

FULTON COUNTY, GEORGIA



SINGLE AUDIT REPORT **Fiscal Year Ended December 31, 2022**

(PREPARED UNDER AUDITOR'S REPORT THEREON)

FULTON COUNTY, GEORGIA

Single Audit

(With Independent Auditor's Report Thereon)

December 31, 2022

FULTON COUNTY, GEORGIA

SINGLE AUDIT

DECEMBER 31, 2022

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Fulton County, Georgia – Employer Identification Number (EIN): 58-6001729

**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***

**To the Board of Commissioners
Fulton County, 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 unit, each major fund the general fund and American Rescue fund budget to actual comparisons, and the aggregate remaining fund information of Fulton County, Georgia (the “County”), as of and for the year ended December 31, 2022, 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 30, 2023. Our report includes a reference to other auditors who audited the financial statements of the Fulton-Dekalb Hospital Authority and the Fulton County Board of Health, as described in our report on the County’s basic 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 were not identified.

We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2022-001 and 2202-002, 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 determination of financial statement. 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

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 results 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.



Atlanta, Georgia
November 30, 2023

**Independent Auditor’s Report on Compliance for Each Major Federal Program;
Report on Internal Control Over Compliance; and Report on Schedule of Expenditures
of Federal Awards Required by the Uniform Guidance**

**To the Board of Commissioners
Fulton County, Georgia:**

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Fulton 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, 2022. 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.

In our opinion, the County complied in all material respects, with the 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, 2022.

The County’s basic financial statements include the operations of the Fulton County Board of Health, which expended approximately \$17,139,625 in federal awards which is not included in the accompanying schedule of expenditures of federal awards for the year ended December 31, 2022. Our audit, described below, did not include the operations of the Fulton County Board of Health because they engaged other auditors to perform an audit in accordance with 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).

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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.

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 GAAS, *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 GAAS, *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

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2022-003. Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the noncompliance findings 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 and significant deficiencies.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-003 to be material weaknesses.

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 response to the internal control over compliance findings 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.

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 the County as of and for the year ended December 31, 2022, and have issued our report thereon dated November 30, 2023 which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on

the financial statements as a whole. 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 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 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 financial statements or to the 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 financial statements as a whole.

A handwritten signature in black ink that reads "PSC Group, LLC". The signature is written in a cursive, flowing style.

Atlanta, Georgia
November 30, 2023

FULTON COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF
FEDERAL, STATE AND OTHER LOCAL GRANT AWARDS
YEAR ENDED DECEMBER 31, 2022

