

DEKALB COUNTY, GEORGIA

SINGLE AUDIT REPORTS

**FOR THE YEAR ENDED
DECEMBER 31, 2021**

DEKALB COUNTY, GEORGIA
SINGLE AUDIT REPORTS
FOR THE YEAR ENDED DECEMBER 31, 2021

TABLE OF CONTENTS

	<u>Page</u>
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 <i>GOVERNMENT AUDITING STANDARDS</i>	1 and 2
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	3-7
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	8-13
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	14
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	15-23
STATUS OF PRIOR YEAR FINDINGS	24
MANAGEMENT'S CORRECTIVE ACTION PLAN	25-27



**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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated November 28, 2022. 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.

Report on 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 2021-001, 2021-002 and 2021-004 that we consider to be material weaknesses.

Report on 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 2021-003.

The County's Responses to the Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County's responses to the findings identified in our audit and 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
November 28, 2022



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

Qualified and Unmodified Opinions

We have audited DeKalb County, Georgia's (the "County") compliance with the types of compliance requirements identified as subject to audit 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, 2021. 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 \$18,722,051 in federal awards which are not included in the County's schedule of expenditures of federal awards for the year ended December 31, 2021. 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.

Qualified Opinion on Coronavirus State & Local Fiscal Recovery Funds – A.L. #21.027

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Coronavirus State & Local Fiscal Recovery Funds – A.L. #21.027 for the year ended December 31, 2021.

Unmodified Opinion on the Other Major Federal Programs

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 its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2021.

Basis for Qualified and Unmodified Opinions

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Matter Giving Rise to Qualified Opinion on Coronavirus State & Local Fiscal Recovery Funds – A.L. #21.027

As described in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding Assistance Listing No. 21.027 Coronavirus State & Local Fiscal Recovery Funds as described in finding number 2021-005 for Sub-recipient Monitoring.

Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2021-005 to be material weakness.

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 audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the County's responses to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated November 28, 2022 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
November 28, 2022

DEKALB COUNTY, GEORGIA

Schedule of Expenditures of Federal Awards Year Ended December 31, 2021

Grantor/program title	Federal Assistance Listing Number	State pass through or Grant No	Sub-recipient Amount	Total Expenditures
U.S. Department of Agriculture				
Food and Nutrition Service				
Pass-Through Office of School Readiness				
Child Nutrition Cluster				
National School Lunch Program:				
2021 Summer Food Program (602480)	10.559	FY 2021	\$ -	\$ 68,610
Total U.S. Department of Agriculture			-	68,610
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	-	557
CDBG 2017 (602000)	14.218	B-17-UC-13-0001	-	152,200
CDBG 2018 PI (602017)	14.218	B-17-UC-13-0001	-	3,919
CDBG 2018 (602089)	14.218	B-18-UC-13-0001	12,141	17,458
CDBG 2019 PI (602137)	14.218	B-17-UC-13-0001	-	15,015
CDBG 2019 (602231)	14.218	B-19-UC-13-0001	62,495	169,150
CDBG 2020 PI (602279)	14.218	B-19-UC-13-0001	-	51,498
CDBG 2020 (602433)	14.218	B-20-UC-13-0001	-	4,766,065
CDBG 2021 (602611)	14.218	B-21-UC-13-0001	-	1,871,424
CDBG-108-2018 LOAN (602132)	14.218	B-18-UC-13-0001	-	3,467,789
CDBG-CV 2020 (602598)	14.218	B-20-UW-13-0001	-	10,493
Neighborhood Stabilization Program 1 (600984)	14.218	B-08-UN-13-0003	-	1,131,587
NSP-3 (601299)	14.218	B-11-UN-13-0003	-	78,832
Total Community Development Block Grant (CDBG) Cluster			74,636	11,735,987
Emergency Solutions Grant Program:				
ESGP 2020 (602542)	14.231	E-20-UW-13-0001	-	1,623,461
ESGP 2019 (602292)	14.231	E-19-UC-13-0009	-	253,276
ESGP 2020 (602473)	14.231	E-20-UC-13-0001	-	136,845
			-	2,013,582
Home Investment Partnerships Program:				
Home 2016 (601911)	14.239	M-16-UC-13-0208	-	142,813
Home 2017 (601943)	14.239	M-17-UC-13-0208	-	124,328
Home 2018 (602120)	14.239	M-18-UC-13-0208	-	409,568
Home 2009 (601010)	14.239	M-09-UC-13-0208	-	61,711
			-	738,420
Continuum of Care Program:				
COC-COORDINATOR ENTRY 081904 (602441)	14.267	GA0325L4B081904	-	135,174
COC-PLANNING-1900 (602412)	14.267	GA0400L4B81900	-	90,869
CoC HMIS-DCA-081907 (602581)	14.267	GA0231L4B081907	-	84,896
COC-COORDINATED ENTRY 082005 (602626)	14.267	GA0325L4B082005	-	13,690
			-	324,629
Total U.S. Department of Housing and Urban Development			74,636	14,812,618

