

# FULTON COUNTY, GEORGIA



## **SINGLE AUDIT REPORT** **Fiscal Year Ended December 31, 2021**

(PREPARED UNDER AUDITOR'S REPORT THEREON)

**FULTON COUNTY, GEORGIA**

**Single Audit**

**(With Independent Auditor's Report Thereon)**

**December 31, 2021**

**FULTON COUNTY, GEORGIA**

**SINGLE AUDIT**

**DECEMBER 31, 2021**

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**Independent Auditor's Report on Internal Control over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of Financial  
Statements Performed in Accordance with *Government Auditing Standards***

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, and the aggregate remaining fund information of Fulton 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 December 15, 2022. 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

### **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*.

### **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.

A handwritten signature in black ink that reads "JJC Group, LLC". The signature is written in a cursive, stylized font.

Atlanta, Georgia  
December 15, 2022

**FULTON COUNTY, GEORGIA**  
**SCHEDULE OF EXPENDITURES OF**  
**FEDERAL, STATE AND OTHER LOCAL GRANT AWARDS**  
**YEAR ENDED DECEMBER 31, 2021**

| 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 07 UC13-0003               | 19,103                          | 19,103           |
| Community Development Block Grant                             | 14.218                    | B 08 UC13-0003               | 17,232                          | 17,232           |
| Community Development Block Grant                             | 14.218                    | B 09 UC13-0003               | 56,195                          | 56,195           |
| Community Development Block Grant                             | 14.218                    | B 10 UC13-0003               | 81,609                          | 81,609           |
| Community Development Block Grant                             | 14.218                    | B 11 UC13-0003               | 15,786                          | 15,786           |
| Community Development Block Grant                             | 14.218                    | B 12 UC13-0003               | 209,886                         | 209,886          |
| Community Development Block Grant                             | 14.218                    | B 13 UC13-0003               | 90,301                          | 90,301           |
| Community Development Block Grant                             | 14.218                    | B 14 UC13-0003               | 159,694                         | 159,694          |
| Community Development Block Grant                             | 14.218                    | B 15 UC13-0003               | 173,799                         | 173,799          |
| Community Development Block Grant                             | 14.218                    | B 18 UC13-0003               | 18,114                          | 19,108           |
| Community Development Block Grant                             | 14.218                    | B 19 UC13-0003               | 393,315                         | 453,640          |
| Community Development Block Grant                             | 14.218                    | B 20 UC13-0003               | 115,714                         | 248,519          |
| Community Development Block Grant                             | 14.218                    | B 21 UC13-0003               | -                               | 16,374           |
| Community Development Block Grant                             | 14.218                    | CDBG-CV                      | 512,475                         | 850,719          |
| Total ALN 14.218  |                           |                              | 1,863,223                       | 2,411,965        |
| HOME Cluster Programs:  |                           |                              |                                 |                  |
| HOME 04   | 14.239                    | M-04-UC-13-0211              | -                               | 40,106           |
| HOME 07   | 14.239                    | M-07-UC-13-0211              | -                               | 22,480           |
| HOME 10   | 14.239                    | M-10-UC-13-0211              | -                               | 16,723           |
| HOME 11   | 14.239                    | M-11-UC-13-0211              | -                               | 91               |
