

DEKALB COUNTY, GEORGIA

SINGLE AUDIT REPORTS

**FOR THE YEAR ENDED
DECEMBER 31, 2020**

DEKALB COUNTY, GEORGIA
SINGLE AUDIT REPORTS
FOR THE YEAR ENDED DECEMBER 31, 2020

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

**The Board of Commissioners of DeKalb County
Decatur, Georgia**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **DeKalb County, Georgia** (the "County") as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated August 30, 2021. Our report includes a reference to other auditors who audited the financial statements of the DeKalb County Board of Health and the DeKalb County General Employees' Pension Trust Fund, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. Our report also includes a reference to the change in accounting principle resulting from the implementation of Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities*, as of January 1, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2020-001 and 2020-002 that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2020-003.

The County's Responses to the Findings

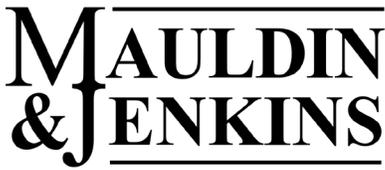
The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Mauldin & Jenkins, LLC

Atlanta, Georgia
August 30, 2021



CPAs & ADVISORS

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

**The Board of Commissioners of DeKalb County
Decatur, Georgia**

Report on Compliance for Each Major Federal Program

We have audited DeKalb County, Georgia's (the "County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2020. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The County's basic financial statements include the operations of the DeKalb County Board of Health, which expended \$12,245,440 in federal awards which are not included in the County's schedule of expenditures of federal awards for the year ended December 31, 2020. Our audit, described below, did not include the operations of the DeKalb County Board of Health because the component unit engaged other auditors to perform an audit in accordance with the Uniform Guidance.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of DeKalb County, Georgia as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated August 30, 2021 which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Mauldin & Jenkins, LLC

Atlanta, Georgia
August 30, 2021

DEKALB COUNTY, GEORGIA
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2020

Grantor/program title	Federal CFDA No	State pass-through or Grant No	Sub-recipient Expenditures	Total Expenditures
U.S. Department of Agriculture				
Food and Nutrition Service				
Pass-Through Office of School Readiness				
National School Lunch Program:				
2020 Summer Food Program (602315)	10.559	FY 2020	\$ -	\$ 26,740
Total Child Nutrition Cluster			<u>-</u>	<u>26,740</u>
Total U.S. Department of Agriculture			<u>-</u>	<u>26,740</u>
U.S. Department of Housing and Urban Development				
Office of Community Planning and Development				
Community Development Block Grants/Entitlement Grants - (CDBG) Cluster:				
CDBG 2015 (601676)	14.218	B-15-UC-13-0001	-	159,121
CDBG 2017 (602000)	14.218	B-17-UC-13-0001	332,090	603,846
CDBG 2018 PI (602017)	14.218	B-17-UC-13-0001	15,979	9,247
CDBG 2018 (602089)	14.218	B-18-UC-13-0001	175,884	774,620
CDBG 2019 PI (602137)	14.218	B-17-UC-13-0001	-	52,281
CDBG 2019 (602231)	14.218	B-19-UC-13-0001	282,783	3,147,637
CDBG 2020 PI (602279)	14.218	B-19-UC-13-0001	-	52,017
NSP3-PI-17 (601945)	14.218	B-08-UN-13-0003	71,787	71,788
NSP1-PI-2012 (601288)	14.218	B-08-UN-13-0003	16,797	16,797
NSP-3 (601299)	14.218	B-11-UN-13-0003	180,767	180,767
NSP3 PI-2016 (601781)	14.218	B-08-UN-13-0003	235,119	238,234
NSP1 PI-2013 (601410)	14.218	B-08-UN-13-0003	44,297	44,297
NSP3 PI-2013 (601423)	14.218	B-11-UN-13-0003	12,154	12,154
NSP3 PI-14 (601512)	14.218	B-11-UN-13-0003	1,391	1,391
NSP1 PI-2015 (601661)	14.218	B-08-UN-13-0003	16,889	16,889
NSP PI 2016 (601740)	14.218	B-08-UN-13-0003	224,962	224,962
NSP PI 2017 (601875)	14.218	B-08-UN-13-0003	259,644	259,644
NSP1-PI-2011 (601200)	14.218	B-08-UN-13-0003	271	271
NSP PI-2020 (602285)	14.218	B-08-UN-13-0003	659,952	659,952
Neighborhood Stabilization Program (Recovery Act Funded) (2009):				
Neighborhood Stabilization Program 1 (600984)	14.218	B-08-UN-13-0003	663,091	660,567
NSP PI-2018 (602052)	14.218	B-08-UN-13-0003	120,946	120,946
Total Community Development Block Grant (CDBG) Cluster			<u>3,314,803</u>	<u>7,307,428</u>
Emergency Solutions Grant Program:				
ESGP 2019 (602292)	14.231	E-19-UC-13-0009	83,371	158,749
ESGP 2018 (602116)	14.231	E-18-UC-13-0009	108,270	95,270
			<u>191,641</u>	<u>254,019</u>
Home Investment Partnerships Program:				
Home 2016 (601911)	14.239	M-16-UC-13-0208	297	118,238
Home 2017 (601943)	14.239	M-17-UC-13-0208	272,572	719,215
Home 2018 (602120)	14.239	M-18-UC-13-0208	268,350	1,071,863
			<u>541,219</u>	<u>1,909,316</u>
Continuum of Care Program:				
COC-GA0383L4B081800 (602322)	14.267	GA0325L48081700	-	146,001
COC-GA-508-PLANNING (602085)	14.267	GA0325L48081700	10,151	62,298
CoC HMIS-DCA-1604 (602110)	14.267	GA0231L4B081604	11,839	11,839
COC-COORDINATION ENTRY (602214)	14.267	GA0325L4B081803	135,610	135,610
CoC HMIS-DCA (602256)	14.267	GA0231L4B081806	87,961	104,219
COC-COORDINATOR ENTRY 081904 (602441)	14.267	GA0325L4B081904	-	14,434
COC-PLANNING-1900 (602412)	14.267	GA0400L4B81900	-	6,846
			<u>245,561</u>	<u>481,247</u>
Total U.S. Department of Housing and Urban Development			<u>4,293,224</u>	<u>9,952,010</u>

