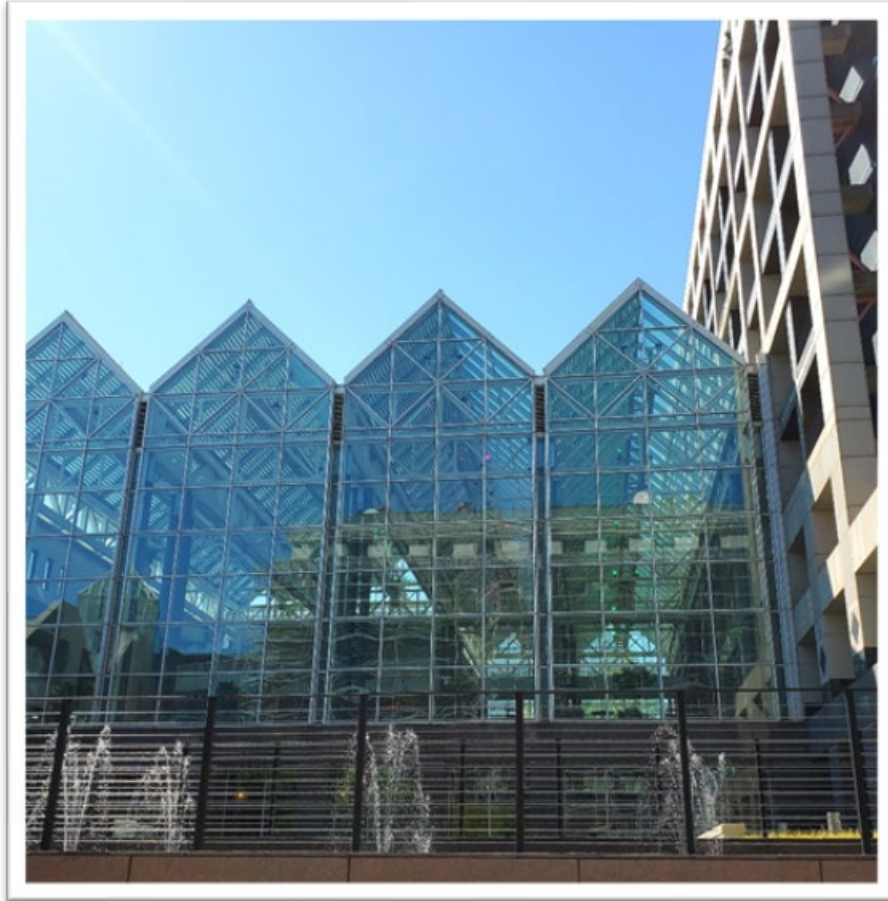


FULTON COUNTY, GEORGIA



SINGLE AUDIT REPORT

Fiscal Year Ended December 31, 2024

(PREPARED UNDER AUDITOR'S REPORT THEREON)

FULTON COUNTY, GEORGIA

Single Audit

(With Independent Auditor's Report Thereon)

December 31, 2024

FULTON COUNTY, GEORGIA

SINGLE AUDIT

DECEMBER 31, 2024

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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 units, 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, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 23, 2025. 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 controls that we consider to be material weaknesses. However, the material weaknesses or significant deficiencies may exist that were not 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed 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 "PJC Group, LLC". The signature is written in a cursive, stylized font.

Atlanta, Georgia
June 23, 2025

**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, 2024. 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 \$17,762,433 in federal awards which is not included in the accompanying schedule of expenditures of federal awards for the year ended December 31, 2024. 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 National Sexual Assault Kit Initiative (SAKI) and Substance Abuse Prevention (SAP)

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 *National Sexual Assault Kit Initiative (SAKI) and Substance Abuse Prevention (SAP)* for the year ended December 31, 2024.

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, 2024.

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 National Sexual Assault Kit Initiative (SAKI) and Substance Abuse Prevention (SAP)

As described in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding *National Sexual Assault Kit Initiative (SAKI) as described in finding numbers 2024-001 for Activities Allowed or Unallowed/ Allowable Costs Principles and Substance Abuse Prevention (SAP) as described in finding number 2024-002 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 items 2024-003. 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 2024-001 and 2024-002 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 2024-003 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, 2024, and have issued our report thereon dated June 23, 2025 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 "JSC Group, LLC". The signature is written in a cursive, stylized font.