(Continued)

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	-	92,432
			-	<u>92,432</u>

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 FY20-21 (602367)	16.013	J21-8-063	-	20,409
FY21-22 CJCC MMHC (602510)	16.013	J22-8-063	-	26,461
			-	<u>46,870</u>

Justice Systems Response to Families:

VAW FY 2020 Cont'd (602419)	16.021	2017-FJ-AX-0006	-	175,005
			-	<u>175,005</u>

Violence Against Women Formula Grants:

STOP VAWA FY-2020 (602295)	16.588	W19-8-019	-	573
CJCC-VAWA 21 (602459)	16.588	W20-8-16	-	49,425
			-	<u>49,998</u>

Grants to Encourage Arrest Policies and Enforcement of

Protection Orders Program:

VAW 2019 Continuation Grant (602255)	16.590	2016-WE-AX-0006	-	227,567
			-	<u>227,567</u>

Office for Victims of Crime

Crime Victim Assistance:

CJCC-VOCA FY 21 (602461)	16.575	2017-AK-BX-005	-	137,480
VOCA FY 20 (602251)	16.575	C18-8-264	-	13,914
VOCA-CJCC-20-21 (602387)	16.575	2019-V2-GX-0019/C19-8-103	-	483,000
VOCA-COMP-ADVOCATE 20-21 (602396)	16.575	2019-V2-GX-0019/C19-8-102	-	55,498
VOCA-SAKI-ADVOCATE-20-21 (602397)	16.575	2019-V2-GX-0019/C19-8-103	-	15,817
CJCC-VOCA FY 21 (602461)	16.575	C19-8-103	-	155,329
VAWA- DA 2021 (602446)	16.575	W20-8-015	-	55,000
FY21-23 CJCC SAKI (602552)	16.575	S20-8-002	-	91,734
VOCA-SAKI-ADVOCATE FY21-22 (602582)	16.575	C21-8-001	-	3,016
VOCA COMP-ADV 2021-2022 (602590)	16.575	B50-8-128	-	19,282
VOCA CJCC 2021-2022 (602591)	16.575	C21-8-001	-	174,063
			-	<u>1,204,133</u>

Dept of Justice (Police and Mental Health Collaboration)

FY18(BJA - JMHCP) (602118)	16.745	2018-MO-BX-0042	-	1,788
			-	<u>1,788</u>

(Continued)

Ga. Dept. of Justice

Pass thru Office on Violence Against Women				
Consolidated Youth Program (602141)	16.608	2018-CY-AX-0008	-	74,128
			-	74,128

Bureau of Justice Assistance

Justice Assistance Grant (JAG) Program Cluster:

US Department of Justice (JAG) #23 '18-2021 (602138)	16.738	2018-DJ-BX-0389	-	129,592
US Department of Justice (JAG) Interest (602158)	16.738	INTEREST	-	2,514
US Department of Justice (JAG) #24 '19-2022 (602239)	16.738	2019-DJ-BX-0510	-	98,480
US Department of Justice (JAG) #25 '2020-2023 (602371)	16.738	2020-DJ-BX-0344	-	93,633
US Department of Justice (JAG) #25 '2020-2023 (602593)	16.738	2020-DJ-BX-0344	-	1,920
Total Justice Assistance Grant (JAG) Cluster			-	326,139

Office of Community Oriented Policing Services

Public Safety Partnership and Community Policing Grants (Recovery):

COPS School Violence Prevention (602129)	16.710	2018SVWX0059	-	16,632
FY21-22 CJCC LAW ENF TRAINING (602129)	16.710	K75-8-014	-	140,787
			-	157,419