| HOME 13   | 14.239                    | M-13-UC-13-0211              | -                               | 3,930            |
| HOME 14   | 14.239                    | M-14-UC-13-0211              | -                               | 4,580            |
| HOME 15   | 14.239                    | M-15-UC-13-0211              | -                               | 2,024            |
| HOME 16   | 14.239                    | M-16-UC-13-0211              | -                               | 14,413           |
| HOME 17   | 14.239                    | M-17-UC-13-0211              | -                               | 2,480            |
| HOME 18   | 14.239                    | M-18-UC-13-0211              | -                               | 26,467           |
| HOME 19   | 14.239                    | M-19-UC-13-0211              | -                               | 11,748           |
| HOME 21   | 14.239                    | M-21-UC-13-0211              | -                               | 12,434           |
| Total ALN 14.239  |                           |                              | -                               | 157,476          |
| Emergency Shelter Cluster Programs:                           |                           |                              |                                 |                  |
| Emergency Solutions 2019                                      | 14.231                    | E-19-UC-13-0003              | 304,169                         | 304,169          |
| Emergency Solutions 2020                                      | 14.231                    | E-20-UC-13-0003              | 5,571                           | 6,050            |
| Emergency Solutions COVID1                                    | 14.231                    | ESG-CV                       | 390,176                         | 451,988          |
| Emergency Solutions COVID2                                    | 14.231                    | ESG-CV                       | 599,119                         | 603,580          |
| Total ALN 14.231  |                           |                              | 1,299,035                       | 1,365,787        |
| Continuum of Care Cluster Programs:                           |                           |                              |                                 |                  |
| Continuum of Care Coordinated Intake Grant FY 2019            | 14.267                    | GA0302L4B021904              | 67,397                          | 330,277          |
| Continuum of Care Coordinated Intake Grant FY 2020            | 14.267                    | GA0408L4B022000              | 22,364                          | 50,647           |
| Continuum of Care Planning Grant FY 2018                      | 14.267                    | GA0354L4B021800              | -                               | 51,075           |
| Continuum of Care Planning Grant FY 2019                      | 14.267                    | GA0354L4B021900              | -                               | 46,259           |
| Total ALN 14.267  |                           |                              | 89,761                          | 478,258          |
| <b>Total U.S. Department of Housing and Urban Development</b> |                           |                              | <b>3,252,019</b>                | <b>4,413,486</b> |
| U.S. Department of Justice                                    |                           |                              |                                 |                  |
| Violence Against Women (VAWA)                                 | 16.013                    | W20-8-006                    | -                               | 6,206            |
| Violence Against Women (VAWA)                                 | 16.013                    | W20-8-005                    | -                               | 83,361           |
| Violence Against Women (VAWA)                                 | 16.013                    | C18-8-545                    | -                               | 74,266           |
| Total ALN 16.013  |                           |                              | -                               | 163,833          |
| Gang Prevention Program                                       | 16.123                    | 2020-MU-MU-0022              | -                               | 2,268            |
| Total ALN 16.123  |                           |                              | -                               | 2,268            |