Atlanta, Georgia
September 25, 2025

FULTON COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF
FEDERAL, STATE AND OTHER LOCAL GRANT AWARDS
YEAR ENDED DECEMBER 31, 2024

<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>
U.S. Department of Housing and Urban Development				
CDBG Cluster Programs:				
Community Development Block Grants/Entitlement Grants	14.218	B 21 UC13-0003	70,577	83,123
Community Development Block Grants/Entitlement Grants	14.218	B 22 UC13-0003	78,665	143,124
Community Development Block Grants/Entitlement Grants	14.218	B 23 UC13-0003	1,280,477	1,338,317
Community Development Block Grants/Entitlement Grants	14.218	B-20-UW-13-0003	215,004	215,004
Community Development Block Grants/Entitlement Grants	14.218	B-20-UW-13-0003	344,030	344,030
Total ALN 14.218			<u>1,988,753</u>	<u>2,123,598</u>
Emergency Shelter Cluster Programs:				
Emergency Solutions COVID2	14.231	E-21-UW-13-0003	-	3,645
Emergency Solutions COVID3	14.231	E-22-UW-13-0003	154,587	154,587
Total ALN 14.231			<u>154,587</u>	<u>158,232</u>
HOME Cluster Programs:				
HOME 16	14.239	M-16-UC-13-0211	139,021	152,012
HOME 17	14.239	M-20-UC-13-0211	3,313	3,313
HOME 20	14.239	M-20-UC-13-0211	6,756	6,756
HOME 21	14.239	M-21-UC-13-0211	74,999	74,999
HOME 20	14.239	M-22-UC-13-0211	5,526	44,550
ARPA Supplemental Funding	14.239	M-21-UP-13-0211	7,667	7,667
Total ALN 14.239			<u>237,282</u>	<u>289,297</u>
Continuum of Care Cluster Programs:				
CoC Coordinated Intake Assessment System FY2023	14.267	GA0302L4B022106	358,854	430,331
CoC Coordinated Intake Assessment System FY2024	14.267	GA0302L4B022207	127,561	157,230
Continuum of Care Planning Grant FY 2021	14.267	GA0424L4B022100	1,568	8,205
Continuum of Care Planning Grant FY 2020	14.267	GA0354L4B022000	33,274	119,973
Total ALN 14.267			<u>521,257</u>	<u>715,739</u>
Total U.S. Department of Housing and Urban Development			<u>2,901,879</u>	<u>3,286,865</u>
U.S. Department of Justice				
BJA FY24 Emmett Till Cold Case Investigations and Prosecution Program	16.031	15PBJA-22-GG-01764-EMME	-	95,434
Total ALN 16.031			<u>-</u>	<u>95,434</u>
Prosecuting Cold Cases Using DNA	16.036	15PBJA-21-GG-04369-DNAX	-	93,366
Total ALN 16.031			<u>-</u>	<u>93,366</u>
Matthew Shepard and James Byrd Jr. Hate Crimes Program	16.040	15PBJA21GG03205HATE	-	62,315
Total ALN 16.040			<u>-</u>	<u>62,315</u>
Passed through the Georgia Department of Criminal Justice Coordination				
Veterans Court	16.043	J23-8-096	-	117,220
Veterans Court	16.043	J25-8-096	1,000	81,220
Total ALN 16.043			<u>1,000</u>	<u>198,440</u>
Community-Based Violence Intervention and Prevention Initiative	16.045	15PBJA22GG04732CVIP	58,458	240,636
Total ALN 16.045			<u>58,458</u>	<u>240,636</u>
Community-Based Violence Prevention Program	16.123	2020MUMU0022	24,000	24,084
Total ALN 16.123			<u>24,000</u>	<u>24,084</u>

FULTON COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF
FEDERAL, STATE AND OTHER LOCAL GRANT AWARDS
YEAR ENDED DECEMBER 31, 2024

