

FULTON COUNTY, GEORGIA

INFRASTRUCTURE FOR ALL

Building Fulton's Future



SINGLE AUDIT REPORT **Fiscal Year Ended December 31, 2018**

(PREPARED UNDER AUDITOR'S REPORT THEREON)

FULTON COUNTY, GEORGIA

Single Audit

(With Independent Auditor's Report Thereon)

December 31, 2018

FULTON COUNTY, GEORGIA

SINGLE AUDIT

DECEMBER 31, 2018

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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 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, 2018, 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 25, 2019. Other auditors 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.

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) to determine the 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 may exist that have not been identified.

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 amounts. 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 letters are cursive and somewhat stylized.

Atlanta, Georgia
June 25, 2019

FULTON COUNTY, GEORGIA

SCHEDULE OF EXPENDITURES OF FEDERAL, STATE AND OTHER LOCAL GRANT AWARDS

YEAR ENDED DECEMBER 31, 2018

<u>Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Grant Number</u>		<u>Grant Expenditures</u>	<u>Payments to Subrecipients</u>
U.S. Department of Health and Human Services					
Direct Assistance:					
HIV Emergency Relief Grant Program	93.914	6 H9HA00007-26-02	*	9,504,774	8,980,590
HIV Emergency Relief Grant Program	93.914	6 H89HA00007-28-03	*	15,315,789	14,334,249
				<u>24,820,563</u>	<u>23,314,839</u>
Passed through the Department of Behavioral Health and Developmental Disabilities (DBHDD):					
Substance Abuse Recovery Support Clubhouse Services	93.959	44100-906-0000082832		309,579	309,579
Substance Abuse Recovery Support Clubhouse Services	93.959	44100-906-0000117729		28,189	28,190
HIV Early Intervention	93.959	44100-263-0262018116		81,420	-
HIV Early Intervention	93.959	44100-263-0262019030		39,946	-
				<u>459,134</u>	<u>337,769</u>
Department of BHDD - Community Services 17-18	93.667	44100-263-9072018112		86,158	-
Department of BHDD - Community Services 18-19	93.667	44100-263-9072019009		94,564	-
Passed through the Georgia Department of Human Services:					
State Coordinated Transportation Program	93.667	42700-362-0000061354		616,939	-
State Coordinated Transportation Program	93.667	42700-362-0000070313		210,497	-
				<u>1,008,158</u>	<u>-</u>
Child Support Enforcement	93.563	42700-401-0000059300		23,261	-
Child Support Enforcement	93.563	42700-401-0000070920		32,619	-
Child Support Enforcement	93.563	42700-401-0000059299		8,162	-
Child Support Enforcement	93.563	42700-401-0000070804		14,549	-
				<u>78,591</u>	<u>-</u>
Passed through the Department of Human Services and Atlanta Regional Commission:					
Special Programs for the Aging FY17-18	93.045	AG1560		1,889,577	1,154,001
Special Programs for the Aging FY18-19	93.045	AG1908		797,947	537,535
				<u>2,687,524</u>	<u>1,691,536</u>
Passed through the Center for Disease Control and Prevention:					
HIV Prevention (HIPP)	93.940	6-NU62PS003679-05		481,467	88,344
HIV Prevention (HIPP)	93.940	6-NU62PS003679-05-05		1,309,626	965,820
				<u>1,791,093</u>	<u>1,054,164</u>
Passed through the Center for Disease Control and Prevention:					
Total U.S. Department of Health and Human Services				<u>30,845,063</u>	<u>26,398,308</u>
U.S. Department of Housing and Urban Development					
Direct Assistance:					
CDBG Cluster Programs:					
HERA-Neighborhood Stabilization Program (NSP3)	14.218	B-11-UN-13-0004	*	2,213	-
Community Development Block Grant	14.218	B-11-UC-13-0003	*	3,719	-
Community Development Block Grant	14.218	B-13-UC-13-0003	*	61,910	60,656
Community Development Block Grant	14.218	B-14-UC-13-0003	*	75,460	68,738
Community Development Block Grant	14.218	B-15-UC-13-0003	*	153,331	130,341
Community Development Block Grant	14.218	B-16-UC-13-0003	*	297,952	162,996
Community Development Block Grant	14.218	B-17-UC-13-0003	*	1,369,311	1,007,989
Community Development Block Grant	14.218	B-18-UC-13-0003	*	8,299	-
Total CDBG Cluster Programs				<u>1,972,195</u>	<u>1,430,720</u>
Permanent Housing Program	14.235	GA0173L4B021605		79,774	-
				<u>79,774</u>	<u>-</u>

