



Presentation of Results of Independent Procedures on the Gwinnett County 2009, 2014, and 2017 SPLOST Programs

MT
MAULDIN & JENKINS
CPAs & ADVISORS

Year ended
December 31, 2021



Gwinnett

Overview of Procedures

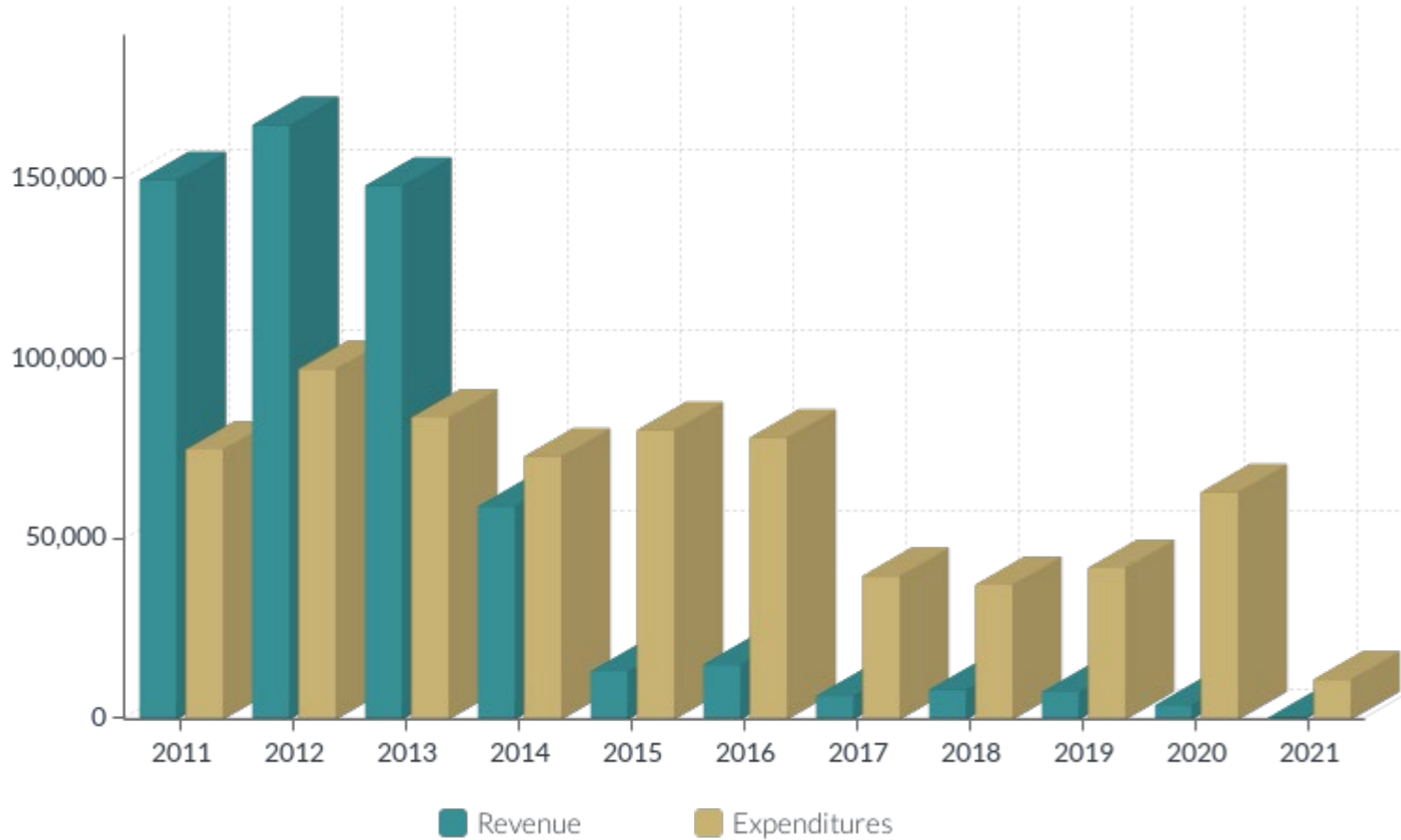


- **Audit of County Schedule of Expenditures of 2009, 2014, and 2017 Sales Tax Programs**