<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 Georgia Department of Criminal Justice Coordination				
Victim Witness Assistance	16.575	C23-8-103	-	186,805
Victim Witness Assistance	16.575	C24-8-103	-	68,315
Total ALN 16.575			-	255,120
Crime Victim Assistance/Discretionary Grants	16.582	15POVC23GG02403NONF	-	16,167
Total ALN 16.582			-	16,167
Delinquency Prevention Program	16.584	15PJDP15PJDP23GK06141TITL	-	15,715
Total ALN 16.584			-	15,715
Passed through the Georgia Department of Criminal Justice Coordination				
Treatment Court Discretionary Grant Program	16.585	Q23-8-002	1,342	1,342
Total ALN 16.585			1,342	1,342
Passed through the Georgia Department of Criminal Justice Coordination				
STOP Violence Against Women (VAWA) FY23	16.588	W22-8-057	-	6,091
STOP Violence Against Women (VAWA) FY24	16.588	W23-8-037	-	93,574
Total ALN 16.588			-	99,665
OVW Fiscal Year 2021	16.590	15JOVW-21-GG-02013-ICJR	-	142,277
Total ALN 16.590			-	142,277
State Criminal Alien Assistance Program	16.606	15PBJA21RR05246SCAA	23,371	110,061
Total ALN 16.606			23,371	110,061
FCSO PREA Implementation	16.735	15PBJA-21-GG-02777-PREA	-	129,708
Total ALN 16.735			-	129,708
JAG - Family Based Alternative Sentencing	16.738	15PJDP-22-GG-03980-FAMI	2,640	103,151
Total ALN 16.738			2,640	103,151
Passed through the Georgia Coalition Against Domestic Violence:				
Capital Case Litigation Initiative	16.746	15PBJA-22-GG-03909-WRNG	-	107,233
Passed through the Georgia Innocence Project				
Capital Case Litigation Initiative	16.746	20SA-1	-	214
Total ALN 16.746			-	107,447
2023 BJA FY 23 Body-worn Camera Policy	16.753	15PBJA-23-GG-02650-BWCX	22,248	22,248
Total ALN 16.753			22,248	22,248
Second Chance Act Reentry Initiative	16.812	BJA-2019-15183	-	126,350
Second Chance Act Reentry Initiative	16.812	15PBJA23GG02254CSCR	-	3,232
Co-occurring Substance Abuse & Mental Illness	16.812	2019-RW-BX-0001	66,820	98,852
Total ALN 16.812			66,820	228,434
Byrne Criminal Justice Innovation Program	16.817	15PBJA21GG04117BCJI	45,750	372,688
Total ALN 16.817			45,750	372,688
Post Conviction DNA	16.820	2020-DY-BX-0013	-	39,248
Post Conviction DNA	16.820	15PBJA-22-GG-01415-POST	-	145,922
Total ALN 16.820			-	185,170

FULTON COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF
FEDERAL, STATE AND OTHER LOCAL GRANT AWARDS
YEAR ENDED DECEMBER 31, 2024

Grantor/Program Title (Identifying Number)	Assistance Listing Number	Pass-through or Grant Number	Passed through to Subrecipients	Expenditures
Smart Prosecution - Innovative Prosecution Solutions	16.825	2020-YX-BX-0009	-	2,277
Total ALN 16.825			-	2,277
Sexual Assault Kit Initiative (SAKI)	16.833	2020-AK-BX-0005	-	568,035
Sexual Assault Kit Initiative (SAKI)	16.833	15PBJA21GG04323SAKI	545,087	686,411
Total ALN 16.833			545,087	1,254,446
Comprehensive Opioid, Stimulant, and Other Substances Use Program	16.838	15PBJA-23-GG-02310-COAP	184,734	370,789
Policy Alternative & Diversion	16.838	2020-AR-BX-0078	254,892	254,892
Total ALN 16.838			439,626	625,681
Equitable Sharing Program - Sheriff	16.922	GA0600000	-	3,582
Equitable Sharing Program - Police	16.922	GA0601300	-	19,847
Total ALN 16.922			-	23,429
Total U.S. Department of Justice			1,230,341	4,409,299
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 FY 2023	17.258	11-22-23-03-006	19,630	22,743
Workforce Innovation and Opportunity Act-Adult PY 2023	17.258	11-23-23-03-006	60,840	65,127
Workforce Innovation and Opportunity Act-Adult FY 2024	17.258	11-23-24-03-006	-	354,072
Workforce Innovation and Opportunity Act-Adult PY 2024	17.258	11-24-24-03-006	-	14,741
Workforce Innovation and Opportunity Act-Adult PY 2024	17.258	11-24-25-03-006	-	130
Total ALN 17.258			80,470	456,813
Workforce Innovation and Opportunity Act-Youth PY 2021	17.259	AFR15A-21-21-03-006	100,000	100,000
Workforce Innovation and Opportunity Act-Youth PY 2022	17.259	15-22-22-03-006	37	37
Workforce Innovation and Opportunity Act-Youth PY 2023	17.259	15-23-23-03-006	287,427	287,427
Workforce Innovation and Opportunity Act-Youth PY 2024	17.259	15-24-24-03-006	10,002	10,002
Total ALN 17.259			397,466	397,466
Workforce Innovation and Opportunity Act-Dislocated Worker QUEST	17.277	QST-22-23-03-006	409,034	409,176
Total ALN 17.277			409,034	409,176
Workforce Innovation and Opportunity Act-Dislocated Worker	17.278	31-22-22-03-006	161,971	169,240
Workforce Innovation and Opportunity Act-Dislocated Worker	17.278	31-22-23-03-006	2,639	54,049
Workforce Innovation and Opportunity Act-Dislocated Worker PY 2021	17.278	31-23-23-03-006	122,482	128,327
Workforce Innovation and Opportunity Act-Dislocated Worker FY 2022	17.278	31-23-24-03-006	12,000	53,535
Workforce Innovation and Opportunity Act-Dislocated Worker PY 2021	17.278	31-24-24-03-006	-	89,854
Workforce Innovation and Opportunity Act-Dislocated Worker PY 2021	17.278	31-24-25-03-006	-	488
Workforce Innovation and Opportunity Act-Dislocated Worker PY	17.278	RR31-22-23-03-006	-	158
Workforce Innovation and Opportunity Act-Dislocated Worker Rapid	17.278	RR31-23-24-03-006	-	41,023
Workforce Innovation and Opportunity Act-Dislocated Worker PY 2016	17.258	36-16-16-03-006	-	724
Workforce Innovation and Opportunity Act-Dislocated Worker Rapid	17.278	36-22-23-03-006	487,104	605,158
Workforce Innovation and Opportunity Act-Dislocated Worker Rapid	17.278	36-23-24-03-006	222,967	353,768
Total ALN 17.278			1,009,163	1,496,324
Total Department of Labor-WIOA Cluster			1,896,134	2,759,779