**FULTON COUNTY, GEORGIA**  
**SCHEDULE OF EXPENDITURES OF**  
**FEDERAL, STATE AND OTHER LOCAL GRANT AWARDS**  
**YEAR ENDED DECEMBER 31, 2021**

| Grantor/Program Title ( Identifying Number)   | Assistance Listing Number | Pass-through or Grant Number | Passed through to Subrecipients | Expenditures     |
|---|---------------------------|------------------------------|---------------------------------|------------------|
| Passed through the Georgia Department of Criminal Justice Coordination Council:                         |                           |                              |                                 |                  |
| Victim Witness Assistance   | 16.575                    | C19-8-103                    | -                               | 169,406          |
| Victim Witness Assistance   | 16.575                    | C19-8-103                    | -                               | 65,042           |
| Victim Witness Assistance   | 16.575                    | C19-8-103                    | -                               | 109,258          |
| Victim Witness Assistance   | 16.575                    | C21-8-001                    | -                               | 40,314           |
| Comp Advocate - VOCA  | 16.575                    | B50-8-128                    | -                               | 74,782           |
| Total ALN 16.575  |                           |                              | -                               | 458,802          |
| Just and MH Collab - Stepping Up Engagement Team  | 16.745                    | 2018-MO-BX-0041              | 36,349                          | 239,302          |
| Total ALN 16.745  |                           |                              | 36,349                          | 239,302          |
| DOJ Co-Occurring Grant  | 16.812                    | 2019-RW-BX-0001              | 132,297                         | 228,319          |
| Youth Crime Prevention  | 16.812                    | 2017-CZ-BX-0028              | 54,384                          | 54,384           |
| Total ALN 16.812  |                           |                              | 186,681                         | 282,703          |
| Post Conviction DNA   | 16.820                    | 2020-DY-BX-0013              | -                               | 77,943           |
| Total ALN 16.820  |                           |                              | -                               | 77,943           |
| Sexual Assault Kit Initiative (SAKI)  | 16.833                    | 2018-AK-BX-0026              | -                               | 210,585          |
| Sexual Assault Kit Initiative (SAKI)  | 16.833                    | 2020-AK-BX-0005              | -                               | 334,327          |
| Total ALN 16.833  |                           |                              | -                               | 544,912          |
| Policy Alternative & Diversion  | 16.838                    | 2020-AR-BX-0078              | 102,351                         | 102,351          |
| Total ALN 16.838  |                           |                              | 102,351                         | 102,351          |
| Equitable Sharing Program - District Attorney's Office  | 16.922                    | GA0600154A                   | -                               | 13,477           |
| Equitable Sharing Program - Police  | 16.922                    | GA0601300                    | -                               | 11,693           |
| Total ALN 16.833  |                           |                              | -                               | 25,170           |
| <b>Total U.S. Department of Justice</b>   |                           |                              | <b>325,381</b>                  | <b>1,897,284</b> |
| 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 PY   | 17.258                    | AFR11A-19-19-03-006          | *                               | 69,066           |
| Workforce Innovation and Opportunity Act  | 17.258                    | AFR15A-19-19-03-006          | *                               | 127,774          |
| Workforce Innovation and Opportunity Act-Adult PY 2019  | 17.258                    | 11-19-19-03-006              | *                               | 62,028           |
| Workforce Innovation and Opportunity Act-Adult FY 2020  | 17.258                    | 11-19-20-03-006              | *                               | 168,750          |
| Workforce Innovation and Opportunity Act-Adult PY 2020  | 17.258                    | 11-20-20-03-006              | *                               | 38,948           |
| Workforce Innovation and Opportunity Act-Adult FY 2021  | 17.258                    | 11-20-21-03-006              | *                               | 288,887          |
| Workforce Innovation and Opportunity Act-Adult PY 2021  | 17.258                    | 11-21-21-03-006              | *                               | -                |
| Workforce Innovation and Opportunity Act-Adult FY 2022  | 17.258                    | 11-21-22-03-006              | *                               | -                |
| Workforce Innovation and Opportunity Act-Adult FY 2020  | 17.258                    | 36-19-20-03-006              | *                               | 487,321          |
| Total ALN 17.258  |                           |                              | 1,242,774                       | 1,744,748        |
| Workforce Innovation and Opportunity Act-Youth PY 2019  | 17.259                    | 15-19-19-03-006              | *                               | 329,097          |
| Workforce Innovation and Opportunity Act-Youth PY 2020  | 17.259                    | 15-20-20-03-006              | *                               | 238,759          |
| Workforce Innovation and Opportunity Act-Youth PY 2021  | 17.259                    | 15-21-21-03-006              | *                               | -                |
| Total ALN 17.259  |                           |                              | 567,856                         | 814,536          |
| Workforce Innovation and Opportunity Act-Dislocated Worker PY 2019                                      | 17.278                    | 31-19-19-03-006              | *                               | 143,197          |
| Workforce Innovation and Opportunity Act-Dislocated Worker FY 2020                                      | 17.278                    | 31-19-20-03-006              | *                               | 255,774          |
| Workforce Innovation and Opportunity Act-Dislocated Worker PY 2020                                      | 17.278                    | 31-20-20-03-006              | *                               | 135,668          |
| Workforce Innovation and Opportunity Act-Dislocated Worker FY 2021                                      | 17.278                    | 31-20-21-03-006              | *                               | 63,396           |
| Workforce Innovation and Opportunity Act-Dislocated Worker PY 2021                                      | 17.278                    | 31-21-21-03-006              | *                               | -                |
|   |                           |                              | -                               | 63,895           |

**FULTON COUNTY, GEORGIA**  
**SCHEDULE OF EXPENDITURES OF**  
**FEDERAL, STATE AND OTHER LOCAL GRANT AWARDS**  
**YEAR ENDED DECEMBER 31, 2021**