Grantor/Program Title (Identifying Number)	Assistance Listing Number	Pass-through or Grant Number	Passed through to Subrecipients	Expenditures
U.S. Department of Housing and Urban Development				
CDBG Cluster Programs:				
Community Development Block Grant	14.218	B 15 UC13-0003	364,627	364,627
Community Development Block Grant	14.218	B 16 UC13-0003	577,743	577,743
Community Development Block Grant	14.218	B 17 UC13-0003	21,541	21,541
Community Development Block Grant	14.218	B 18 UC13-0003	866,674	874,840
Community Development Block Grant	14.218	B 19 UC13-0003	315,993	399,608
Community Development Block Grant	14.218	B 20 UC13-0003	1,429,932	1,495,236
Community Development Block Grant	14.218	B 21 UC13-0003	877,838	972,291
Community Development Block Grant	14.218	B 22 UC13-0003	-	14,166
Community Development Block Grant	14.218	CDBG-CV	12,971	12,971
Community Development Block Grant	14.218	CDBG-CV	1,086,760	1,092,335
Total ALN 14.218			<u>5,554,079</u>	<u>5,825,358</u>
Emergency Shelter Cluster Programs:				
Emergency Solutions 2020	14.231	E-20-UC-13-0003	285,553	285,553
Emergency Solutions 2021	14.231	E-21-UC-13-0003	1,379	1,379
Emergency Solutions 2022	14.231	E-22-UC-13-0003	1,253	2,740
Emergency Solutions COVID1	14.231	ESG-CV	103,481	103,481
Emergency Solutions COVID2	14.231	ESG-CV	827,961	827,961
Total ALN 14.231			<u>1,219,627</u>	<u>1,221,114</u>
Passed through the Department of Human Services				
Permanent Supportive Housing Svcs	14.235		216,459	216,459
Permanent Supportive Housing Svcs 21-23	14.235		89,918	89,918
Total ALN 14.235			<u>306,377</u>	<u>306,377</u>
HOME Cluster Programs:				
HOME 16	14.239	M-16-UC-13-0211	4,134	4,134
HOME 17	14.239	M-17-UC-13-0211	88,829	88,829
HOME 18	14.239	M-18-UC-13-0211	94,257	94,257
HOME 19	14.239	M-19-UC-13-0211	313	313
HOME 21	14.239	M-20-UC-13-0211	54,977	54,977
HOME 21	14.239	M-21-UC-13-0211	5,074	5,074
Total ALN 14.239			<u>247,584</u>	<u>247,584</u>
Continuum of Care Cluster Programs:				
Continuum of Care Coordinated Intake Grant FY 2020	14.267	GA0408L4B022000	453,450	453,450
Continuum of Care Coordinated Intake Grant FY 2021	14.267	GA0302L4B022104	86,794	86,794
Continuum of Care Planning Grant FY 2019	14.267	GA0354L4B021900	61,568	61,568
Continuum of Care Planning Grant FY 2020	14.267	GA0354L4B022000	48,637	48,637
Total ALN 14.267			<u>650,449</u>	<u>650,450</u>
Total U.S. Department of Housing and Urban Development			<u>7,978,116</u>	<u>8,250,883</u>
U.S. Department of Justice				
STOP Violence Against Women (VAWA 22)	16.013	W21-8-058	-	64,803
Violence Against Women (VAWA)	16.013	W20-8-005	-	37,223
Violence Against Women (VAWA)	16.013	W20-8-006	-	96,784
Violence Against Women (VAWA)	16.013	C18-8-545	-	39,312
Total ALN 16.013			<u>-</u>	<u>238,121</u>
Matthew Shepard and James Byrd Jr. Hate Crimes Program	16.040	2022-	-	51,702
Total ALN 16.040			<u>-</u>	<u>51,702</u>
Gang Prevention Program	16.123	2020-MU-MU-0022	69,800	140,189
Total ALN 16.123			<u>69,800</u>	<u>140,189</u>
Passed through the Georgia Department of Criminal Justice Coordination Council:				
BJA Second Chance Act FY2016			26,462	171,969
Victim Witness Assistance	16.575	C21-8-103	-	184,360
Victim Witness Assistance	16.575	C22-8-103	-	48,897
Victim Witness Assistance	16.575	C21-8-001	-	99,116
Victim Witness Assistance	16.575	C22-8-103	-	33,949
Comp Advocate - VOCA	16.575	B50-8-128	-	145,870
Comp Advocate - VOCA	16.575	B50-8-128	-	22,677
Coronavirus Emergency Supplement		B50-8-128	-	3,728
Total ALN 16.575			<u>26,462</u>	<u>710,566</u>
Just and MH Collab - Stepping Up Engagement Team	16.745	2018-MO-BX-0041	31,214	187,774
Total ALN 16.745			<u>31,214</u>	<u>187,774</u>
DOJ Co-Occurring Grant	16.812	2019-RW-BX-0001	168,208	267,832
Youth Crime Prevention	16.812	2017-CZ-BX-0028	441,361	460,561
Total ALN 16.812			<u>609,569</u>	<u>728,393</u>
Post Conviction DNA	16.820	2021-DY-BX-0013	-	131,342
Post Conviction DNA	16.820	2022-DY-BX-0013	6,750	16,553
Total ALN 16.820			<u>6,750</u>	<u>147,895</u>

FULTON COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF
FEDERAL, STATE AND OTHER LOCAL GRANT AWARDS
YEAR ENDED DECEMBER 31, 2022