(Continued)

DEKALB COUNTY, GEORGIA
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2020

Grantor/program title	Federal CFDA No	State pass-through or Grant No	Sub-recipient Expenditures	Total Expenditures
U.S. Department of Justice (DOJ)				
Office of Juvenile Justice and Delinquency Prevention				
Pass-Through Criminal Justice Coordinating Council				
Juvenile Accountability Block Grants:				
2017-DC-BX-0061 (601976)	16.585	2017-DC-BX-0061	-	104,597
			-	104,597
Violence Against Women Office				
Pass-Through Judicial Council of Georgia - Administrative Office of the Courts				
Violence Against Women Act Court Training and Improvement Grants:				
CJCC MMHCP FY19-20 (602220)	16.013	J20-8-063	-	13,163
CJCC MMHCP FY20-21 (602367)	16.013	J21-8-063	-	37,786
			-	50,949
Justice Systems Response to Families:				
VAW (601966)	16.021	2017-FJ-AX-0006	-	202,707
VAW FY 2020 Cont'd (602419)	16.021	2017-FJ-AX-0006	-	19,721
			-	222,428
Violence Against Women Formula Grants:				
STOP VAWA 2019 (602159)	16.588	W18-8-060	-	9,735
STOP VAWA FY-2020 (602295)	16.588	W19-8-019	-	49,427
			-	59,162
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program:				
VAW 2019 Continuation Grant (602255)	16.590	2016-WE-AX-0006	-	209,985
			-	209,985
Office for Victims of Crime				
Crime Victim Assistance:				
SAKI (SEXUAL ASSAULT INITIATIVE) (602026)	16.575	2017-AK-BX-005	-	211,641
SAKI-VOCA 18-19 (602145)	16.575	C17-8-171	-	920
VOCA-CJCC-19-20 (602229)	16.575	C18-8-264	-	479,090
SAKI-VOCA 2019-2020 (602233)	16.575	C18-8-264	-	22,016
VOCA COMP-ADV. 19-20 (602234)	16.575	C18-8-263	-	55,390
VOCA FY 20 (602251)	16.575	C18-8-264	-	195,603
VAWA-DA-2020 (602277)	16.575	W19-8-017	-	50,786
VOCA-CJCC-20-21 (602387)	16.575	2019-V2-GX-0019/C19-8-103	-	165,006
VOCA-COMP-ADVOCATE 20-21 (602396)	16.575	2019-V2-GX-0019/C19-8-102	-	17,290
VOCA-SAKI-ADVOCATE-20-21 (602397)	16.575	2019-V2-GX-0019/C19-8-103	-	960
			-	1,198,702
U.S. Department of Justice				
Dept of Justice (Police and Mental Health Collaboration)				
FY18(BJA - JMHCP) (602118)	16.745	2018-MO-BX-0042	-	1,788
			-	1,788
U.S. Department of Justice				
Dept of Justice (Sheriff Dept)				
SCAPP Restricted (600982)	16.606	115-0404-0-1-754	-	62,237
BulletProof Vest Program (602111)	16.607	2018 BPV	-	26,200
			-	88,437