| <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> |
|--|----------------------------------|-------------------------------------|--|---------------------|
| Workforce Innovation and Opportunity Act-Dislocated Worker FY 2022               | 17.278                           | 31-21-22-03-006                     | *                                      | -                   |
| Total ALN 17.278   |                                  |                                     | 598,035                                | 26,748              |
| <b>Total Department of Labor-WIOA Cluster</b>                                    |                                  |                                     | <b>2,408,665</b>                       | <b>3,397,495</b>    |
| U.S. Department of Transportation  |                                  |                                     |  |                     |
| Passed through the State of Georgia Department of Transportation:                |                                  |                                     |  |                     |
| Airport-North Terminal Airfield Taxiway Phase 3                                  | 20.106                           | AP020-9041-32                       | -                                      | 192,695             |
| Airport-North Terminal Airfield Taxiway Phase 3                                  | 20.106                           | AP020-9041-32                       | -                                      | 625,020             |
| GDOT Airport Master Plan Design  | 20.106                           | AP020-9041-32(121) T006944          | -                                      | 107,389             |
| Airfield Lighting & Rehab Project  | 20.106                           | AP020-9041-32(121) T006944          | -                                      | 1,002,639           |
| Airfield Taxiway Improvements  | 20.106                           | AP018-9034-29 (121) T006583         | -                                      | 355,236             |
| Total ALN 20.106   |                                  |                                     | -                                      | 2,282,979           |
| Access and Mobility Partnerships Grant FY19                                      | 20.514                           | D2019-HSCR-002                      | -                                      | 81,019              |
| Total ALN 20.514   |                                  |                                     | -                                      | 81,019              |
| <b>Total Department of Transportation</b>  |                                  |                                     | <b>-</b>                               | <b>2,363,998</b>    |
| U.S. Department of Treasury  |                                  |                                     |  |                     |
| Emergency Rental Assistance Program  | 21.023                           | ERA0080                             | *                                      | 1,114,933           |
| Total ALN 21.023   |                                  |                                     | 1,114,933                              | 24,343,609          |
| Coronavirus State and Local Fiscal Recovery Funds                                | 21.027                           | SLT-2069                            | *                                      | 15,552,670          |
| Total ALN 21.027   |                                  |                                     | 15,552,670                             | 28,078,441          |
| <b>Total Department of Treasury</b>  |                                  |                                     | <b>16,667,603</b>                      | <b>52,422,050</b>   |
| National Endowment for the Arts:   |                                  |                                     |  |                     |
| NEA - ADA Feasibility Project  | 45.024                           | 1854317-54-19                       | -                                      | 11,026              |
| Total ALN 45.024   |                                  |                                     | -                                      | 11,026              |
| <b>Total National Endowment for the Arts</b>                                     |                                  |                                     | <b>-</b>                               | <b>11,026</b>       |
| U.S. Department of Health and Human Services                                     |                                  |                                     |  |                     |
| Passed through the Department of Human Services and Atlanta Regional Commission: |                                  |                                     |  |                     |
| Special Programs for the Aging FY20-21   | 93.045                           | AG2108                              | 2,459,936                              | 2,611,558           |
| Special Programs for the Aging FY21-22   | 93.045                           | AG2208                              | 716,187                                | 796,524             |
| ARC Aging Grant (COVID-19)   | 93.045                           | AG2126                              | 641,978                                | 603,173             |
| ARC Families First Grant 20-21   | 93.045                           | AG2046                              | 78,949                                 | 78,949              |
| Total ALN 93.045   |                                  |                                     | 3,897,050                              | 4,090,204           |
| Advancing Health Literacy  | 93.137                           | 6 CPIMP211236-01-02                 | -                                      | 4,203               |
| Total ALN 93.137   |                                  |                                     | -                                      | 4,203               |
| Building Capacity for HIV Elimination  | 93.145                           | 19 U69HA33218                       | 35,852                                 | 47,941              |
| Building Capacity for HIV Elimination  | 93.145                           | 19 U69HA33218                       | 1,808                                  | 1,808               |
| Total ALN 93.145   |                                  |                                     | 37,660                                 | 49,749              |
| MAI - High Risk Populations 20-21  | 93.243                           | 5H79T1082446-02                     | 48,620                                 | 200,938             |
| MAI - High Risk Populations 21-22  | 93.243                           | 5H79T1082446-03                     | 138                                    | 43,779              |
| Passed through the Department of Human Services and Atlanta Regional Commission: |                                  |                                     |  |                     |
| Targeted Capacity Expansion - SAMHSA FY20  | 93.243                           | 5H79T1082030-02                     | 158,283                                | 222,618             |
| Targeted Capacity Expansion - SAMHSA FY21  | 93.243                           | 5H79T1082030-03                     | 22,263                                 | 35,721              |
| Peer Recovery Support Svcs Expansion Project FY20-21                             | 93.243                           | 6H79T1081170-01M003                 | 58,368                                 | 233,040             |
| Peer Recovery Support Svcs Expansion Project FY19-20                             | 93.243                           | 6H79T1081170-01M004                 | 10,715                                 | 34,898              |
| Total ALN 93.243   |                                  |                                     | 298,387                                | 770,994             |
| Passed through the Georgia Department of Human Services:                         |                                  |                                     |  |                     |
| Child Support Enforcement  | 93.563                           | 42700-401-0000092202                | 25,882                                 | 25,882              |
| Child Support Enforcement  | 93.563                           | 42700-401-0000083152                | 16,293                                 | 16,293              |
| Child Support Enforcement  | 93.563                           | 42700-401-0000092201                | -                                      | 39,851              |
| Child Support Enforcement  | 93.563                           | 42700-401-0000083198                | -                                      | 32,571              |
| Total ALN 93.563   |                                  |                                     | 42,175                                 | 114,597             |