Grantor/Program Title (Identifying Number)	Assistance Listing Number	Pass-through or Grant Number	Passed through to Subrecipients	Expenditures
Smart Prosecution - Innovative Prosecution Solutions Total ALN 16.825	16.825	2020-YX-BX-0009	-	152,825
			-	152,825
Sexual Assault Kit Initiative (SAKI)	16.833	2018-AK-BX-0026	-	331,023
Sexual Assault Kit Initiative (SAKI)	16.833	2020-AK-BX-0005	14,831	474,829
Sexual Assault Kit Initiative (SAKI)	16.833	2021-AK-BX-0005	-	50,075
Total ALN 16.833			14,831	855,927
Policy Alternative & Diversion Total ALN 16.838	16.838	2020-AR-BX-0078	426,174	426,174
			426,174	426,174
Equitable Sharing Program - District Attorney's Office	16.922	GA0600154A	-	3,465
Equitable Sharing Program - Sheriff	16.922	GA06000000	-	60,735
Equitable Sharing Program - Police	16.922	GA0601300	-	22,782
Total ALN 16.833			-	86,982
Total U.S. Department of Justice			1,184,800	3,726,549
U.S. Department of Labor				
Passed through the State of Georgia Department of Labor and Georgia Department of Economic Development:				
WIOA Cluster Programs:				
Workforce Innovation and Opportunity Act-Adult	17.258		13,638	16,106
Workforce Innovation and Opportunity Act-Adult	17.258	AFR11A-19-20-03-006	6,678	10,498
Workforce Innovation and Opportunity Act-Adult	17.258	AFR11A-19-19-03-006	118,238	139,634
Workforce Innovation and Opportunity Act-Adult	17.258	AFR15A-19-19-03-006	116,275	137,316
Workforce Innovation and Opportunity Act-Adult PY 2020	17.258	11-20-20-03-006	37,653	44,467
Workforce Innovation and Opportunity Act-Adult FY 2021	17.258	11-20-21-03-006	53,909	63,664
Workforce Innovation and Opportunity Act-Adult PY 2021	17.258	11-21-21-03-006	89,910	106,180
Workforce Innovation and Opportunity Act-Adult FY 2022	17.258	11-21-22-03-006	342,361	404,313
Workforce Innovation and Opportunity Act-Adult PY 2022	17.258	11-22-22-03-006	89,380	105,554
Workforce Innovation and Opportunity Act-Adult FY 2023	17.258	11-22-23-03-006	2,785	3,289
Total ALN 17.258			615,998	1,031,020
Workforce Innovation and Opportunity Act-Youth	17.259	AFR15B-19-19-03-006	7,243	7,243
Workforce Innovation and Opportunity Act-Youth PY 2020	17.259	15-20-20-03-006	135,042	135,042
Workforce Innovation and Opportunity Act-Youth PY 2021	17.259	15-21-21-03-006	191,145	464,718
Workforce Innovation and Opportunity Act-Youth PY 2022	17.259	15-22-22-03-006	21,839	139,318
Total ALN 17.259			348,026	746,321
Workforce Innovation and Opportunity Act-Dislocated Worker	17.278	AFR31a-19-20-03-006	6,678	7,887
Workforce Innovation and Opportunity Act-Dislocated Worker	17.278	36-20-21-03-006	556,391	657,073
Workforce Innovation and Opportunity Act-Dislocated Worker	17.278	36-21-22-03-006	57,682	68,120
Workforce Innovation and Opportunity Act-Dislocated Worker PY 2020	17.278	31-20-20-03-006	77,937	92,040
Workforce Innovation and Opportunity Act-Dislocated Worker FY 2021	17.278	31-20-21-03-006	235,820	278,492
Workforce Innovation and Opportunity Act-Dislocated Worker PY 2021	17.278	31-21-21-03-006	98,213	115,986
Workforce Innovation and Opportunity Act-Dislocated Worker FY 2022	17.278	31-21-22-03-006	126,947	149,915
Workforce Innovation and Opportunity Act-Dislocated Worker PY 2021	17.278	31-22-22-03-006	35,031	41,370
Total ALN 17.278			573,948	1,410,883
Total Department of Labor-WIOA Cluster			1,537,972	3,188,224
U.S. Department of Transportation				
Passed through the State of Georgia Department of Transportation:				
GDOT Airport Master Plan Design	20.106	AP020-9041-32(121) T006944	49,612	49,612
Airport Operations Facility	20.106	AP022-	1,100,000	1,100,000
Total ALN 20.106			1,149,612	1,149,612
Access and Mobility Partnerships Grant FY19 Total ALN 20.514	20.514	D2019-HSCR-002	13,241	13,241
			13,241	13,241
Total Department of Transportation			1,162,853	1,162,853
U.S. Department of Treasury				
Emergency Rental Assistance Program Total ALN 21.023	21.023	ERA0080	8,140,819	52,815,418
			8,140,819	52,815,418
American Rescue Plan Act Total ALN 21.027	21.027	SLT-2069	19,329,471	56,061,616
			19,329,471	56,061,616
Total Department of Treasury			27,470,290	108,877,034
Federal Communications Commission				
Emergency Connectivity Fund	32.009		-	187,000
Emergency Connectivity Fund	32.009		-	20,321
Emergency Connectivity Fund	32.009		-	16,488
Total ALN 32.009			-	223,809
Total Federal Communications Commission			-	223,809
National Endowment for the Arts:				
NEA Our Town Grant Program	45.024	2022NEA010T	25,000	25,000
NEA - ADA Feasibility Project	45.024	1854317-54-19	25,974	28,974
Total ALN 45.024			50,974	53,974
Total National Endowment for the Arts			50,974	53,974
Small Business Administration:				

**FULTON COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF
FEDERAL, STATE AND OTHER LOCAL GRANT AWARDS
YEAR ENDED DECEMBER 31, 2022**