- **Agreed upon procedures for 2009, 2014, and 2017 Sales Tax Programs:**
 - 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



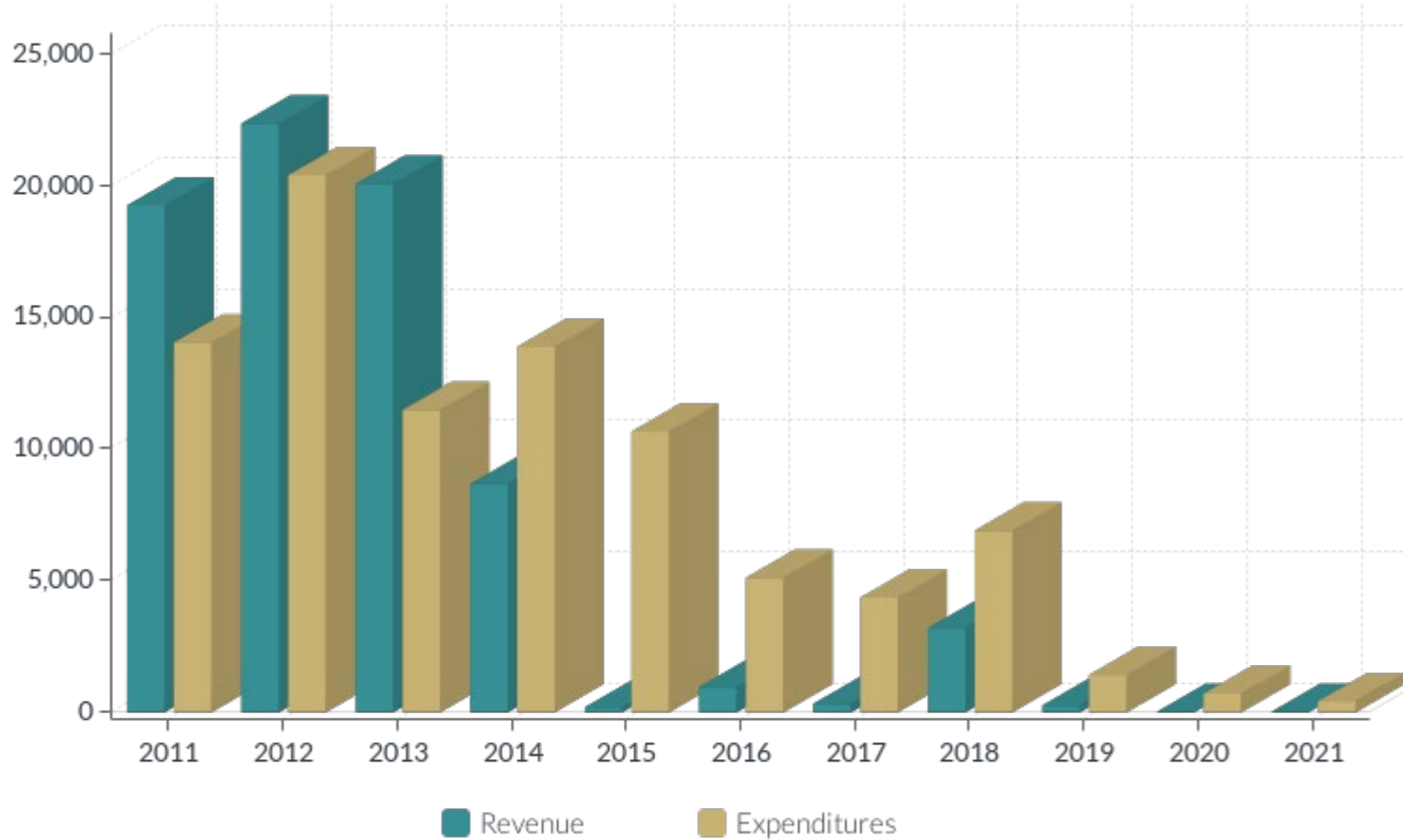
Overview of 2009 SPLOST Program



- **County Disbursements**
(including payments to Cities)
 - 2021 - \$18,691,039
 - Total Overall Program Budget - \$807,496,136
 - Cumulative Program to Date Expenditures - \$807,496,136 (100% of total program)