Criminal Division

Equitable Sharing Program:

ECTF-HOMELAND SEC.2021 (602478)	16.922	ECTF- 11212013	-	3,000
			-	3,000

Law Enforcement Confiscated Assets Program:

16 Police - Justice Equity Share (601776)	16.922	ORI-GA0440200	-	319,281
DA-Fed - Justice Equity Share (601785)	16.922	ORI-GA0440200	-	750
			-	320,031

CoronaVirus Emergency Supplemental
CESF COVID-19 (602330)

16.034	2020-VD-BX-1667	-	167,322
		-	167,322

Total U.S. Department of Justice- **2,845,832****U.S. Department of Treasury**

Law Enforcement Confiscated Fund (DeKalb County)

Police - Treasury Equity Share (601775)	21.016	ORI-GA0440200	-	42,534
			-	42,534

CoronaVirus Aid, Relief & Economic Security Act (CARES ACT)

CARE ACT - COVID-19 (602313)	21.019	COVID-19 Pandemic	1,776,411	19,212,123
			1,776,411	19,212,123

CoronaVirus Aid, Relief & Economic Security Act (ARP)

American Rescue Plan (602479)	21.027	COVID-19 Pandemic	1,752,004	15,261,376
			1,752,004	15,261,376

CoronaVirus Aid, Relief & Economic Security Act

Emergency Rental Assistance (602442)	21.023	COVID-19 Pandemic	19,047,471	21,210,649
Emergency Rental Assistance (602526)	21.023	COVID-19 Pandemic	-	599,163
			19,047,471	21,809,812

Total U.S. Department of Treasury**22,575,886** **56,325,845**

(Continued)

U.S. Department of Labor (USDOL)**Employment Training Administration**

Pass-Through Georgia Department of Labor (GADOL)/GOWD

WIA/WIOA Adult Program:

WIOA PY19 Adult Program (602216)	17.258	11-19-19-03-005	-	17,912
WIOA FY20 Adult Program (602265)	17.258	11-19-20-03-005	18,368	244,158
WIOA PY20 Adult Program (602373)	17.258	11-20-20-03-005	3,640	155,466
WIOA PY19 Adult Program - AFR (602405)	17.258	AFR11a-19-19-03-005	-	70,779
WIOA FY21 Adult Program (602417)	17.258	11-20-21-03-005	22,549	656,869
WIOA PY 21 Adult Program (602577)	17.258	11-21-21-03-006	-	81
			44,557	1,145,265

WIA/WIOA Youth Activities:

WIOA PY19 Youth Program (602208)	17.259	15-19-19-03-005	13,200	225,869
WIOA PY19 Youth Program (602407)	17.259	AFR-15a-19-19-03-005	-	140,699
WIOA PY20 Youth Program (602323)	17.259	15-20-20-03-005	57,828	647,370
WIOA PY21 Youth Program (602539)	17.259	15-20-20-03-005	-	62,758
			71,028	1,076,696

WIA/WIOA Dislocated Worker Formula Grants:

WIOA PY21 DLW Program (602576)	17.258	31-21-21-03-005	-	135
WIOA PY19 DSLW Program (602217)	17.278	31-19-19-03-005	-	17,479
FY20 WIOA DSLW Program (602261)	17.278	31-19-20-03-005	31,511	494,506
WIOA PY20 DSLW Program (602376)	17.278	31-20-20-03-005	5,664	192,332
WIOA FY21 DSLW Program (602418)	17.278	31-20-21-03-005	37,563	725,034
WIOA FY19 DSLW Program (602406)	17.278	AFR31a-18-19-03-005	-	136,074
			74,738	1,565,560

Total U.S. Department of Labor/GOWD - WIA Cluster**190,323 3,787,521**

WIOA FY20 DSLW -NEG (602348)	17.277	31-19-20-03-005	-	342,033
			-	342,033

Juvenile Court - Educational Program:

US DOL Youth Build (602142)	17.274	YB-32976-18-60-A-13	-	168,781
FY21 US DOL Youth Build (602536)	17.274	YB-36485-21-60-A-13	-	52,980
			-	221,761

Total U.S. Department of Labor (U.S. D.O.L.)**190,323 4,351,315****U.S. Department of Transportation (USDOT)****Federal Highway Administration (FHWA)**