The accompanying notes are an integral part of this schedule

FULTON COUNTY, GEORGIA

SCHEDULE OF EXPENDITURES OF FEDERAL, STATE AND OTHER LOCAL GRANT AWARDS

YEAR ENDED DECEMBER 31, 2018

<u>Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Grant Number</u>	<u>Grant Expenditures</u>	<u>Payments to Subrecipients</u>
HOME Cluster Programs:				
Direct Assistance:				
HOME 14	14.239	M-14-DC-13-0202	4,011	606
HOME 15	14.239	M-15-UC-13-0211	76,337	74,760
HOME 16	14.239	M-16-UC-13-0211	167,220	152,684
HOME 17	14.239	M-17-UC-13-0211	22,912	-
HOME 18	14.239	M-18-UC-13-0211	62,839	62,839
Total HOME Cluster Programs			<u>333,319</u>	<u>290,889</u>
Emergency Shelter Cluster Programs:				
Direct Assistance:				
Emergency Solutions 2015	14.231	E-15-UC-13-0003	1,332	1,332
Emergency Solutions 2016	14.231	E-16-UC-13-0003	286,220	268,682
Emergency Solutions 2017	14.231	E-17-UC-13-0003	188,585	118,740
Total Emergency Shelter Cluster Programs			<u>476,137</u>	<u>388,754</u>
Continuum of Care Cluster Programs:				
Direct Assistance:				
Continuum of Care Coordinated Intake Grant FY 2017	14.267	GA0302L4B021702	72,527	68,248
Continuum of Care Coordinated Intake Grant FY 2016	14.267	GA0232L4B021402	251,743	180,416
Continuum of Care Planning Grant FY 2016	14.267	GA0337L4B021600	21,621	21,621
Total Continuum of Care Cluster Programs			<u>345,891</u>	<u>270,285</u>
Total U.S. Department of Housing and Urban Development			<u>3,207,316</u>	<u>2,380,648</u>
U.S. Department of Justice				
Direct Assistance:				
2015 Justice Assistance Grant	16.738	2015-DJ-BX-0868	1,449	-
2016 Justice Assistance Grant	16.738	2016-DJ-BX-1045	40,454	-
			<u>41,903</u>	<u>-</u>
BJA Body Worn Camera	16.835	2016-BC-BX-K104	208,269	-
Justice and Mental Health Collaboration	16.745	2016-MO-BX-0022	109,424	109,425
Second Chance Act Initiative	16.812	2016-CZ-BX-0011	382,070	298,321
Equitable Sharing Program-District Attorney's Office	16.922	GA060015A	77,640	-
Equitable Sharing Program-Police	16.922	GA0601300	25,141	-
Equitable Sharing Program-Sheriff	16.922	GA0600000	26,507	-
			<u>129,288</u>	<u>-</u>
Passed through the Georgia Criminal Justice Coordinating Council:				
Victim Witness Assistance -District Attorney	16.575	C16-8-207/C15-8-374	145,874	-
Victim Witness Assistance	16.575	C17-8-171	46,138	-
Victim Witness Assistance -Solicitor General	16.575	C16-8-207/C15-8-374	160,327	-
Victim Witness Assistance	16.575	C17-8-171	59,789	-
Victim Witness Assistance -Supplement	16.575	C15-8-374	6,017	-
Victim Witness Assistance -Supplement	16.575	C15-8-374	13,208	-
Comp Advocate - VOCA	16.575	C17-8-170	35,605	-
Comp Advocate - VOCA	16.575	C15-8-374	90,960	-
			<u>557,918</u>	<u>-</u>
Total U.S. Department of Justice			<u>1,428,872</u>	<u>407,746</u>
U.S. Department of Transportation				
Passed through the State of Georgia Department of Transportation:				
Airport-North Terminal Apron Phase I	20.106	AP017-9031-28(121)	273,867	273,867
			<u>273,867</u>	<u>273,867</u>