Overview of 2009 SPLOST Program



○ City Disbursements

- 2021 - \$412,963
- Total Program Budget - \$133,455,775
- Cumulative Program to Date Expenditures - \$108,531,132 (81.3% of total program)



Summary of Testwork and Results 2009 SPLOST



○ **County Disbursements**

- \$16,375,922 of disbursements vouched
- 69 items vouched
- No exceptions on any disbursement regarding compliance or approvals

○ **County Budget Amendments**

- 64 amendments tested (from original budget – not all in 2021)
- No exceptions regarding approvals

○ Revenue of \$330,101 agreed to general ledger and bank statements without exception.

○ Expenditures of \$18,691,039 agreed to general ledger and audited schedule without exception.



Summary of Testwork and Results 2009 SPLOST

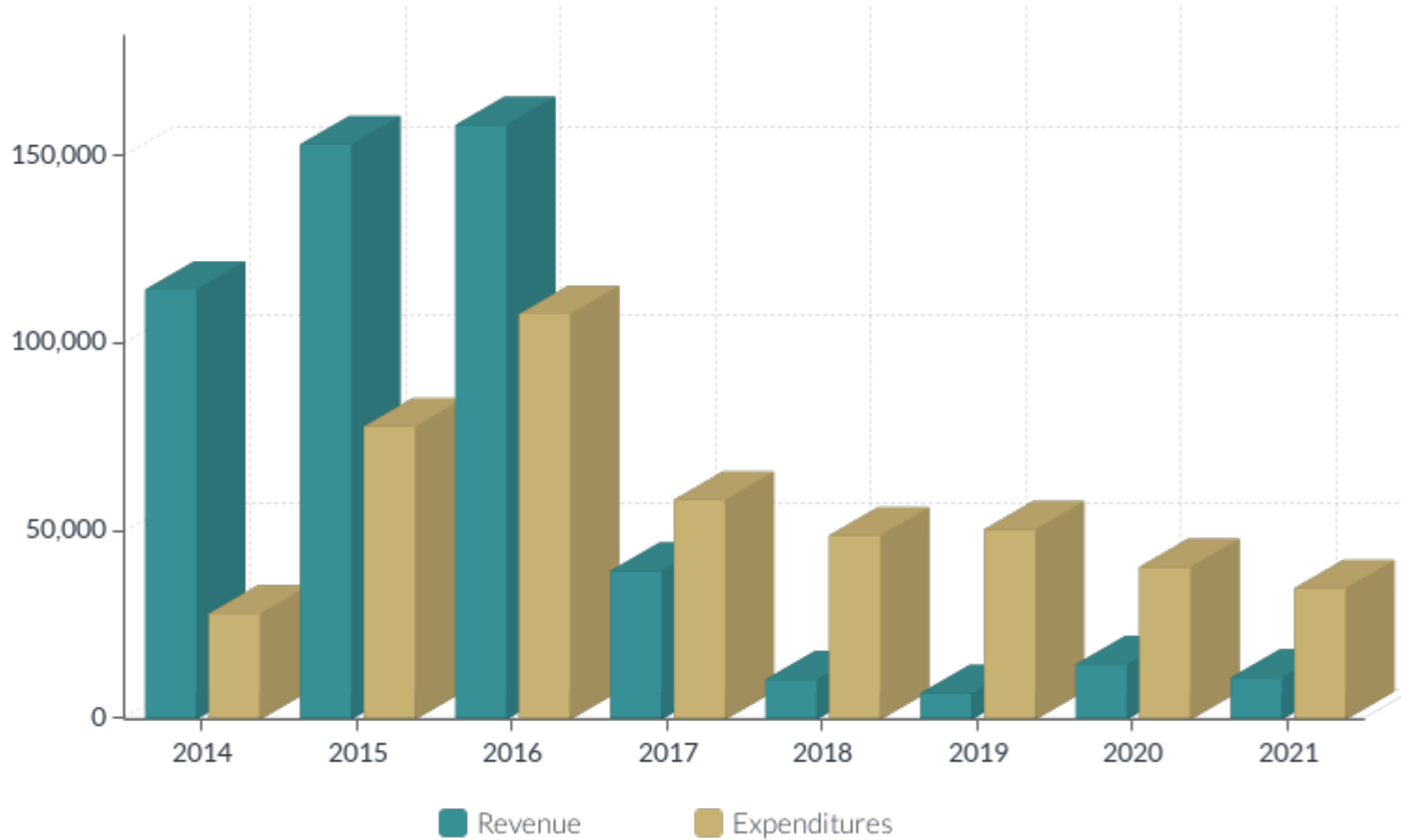


○ **City Disbursements**

- \$402,158 of disbursements vouched
 - 13 items vouched
 - No exceptions on any disbursement regarding compliance or approvals.
- Revenue of \$4,180 agreed to general ledger and bank statements without exception.
- Expenditures of \$412,963 agreed to general ledger and bank statements without exception.