**FULTON COUNTY, GEORGIA**  
**SCHEDULE OF EXPENDITURES OF**  
**FEDERAL, STATE AND OTHER LOCAL GRANT AWARDS**  
**YEAR ENDED DECEMBER 31, 2021**

| <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> |
|--|----------------------------------|-------------------------------------|--|---------------------|
| Passed through the Department of Behavioral Health and Developmental Disabilities (DBHDD): |                                  |                                     |  |                     |
| Department of BHDD - Community Services 20-21  | 93.667                           | 44100-263-9072021009                | 12,308                                 | 14,075              |
| Passed through the Georgia Department of Human Services:                                   |                                  |                                     |  |                     |
| State Coordinated Transportation Program   | 93.667                           | 42700-362-0000070313                | 67,171                                 | 67,171              |
| State Coordinated Transportation Program   | 93.667                           | 42700-362-0000070313                | 23,383                                 | 23,383              |
| Total ALN 93.667   |                                  |                                     | 102,862                                | 104,629             |
| Passed through the Department of Human Services and Atlanta Regional Commission:           |                                  |                                     |  |                     |
| FAMILY VIOLENCE PREVENTION AND SERVICES ACT (FVPSA)  | 93.671                           | V20-8-053                           | -                                      | 24,795              |
| FAMILY VIOLENCE PREVENTION AND SERVICES ACT (FVPSA)  | 93.671                           | V21-8-053                           | -                                      | 10,170              |
| Total ALN 93.671   |                                  |                                     | -                                      | 34,965              |
| Ending the HIV Epidemic  | 93.686                           | 20UT8HA33933                        | 220,126                                | 1,171,256           |
| Total ALN 93.686   |                                  |                                     | 220,126                                | 1,171,256           |
| Ryan White Part A  | 93.914                           | 21H89HA00007                        | 24,622,244                             | 26,820,284          |
| HIV Emergency Relief Grant Program - COVID Response  | 93.914                           | 20H9AHA36922C3                      | 583,205                                | 583,205             |
| Total ALN 93.914   |                                  |                                     | 25,205,449                             | 27,403,489          |
| Passed through the Department of Behavioral Health and Developmental Disabilities (DBHDD): |                                  |                                     |  |                     |
| Substance Abuse Recovery Support Clubhouse Services  | 93.959                           | 44100-906-0000155482                | 213,999                                | 213,999             |
| Substance Abuse Recovery Support Clubhouse Services  | 93.959                           | 44100-906-0000172465                | 18,875                                 | 18,875              |
| Community Substance Abuse-Adult  | 93.959                           | 44100-263-0262021030                | 208,115                                | 208,115             |
| HIV Early Intervention   | 93.959                           | 44100-263-0262020030                | -                                      | 30,931              |
| HIV Early Intervention   | 93.959                           | 44100-263-0262022030                | -                                      | 19,715              |
| Total ALN 93.959   |                                  |                                     | 440,989                                | 491,635             |
| <b>Total U.S. Department of Health and Human Services</b>                                  |                                  |                                     | <b>30,244,698</b>                      | <b>34,235,721</b>   |