The accompanying notes are an integral part of this schedule

FULTON COUNTY, GEORGIA

SCHEDULE OF EXPENDITURES OF FEDERAL, STATE AND OTHER LOCAL GRANT AWARDS

YEAR ENDED DECEMBER 31, 2018

<u>Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Grant Number</u>	<u>Grant Expenditures</u>	<u>Payments to Subrecipients</u>
Federal Aid Highway Program -Bridge Repair-Co Wide	20.205	C131	338,057	-
Federal Aid Highway Program -Sandtown Pedestrian Network	20.205	T162	365,403	-
Federal Aid Highway Program -SR 279 Flat Shoals to Sullivan	20.205	T209	2,248,737	-
Federal Aid Highway Program -Butner & Stonewall Tell	20.205	T242	21,100	-
			<u>2,973,297</u>	<u>-</u>
Passed through the Governor's Office of Highway Safety: Public Safety Pedestrian and Bicycle Safety	20.616	GA-2018-405b M1*PS High-106	6,082	-
Total Department of Transportation			<u>3,253,246</u>	<u>273,867</u>
U.S. Department of Labor Passed through the State of Georgia Department of Economic Development and the Technical College System of Georgia:				
WIOA Cluster Programs:				
Workforce Innovation and Opportunity Act-Adult FY 2016	17.258	11-16-17-03-006	85,280	-
Workforce Innovation and Opportunity Act-Adult PY 2017	17.258	11-17-17-03-006	28,348	-
Workforce Innovation and Opportunity Act-Adult FY 2018	17.258	11-17-18-03-006	323,681	6,303
Workforce Innovation and Opportunity Act-Adult PY 2018	17.258	11-18-18-03-006	89,465	-
			<u>526,774</u>	<u>6,303</u>
Workforce Innovation and Opportunity Act-OSY Youth PY 2015	17.259	OSY-15-16-03-006	15,621	-
Workforce Innovation and Opportunity Act-Youth PY 2015	17.259	15-16-16-03-006	115,267	-
Workforce Innovation and Opportunity Act-Youth PY 2017	17.259	15-17-17-03-006	454,618	-
			<u>585,506</u>	<u>-</u>
Workforce Innovation and Opportunity Act-Dislocated Worker PY 2016	17.278	31-16-16-03-006	97,857	-
Workforce Innovation and Opportunity Act-Dislocated Worker PY 2017	17.278	36-17-17-03-006	12,351	-
Workforce Innovation and Opportunity Act-Dislocated Worker FY 2017	17.278	31-16-17-03-006	666,226	-
Workforce Innovation and Opportunity Act-Dislocated Worker PY 2017	17.278	31-17-17-03-006	47,290	6,506
Workforce Innovation and Opportunity Act-Dislocated Worker FY 2018	17.278	31-17-18-03-006	257,046	-
Workforce Innovation and Opportunity Act-Dislocated Worker PY 2018	17.278	31-18-18-03-006	149,609	-
Workforce Innovation and Opportunity Act-Rapid Response FY2017	17.278	44-16-17-03-006	56,951	-
			<u>1,287,330</u>	<u>6,506</u>
Total Department of Labor-WIOA Cluster			<u>2,399,610</u>	<u>12,809</u>
Department of Homeland Security				
Direct Assistance:				
Fire and Emergency Response Hiring Program (SAFER)	97.083	EMW-2015-FH-00625	201,845	-
Total Department of Homeland Security			<u>201,845</u>	<u>-</u>
Total Federal Expenditures			<u>41,335,952</u>	<u>29,473,378</u>
State of Georgia				
Department of Transportation:				
Fairburn Road	-	-	41,683	-
South Fulton Resurfacing	-	-	1,729,404	-
			<u>1,771,087</u>	<u>-</u>
Criminal Justice Coordinating Council:				
Juvenile Justice Incentive - Project Higher Hope	-	Y17-8-029	34,441	-
Juvenile Justice Incentive - Project Higher Hope	-	Y18-8-028	35,345	-
Drug Court Implementation	-	A18-8-012	53,600	-
Drug Court Implementation	-	A19-8-012	44,064	-
Family Drug Treatment	-	E17-8-006	16,438	-
Family Drug Court Operations	-	J18-8-088	33,304	-
Family Drug Court Operations	-	J19-8-103	17,738	-
Veterans Court	-	J18-8-102	129,383	-
Veterans Court	-	J19-8-091	83,758	-
Juvenile Drug Court Operations	-	A18-8-029	10,794	-
Juvenile Drug Court Operations	-	A19-8-029	2,451	-
Juvenile Accountability 2018	-	A18-8-030	9,143	-
Juvenile Accountability 2019	-	A19-8-028	3,421	-