(Continued)

DEKALB COUNTY, GEORGIA
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2020

Grantor/program title	Federal CFDA No	State pass-through or Grant No	Sub-recipient Expenditures	Total Expenditures
Ga. Dept. of Justice				
Pass thru Office on Violence Against Women				
Consolidated Youth Program (602141)	16.608	2018-CY-AX-0008	-	84,258
			-	<u>84,258</u>
Statistical Data Collections & Statistical Studies				
IMP-NCS-X PHASE V-17-19 (601993)	16.734	2017-FU-CX-K045	-	138,573
FY18 AITARD-LAW ENFORCEMENT (602105)	16.734	2017-FU-CX-K045	-	6,333
			-	<u>144,906</u>
Bureau of Justice Assistance				
Justice Assistance Grant (JAG) Program:				
U.S. Department of Justice (JAG) #22 2017-2020 (601987)	16.738	2017-DJ-BX-0331	-	136,891
US Department of Justice (JAG) #23 '18-2021 (602138)	16.738	2018-DJ-BX-0389	-	59,959
US Department of Justice (JAG) #24 '19-2022 (602239)	16.738	2019-DJ-BX-0510	-	75,426
US Department of Justice (JAG) #25 '2020-2023 (602371)	16.738	2020-DJ-BX-0344	-	2,250
Total Justice Assistance Grant (JAG) Program			-	<u>274,526</u>
Office of Community Oriented Policing Services				
Public Safety Partnership and Community Policing Grants (Recovery):				
COPS School Violence Prevention (602129)	16.710	2018SVWX0059	-	90,290
			-	<u>90,290</u>
Criminal Division				
Equitable Sharing Program:				
'20 ECTF - Secret Service (602288)	16.922	ECTF- 11212013	-	2,960
Law Enforcement Confiscated Assets Program:				
16 Police - Justice Equity Share (601776)	16.922	ORI-GA0440200	-	285,116
DA-Fed - Justice Equity Share (601785)	16.922	ORI-GA0440200	-	24,495
			-	<u>312,571</u>
U.S. Department of Justice				
CoronaVirus Emergency Supplemental Program				
CESF COVID-19 (602330)	16.034	2020-VD-BX-1667	-	46,898
			-	<u>46,898</u>
Total U.S. Department of Justice			-	<u>2,889,497</u>
U.S. Department of Treasury				
Law Enforcement Confiscated Fund (DeKalb County)				
Police - Treasury Equity Share (601775)	21.016	ORI-GA0440200	-	5,844
			-	<u>5,844</u>
U.S. Department of Treasury				
CoronaVirus Aid, Relief & Economic Security Act (CARES ACT)				
COVID-19 - CARE ACT Coronavirus Relief Funds (602313)	21.019	COVID-19	43,159,152	106,129,352
			<u>43,159,152</u>	<u>106,129,352</u>
Total U.S. Department of Treasury			<u>43,159,152</u>	<u>106,135,196</u>

(Continued)