<u>Grantor/Program Title (Identifying Number)</u>	<u>Assistance Listing Number</u>	<u>Pass-through or Grant Number</u>	<u>Passed through to Subrecipients</u>	<u>Expenditures</u>
CNPP - Community Navigator Pilot Program	59.077	SBAHQ22CNP0044	451,771	451,771
Total ALN 59.077			451,771	451,771
Total Small Business Administration				
U.S. Department of Health and Human Services				
Passed through the Department of Human Services and Atlanta Regional Commission:				
Special Programs for the Aging FY21-22	93.045	AG2208	1,821,173	1,821,173
Special Programs for the Aging FY22-23	93.045	AG2308	1,002,738	1,002,738
ARC Families First Grant 21-22	93.045	AG2246	16,672	16,672
Total ALN 93.045			2,840,583	2,840,584
Advancing Health Literacy	93.137	6 CPIMP211236-01-02	225,647	674,858
Total ALN 93.137			225,647	674,858
MAI - High Risk Populations 21-22	93.243	5H79T1082446-03	7,952	173,864
MAI - High Risk Populations 22-23	93.243	5H79T1082446-04	1,019	52,008
Passed through the Department of Human Services and Atlanta Regional Commission:				
Targeted Capacity Expansion - SAMHSA FY21	93.243	5H79T1082030-03	130,889	220,680
Peer Recovery Support Svcs Expansion Project FY19-20	93.243	6H79T1081170-01M004	98,047	216,211
Peer Recovery Support Svcs Expansion Project FY21-22	93.243	6H79T1081170-01M005	45,250	81,357
Total ALN 93.243			283,157	744,120
Passed through the Georgia Department of Human Services:				
Child Support Enforcement	93.563	42700-401-0000083152	21,794	21,794
Child Support Enforcement	93.563	42700-401-	16,563	16,563
Child Support Enforcement	93.563	42700-401-0000083198	-	42,295
Child Support Enforcement	93.563	42700-401-	-	37,466
Total ALN 93.563			38,357	118,118
Passed through the Georgia Department of Human Services:				
State Coordinated Transportation Program	93.667	42700-362-0000070313	223,853	223,853
State Coordinated Transportation Program	93.667	42700-362-0000070313	139,875	139,875
Total ALN 93.667			363,728	363,728
Passed through the Department of Human Services and Atlanta Regional Commission:				
FAMILY VIOLENCE PREVENTION AND SERVICES ACT (FVPSA)	93.671	V21-8-053	-	28,167
Total ALN 93.671			-	28,167
Ending the HIV Epidemic	93.686	20UT8HA33933	3,313,979	3,514,221
Total ALN 93.686			3,313,979	3,514,221
Ryan White Part A	93.914	21H89HA00007	26,201,984	28,857,154
HIV Emergency Relief Grant Program - COVID Response	93.914	20H9AHA36922C3	181,466	181,466
Total ALN 93.914			26,383,450	29,038,620
Passed through the Department of Behavioral Health and Developmental Disabilities (DBHDD):				
Substance Abuse Recovery Support Clubhouse Services	93.959	44100-906-0000172465	230,374	230,374
HIV Early Intervention	93.959	44100-263-026202030	-	91,969
HIV Early Intervention	93.959	44100-263-026202030	-	23,342
Total ALN 93.959			230,374	345,685
Total U.S. Department of Health and Human Services				
Americorps				
Americorps Seniors Companion	94.006	21SCHGA002	-	57,648
Total ALN 94.006			-	57,648
Total AmeriCorps				
U.S. Department of Homeland Security				
Federal Emergency Management Agency (FEMA)	97.137	DHS-22-GPD-137-000-01	5,086,847	7,943,411
Total ALN 97.137			5,086,847	7,943,411
Total U.S. Department of Homeland Security				
Total Federal Expenditures			78,602,898	171,604,257
State of Georgia				
Criminal Justice Coordinating Council:				
Criminal Justice Coordinating Council	-	K75-8-018	-	101,601
COSSAP Naloxone Initiative	-	N50-8-020	-	4,560
Police State COVID Bonus	-	-	-	884,545
Juvenile Drug Court Operations 21-22	-	A22-8-028	-	14,126
Juvenile Drug Court Operations 22-23	-	A23-8-	-	8,865
Juvenile Justice Incentive - Project Higher Hope	-	Y22-8-015	113,685	161,055
Juvenile Justice Incentive - Project Higher Hope	-	Y23-8-	-	17,476
Drug Court Implementation	-	A22-8-012	5,000	5,000
Drug Court Implementation	-	A23-8-012	-	5,957
Family Drug Treatment	-	E21-8-007	23,363	23,808
Family Drug Court Operations	-	J22-8-119	22,295	29,138
Family Drug Court Operations	-	J23-8-119	7,844	22,292

FULTON COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF
FEDERAL, STATE AND OTHER LOCAL GRANT AWARDS
YEAR ENDED DECEMBER 31, 2022