FULTON COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF
FEDERAL, STATE AND OTHER LOCAL GRANT AWARDS
YEAR ENDED DECEMBER 31, 2024

<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>
U.S. Department of Transportation				
Access and Mobility Partnerships Grant FY19	20.514	D2019-HSCR-002	10,993	10,993
Total ALN 20.514			10,993	10,993
Total Department of Transportation			10,993	10,993
U.S. Department of Treasury				
Emergency Rental Assistance Program	21.023	ERA0080	-	12,500
Total ALN 21.023			-	12,500
U.S. Department of Treasury				
HUD Home Projects Homeowner Assistance Fund	21.026		142,111	145,210
Total ALN 21.026			142,111	145,210
Coronavirus State and Local Fiscal Recovery Funds	21.027	SLT-2069	2,788,230	20,314,653
Passed through the Department of Human Services and Atlanta Regional				
Coronavirus State and Local Fiscal Recovery Funds	21.027	AG2339	485,653	485,653
Total ALN 21.027			3,273,883	20,800,306
Total Department of Treasury			3,415,993	20,958,015
Federal Communications Commission				
Emergency Connectivity Fund	32.009		-	15,483
Emergency Connectivity Fund	32.009		-	20,702
Total ALN 32.009			-	36,185
Total Federal Communications Commission			-	36,185
U.S. Department of Health and Human Services				
Passed through the Department of Human Services and Atlanta Regional				
Special Programs for the Aging FY22-23	93.045	AG2408	1,666,766	1,792,389
Special Programs for the Aging FY23-24	93.045	AG2508	1,767,378	1,927,827
Total ALN 93.045			3,434,144	3,720,216
Advancing Health Literacy	93.137	6 CPIMP211236-01-02	779,346	1,252,556
Total ALN 93.137			779,346	1,252,556
MAI - High Risk Populations 23-24	93.243	5H79TI082446-05	119,972	325,999
Passed through the Department of Human Services and Atlanta Regional				
Substance Abuse Prevention and Treatment Block Grant (SAPTBG)	93.243	44100-026-CMA00004549	4,079,292	4,079,292
Peer Recovery Support Svcs Expansion Project FY21-22	93.243	6H79TI081170-01M005	125,096	275,440
Total ALN 93.243			4,324,361	4,680,731
Passed through the Georgia Department of Human Services:				
Child Support Enforcement	93.563	42700-401-0000110139	27,436	27,436
Child Support Enforcement	93.563	42700-401-0000110135	-	31,414
Total ALN 93.563			27,436	58,850
Passed through the Georgia Department of Human Services:				
State Coordinated Transportation Program	93.667	42700-362-0000106627	54,754	54,754
State Coordinated Transportation Program	93.667	42700-362-0000106627	397,864	397,864
State Coordinated Transportation Program	93.667	42700-362-0000106627	311,136	311,136
Total ALN 93.667			763,754	763,754
Ending the HIV Epidemic	93.686	20UT8HA33933	5,342,132	6,276,495
Total ALN 93.686			5,342,132	6,276,495
Ryan White Part A	93.914	21H89HA00007	28,721,635	31,812,778
Total ALN 93.914			28,721,635	31,812,778

FULTON COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF
FEDERAL, STATE AND OTHER LOCAL GRANT AWARDS
YEAR ENDED DECEMBER 31, 2024