| <b>Total Federal Expenditures</b>  |                                  |                                     | <b>52,898,366</b>                      | <b>98,741,060</b>   |
| <u>State of Georgia</u>  |                                  |                                     |  |                     |
| Criminal Justice Coordinating Council:   |                                  |                                     |  |                     |
| Criminal Justice Coordinating Council  | -                                | K75-8-018                           | -                                      | 9,406               |
| Juvenile Drug Court Operations 20-21   | -                                | A21-8-012                           | 11,423                                 | 12,410              |
| Juvenile Drug Court Operations 21-22   | -                                | A22-8-028                           | 750                                    | 2,951               |
| Juvenile Justice Incentive - Project Higher Hope   | -                                | Y20-8-028                           | 127,681                                | 170,706             |
| Juvenile Justice Incentive - Project Higher Hope   | -                                | Y22-8-015                           | 3,779                                  | 32,829              |
| Drug Court Implementation  | -                                | A21-8-012                           | -                                      | 13,669              |
| Drug Court Implementation  | -                                | A22-8-012                           | -                                      | 12,111              |
| Family Drug Treatment  | -                                | E20-8-007                           | 16,455                                 | 26,227              |
| Family Drug Court Operations   | -                                | J21-8-119                           | 20,561                                 | 31,218              |
| Family Drug Court Operations   | -                                | J22-8-119                           | 3,918                                  | 7,714               |
| ADULT FELONY DRUG COURT  | -                                | J21-8-025                           | -                                      | 136,057             |
| Veterans Court   | -                                | J22-8-096                           | -                                      | 102,220             |
| Veterans Court   | -                                | J21-8-096                           | -                                      | 95,729              |
| MAT Drug Court GMHCP Program 20-21   | -                                | Q19-8-007                           | -                                      | 929                 |
| Comm Substance Abuse-Treatment Court   | -                                | K50-8-002                           | 7,101                                  | 7,101               |
| Mental Health Court 21-22  | -                                | J22-8-068                           | 6,102                                  | 152,063             |
| Mental Health Court  | -                                | J21-8-068                           | -                                      | 176,800             |
| Adult Drug Court   | -                                | J22-8-025                           | 8,045                                  | 180,540             |
| Total Criminal Justice Coordinating Council  |                                  |                                     | 205,815                                | 1,170,680           |
| Atlanta Regional Commission:   |                                  |                                     |  |                     |
| ARC Innovative Mobility Options  | -                                | AG22                                | -                                      | 214,348             |
| ARC Innovative Mobility Options  | -                                | AG21                                | -                                      | 538,100             |
| Total Atlanta Regional Commission  |                                  |                                     | -                                      | 752,448             |

**FULTON COUNTY, GEORGIA**  
**SCHEDULE OF EXPENDITURES OF**  
**FEDERAL, STATE AND OTHER LOCAL GRANT AWARDS**  
**YEAR ENDED DECEMBER 31, 2021**