Pass Through Georgia Department of Transportation

Highway Planning and Construction (Cluster):

GDOT FHWA (601339)	20.205	0009027	-	79,677
GDOT ROW Traffic Upgrade (601831)	20.205	2669	-	53,750
GDOT ROW @ Rockdridgem Allgood - Rowland Rd (601842)	20.205	PI 0012613	-	139,137
GDOT SDWLKS @ FLTSHLS/HNDRSN & SALE (602161)	20.205	2019-4138	-	522,374
GDOT Tucker Streetscape (602232)	20.205	0012617 & 0010633	-	349,937
GDOT Rockbridge Road Improvement Project (601834)	20.205	PI 0008121	-	152,504
GDOT Tucker Pedestrian Facilities PHASE 2 (601476)	20.205	0012617	-	21,200
GDOT S. RVR PH 5 (602011)	20.205	CSTEE-CSTEE-0009-00-029	-	125,916
			-	1,444,495

(Continued)

Pass Through Atlanta Regional Commission - Economic Development					
Highway Planning and Construction (Cluster):					
ARC TRANSPORTATIONI (602380)	20.205	UP2054	-	513,959	
Total Highway Planning and Construction Cluster			-	513,959	
National Highway Traffic Safety Administration (NHTSA)					
Pass -Through Governor's Office of Highway Safety:					
State and Community Highway Safety (Cluster):					
GOHS-DUI-HEAT-20-21 (602408)	20.600	GA-2021-F.A.S.T.402 PT-061	-	28,322	
GOHS-DUI-HEAT-21-22 (602578)	20.600	GA-2021-F.A.S.T.402 PT-061	-	20,885	
Total Highway Safety Cluster			-	49,207	
Federal Aviation Administration (FAA)					
Pass Through Georgia Department of Transportation					
FAA-GDOT-COVID-19 (602333)	20.106	T007406-ST02	-	157,000	
			-	157,000	
FAA/GDOT-TAXIWAY 150/5300/13A (602212)	20.106	T006743-ST02	-	227,353	
FFA/GDOT Runway Incursion Mitigation (602398)	20.106	T007108	-	2,682,715	
			-	2,910,068	
Total U.S. Department of Transportation (U.S. D.O.T.)				-	5,074,729
U.S. Department of Health and Human Services (HHS)					
Substance Abuse and Mental Health Administration					
Block Grants for Prevention and Treatment of Substance Abuse:					
FY21 Dept of Behavioral Health & Development Disabilities (602389)	93.959	44100-263-0262021027	-	47,121	
FY21-22 Dept of Behavioral Health & Development Disabilities (602514)	93.959	K50-8-003	-	70,609	
			-	117,730	
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 - 20 -21 (602334)	93.044	ARC (GRANT REIMB) HCD - AG2106	-	179,339	
Atlanta Regional Commission TITLE III B 2021 (602491)	93.044	ARC (GRANT REIMB) HCD - AG2106	-	281,009	
Atlanta Regional Commission (ARC) TITLE III C1 (602492)	93.044	ARC (GRANT REIMB) HCD - AG2106	-	530,942	
Atlanta Regional Commission (ARC) TITLE III E (602493)	93.044	ARC (GRANT REIMB) HCD - AG2106	-	44,645	
Atlanta Regional Commission (ARC) TITLE III C (602497)	93.044	ARC (GRANT REIMB) HCD - AG2106	-	3,099	
Atlanta Regional Commission ARC-TITLE 111 C1& C2 C (602332)	93.045	AG2106	-	201,993	
Atlanta Regional Commission ARC-FFCRA (602351)	93.045	AG2106	-	266,493	
Atlanta Regional Commission ARC-NSIP-SSBG (602336)	93.053	AG2106	-	81,614	
Total Aging Cluster			-	1,589,134	
Atlanta Regional Commission ARC-TITLE 111 E (602331)	93.052	AG2106	-	32,153	
Atlanta Regional Commission ARC-SSBG (602335)	93.052	AG2106	-	20,532	
			-	52,685	
					(Continued)

Administration for Children and Families

Pass-Through Georgia Department of Human Services (GDHS):

Child Support Enforcement:

FY21 Child Support DA Office (602325)	93.563	42700-401-000093723	-	164,076
FY21-22 DHS Child Support (602488)	93.563	42700-401-0000101889	-	485,285
			-	649,361