DEKALB COUNTY, GEORGIA
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2020

Grantor/program title	Federal CFDA No	State pass-through or Grant No	Sub-recipient Expenditures	Total Expenditures
U.S. Department of Labor (USDOL)				
Employment Training Administration				
Pass-Through Georgia Department of Labor (GADOL)/GOWD				
WIOA Cluster:				
WIA/WIOA Adult Program:				
WIOA PY18 Adult Fund (602078)	17.258	11-18-18-03-005	-	1,478
WIOA FY19 Adult Fund (602127)	17.258	11-18-19-03-005	36,737	210,220
WIOA PY19 Adult Program (602216)	17.258	11-19-19-03-005	6,934	70,581
WIOA FY20 Adult Program (602265)	17.258	11-19-20-03-005	16,131	766,948
WIOA FY18 Adult Program - AFR (602264)	17.258	AFR11a-17-18-03-005	-	106,000
WIOA PY20 Adult Program (602373)	17.258	11-20-20-03-005	-	5,463
WIOA PY19 Adult Program - AFR (602405)	17.258	AFR11a-19-19-03-005	-	13,381
			59,802	1,174,071
WIA/WIOA Youth Activities:				
WIOA PY18 Youth Program (602077)	17.259	15-18-18-03-005	25,747	125,384
WIOA PY19 Youth Program (602208)	17.259	15-19-19-03-005	94,573	502,117
WIOA PY17 Youth Program - AFR (602215)	17.259	AFR-15-17-17-03-005	2,940	229,751
WIOA PY19 Youth Program (602407)	17.259	AFR-15a-19-19-03-005	-	3,509
WIOA PY20 Youth Program (602323)	17.259	15-20-20-03-005	8,928	464,277
			132,188	1,325,038
WIA/WIOA Dislocated Worker Formula Grants:				
WIOA PY18 DSLW Fund (602079)	17.278	31-18-18-03-005	-	8,933
WIOA FY19 DSLW (602128)	17.278	31-19-19-03-005	23,681	163,942
FY19 DSLW as Adult (602187)	17.278	36-18-19-03-005	7,224	397,341
WIOA PY19 DSLW Program (602217)	17.278	31-19-19-03-005	21,248	207,276
FY20 WIOA DSLW Program (602261)	17.278	31-19-20-03-005	2,490	947,878
WIOA PY20 DSLW Program (602376)	17.278	31-20-20-03-005	-	136
WIOA FY19 DSLW Program (602406)	17.278	AFR31a-18-19-03-005	-	19,826
WIOA FY20 DSLW -NEG (602348)	17.277	31-19-20-03-005	-	27,199
			54,643	1,772,531
Total U.S. Department of Labor/GOWD - WIA Cluster			246,633	4,271,640
Juvenile Court - Educational Program:				
US DOL YouthBuild (602142)	17.274	YB-32976-18-60-A-13	-	198,991
			-	198,991
Total U.S. Department of Labor (U.S. D.O.L.)			246,633	4,470,631

Federal Highway Administration (FHWA)

Pass Through Georgia Department of Transportation				
Highway Planning and Construction (Cluster):				
GDOT FHWA (601339)	20.205	0009027	-	605,954
GDOT ROW Traffic Upgrade (601831)	20.205	2669	-	163,671
GDOT TAP Funding (601832)	20.205	PI 0015061 0015063-0015065	-	2,229
GDOT ROW @ Rockdrigem Allgood - Rowland Rd (601842)	20.205	PI 0012613	-	303,766
GDOT Sidewalks for Glenwood/Candler-Columbia (601891)	20.205	E30SA1701019	-	41,285
GDOT SDWLKS @ FLTSHLS/HNDRSN & SALE (602161)	20.205	2019-4138	-	2,310,701
GDOT Tucker Streetscape (602232)	20.205	0012617 & 0010633	-	956,265
GDOT Rockbridge Road Improvement Project (601834)	20.205	PI 0008121	-	334,567
GDOT Tucker Pedestrian Facilities PHASE 2 (601476)	20.205	0012617	-	373,318
GDOT S. RVR PH 5 (602011)	20.219	CSTEE-CSTEE-0009-00-029	-	971,094

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DEKALB COUNTY, GEORGIA
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2020