Overview of 2014 SPLOST Program



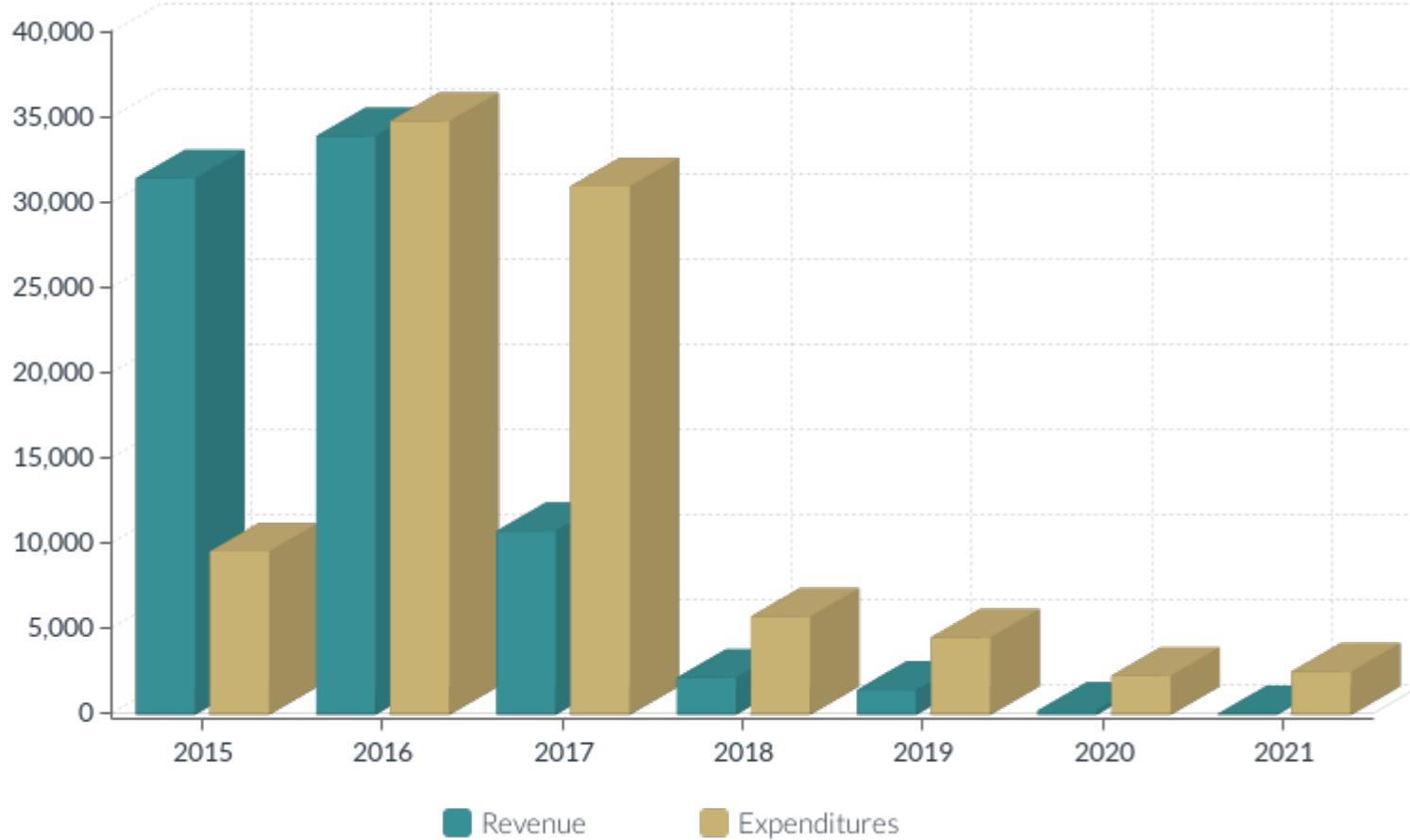
○ County Disbursements

(including payments to Cities)

- 2021 - \$34,901,457
- Total Overall Program Budget - \$521,024,421
- Cumulative Program to Date Expenditures - \$447,094,311 (85.8% of total program)



Overview of 2014 SPLOST Program



○ City Disbursements

- 2021 - \$2,526,546
- Total Program Budget - \$104,037,879
- Cumulative Program to Date Expenditures - \$94,303,873 (90.6% of total program)



Summary of Testwork and Results 2014 SPLOST



○ **County Disbursements**

- \$25,941,869 of disbursements vouched
- 108 items vouched
- No exceptions on any disbursement regarding compliance or approvals

○ **County Budget Amendments**

- 54 amendments tested (from original budget – not all in 2021)
- No exceptions regarding approvals

○ Revenue of \$11,077,059 agreed to general ledger and bank statements without exception.

○ Expenditures of \$34,901,457 agreed to general ledger and audited schedule without exception.