<u>Grantor/Program Title (Identifying Number)</u>	<u>Assistance Listing Number</u>	<u>Pass-through or Grant Number</u>	<u>Passed through to Subrecipients</u>	<u>Expenditures</u>
GA Innocence Project		2020-FA-BX-0012	-	71,405
Veterans Court	-	J22-8-096	-	93,686
Veterans Court	-	J23-8-096	2,600	66,701
Mental Health Court 21-22		J22-8-068	-	157,709
Mental Health Court 22-23		J22-8-068	-	74,260
Adult Drug Court	-	J22-8-025	1,850	139,963
Adult Drug Court	-	J23-8-025	2,000	130,652
Byrne Grant 2021	-	15PBJA-21-GG-04117-BCJI	-	30,324
Law Enforcement Training Program	-	K76-8-017	-	4,976
GEMA Grant for Formulytics	-		-	50,000
Total Criminal Justice Coordinating Council			178,637	2,098,098
Atlanta Regional Commission:				
ARC Consolidated Appropriations Act 22-23		AG2240	229,853	229,853
ARC Families First Grant 21-22		AG2250	12,045	12,045
ARC Innovative Mobility Options	-	AG2219	-	286,741
Total Atlanta Regional Commission			-	528,639
Office of Public Library Services:				
GPLS E-Rate Program	-	-	-	11,918
GPLS E-Rate Program	-	-	-	12,203
GPLS ARPA Digital Inclusion Relief Grant	-	-	-	38,145
Total Office of Public Library Services			-	62,266
Miscellaneous Grants:				
Justice Summer Internship Program			-	7,790
Fugitive Task Force			-	18,150
2018 Justice Assistance Grant			-	73,028
Georgia County Internship Program			-	2,564
Georgia County Internship Program			-	2,441
Department of BHDD - Comm Substance Abuse-Treatment Court			-	34,289
Department of BHDD - Comm Substance Abuse-Treatment Court			34,289	25,131
Department of Community Affairs (GHFA)-Homeless Assistance Grant			9,215	9,215
Department of Community Affairs (GHFA)-Homeless Assistance Grant			108,759	108,759
Rapid Rehousing Grant			6,285	30,840
Rapid Rehousing Grant			-	31,400
Total Miscellaneous Grants:			158,548	343,608
Total State Expenditures			337,185	3,032,611
Other Local Grants				
Universal Service Admin Company(USAC) Library Support	-	-	-	107,235
Universal Service Admin Company(USAC) Library Support	-	-	-	109,823
CACJ Local Law Enforcement Grant			-	2,640
Best Buy Grant 2020			-	1,097
Johns Creek Public Art Commission			14,000	14,000
Microsoft Corp Co-Marketing		100209948	34,700	39,700
2022 Mega Testing Site			-	102,907
DPH Interoperability Project			-	5,951
Overdose Data Action Program			-	39,760
Applied Research Services	-	-	-	39,924
Total Other Local Grants			48,700	463,036
Total Federal, State, and Other Local Grant Expenditures			78,988,783	175,099,904

FULTON COUNTY, GEORGIA

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL, STATE AND OTHER
LOCAL GRANT AWARDS

DECEMBER 31, 2022

NOTE 1 - BASIS OF PRESENTATION AND ACCOUNTING

The accompanying schedule of expenditures of federal, state and other local grant awards includes the federal and state grant activity of Fulton County, Georgia (the “County”) and is presented on the cash basis of accounting and is not intended to present the results of grant activity in conformity with accounting principles generally accepted in the United States of America. Under the cash basis of accounting, revenues are recognized when received and expenditures are recorded when paid. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, or the cost principles contained in Title 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The information in this schedule is presented in accordance with the requirements of Title 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Federal awards received directly from federal agencies and federal assistance passed through other government agencies are included on the schedule. However, federal financial assistance received by component units who engaged other auditors to perform an audit in accordance with the Uniform Guidance are not included on the schedule.

In instances where the grant agreement requires the County to match grant awards with County funds, such matching funds are included in the Schedule of Expenditures.

Grant programs, which did not have 2022 transactions have not been presented herein. The majority of these programs have completed their program activities but may not have been officially closed out. Grant revenues and expenditures incurred prior to 2022 under these grants remain subject to audit by either the grantor agency or its representatives within the limitations of the appropriate circulars.

Federal grant programs that are administered through State agencies (pass-through awards) have been included in this report. These programs are operated according to Federal regulations promulgated by the Federal agency providing the funding.

NOTE 2 - STATE OF GEORGIA GRANT PROGRAMS

Grant revenue received from the State of Georgia for various public, physical, behavioral health programs, as well as transportation programs may include a combination of both Federal and State awards. In these instances, estimates of the federal grant allocations have been provided to the County. The Schedule of Expenditures of Federal, State and Other Local Awards reflect the combination of both Federal and State grant expenditures related to these programs.

FULTON COUNTY, GEORGIA

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL, STATE AND OTHER
LOCAL GRANT AWARDS**

DECEMBER 31, 2022

NOTE 3 - *SUBRECIPIENTS*

In accordance with the Uniform Guidance, 2 CFR Part 200 Subpart F, program funds passed through to subrecipient organizations are included on the Schedule of Expenditures of Federal, State, and Other Local Awards as “Payments to Subrecipients”.

NOTE 4 – *INDIRECT COST RATE*

The 10% de minimus cost rate isn't used on programs presented on the schedule. Fulton County claims indirect cost, where applicable, using a plan rate developed in accordance with the required OMB Circular.