Grantor/program title	Federal CFDA No	State pass-through or Grant No	Sub-recipient Expenditures	Total Expenditures
Pass Through Atlanta Regional Commission - Economic Development				
Highway Planning and Construction (Cluster):				
Glenwood Road - Columbia Drive LCI (602391)	20.205	LCI	-	39,200
Total Highway Planning and Construction Cluster			-	6,102,050
National Highway Traffic Safety Administration (NHTSA)				
Pass -Through Governor's Office of Highway Safety:				
State and Community Highway Safety (Cluster):				
GOHS-DUI-HEAT 19-20 (602241)	20.600	GA-2020-402 PT-037	-	32,863
GOHS-DUI-HEAT-20-21 (602408)	20.600	GA-2021-F.A.S.T.402 PT-061	-	4,888
Total Highway Safety Cluster			-	37,751
Total U.S. Department of Transportation (U.S. D.O.T.)			-	6,139,801
U.S. Department of Health and Human Services (HHS)				
Substance Abuse and Mental Health Administration				
Block Grants for Prevention and Treatment of Substance Abuse:				
FY20 Dept of Behavioral Health & Development Disabilities (602218)	93.959	44100-263-0262020027	-	44,984
FY21 Dept of Behavioral Health & Development Disabilities (602389)	93.959	44100-263-0262021027	-	123,838
			-	168,822
Administration for Community Living				
Pass-through State of Georgia Department of Human Services (GDHS):				
Pass-through Atlanta Regional Commission (ARC) - Aging Cluster:				
Special Programs for the Aging_Title III, Part B_Grants for Supportive Services and Senior Centers				
Atlanta Regional Commission (ARC) TITLE 111-B -FED - 19 - 20 (602169)	93.044	ARC (GRANT REIMB) HCD - AG2005	-	50,090
Atlanta Regional Commission (ARC) TITLE 111-B -FED - 20 -21 (602334)	93.044	ARC (GRANT REIMB) HCD - AG2106	-	216,919
			-	267,009
Special Programs for the Aging_Title III, Part C_Nutrition Services:				
Atlanta Regional Commission ARC-TITLE 111 C-FED-19-20 (602171)	93.045	AG2005	-	289,249
Atlanta Regional Commission ARC-TITLE 111 C1& C2 C (602332)	93.045	AG2106	-	678,232
Atlanta Regional Commission ARC-FFCRA (602351)	93.045	AG2106	-	78,643
Atlanta Regional Commission ARC -NSIP-FED-2019-2020 (602177)	93.053	AG2005	-	137,568
Atlanta Regional Commission ARC-NSIP-SSBG (602336)	93.053	AG2106	-	69,399
Total Aging Cluster			-	1,520,100
Atlanta Regional Commission ARC-SSBG-FED-2019-2020 (602181)	93.052	AG2005	-	45,249
Atlanta Regional Commission ARC-TITLE 111 E (602331)	93.052	AG2106	-	19,361
Atlanta Regional Commission ARC-SSBG (602335)	93.052	AG2106	-	2,450
			-	67,060

(Continued)

DEKALB COUNTY, GEORGIA
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2020

Grantor/program title	Federal CFDA No	State pass-through or Grant No	Sub-recipient Expenditures	Total Expenditures
Administration for Children and Families				
Pass-Through Georgia Department of Human Services (GDHS):				
Child Support Enforcement:				
FY20 Child Support DA Office (602191)	93.563	42700-401-0000086733	-	256,986
FY21 Child Support DA Office (602325)	93.563	42700-401-0000093723	-	787,501
			-	1,044,487
Health Resources and Services Administration				
Pass-Through Georgia Governor's Office for Children and Families:				
Affordable Care Act (ACA) Maternal, Infant and Early Childhood Home Visiting Program:				
MIECHV 2019-2020 (602225)	93.505	40500-042-20182543	-	482,692
MIECHV FY21 (602393)	93.505	40500-042-21182543	-	150,212
			-	632,904
Total U.S. Department of Health & Human Services			-	3,433,373
Executive Office of the President:				
Pass-Through Office of National Drug Control Policy:				
High Intensity Drug Trafficking Areas Program:				
HIDTA 2019-2020 (602202)	95.001	G19GA0002A	-	244,859
FY2020 HIDTA (602320)	95.001	G20GA0002A	-	10,826
Total Executive Office Of The President			-	255,685
U.S. Department of Homeland Security:				
Pass-Through Georgia Emergency Management Agency (GEMA):				
Assistance to Firefighter Grant				
FEMA FY16 SAFER (601975)	97.083	EMW 2016-FH-00556	-	986,045
			-	986,045
Homeland Security Grant Program:				
ESGP 2018 (602166)	97.067	EMW-2018-SS-00067-S01	-	2,915
GEMA FY18 SHO18-031 (602113)	97.067	EMW-2018-SS-0067-S01-SHO18-031	-	34,183
GEMA-Homeland Security FY19 (602244)	97.067	EMW-2019-SS-00072	-	70,021
GEMA-Homeland Security 2019 - 2021 (602245)	97.067	EMW-2019-SS-00072	-	5,905
			-	113,024
U.S. Department of Homeland Security:				
Pass-Through Federal Emergency Management Agency (FEMA):				
COVID-19 - CoronaVirus Emergency Supplement				
Emergency Management Performance EMPG-FY-2019 (602298)	97.042	OEM19046	-	50,000
			-	50,000
U.S. Department of Homeland Security:				
Pass-Through Federal Emergency Management Agency (FEMA):				
COVID-19 - Assistance to Firefighter Grant				
Emergency Management Performance FY20-AFG-S COVID-19 (602364)	97.044	EMW-2020-FG-02495	-	511,701
			-	511,701
Total U.S. Department of Homeland Security/FEMA/GEMA			-	1,660,770
US Environmental Protection Agency:				
Brownfields Assessment and Cleanup Cooperative Agreements:				
EPA BF-95498312-3 (601518)	66.818	95498312	-	796,013
Water & Sewer Renewal & Extension Fund:				
WIFIA Loan (602411)	66.958	N18146GA	-	57,676,860
Clean Water State Revolving Fund Cluster (GEFA)	66.458	CW2020026	-	4,614,881
Total Clean Water State Revolving Fund Cluster			-	4,614,881
Drinking Water State Revolving Fund Cluster (GEFA)	66.468	DW2020036	-	4,988,973
Total Drinking Water State Revolving Fund Cluster			-	4,988,973
Total U.S. Environmental Protection Agency			-	68,076,727
TOTAL FEDERAL EXPENDITURES			\$ 47,699,009	\$ 203,040,430