<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>
Ryan White Part C	93.918	20UT8HA33933	60,000	62,812
Total ALN 93.918			60,000	62,812
HIV Early Intervention	93.959	44100-263-0262020030	-	107,234
HIV Early Intervention	93.959		-	16,573
Passed through the Department of Behavioral Health and Developmental Disabilities (DBHDD):				
Substance Abuse Recovery Support Clubhouse Services	93.959	44100-906-	310,208	310,208
SAMSHA Block Grant	93.959	44100-263-0262023030	208,115	208,115
SAMSHA Block Grant	93.959		82,779	84,192
SAMSHA Block Grant	93.959	44100-263-0262024029	18,446	18,446
Total ALN 93.959			619,548	744,767
Total U.S. Department of Health and Human Services			44,072,356	49,372,960
Americorps				
Americorps Seniors Companion	94.006	21SCHGA002	16,089	84,112
Americorps Seniors Companion	94.006	21SCHGA002	3,362	44,155
Total ALN 94.006			19,451	128,267
Total AmeriCorps			19,451	128,267
Total Federal Expenditures			53,547,148	80,962,363
<u>State of Georgia</u>				
Criminal Justice Coordinating Council:				
AAOI - Unrestricted Planning Council			-	1,529
Adult Drug Court	J23-8-130		20,255	147,708
Adult Drug Court	J24-8-025		10,000	98,772
Adult Treatment Court FY 24-25			-	6,507
Drug Court Implementation	A24-8-012		-	8,988
Drug Court Implementation	A25-8-012		-	16,511
Family Drug Court Operations	J23-8-119		7,350	11,872
Family Drug Court Operations	J24-8-119		-	8,441
Georgia Emergency Management Agency - GAP Grant Formulytics			-	58,136
Justice Assistance Grant FY 20			-	42,095
Justice Assistance Grant FY 21			-	46,027
Justice Reinvestment Initiative			-	44,425
Juvenile Drug Court Operations 23-24	A24-8-028		3,000	4,311
Juvenile Drug Court Operations 24-25	A25-8-028		-	5,160
Juvenile Justice Incentive - Project Higher Hope FY23-24	Y23-8-014		111,203	155,479
Juvenile Justice Incentive - Project Higher Hope FY24-25	Y24-8-014		127,418	128,318
Juvenile Prevention and Intervention - FY 24	T19-8-006		80,464	87,564
Law Enforcement Training Program			-	24,960
Mental Health Court 23-24	J24-8-068		45,000	182,874
Mental Health Court 24-25	J25-8-068		2,000	126,064
Total Criminal Justice Coordinating Council			406,689	1,205,738
Department of Behavioral Health and Developmental Disabilities				
Permanent Supportive Housing Care Coordination - FY22			301,151	301,151
Permanent Supportive Housing Care Coordination - FY23			347,856	347,856
Total Georgia Department of Behavioral Health and Developmental Disabilities			649,007	649,007
Miscellaneous Grants:				
Department of BHDD - Adolescent Clubhouse Services			24,478	24,478
Department of BHDD - Comm Substance Abuse-Treatment Court	K52-8-002		23,945	23,945
Department of BHDD - Comm Substance Abuse-Treatment Court			36,984	36,984
Department of Community Affairs (GHFA)-Homeless Assistance Grant FY22			13,955	13,955
Department of Community Affairs (GHFA)-Homeless Assistance Grant FY23			103,825	103,825
Georgia Bicycle & Pedestrian Safety Grant	GA-2024-402 PS 073		-	3,133
Total Miscellaneous Grants:			203,187	206,319
Total State Expenditures			1,258,883	2,061,064

FULTON COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF
FEDERAL, STATE AND OTHER LOCAL GRANT AWARDS
YEAR ENDED DECEMBER 31, 2024

<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>
Other Local Grants				
Applied Research Services			-	9,981
Applied Research Services 21-22		44100-026-0000168115	18,258	18,258
Best Buy Grant 2020			5,000	17,620
Best Buy Grant 2024			-	8,962
Georgia County Incentive Program - Intern Program			-	3,082
Joint Law Enforcement Operations Task Force			-	19,968
LibTech FY23			-	186,825
Mellon Foundation			-	254,820
Microsoft Corp Co-Marketing	100209948		3,181	10,682
Misdemeanor Mental Health Court 23-24	J24-8-130		-	2,330
Misdemeanor Mental Health Court 24-25	J25-8-130		-	5,916
Universal Service Admin Company(USAC) Library Support FY23			-	61,931
Universal Service Admin Company(USAC) Library Support FY24			-	31,053
Total Other Local Grants			26,439	631,429
Total Federal, State, and Other Local Grant Expenditures			54,832,470	83,654,856