FULTON COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2022

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness identified? Yes
- Significant deficiencies identified that are not considered to be material weaknesses? No

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

- Material weakness identified? Yes
- Significant deficiency identified that are not considered to be material weaknesses? No

Type of auditor's report issued on compliance for each major program:

	CFDA No.	Type of Report
Coronavirus State and Local Fiscal Recovery Funds	21.027	Unmodified
Ending the HIV Epidemic	93.686	Unmodified
Ryan White Part A	93.914	Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a): Yes

Dollar threshold used to distinguish between type A and type B programs: \$ 5,148,128

Auditee qualified as low-risk auditee: No

FULTON COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2022

II. FINANCIAL STATEMENT FINDINGS AND RESPONSES

Findings Relating to the Financial Statements Reported in Accordance with Government Auditing Standards

Finding No. 2022-001

Unreconciled Bank Statement

Criteria:

The County prepares monthly bank reconciliations to ensure accuracy of banking activity throughout the year.

Condition:

During our review of the County's bank reconciliation process, we noted the payroll bank account was not reconciled during FY2022.

Cause and Effect:

Covid 19, staffing and work environment changes, resulted in the delay of preparing monthly reconciliations of the payroll account during FY 2022. Untimely reconciliation of the payroll account could result in errors, making it more difficult to reconcile.

Recommendation:

We recommend the County regularly prepare bank reconciliations for management's review and approval to ensure timely identification of errors, confirm accuracy of banking activity and mitigate the potential for fraud.

View of Responsible Officials:

The County agrees with the comment and is continuing efforts to ensure all bank reconciliations are timely and accurate.

FULTON COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2022

II. FINANCIAL STATEMENT FINDINGS AND RESPONSES (continued)

Finding No. 2022-002

Sheriff's Office Inmate Welfare Fund purchasing compliance

Criteria:

Per Jail Division Policies & Procedures number 500-08 and internal controls, the proceeds from the Inmate Welfare Funds will be utilized for the benefit and welfare of the inmates.

Condition:

Senior Management of the Sheriff's Office recognized irregularities in the management of the Inmate Welfare Fund and requested an extensive analysis by PJC Group. In addition, several immediate actions were taken to comply with the use of the funds. During our audit of the Fulton County Sheriff's Office Inmate Welfare Fund, we noted a lack of compliance with the Allocation of Funds policy included in the Jail Division Policies & Procedures number 500-08.

Cause and Effect:

Due to process changes that occurred with new personnel, key policies were missed, causing a lapse in internal control oversight of the Inmate Welfare Fund (IWF). Policies are in place to ensure that purchases and use of IWF is exclusively for the benefit and welfare of the inmates. The change in processes caused a lack of adherence to the policy, and instances of noncompliance related to procurement and use of funds were identified. Multiple disbursements were found to be outside of allowable costs for the benefit and welfare of the inmates.

Recommendation:

We recommend the Sheriff's Office strengthen its controls around the procurement process to ensure that funds designated to inmates are used according to the established policies and procedures.

View of Responsible Officials:

The Sheriff's Office concurs with the finding. In addition to realignment of staff managing the fund, Fulton County has implemented a higher-level review of the Inmate Welfare Fund to mitigate the risk of misuse of funds. The recently implemented changes in oversight of the Inmate Welfare Fund will provide assurances to prevent any use of funds outside of policy guidelines. Policies will be revised and approved to reflect any changes in processes.

In November 2023, the County code allowing the Sheriff to maintain the fund was revised by the Board of Commissioners and these funds will now be deposited in the General Fund and subject to the County's procurement policy.

FULTON COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2022

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding No. 2022-003

Subrecipient Monitoring

U.S. Department of the Treasury

Coronavirus State and Local Fiscal Recovery Funds – CFDA #21.027

Criteria:

Per CFR 200.331 the grantee must monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purpose, complies with the terms and conditions of the subaward, and achieves performance goals.

Per CFR 200.303, a non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Condition:

The County passed through funding to 48 subrecipients totaling \$19,329,471. During calendar year 2022, management did not properly monitor the subrecipients. Specifically, management was unable to provide any documented evidence of a monitoring being performed for 3 of the 48 subrecipients.

Cause and Effect:

Management lacks a process to ensure that subrecipient files are adequately maintained and the monitoring of subrecipients is occurring during the contract period. Therefore, subrecipients were not properly monitored in accordance with 2 CFR 200.331 nor in accordance with the County's Subrecipient Monitoring Policy.

Questioned Cost:

None

Recommendation:

We recommend that management enhance the design of its control activities to ensure that subrecipient files are adequately maintained, subrecipients are effectively monitored during the contract period noted in the contractual agreements as well as the County's Subrecipient Monitoring Policy.