See accompanying notes to the schedule of expenditures of federal awards.

DEKALB COUNTY, GEORGIA

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2020

(1) Summary of Significant Accounting Policies

Basis of Presentation and Accounting

The basic financial statements of DeKalb County, Georgia (the "County"), as of and for the year ended December 31, 2020, include the operations of the DeKalb County Board of Health. The accompanying schedule of expenditures of federal awards does not include federal financial assistance received directly by the DeKalb County Board of Health, because this component unit engaged other auditors to perform an audit in accordance with the Uniform Guidance. Accordingly, the accompanying schedule of expenditures of federal awards presents the federal financial assistance programs administered by the County, and does not reflect the federal financial assistance programs administered by the DeKalb County Board of Health.

The accompanying schedule of expenditures of federal awards is presented using the modified accrual basis of accounting. Under the modified accrual basis of accounting, expenditures are recognized when the related liability is incurred.

In instances where the grant agreement requires the County to match grant awards with County funds, such matching funds are excluded from the accompanying schedule of expenditures of federal awards. Grant programs that did not have 2020 transactions have not been presented herein. The majority of these programs have completed their program activities but may not have been formally closed out. Grant revenues and expenditures incurred prior to 2020 under these grants remain subject to audit by either the grantor agency or its representatives within the limitations of the Uniform Guidance.

Federal grant programs that are administered through State agencies (pass-through awards) have been included in the accompanying schedule of expenditures of federal awards. These programs are operated according to federal regulations promulgated by the originating federal agency providing the funding.

The County does not utilize the 10% de minimis indirect cost rate.

(2) Loans

The County uses funds available under the Community Development Block Grant and HOME Investment Grant programs to provide low-interest loans to eligible persons. Principal payments received are used to make additional loans as part of the revolving loan fund. Disbursements of such loans are included as expenditures in the accompanying schedule of expenditures of federal awards in the year of disbursement. The balances are not included in the accompanying schedule as there are no continuing compliance requirements related to the loans.

DEKALB COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2020

(1) Summary of Auditor's Results

- (a) The type of report issued on the financial statements: **Unmodified opinion**
- (b) Internal control over financial reporting:
 - Material weaknesses identified: **Yes**
 - Significant deficiencies identified: **None reported**
- (c) Noncompliance material to the financial statements noted: **Yes**
- (d) Internal control over major programs:
 - Material weaknesses identified: **No**
 - Significant deficiencies identified, not considered to be material weaknesses: **None reported**
- (e) The type of report issued on compliance for major programs: **Unmodified**
- (f) Any audit findings which are required to be reported in accordance with 2 CFR 200.516(a): **No**
- (g) Major Programs:
 - COVID – 19 - CARES ACT Coronavirus Relief Funds, CFDA #21.019**
 - WIFIA Loan, CFDA #66.958**
 - Clean Water State Revolving Fund Cluster, CFDA #66.458**
 - Drinking Water State Revolving Fund Cluster, CFDA #66.468**
- (h) Dollar threshold to distinguish between Type A and Type B programs: **\$3 million**
- (i) Audit qualified as a low-risk auditee under the Uniform Guidance: **No**

DEKALB COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2020

(2) **Findings Relating to the Financial Statements Reported in Accordance with *Government Auditing Standards***

Finding 2020-001 – Improper Maintenance of Construction in Progress – Governmental Activities

Criteria: Internal controls should be in place to ensure that all capital asset amounts reported within financial statements of the County are accurate and properly presented in accordance with accounting principles generally accepted in the United States of America.