Summary of Testwork and Results 2014 SPLOST

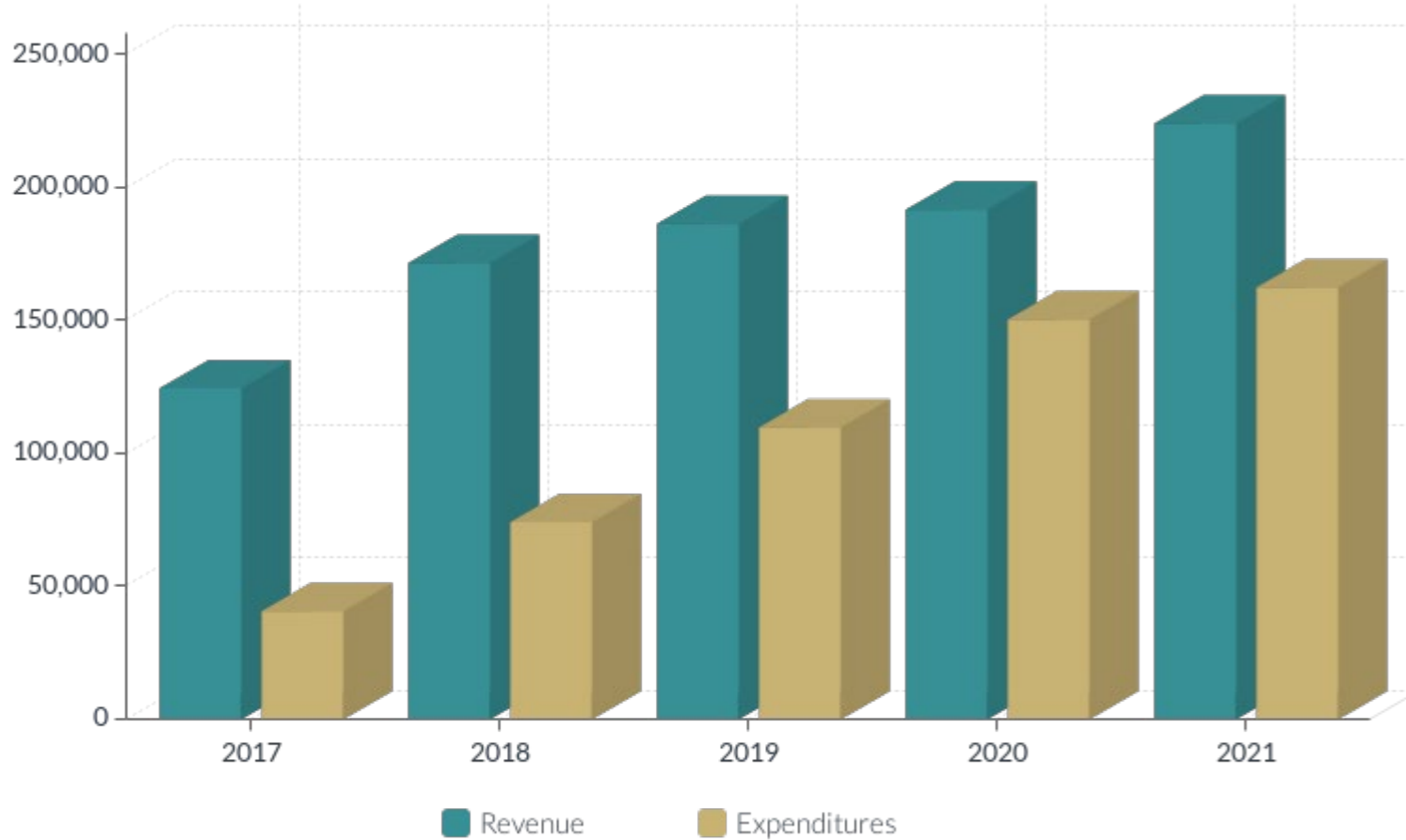


○ **City Disbursements**

- \$2,389,568 of disbursements vouched
 - 44 items vouched
 - No exceptions on any disbursement regarding compliance or approvals
-
- Revenue of \$42,559 agreed to general ledger and bank statements without exception.
 - Expenditures of \$2,526,546 agreed to general ledger and bank statements without exception.