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 FY21 (602393)	93.505	40500-042-21182543	-	489,732
MIECHV FY22 (602540)	93.505	40500-042-21182543	-	118,805
			-	608,537

Total U.S. Department of Health & Human Services

- 3,017,447

Executive Office of the President:

Pass-Through Office of National Drug Control Policy:

High Intensity Drug Trafficking Areas Program:

FY2020 HIDTA (602320)	95.001	G20GA0002A	-	192,416
FY2021-HIDTA (602468)	95.001	G21GA0002A	-	111,595
			-	304,011

Total Executive Office Of The President

- 304,011

U.S. Department of Homeland Security:

Pass-Through Federal Emergency Management Agency (FEMA):

Assistance to Firefighter Grant

FEMA FY16 SAFER (601975)	97.044	EMW 2016-FH-00556	-	496,180
FY18 Assistance Firefighters (602240)	97.044	EMW 2018-FO-05678	-	179,971
FY20 HSGP (602543)	97.044	EMW-2020-SS-00089	-	5,764
Emergency Management Performance FY20-AFG-S COVID-19 (602364)	97.044	EMW-2020-FG-02495	-	68,656
			-	750,571

Pass-Through Federal Emergency Management Agency (FEMA):

Assistance to Firefighter Grant

FEMA FY20 Homeland Sec.EOD SAFER (602415)	97.083	EMW 2019-FF-00813	-	1,560,482
			-	1,560,482

Homeland Security Grant Program:

FY20 Homeland Sec.EOD (602439)	97.067	EMW-2020-SS-00089	-	5,420
			-	5,420

Total U.S. Department of Homeland Security/FEMA/GEMA

- 2,316,473

US Environmental Protection Agency:

Water & Sewer Renewal & Extension Fund

WIFIA Loan (602411)	66.958	N18146GA	-	5,742,671
			-	5,742,671

Clean Water State Revolving Fund Cluster

GEFA Water Loan (602445)	66.458	CW2020026	-	9,567,994
			-	9,567,994

Drinking Water State Revolving Fund Cluster

GEFA Water Loan (602447)	66.468	DW2020036	-	24,088,046
			-	24,088,046

Total U.S. Environmental Protection Agency

- 39,398,711

TOTAL FEDERAL EXPENDITURES

\$ 22,840,845 \$ 128,515,591

DEKALB COUNTY, GEORGIA

NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2021

(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, 2021, 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 2021 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 2021 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, 2021

(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: **Yes**
 - Significant deficiencies identified, not considered to be material weaknesses: **None reported**
- (e) The type of report issued on compliance for major programs: **Qualified opinion on Coronavirus State & Local Fiscal Recovery Funds – A.L. #21.027; Unmodified opinion on the Other Major Federal Programs**
- (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, Federal Assistance Listing #21.019**
 - COVID – 19 – Coronavirus State & Local Fiscal Recovery Funds, Federal Assistance Listing #21.027**
 - Airport Improvement Program, Federal Assistance Listing #20.106**
 - Emergency Rental Assistance, Federal Assistance Listing #21.023**
- (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, 2021

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

Finding 2021-001 – 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, 2021 by \$13,740,933.

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. As a result of the completion of the comprehensive inventory of the County's capital assets, the Oracle Fixed Asset module will be fully integrated with the General Ledger. This will result in the elimination of the copious use of manual spreadsheets. The reports will be generated directly from the system resulting in a more accurate and rigorous review of the construction in progress listing. Additionally, the County will carefully review the listing both periodically and at year-end to determine if all items included are proper.

DEKALB COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2021

Finding 2021-002 – Accounting for Intergovernmental Revenues, Deferred Inflows of Resources and Related Revenues

Criteria: Internal controls should be in place to ensure that intergovernmental revenues, unearned revenues and deferred revenues 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, 2021.

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, 2021 in the following funds:

- Grant-In-Aid Fund (nonmajor governmental fund) – Pooled cash and deferred revenues were overstated by approximately \$73,742,000.
- Grants – COVID19 Fund (major governmental fund) – Cash with fiscal agent was understated by approximately \$11,745,000 and expenditures were overstated by approximately \$11,745,000. Pooled cash and deferred revenues were understated by \$15,121,875. Cumulative adjustments totaling approximately \$26,866,569 were required to correct these misstatements.
- American Rescue Plan Fund (nonmajor governmental fund) – Pooled cash was understated by approximately \$58,620,000, unearned revenues were understated by approximately \$58,620,000. Cumulative adjustments totaling approximately \$58,620,000 were required to correct these misstatements.