Condition: Internal controls were not sufficient to ensure construction in progress was properly reported by the County within the financial statements.

Context/cause: During our testing of construction in progress, we noted multiple expenditures in the construction in progress detail listing that should not have been capitalized, such as repairs and maintenance, non-capitalizable road resurfacing, and abandoned projects. Leaving these items in construction in progress at year-end would have materially misstated capital assets in the financial statements.

Effects or possible effects: If the errors discussed above were not recorded, the capital assets and related accounts of the County's governmental activities would have been misstated at December 31, 2020 by \$2,576,097.

Recommendation: We recommend the County carefully review its construction in progress listing both periodically and at year end to determine if all items included in the listing are proper.

Auditee's Response: We concur. The County will implement new control processes and strengthen the review of expenditures to ensure only capital outlay expenditures are capitalized. The County will ensure that staff are properly trained. The County will work to implement a less manual process.

DEKALB COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2020

Finding 2020-002 – Accounting for Intergovernmental Receivables, Deferred Inflows of Resources and Related Revenues

Criteria: Internal controls should be in place to ensure that intergovernmental revenues, unavailable revenues, deferred revenues, and receivables properly reflect the activity of the fiscal year in accordance with generally accepted accounting principles.

Condition: Internal controls were not sufficient to prevent material misstatements of the County's intergovernmental receivables, revenues, unavailable revenues, and unearned revenues for the fiscal year ended December 31, 2020.

Context/cause: During our testing of intergovernmental revenues and receivables, we noted that activity involving multiple grant awards was not properly reflected in the accounting records of the County. This is a problem that has been noted in the past and is in part the result of the highly decentralized nature of the financial responsibilities surrounding the various intergovernmental awards. There are many individuals and departments involved in the submission and recording of the intergovernmental activity and it has historically been difficult for the Projects and Grants Department to accurately summarize the activity related to the intergovernmental awards.

Effects or possible effects: As a result of the conditions above, the following misstatements were noted for the fiscal year ended December 31, 2020 in the following funds:

- Grant-In-Aid Fund (nonmajor governmental fund) – Pooled cash was overstated by approximately \$78,000, intergovernmental receivables were overstated by approximately \$72,000, unavailable revenues were overstated by approximately \$4,121,000, and revenues were understated by approximately \$3,971,000. Cumulative adjustments totaling approximately \$11,529,000 were required to correct these misstatements.
- Grants – COVID19 Fund (major governmental fund) – Pooled cash was understated by approximately \$78,000, intergovernmental receivables were understated by approximately \$1,436,000, accounts payable were understated by approximately \$809,000, unavailable revenues were understated by approximately \$573,000, deferred revenues were understated by approximately \$19,113,000, revenues were overstated by approximately \$18,172,000, and expenditures were understated by approximately \$809,000. Cumulative adjustments totaling approximately \$22,533,000 were required to correct these misstatements.
- Capital Improvement Projects Fund (nonmajor governmental fund) – Intergovernmental receivables were understated by approximately \$22,000, unavailable revenues were understated by approximately \$4,560,000, and revenues were overstated by approximately \$4,538,000. Cumulative adjustments totaling approximately \$4,600,000 were required to correct these misstatements.

DEKALB COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2020

Finding 2020-002 – Accounting for Intergovernmental Receivables, Deferred Inflows of Resources and Related Revenues (Continued)

- DeKalb Peachtree Airport Fund (nonmajor proprietary fund) – Intergovernmental receivables and related revenues were understated by approximately \$113,000. Adjustments totaling approximately \$5,041,000 were required to correct these misstatements.

In addition to the above, we noted that the Schedule of Expenditures of Federal Awards (SEFA) for the fiscal year ended December 31, 2020 as originally submitted for the fiscal year under audit omitted approximately \$9,604,000 of Federal awards including the Clean Water State Revolving Loan Fund and the Drinking Water State Revolving Loan Fund.

Recommendation: We recommend the County centralize its processing of grant awards and task one team of individuals with the submission of all grant documentation to the various awarding agencies and recordkeeping for the grant awards. We recommend the County reconcile its grant revenues and expenditures to ensure that reimbursable grants are correctly accrued for and advances of funds received are correctly deferred. We also recommend the County implement a procedure to review its SEFA to ensure that all intergovernmental expenditures incurred during the fiscal year are properly recorded.