FULTON COUNTY, GEORGIA

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

DECEMBER 31, 2024

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 2024 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 2024 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, 2024

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, 2024

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:

	ALN.	Type of Report
Substance Abuse Prevention	93.243	Qualified
Special Programs For The Aging, Title III, Part C, Nutrition Services	93.045	Unmodified
Coronavirus State and Local Fiscal Recovery Funds	21.027	Unmodified
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 – Quest Program)	17.277	Unmodified
Workforce Innovation and Opportunity Act Cluster (Cluster – Dislocated Worker Program)	17.278	Unmodified
National Sexual Assault Kit Initiative	16.833	Qualified

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: \$ 2,428,871

Auditee qualified as low-risk auditee: No

II. FINANCIAL STATEMENT FINDINGS AND RESPONSES

No financial statement findings noted.

FULTON COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2024

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding No. 2024-001

Allowable Costs

U.S. Department of Justice

National Sexual Assault Kit Initiative – ALN #16.833

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.

In addition, when employees work on projects funded by federal grants, the non-federal entity must certify the time and effort the employee dedicated to the grant funded project. This ensures proper tracking and accountability of grant funds.

Condition:

Based upon our testwork, we noted that 24 out of our sample of 60 payroll expenditures charged to the program were not adequately supported. The total population was \$375,901. The 24 payroll samples tested in which adequate support was not provided totaled \$80,654.

Cause and Effect:

Management lacks a process to ensure that payroll costs are properly allocated to federal programs. Therefore, payroll costs were not properly allocated to the federal program in accordance with 2 CFR part 200, subpart E.

Questioned Cost:

The questioned costs associated with our payroll sample amounted to \$80,654.

Recommendation:

We recommend that management enhance the design of its control activities to ensure that payroll costs are properly allocated to the appropriate Federal programs.

View of Responsible Officials:

The Fulton County District Attorney concurs with the finding. In July 2024, the Fulton County District Attorney's Office (FCDAO) was made aware during their Department of Justice monitoring review of the need to strengthen its time and effort supporting documentation for all employees paid with Federal funds in order to be in compliance with the 2 CFR 200 compliance requirement. Effective August 2024, the processes have been revised, documented, and are now included in the FCDAO standard operating procedure for time and effort management.

FULTON COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2024

Finding No. 2024-002

Subrecipient Monitoring

U.S. Department of Health and Human Services

Substance Abuse Prevention – ALN #93.243

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 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.

Condition:

The County passed through funding to three subrecipients totaling \$4,324,361. During 2024, management did not properly monitor the subrecipients. Specifically, for one of the three subrecipients management was unable to provide any documented evidence of a monitoring being performed although the contract periods are ongoing for the subrecipient; and all three subrecipient files did not contain risk assessment evaluations.

Cause and Effect:

Management lacks a process to ensure that 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, and risk assessment evaluations are performed on all subrecipients to ensure they are effectively monitored during the contract period.

View of Responsible Officials:

The Fulton County Department of Behavioral Health and Developmental Disabilities (DBHDD) concurs with the finding. DBHDD currently performs continuous monitoring activities with program subrecipients by conducting weekly meetings, reviewing monthly reports, invoices, and conducts quarterly performance reviews. DBHDD will strengthen its subrecipient monitoring internal controls by properly documenting these reviews in order to be in compliance with 2 CFR 200.331 and the County's Subrecipient Monitoring Policy.

FULTON COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2024

Finding No. 2024-003

Subrecipient Monitoring

U.S. Department of Health and Human Services

Special Programs For The Aging, Title III, Part C, Nutrition Services – ALN #93.045

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 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.

Condition:

The County passed through funding to nine subrecipients totaling \$3,434,144. During 2024, management did not properly monitor the subrecipients. Specifically, for the nine of the nine subrecipients management was unable to provide any documented evidence of a monitoring being performed although the contract periods are ongoing for all nine subrecipients.

Cause and Effect:

Management lacks a process to ensure that the monitoring of subrecipients is occurring during the contract period, and 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, and perform risk assessment evaluations on all subrecipients to ensure they are effectively monitored during the contract period noted in the contractual agreements and the County's Subrecipient Monitoring Policy.

View of Responsible Officials:

The Department of Senior Services agrees with this finding. Senior Services follows the monitoring standards established by the pass-through entity. However, the Department has implemented process improvements to ensure that all Program Year 2024_2025 compliance processes were met. The current period monitoring plan, risk assessments and monitoring have been completed. The Department will maintain an annual monitoring plan to ensure that all subrecipients are monitored in compliance with 2 CFR200 requirements.