DEKALB COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2021

Finding 2021-002 – Accounting for Intergovernmental Receivables, Deferred Inflows of Resources and Related Revenues (Continued)

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, 2021

Finding 2021-003 – 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; and
- 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, the Kensington TAD Special Revenue Fund, the Columbia TAD Special Revenue Fund, and the Druid Hills TAD Special Revenue Fund as presented in the County's December 31, 2021 Annual Comprehensive Financial Report.

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

- The County's final Grant-in-Aid Fund was set to utilize fund balance of approximately \$8,519,000 to fund current period expenditures. At the time the budget was amended, the County Grant-in-Aid Fund's fund balance was approximately \$985,000.
- The County did not adopt a budget for the Kensington TAD Special Revenue Fund that had revenues of \$696,000.
- The County did not adopt a budget for the Columbia TAD Special Revenue Fund that had revenues of \$458,000.
- The County did not adopt a budget for the Druid Hills TAD Special Revenue Fund that had revenues of \$1,735,000.

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 Operating and Capital Budget Divisions and the Grants Division will monitor and ensure expenditures do not exceed revenues at the end of the 2nd quarter to address any expenditure overage variances to prepare for the Mid-year Budget. The Controller's Division will work with both Divisions to gauge the compliance progress.

DEKALB COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2021

Finding 2021-004 – Prior Period Adjustments

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: 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 rolls forward to the beginning balances for the fiscal year 2021 financial statements.

Context/cause: DeKalb County engaged HCA Asset Management, LLC (HCA) to perform a comprehensive inventory of the County's capital assets. HCA's procedures resulted in a significant restatement of capital asset balances as of December 31, 2018. The restatement of capital asset balances as of December 31, 2018 also resulted in a significant adjustment to accumulated depreciation for fiscal year 2018 and then a recalculation of depreciation for the fiscal years ending 2019 and 2020. This prior period adjustment was anticipated and expected when the County engaged HCA to perform the first ever comprehensive inventory of capital assets.

Effects or possible effects: The total restatement of December 31, 2020 ending balances is as follows:

	Watershed System Fund	Sanitation Fund	DeKalb Peachtree Airport Fund	Stormwater Utility Fund
Beginning net position / fund balance, as previously reported	\$ 1,242,697	\$ 33,252	\$ 108,927	\$ 165,582
Restatement to properly record capital assets and accumulated depreciation	(391,844)	15,693	(12,538)	87,917
Beginning net position / fund balance as restated	\$ 850,853	\$ 48,945	\$ 96,389	\$ 253,499
	Vehicle Maintenance Fund	Vehicle Replacement Fund	Business-type Activities	Governmental Activities
Beginning net position / fund balance, as previously reported	\$ (3,095)	\$ 98,710	\$ 1,575,001	\$ (215,908)
Restatement to properly record capital assets and accumulated depreciation	2,496	45,055	(285,660)	104,700
Beginning net position / fund balance, as restated	\$ (599)	\$ 143,765	\$ 1,289,341	\$ (111,208)

Recommendation: We recommend the County carefully review its capital asset policies and procedures and carefully maintain the capital asset listing and depreciation on a regular basis to ensure no assets are left off or improperly recorded.

DEKALB COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2021

Finding 2021-004 – Prior Period Adjustments (Continued)

Auditee's Response: We concur. For the first time on record in the County, the Controller's Division conducted a comprehensive county-wide inventory and balance reconciliation of its capital assets. The project consisted of capturing the County's capital assets which span over the County's 271 square miles. As a result, it was anticipated a prior year restatement would be necessary to reflect the process accurately. Because of the completion of the comprehensive inventory of the County's capital assets, the Oracle Fixed Asset module will be fully integrated with the General Ledger. This will allow for the proper consistent maintenance of the County's capital assets as well as an automated depreciation calculation.