View of Responsible Officials:

The Fulton County Subrecipient Monitoring Policy and our compliance review project, initiated in 2022, has allowed us to continue to ensure that all subrecipient's are monitored during the contract period noted in the contractual agreements. We have identified and updated the annual monitoring plan to ensure that all subrecipient are monitored and in compliance with the 2 CFR 200.331 federal standards.

FULTON COUNTY, GEORGIA
STATUS OF PRIOR YEAR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2022

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding No. 2021-001

Subrecipient Monitoring

U.S. Department of the Treasury
Coronavirus State and Local Fiscal Recovery Funds – CFDA #21.027

Criteria:

Per CFR 200.331 the grantee must 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.

Per CFR 200.303, a non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Finding:

The County passed through funding to 180 subrecipients totaling \$1,114,933. During calendar year 2021, management did not properly monitor the subrecipients. Specifically, management was unable to provide any documented evidence of a monitoring being performed for 18 of the 60 subrecipients; current contracts could not be located for another 8 subrecipients; on-site visits for 41 of 60 were performed after the contract period and not during; and 3 of 60 did not contain a risk assessment evaluation.

Status:

The subrecipient monitoring compliance project was finalized in 2022 with most of the subrecipient monitoring brought current. A plan of action for ongoing compliance to 2 CFR 200.331 and the Fulton County Subrecipient Monitoring Policy is in place with a plan to complete all the full grant portfolio current.

FULTON COUNTY, GEORGIA
STATUS OF PRIOR YEAR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2022

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (continued)

Finding No. 2021-002

Subrecipient Monitoring

**U.S. Department of Health and Human Services
Ending the HIV Epidemic – CFDA #93.686**

Criteria:

Per CFR 200.331 the grantee must 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.

Per CFR 200.303, a non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Finding:

The County passed through funding to 14 subrecipients totaling \$220,125. During calendar year 2021, management did not properly monitor the subrecipients. Specifically, management was unable to provide any documented evidence of risk assessment evaluations being performed for 7 of the 14 subrecipients.

Status:

The department in collaboration with the Fulton County Grants Administration Division has created and completed annual risk assessment and subrecipient monitoring schedules in the current year. The subrecipient monitoring plan will support ensuring that annual monitoring in completed on schedule.

FULTON COUNTY, GEORGIA
STATUS OF PRIOR YEAR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2022

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (continued)

Finding No. 2021-003

Allowable Costs

U.S. Department of the Treasury

Workforce Innovation and Opportunity Act (WIOA) Cluster – CFDA #17.258; 17.259; 17.278

Criteria:

Per 2 CFR 200.303, a non-federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-federal entity is managing the Federal award in compliance with Federal statutes, regulations, and terms and conditions of the Federal Award.

Costs must be necessary and reasonable for the performance of the Federal Award and allowable thereto under the principles in 2 CFR part 200, subpart E.

Finding:

Based upon our testwork, we noted that there was no evidence of management approval for 30 out of our sample of 40 payroll expenditures charged to the program.

Status:

The Select Fulton Workforce Division reviewed internal controls with Fulton County Grants Administration and HR to evaluate current time keeping and approval systems. The Workforce Division made recommended edits to update these internal controls and submitted them to the Fulton Workforce Development Board for approval in May 2023. Workforce employees were training on the new county payroll and timekeeping system and updates have been implemented.



2022 SINGLE AUDIT CORRECTIVE ACTION PLAN

I. FINANCIAL STATEMENT FINDINGS

Findings Relating to the Financial Statements Reported in Accordance with Government Auditing Standards

Finding No. 2022-001

Unreconciled Bank Statement

Internal controls related to an entity's bank reconciliation processes should be in place to ensure that transactions are reported accurately and completely throughout the year. As a means of preventing and detecting errors or fraud, the bank accounts should be reconciled and approved monthly.

Finding:

During the review of the Fulton County bank reconciliation process, PJC noted that payroll bank account was not reconciled during FY2022. The County did not adhere to internal controls to ensure monthly bank reconciliation was prepared and approved for the payroll account during FY2022. Without a monthly reconciliation, errors can accumulate in these accounts and become difficult to reconcile at year end. Department staffing changes in 2022 and required training impacted the ability to effectively implement department policies.

Corrective Action Plan:

Fulton County Finance has implemented a plan to improve internal controls for this process. Understanding the need to be consistent with implementation of effective internal controls, we will confirm that procedures are revised, accounts are brought current, and processes are followed consistently for the reconciliation of the payroll bank accounts.

Finding No. 2022-002

Sheriff's Office Inmate Welfare Fund Purchasing Compliance

Per Jail Division Policies & Procedures number 500-08 and internal controls, the proceeds from the Inmate Welfare Funds will be utilized for the benefit and welfare of the inmates.