FULTON COUNTY, GEORGIA
STATUS OF PRIOR YEAR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2024

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding No. 2023-001

Allowable Costs

U.S. Department of Justice

National Sexual Assault Kit Initiative – ALN #16.833

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 60 out of our sample of 60 payroll expenditures charged to the program were not adequately supported. The total population was \$849,203. Our sample of 60 payroll items tested totaled \$230,440.

Management lacked a process to ensure that payroll costs are properly allocated to federal programs. Therefore, Payroll costs were not properly allocated to the federal program in accordance with 2 CFR part 200, subpart E.

Status:

The County's District Attorney's Office updated and enforced their Policy and Procedures regarding Time and Effort Management in August 2024. PJC Group reviewed the employee payroll files during the 2024 Single Audit and note Findings are related to January 2024 through July 2024 pay periods, although the County is compliant with allowable costs & activities requirements for pay periods after July 2024. Therefore the County is compliant with allowable costs requirements for the National Sexual Assault Kit Initiative program as of December 31, 2024.

FULTON COUNTY, GEORGIA
STATUS OF PRIOR YEAR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2024

Finding No. 2023-002

Subrecipient Monitoring

U.S. Department of Justice

National Sexual Assault Kit Initiative – ALN #16.833

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 two subrecipients. During calendar year 2023, management did not properly monitor the subrecipients. Specifically, management was unable to provide any documented evidence of on-site monitoring being performed for either of the two subrecipients.

Management lacked 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.

Status:

PJC Group reviewed the subrecipient files during the 2024 Single Audit and note that the County is compliant with subrecipient monitoring requirements for the National Sexual Assault Kit Initiative program as of December 31, 2024.

FULTON COUNTY, GEORGIA
STATUS OF PRIOR YEAR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2024

Finding No. 2023-003

Subrecipient Monitoring

U.S. Department of Health and Human Services

Special Programs For The Aging, Title III, Part C, Nutrition Services – ALN #93.045

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 nine subrecipients totaling \$2,932,676. During calendar year 2023, management did not properly monitor the subrecipients. Specifically, for the nine subrecipients management was unable to provide any documented evidence of a monitoring being performed; on-site visits were not performed during the contract period; and subrecipient files did not contain risk assessment evaluations.

Management lacks a process to ensure that the monitoring of subrecipients is occurring during the contract period, and 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.

Status:

PJC Group reviewed the subrecipient files during the 2024 Single Audit and note that the County is not compliant with subrecipient monitoring requirements for the Special Programs For The Aging as of December 31, 2024. The County provided evidence of all nine subrecipients being monitored during May 2025, therefore the subrecipient issue has been resolved for this program.

FULTON COUNTY, GEORGIA
STATUS OF PRIOR YEAR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2024

Finding No. 2023-004

Subrecipient Monitoring

U.S. Department of the Treasury

Coronavirus State and Local Fiscal Recovery Funds – ALN #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.

Finding:

The County passed through funding to 20 subrecipients totaling \$10,095,304. During calendar year 2023, 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 20 subrecipients.

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.

Status:

PJC Group reviewed the subrecipient files during the 2024 Single Audit and note that the County is compliant with subrecipient monitoring requirements for the Coronavirus State and Local Fiscal Recovery Funds as of December 31, 2024, therefore the subrecipient issue has been resolved for this program.



**2024 SINGLE AUDIT
CORRECTIVE ACTION PLAN**

I. FINANCIAL STATEMENT FINDINGS

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

No Findings Reported

II. FEDERAL AWARD FINDINGS

Finding No. 2024-001

Allowable Costs

U.S. Department of Justice

National Sexual Assault Kit Initiative – ALN #16.833

Finding:

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.

In addition, when employees work on projects funded by federal grants, the non-federal entity must certify the time and effort the employee dedicated to the grant funded project. This ensures proper tracking and accountability of grant funds.

Based upon our testwork, we noted that 24 out of our sample of 60 payroll expenditures charged to the program were not adequately supported. The total population was \$375,901. The 24 payroll samples tested in which adequate support was not provided totaled \$80,654.

Corrective Action Plan

The Fulton County District Attorney's Office has maintained compliance with their policy and procedure regarding time and effort management since August 2024. The SAKI grant employees per policy complete activity reports which document their activities on a biweekly basis, reflect time worked, and then sign those reports. Those reports are then reviewed and signed by a supervisor with a knowledge of their work. Those reports are maintained and kept in the Fulton County District Attorney's Office.

Finding No. 2024-002

Allowable Costs

U.S. Department of Health and Human Services

Substance Abuse Prevention – ALN #93.243

Finding:

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.