DEKALB COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2021

(3) Federal Award Findings and Questioned Costs

U.S. Department of Treasury

Program Name: Coronavirus State and Local Fiscal Recovery Fund

Assistance Listing Number: 21.027

Finding: 2021-005 - Subrecipient Monitoring

Criteria: Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) requires that pass-through entities evaluate each subrecipient's risk of noncompliance for purposes of determining the appropriate subrecipient monitoring related to the subaward and that they monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals, including reviewing financial and programmatic (performance and special reports) required by the pass-through entity.

Condition: Internal controls should be in place to ensure the County is in compliance with all requirements of the federal award program. Internal controls were not sufficient to detect the following exception noted during our testing:

- All five (5) of the County's subrecipients under the program were not informed of the need to provide performance and special reports to the County, therefore program monitoring pursuant to subawards for all subrecipients of the program was not performed. The County did not inform these subrecipients of the requirements until July 2022, after audit inquiry. While the County did not inform the subrecipients of monitoring requirements, one subrecipient did report back to the County on their own accord prior to July 2022.

Context/cause: The County did not have adequate internal controls to ensure compliance with subrecipient monitoring requirements. Testing was performed over each requirement for the County. Out of a total population of five (5) subrecipients, all five (5) were selected for testing. For all five (5) subrecipients, the County did not document its monitoring of program performance for the subrecipients.

Effect: Noncompliance at the subrecipient level may occur and not be detected by the County.

Questioned Costs: Undetermined

Recommendation: We recommend the County enhances internal controls to ensure compliance with subrecipient monitoring requirements.

Auditee's Response: The County agrees with this finding and has developed a plan for implementing a programmatic reporting plan for subrecipients.

DEKALB COUNTY, GEORGIA

STATUS OF PRIOR YEAR FINDINGS FOR THE YEAR ENDED DECEMBER 31, 2021

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.

Status: See finding 2021-001.

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, unearned revenues and deferred revenues 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, 2021.

Status: See finding 2021-002.

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; and
- 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.

Status: See finding 2021-003.



DeKalb County, Georgia
1300 Commerce Drive, Decatur, Georgia 30030
(404) 371-2741 (404) 371-2750 FAX

MANAGEMENT'S CORRECTIVE ACTION PLAN FOR THE YEAR ENDED DECEMBER 31, 2021

Finding 2021-001 – 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 2021-002– Accounting for Intergovernmental Revenues, 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



DeKalb County, Georgia
1300 Commerce Drive, Decatur, Georgia 30030
(404) 371-2741 (404) 371-2750 FAX

MANAGEMENT'S CORRECTIVE ACTION PLAN FOR THE YEAR ENDED DECEMBER 31, 2021

Finding 2021-003 – Governmental Fund Budgets

Name of the Contact Person Responsible for the Corrective Action Plan: T.J. Siegler, Budget Director – operating in collaboration with the Finance Department

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 balanced budget is loaded to Oracle once adopted or approved by the BOC and monitor the Mid-year budget to ensure compliance for the September soft-close

The Controller's Division will collaborate with the Operating and Capital Budget Divisions as well as the Grants Division by requesting quarterly budget to actual reports starting the 2nd quarter annually to report to assess and address discrepancies to ensure the expenditures do not exceed revenues.

Anticipated Completion Date: December 31, 2022

Finding 2021-004 – Prior Period Adjustments

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

Corrective Action Plan: For the first time on record in the County, a comprehensive county-wide inventory and balance reconciliation of its capital assets were conducted. The project consisted of capturing the County's capital assets which span over the County's 271 square miles. As a result, it was anticipated a prior year restatement would be necessary to reflect the process accurately. Because of the completion of the comprehensive inventory of the County's capital assets, the Oracle Fixed Asset module will now be fully integrated with the General Ledger. This will allow proper and consistent maintenance and an automated depreciation calculation of the County's capital assets.

Anticipated Completion Date: Completed for fiscal year 2021



DeKalb County, Georgia
1300 Commerce Drive, Decatur, Georgia 30030
(404) 371-2741 (404) 371-2750 FAX

**MANAGEMENT'S CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED DECEMBER 31, 2021**

Finding 2021-005 – Coronavirus State & Local Fiscal Recovery Fund - Subrecipient Monitoring

Name of the Contact Person Responsible for the Corrective Action Plan: Deborah Sherman,
Assistant Director, Grants & Compliance

Corrective Action Plan: The County agrees with this finding and has developed a plan for implementing a programmatic reporting plan for subrecipients.

Anticipated Completion Date: December 31, 2022