Finding:

Senior Management of the Sheriff's Office recognized irregularities in the management of the Inmate Welfare Fund and requested an extensive analysis by PJC Group. In addition, several immediate actions were taken to comply with the use of the funds. During our audit of the Fulton County Sheriff's Office Inmate Welfare Fund, we noted a lack of compliance with the Allocation of Funds policy included in the Jail Division Policies & Procedures number 500-08. Due to process changes that occurred with new personnel, key policies were missed, causing a lapse in internal control oversight of the Inmate Welfare Fund (IWF). Policies are in place to ensure that purchases and use of IWF is exclusively for the benefit and welfare of the inmates. The change in processes caused a lack of adherence to the

policy, and instances of noncompliance related to procurement and use of funds were identified. Multiple disbursements were found to be outside of allowable costs for the benefit and welfare of the inmates.

Corrective Action Plan:

In addition to realignment of staff managing the fund, Fulton County has implemented a higher-level review of the Inmate Welfare Fund to mitigate the risk of misuse of funds. The recently implemented changes in oversight of the Inmate Welfare Fund will provide assurances to prevent any use of funds outside of policy guidelines. Policies will be revised and approved to reflect any changes in processes.

II. FEDERAL AWARD FINDINGS

Finding No. 2022-003

Subrecipient Monitoring

U.S. Department of the Treasury

Coronavirus State and Local Fiscal Recovery Funds – CFDA #21.027

Per CFR 200.331 the grantee must monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purpose, complies with the terms and conditions of the subaward, and achieves performance goals.

Per CFR 200.303, a non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Finding:

The County passed through funding to 48 subrecipients totaling \$19,329,471. During the calendar year 2022, management did not properly monitor the subrecipients. Specifically, management was unable to provide any documented evidence of a monitoring being performed for 3 of the 48 subrecipients.

Corrective Action Plan:

The Fulton County Subrecipient Monitoring Policy and our compliance review project, initiated in 2022, has allowed us to continue to ensure that all subrecipient's are monitored during the contract period noted in the contractual agreements. We have identified and updated the annual monitoring plan to ensure that all subrecipient are monitored and in compliance with the 2 CFR 200.331 federal standards.

III. SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FEDERAL AWARD FINDINGS

Finding No. 2021-001

Subrecipient Monitoring

U.S. Department of the Treasury
Coronavirus State and Local Fiscal Recovery Funds – CFDA #21.027

Per CFR 200.331 the grantee must 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.

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Finding:

The County passed through funding to 180 subrecipients totaling \$1,114,933. During calendar year 2021, management did not properly monitor the subrecipients. Specifically, management was unable to provide any documented evidence of a monitoring being performed for 18 of the 60 subrecipients; current contracts could not be located for another 8 subrecipients; on-site visits for 41 of 60 were performed after the contract period and not during; and 3 of 60 did not contain a risk assessment evaluation.

Current Status:

The subrecipient monitoring compliance project was finalized in 2022 with most of the subrecipient monitoring brought current. A plan of action for ongoing compliance to 2 CFR 200.331 and the Fulton County Subrecipient Monitoring Policy is in place with a plan to complete all the full grant portfolio current.

Finding No. 2021-002

Subrecipient Monitoring

**U.S. Department of Health and Human Services
Ending the HIV Epidemic – CFDA #93.686**

Per CFR 200.331 the grantee must 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.

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Finding:

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Current Status:

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Finding No. 2021-003

Allowable Costs

U.S. Department of the Treasury

Workforce Innovation and Opportunity Act (WIOA) Cluster – CFDA #17.258; 17.259; 17.278

Per 2 CFR 200.303, a non-federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-federal entity is managing the Federal award in compliance with Federal statutes, regulations, and terms and conditions of the Federal Award.

Costs must be necessary and reasonable for the performance of the Federal Award and allowable thereto under the principles in 2 CFR part 200, subpart E.

Finding:

Based upon our testwork, we noted that there was no evidence of management approval for 30 out of our sample of 40 payroll expenditures charged to the program.

Current Status

The Select Fulton Workforce Division reviewed internal controls with Fulton County Grants Administration and HR to evaluate current time keeping and approval systems. The Workforce Division made recommended edits to update these internal controls and submitted them to the Fulton Workforce Development Board for approval in May 2023. Workforce employees were training on the new county payroll and timekeeping system and updates have been implemented.

Please contact the following regarding information contained in this report:

FINANCIAL STATEMENT FINDINGS

Ray Turner, CPA- Deputy Finance Director
Fulton County Government - Department of Finance
141 Pryor Street, SW, Suite 7001
Atlanta, GA 30303
(404) 612-7737
Ray.Turner@FultonCountyGA.gov

FEDERAL AWARD FINDINGS

Stacy Jones - Grants Administrator
Fulton County Government - Department of Finance
Grants Administration Division
141 Pryor Street, SW, Suite 6066
Atlanta, GA 30303
(404) 612-7384
Stacy.Jones@FultonCountyGA.gov