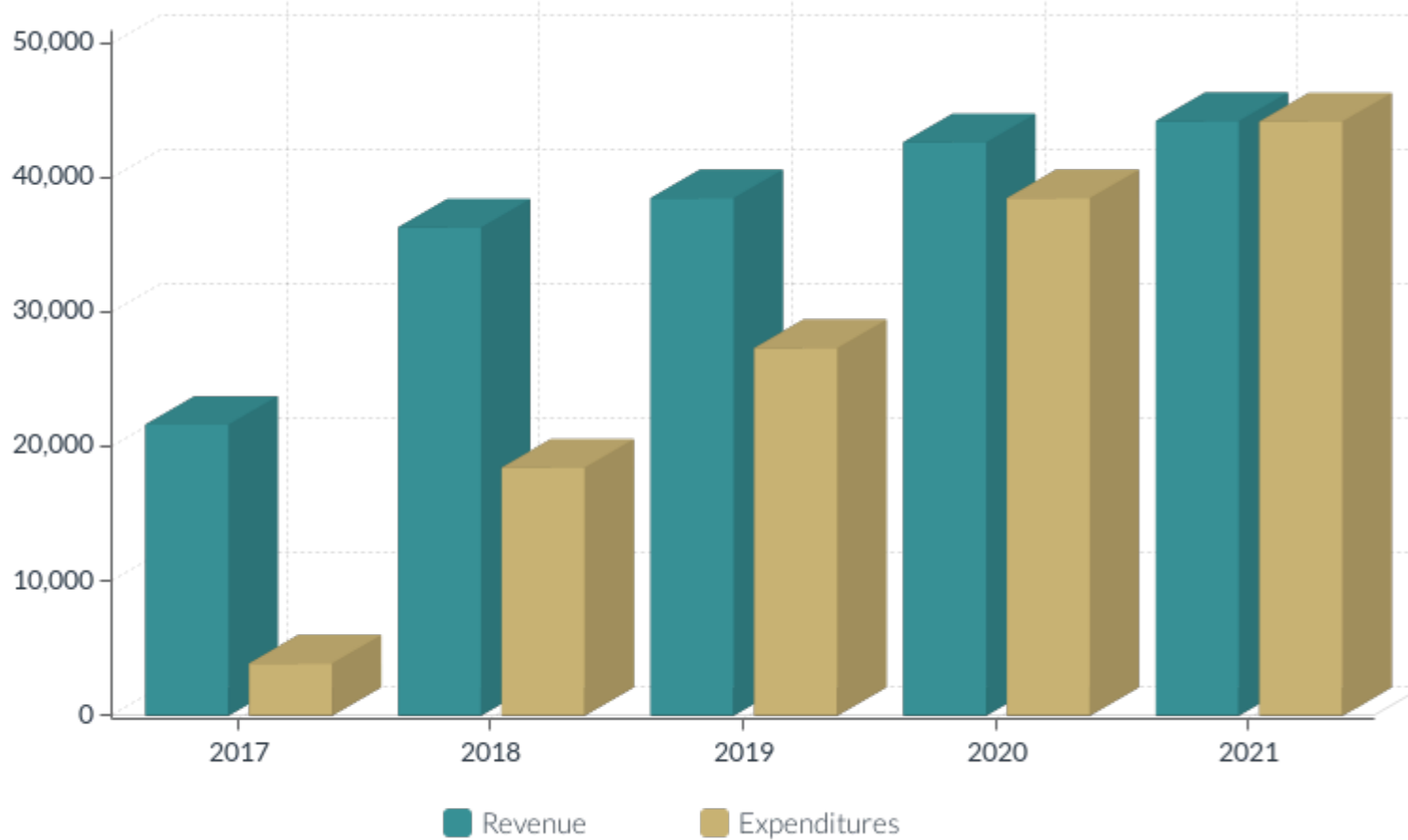
Overview of 2017 SPLOST Program



- **County Disbursements**
(including payments to Cities)
- 2021 - \$162,507,888
- Total Overall Program Budget - \$1,017,541,939
- Cumulative Program to Date Expenditures - \$537,386,326 (52.8% of total program)



Overview of 2017 SPLOST Program



○ City Disbursements

- 2021 - \$44,220,425
- Total Program Budget - \$202,688,664
- Cumulative Program to Date Expenditures - \$132,480,712 (65.4% of total program)



Summary of Testwork and Results 2017 SPLOST



○ **County Disbursements**

- \$118,712,408 of disbursements vouched
- 186 items vouched
- No exceptions on any disbursement regarding compliance or approvals

○ **County Budget Amendments**

- 100 amendments tested (from original budget – not all in 2021)
- No exceptions regarding approvals

○ Revenue of \$224,131,626 agreed to general ledger and bank statements without exception.

○ Expenditures of \$162,507,888 agreed to general ledger and audited schedule without exception.



Summary of Testwork and Results 2017 SPLOST



○ **City Disbursements**

- \$38,915,396 of disbursements vouched
 - 200 items vouched
 - No exceptions on any disbursement regarding compliance or approvals
-
- Revenue of \$44,258,932 agreed to general ledger and bank statements without exception.
 - Expenditures of \$44,220,425 agreed to general ledger and bank statements without exception.





Gwinnett

Questions & Comments

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