| <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>       |
|--|----------------------------------|-------------------------------------|--|---------------------------|
| Office of Public Library Services:                               |                                  |                                     |  |                           |
| GPLS E-Rate Program  | -                                | -                                   | -                                      | 8,337                     |
| GPLS E-Rate Program  | -                                | -                                   | -                                      | 9,191                     |
| GPLS Library Public Access Computer                              | -                                | -                                   | -                                      | 46,894                    |
| Total Office of Public Library Services                          |                                  |                                     | <u>-</u>                               | <u>64,422</u>             |
| Miscellaneous Grants:  |                                  |                                     |  |                           |
| Justice Summer Internship Program                                |                                  |                                     | -                                      | 18,733                    |
| Fugitive Task Force  |                                  |                                     | -                                      | 19,086                    |
| Georgia Innocence Project  |                                  |                                     | -                                      | 42,334                    |
| 2017 Justice Assistance Grant                                    |                                  |                                     | -                                      | 8,645                     |
| 2018 Justice Assistance Grant                                    |                                  |                                     | -                                      | 470                       |
| ACCG Summer Intern Program                                       |                                  |                                     | -                                      | 3,896                     |
| Applied Research Services  |                                  |                                     | -                                      | 29,943                    |
| HUD IG - Home Projects   |                                  |                                     | 91,564                                 | 91,564                    |
| Georgia County Internship Program                                |                                  |                                     | -                                      | 3,263                     |
| Department of BHDD - Comm Substance Abuse-Treatment Court        |                                  |                                     | 12,866                                 | 12,866                    |
| Department of BHDD - Permanent Supportive Housing Services       |                                  |                                     | 256,134                                | 256,134                   |
| Department of Community Affairs (GHFA)-Homeless Assistance Grant |                                  |                                     | 110,187                                | 110,187                   |
| Department of BHDD - Community Mental Health Services 19-20      |                                  |                                     | 18,446                                 | 18,446                    |
| Total Miscellaneous Grants:                                      |                                  |                                     | <u>489,197</u>                         | <u>615,567</u>            |
| <b>Total State Expenditures</b>                                  |                                  |                                     | <u><b>695,012</b></u>                  | <u><b>2,603,117</b></u>   |
| Other Local Grants   |                                  |                                     |  |                           |
| FDHA Text-4-Help Intervention Project                            | -                                | -                                   | 11,750                                 | 11,750                    |
| Universal Service Admin Company(USAC) Library Support            | -                                | ASET0PNA9                           | -                                      | 79,624                    |
| Universal Service Admin Company(USAC) Library Support            | -                                | -                                   | -                                      | 82,718                    |
| CACJ Local Law Enforcement Grant                                 |                                  |                                     | -                                      | 3,432                     |
| Best Buy Grant 2020  |                                  |                                     | -                                      | 27,954                    |
| Educational Neglect Project                                      | -                                | -                                   | -                                      | 1,000                     |
| Center for Tech and Civic Life - Safe Election Administration    | -                                | -                                   | 300                                    | 889,732                   |
| Center for Tech and Civic Life - Safe Election Administration    | -                                | -                                   | 21,710                                 | 4,429,795                 |
| Southern Poverty Law Center - 2020 Election                      | -                                | -                                   | -                                      | 39,281                    |
| Total Other Local Grants   |                                  |                                     | <u>33,760</u>                          | <u>5,565,286</u>          |
| <b>Total Federal, State, and Other Local Grant Expenditures</b>  |                                  |                                     | <u><b>53,627,138</b></u>               | <u><b>106,909,463</b></u> |

\* Denotes major program.

**FULTON COUNTY, GEORGIA**

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

DECEMBER 31, 2021

**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 2021 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 2021 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, 2021

**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.

**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**

***Qualified and Unmodified Opinions***

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, 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 Fulton County Board of Health, which expended approximately \$19,938,716 in federal awards which is not included in the accompanying schedule of expenditures of federal awards for the year ended December 31, 2021. 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).

***Qualified Opinion on Coronavirus State and Local Fiscal Recovery Funds (SLFRF), and Ending the HIV Epidemic (EHE)***

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 *Coronavirus State and Local Fiscal Recovery Funds program (SLFRF), and Ending the HIV Epidemic (EHE)* for the year ended December 31, 2021.

***Unmodified Opinion on Each of the Other Major Federal Programs***

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 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 (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 qualified and unmodified opinions 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.

*Matters Giving Rise to Qualified Opinion on Coronavirus State and Local Fiscal Recovery Funds (SLFRF), and Ending the HIV Epidemic (EHE)*

As described in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding *Coronavirus State and Local Fiscal Recovery Funds (SLFRF) as described in finding numbers 2021-001 for Subrecipient Monitoring; and Ending the HIV Epidemic (EHE) as described in finding number 2021-002 for Subrecipient 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 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 other 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 2021-003. 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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2021-001 through 2021-002 to be material weaknesses.

*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 deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2021-003 to be a significant deficiency.

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, 2021, and have issued our report thereon dated December 15, 2022 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.