The County passed through funding to three subrecipients totaling \$4,324,361. During 2024, management did not properly monitor the subrecipients. Specifically, for one of the three subrecipients management was unable to provide any documented evidence of a monitoring being performed although the contract periods are ongoing for the subrecipient; and all three subrecipient files did not contain risk assessment evaluations.

Corrective Action Plan

The Fulton County Department of Behavioral Health and Developmental Disabilities (DBHDD) performs continuous monitoring activities with program subrecipients by conducting weekly meetings, reviewing monthly reports, invoices, and conducts quarterly performance reviews. DBHDD will strengthen its subrecipient monitoring internal controls by properly documenting these reviews in order to be in compliance with 2 CFR 200.331, and the County's Subrecipient Monitoring Policy.

Finding No. 2024-003

Allowable Costs

U.S. Department of Health and Human Services

Special Programs For The Aging, Title III, Part C, Nutrition Services – ALN #93.045

Finding:

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.

The County passed through funding to nine subrecipients totaling \$3,434,144. During 2024, management did not properly monitor the subrecipients. Specifically, for the nine of the nine subrecipients management was unable to provide any documented evidence of a monitoring being performed although the contract periods are ongoing for all nine subrecipients.

Corrective Action Plan

The Department of Senior Services follows the monitoring standards established by the pass-through entity and has implemented process improvements to ensure that all Program Year 2024-2025 compliance processes were met. The current period monitoring plan, risk assessments and monitoring have been completed. The Department will maintain an annual monitoring plan to ensure that all subrecipients are monitored in compliance with 2 CFR 200 requirements.

III. SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding No. 2023-001

Allowable Costs

U.S. Department of Justice

National Sexual Assault Kit Initiative – ALN #16.833

Finding:

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.

Based upon the testwork, it was noted that 60 out of the sample of 60 payroll expenditures charged to the program were not adequately supported. The total population was \$849,203. The sample of 60 payroll items tested totaled \$230,440.

Current Status

Since August 2024, the Fulton County District Attorney's Office has maintained compliance with their policy and procedure regarding time and effort management. The SAKI grant employees per policy complete activity reports which document their activities on a biweekly basis, reflect time worked, and then sign those reports. Those reports are then reviewed and signed by a supervisor with a knowledge of their work. Those reports are maintained and kept in the Fulton County District Attorney's Office.

Finding No. 2023-002

Subrecipient Monitoring

U.S. Department of Justice

National Sexual Assault Kit Initiative – ALN #16.833

Finding:

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, comply 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.

The County passed through funding to two subrecipients. During calendar year 2023, management did not properly monitor the subrecipients. Specifically, management was unable to provide any documented evidence of on-site monitoring being performed for either of the two subrecipients.

Current Status

Since August 2024, the Fulton County District Attorney's Office has maintained compliance with their policy and procedure regarding subrecipient monitoring. Subrecipients are currently being monitored. The subrecipients' files and documentation are maintained according to policy and procedure. Subrecipients have been responsive to feedback and are currently in compliance with requirements.

Finding No. 2023-003

Subrecipient Monitoring

U.S. Department of Health and Human Services

Special Programs For The Aging, Title III, Part C, Nutrition Services – ALN #93.045

Finding:

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, comply 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.

The County passed through funding to nine subrecipients totaling \$2,932,676. During calendar year 2023, management did not properly monitor the subrecipients. Specifically, for the nine subrecipients management was unable to provide any documented evidence of a monitoring being performed; on-site visits were not performed during the contract period; and subrecipient files did not contain risk assessment evaluations.

Current Status

The Fulton County Department of Senior Services has revised their grant management process to improve subrecipient monitoring for all awards of federal financial assistance. Risk assessments were done at the start of the subaward process, and a scheduled monitoring plan is established to make sure that all providers are monitored in the performance period and have been formally documented. The department will continue to review processes to verify that be that all subrecipients are monitored in compliance with 2 CFR 200 requirements.

Finding No. 2023-004

Subrecipient Monitoring

U.S. Department of the Treasury

Coronavirus State and Local Fiscal Recovery Funds – ALN #21.027

Finding:

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.

The County passed through funding to 20 subrecipients totaling \$10,095,304. During calendar year 2023, 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 20 subrecipients.

Current Status

The County has continued our process improvement to ensure that grant management for awards meets the communicated compliance processes. The Fulton County Subrecipient Monitoring Policy and compliance review projects have also been reviewed to verify that the policy is in compliance with the most recent pronouncements of the Final Rule, Obligation Final Rule, and October 2024 revisions of 2 CFR 200. The process has provided more technical assistance to departments, as well as departments implementing better compliance practices. The County has 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.

Please contact the following regarding information contained in this report:

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