Auditee's response: We concur. The Grants Division will recommend each grant receiving department has a grant accountant to collaborate and communicate with the Grant's Division compliance staff prior to the submission of all drawdown requests and reporting requirements budget permitting for 2022.

DEKALB COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2020

Finding 2020-003 – Governmental Fund Budgets

Criteria: State of Georgia law (OCGA 36-81-3) states:

- a) Each unit of local government shall adopt and operate under an annual balanced budget for the general fund, each special revenue fund, and each debt service fund in use by the local government. The annual balanced budget shall be adopted by ordinance or resolution and administered in accordance with this article;
- b) a budget ordinance or resolution is balanced when the sum of estimated revenues and appropriated fund balances is equal to appropriations.

Condition: State law requires local governments to adopt annual appropriated balanced budgets for all governmental funds. Management did not adopt a balanced budget for the Grant-In-Aid Fund.

Context/Cause: The County was not adopting and operating under a balanced budget as follows:

- The County's final Grant-In-Aid Fund's budget was set to utilize fund balance of approximately \$11,634,000 to fund current period expenditures. At the time the budget was amended, the Grant-In-Aid Fund's fund balance was approximately \$2,962,000.

Effects: The County failed to operate under a balanced budget, which has resulted in a compliance violation with State law.

Recommendation: We recommend the County timely adopt and operate under balanced budgets for all governmental funds.

Auditee's response: We concur. The Controller's Division will work with the Operating and Capital Budget Divisions as well as the Grants Division to monitor and ensure expenditures do not exceed revenues monthly and address variances to ensure a balanced budget for all governmental funds.

DEKALB COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2020

(3) Federal Award Findings and Questioned Costs

None reported.

DEKALB COUNTY, GEORGIA
STATUS OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2020

Finding 2019-001 – Year-end Financial Close and Reporting Controls

Criteria: Internal controls should be in place to ensure that financial statements of the County are properly presented in accordance with accounting principles generally accepted in the United States of America.

Condition: Certain internal controls at year-end were not in place to ensure revenues and the related accounts receivables and capital assets are properly reported within the financial statements.

Status: See finding 2020-001.

Finding 2019-002 – Prior Period Adjustments

Criteria: Internal controls should be in place to ensure that financial statements of the County are properly presented in accordance with accounting principles generally accepted in the United States of America.

Condition: Certain internal controls at year-end were not sufficient to detect material misstatements in the County's financial statements for the year ended December 31, 2018, which represents the beginning balances for the fiscal year 2019 financial statements.

Status: This was resolved during the fiscal year ended December 31, 2020.



DeKalb County, Georgia
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MANAGEMENT'S CORRECTIVE ACTION PLAN FOR THE YEAR ENDED DECEMBER 31, 2020

Finding 2020-001 – Improper Maintenance of Construction in Progress

Name of the Contact Person Responsible for the Corrective Action Plan: Dianne McNabb, Chief Financial Officer

Corrective Action Plan: The Controller's Division will implement a less manual process by collaborating with the Capital Budget Division for Department requisitioner contacts for accurate project descriptions and sample invoices to ensure CIP projects are properly expensed/capitalized.

Anticipated Completion Date: June 30, 2022

Finding 2020-002– Accounting for Intergovernmental Receivables, Deferred Inflows of Resources and Related Revenues

Name of the Contact Person Responsible for the Corrective Action Plan: Dianne McNabb, Chief Financial Officer

Corrective Action Plan: The Grants Division will recommend each grant receiving department have a grants accountant to collaborate and communicate with the Grant's Division compliance staff prior to the submission of all drawdown requests and reporting requirements budget permitting for 2022.

Anticipated Completion Date: June 30, 2022



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MANAGEMENT'S CORRECTIVE ACTION PLAN FOR THE YEAR ENDED DECEMBER 31, 2020

Finding 2020-003 – Governmental Fund Budgets

Name of the Contact Person Responsible for the Corrective Action Plan: Dianne McNabb, Chief Financial Officer and T.J. Siegler, Budget Director

Corrective Action Plan: The Controller's Division will collaborate with the Operating and Capital Budget Divisions as well as the Grants Division to ensure a balance budget is loaded to Oracle once adopted or approved by the BOC.

The Controller's Division will collaborate with the Operating and Capital Budget Divisions as well as the Grants Division by creating a governmental funds budget to actual report to assess and address discrepancies monthly to ensure the expenditures do not exceed revenues.

Anticipated Completion Date: June 30, 2022