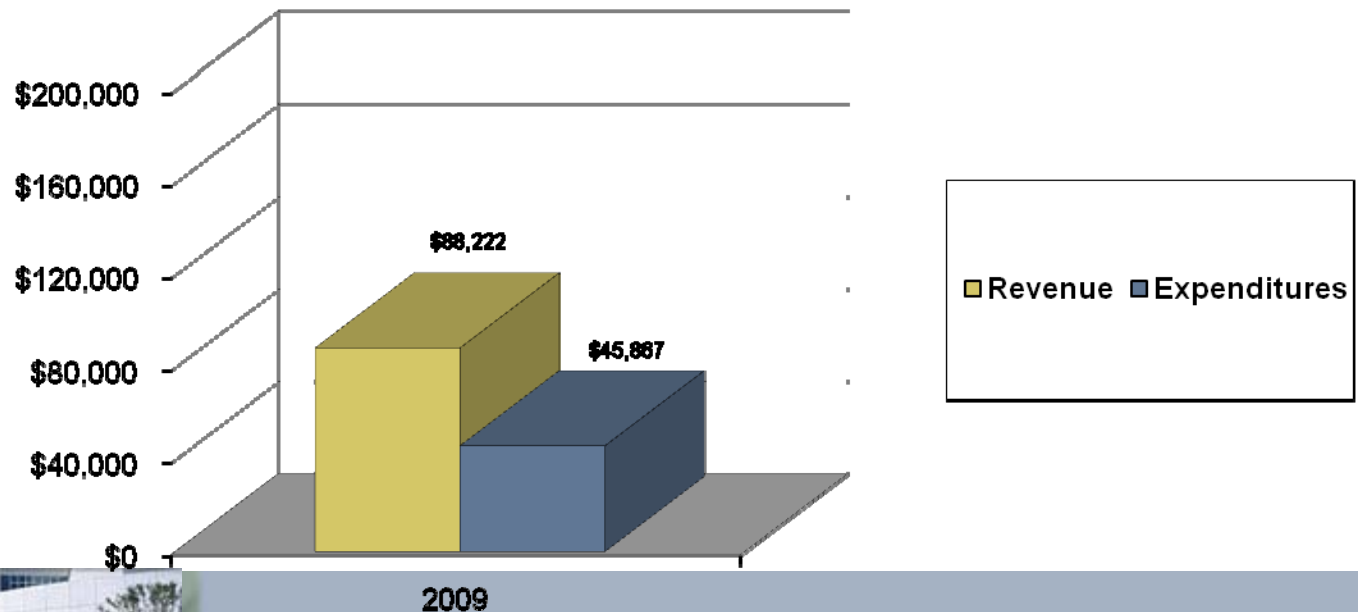
n Expenditures of \$18,924,616 agreed to general ledger and bank statements without exception.



Overview of 2009 SPLOST Program

n County Disbursements (including payments to Cities)

- 2009 - \$45,866,951
- Total Overall Program Budget - \$721,260,837
- Cumulative Program to Date Expenditures - \$45,866,951 (6.4% of total program)



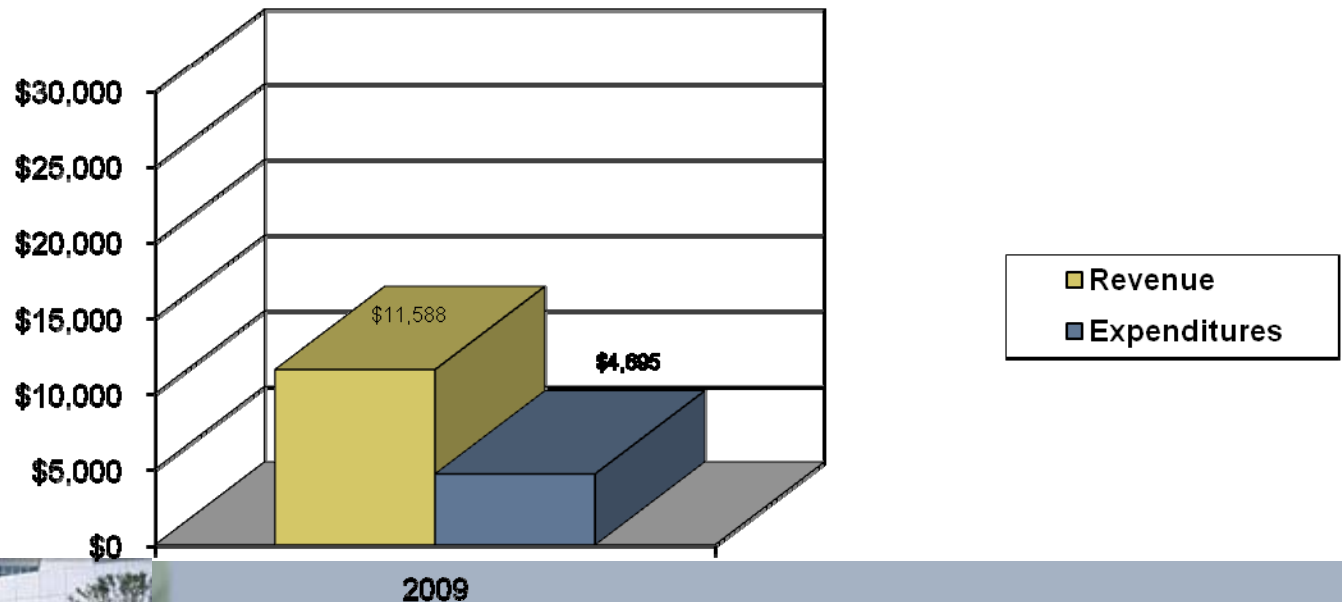
Dollars in Chart in Thousands



Overview of 2009 SPLOST Program

n City Disbursements

- 2009 - \$4,694,759
- Total Program Budget - \$132,749,600
- Cumulative Program to Date Expenditures - \$4,694,759 (3.5% of total program)



Dollars in Chart in Thousands



Summary of Testwork and Results – 2009 SPLOST

n County Disbursements

- \$15,801,007 of disbursements vouched
- 90 items vouched
- No exceptions on any disbursement regarding compliance or approvals

n County Budget Amendments

- No budget amendments

n Revenue of \$88,221,690 agreed to general ledger and bank statements without exception.

n Expenditures of \$45,866,951 agreed to general ledger and audited schedule without exception.



Summary of Testwork – 2009 SPLOST

n City Disbursements

- \$4,620,843 of disbursements vouched
- 39 items vouched
- No exceptions on any disbursement regarding compliance or approvals.

n Revenue of \$11,587,836 agreed to general ledger and bank statements without exception.

n Expenditures of \$4,694,759 agreed to general ledger and bank statements without exception.



Questions & Comments

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