Atlanta, Georgia  
January 27, 2023



**FULTON COUNTY, GEORGIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED DECEMBER 31, 2021**

**I. SUMMARY OF AUDITOR'S RESULTS**

**Financial Statements**

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness identified? No
- 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? Yes

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

|  | <b>CFDA No.</b> | <b>Type of Report</b> |
|--|-----------------|-----------------------|
| Coronavirus State and Local Fiscal Recovery Funds                                      | 21.027          | Qualified             |
| Emergency Rental Assistance Program  | 21.023          | Unmodified            |
| Ending the HIV Epidemic  | 93.686          | Qualified             |
| Workforce Innovation and Opportunity Act Cluster (Cluster – Adult Program)             | 17.258          | Unmodified            |
| Workforce Innovation and Opportunity Act Cluster (Cluster – Youth Program)             | 17.259          | Unmodified            |
| Workforce Innovation and Opportunity Act Cluster (Cluster – Dislocated Worker Program) | 17.278          | 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: \$ 2,962,232

Auditee qualified as low-risk auditee: No

**II. FINANCIAL STATEMENT FINDINGS**

No financial statement findings noted.

**FULTON COUNTY, GEORGIA**  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2021

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

***Finding No. 2021-001***

**Subrecipient Monitoring**

U.S. Department of the Treasury

Coronavirus State and Local Fiscal Recovery Funds – CFDA #21.027

**Criterion:**

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 169 subrecipients totaling \$15,552,670. 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 2 of the 60 subrecipients; and on-site visits for 43 of 60 were performed after the contract period and not during.

**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:**

We concur with the audit finding. Fulton County has effectively addressed staffing challenges attributed to the COVID shutdown, which caused delays in subrecipient monitoring. Additionally, a compliance review project was initiated in 2022 and continues to ensure that all subrecipient monitoring and risk evaluations for all Contractors and Subrecipients receiving payment with federal dollars are appropriately vetted. Subrecipient monitoring was brought current in 2022 and a plan of action for ongoing compliance to 2 CFR 200.331 and the Fulton County Subrecipient Monitoring Policy is in place.

**FULTON COUNTY, GEORGIA**  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2021

***Finding No. 2021-002***

**Subrecipient Monitoring**

U.S. Department of Health and Human Services

Ending the HIV Epidemic – CFDA #93.686

**Criterion:**

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 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.

**Cause and Effect:**

Management lacks a process to ensure that subrecipient files are adequately maintained and the evaluation of each subrecipient's risk of noncompliance for purposes of determining the appropriate subrecipient monitoring related to the subaward. 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, the evaluation for each subrecipient's risk of noncompliance is performed timely, and 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:**

Management concurs with the audit finding regarding subrecipient's risk of noncompliance. Prior to entering into any new contract approval of the Board of Commissioners (BOC) is required. In order to request BOC approval, a request is entered into Legistar by DHE and is signed off on by the Finance Department's Grants Administrator. The Department for HIV Elimination (DHE) has established now a process for notifying the Compliance Division of the Finance Department's Grants Administration Division (GAD) when new subrecipients have been selected for funding so that a timely risk assessment may be completed by GAD prior to the County entering into a contract.

**FULTON COUNTY, GEORGIA**  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2021

***Finding No. 2021-003***

**Allowable Costs**

U.S. Department of Labor

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

**Criterion:**

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.

**Condition:**

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.

**Cause and Effect:**

Management lacks a process to ensure that effective internal controls related to payroll costs charged to the federal program were properly implemented. Therefore, Payroll costs charged to the federal program were not properly approved by management in accordance with 2 CFR part 200, subpart D & E.

**Questioned Cost:**

None.

**Recommendation:**

We recommend that management enhance the design of its control activities to ensure that payroll costs are properly approved.

**View of Responsible Officials:**

Management concurs with the audit finding that manager approval was missing from some payroll samples. Due to unavoidable circumstances with a change in County timekeeping systems, backup documentation with signatures was not available for the sample period selected. The Select Fulton, Workforce Division has adequate internal controls in place to manage employee time and to adequately charge employee time to the appropriate grant funding stream, which has been reviewed and approved at regular intervals by the state administrator, the Technical College System of Georgia, and the federal grantor, the United States Department of Labor.

The Select Fulton, Workforce Division will review these internal controls for WIOA payroll tracking and ensure that they align with the new County timekeeping systems and that payroll records align with personnel costs billed to the grant.