The accompanying notes are an integral part of this schedule

FULTON COUNTY, GEORGIA

SCHEDULE OF EXPENDITURES OF FEDERAL, STATE AND OTHER LOCAL GRANT AWARDS

YEAR ENDED DECEMBER 31, 2018

<u>Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Grant Number</u>	<u>Grant Expenditures</u>	<u>Payments to Subrecipients</u>
Juvenile Justice Incentive - Evidence Based	-	Y18-8-012	245,403	-
Juvenile Justice Incentive - Evidence Based	-	Y19-8-013	197,109	-
Mental Health Court	-	J18-8-067	233,716	-
Mental Health Court	-	J19-8-068	168,647	-
Adult Drug Court	-	J19-8-025	137,795	-
Adult Drug Court	-	J18-8-024	212,597	-
			<u>1,669,147</u>	<u>-</u>
Atlanta Regional Commission:				
ARC Innovative Mobility Options	-	AG1827	24,593	-
ARC Innovative Mobility Options	-	AG19	49,999	-
			<u>74,592</u>	<u>-</u>
Office of Public Library Services:				
GPLS E-Rate Program	-	-	6,647	-
GPLS E-Rate Program	-	-	12,240	-
GPLS Library Public Access Computer	-	-	97,221	-
Operational Support	-	-	1,706,588	-
			<u>1,822,696</u>	<u>-</u>
Miscellaneous Grants:				
Department of BHDD - Georgia Apex Project	-	44100-026-0000063397	205,861	-
Department of BHDD - Georgia Apex Project	-	44100-906-0000117729	16,141	-
Department of BHDD - Comm Substance Abuse-Treatment Court	-	44100-263-0262018117	39,211	-
Department of BHDD - Comm Substance Abuse-Treatment Court	-	44100-263-0262019031	4,783	-
Department of BHDD - Systemic Changes Program	-	44100-907-0000067442	14,020	-
Administrative Office of the Courts-Juvenile Court Judges	-	-	481,236	-
Administrative Office of the Courts-Superior Court Judges	-	-	960,489	-
Department of Community Affairs (GHFA)-Homeless Assistance Grant	-	-	69,150	-
			<u>1,790,891</u>	<u>-</u>
Total State Expenditures			<u>7,128,413</u>	<u>-</u>
Other Local Grants				
Fulton-Dekalb Hospital Authority- Adolescent Intervention Project	-	-	36,050	-
Atlanta Cycling Festival	-	-	2,000	-
Criminal Alien (SCAAP) - Sheriff Department	-	-	63,570	-
Universal Service Admin Company(USAC) Library Support	-	-	109,682	-
Universal Service Admin Company(USAC) Library Support	-	-	60,161	-
State Justice Institute Educational Neglect Project	-	SJI-15-T-233	2,585	-
Kaiser Community Foundation Program	-	-	18,317	-
ACCG - Georgia County Internship Program(External Affairs)	-	-	2,173	-
ACCG - Georgia County Internship Program(Information Technology)	-	-	2,268	-
NCSC - Civil Justice Initiative Implementation	-	SJI-16-P-231	13,327	-
People Partnering for Progress Gang Prevention Program	-	-	87,371	-
Friends of Benson, Inc.	-	-	2,481	-
U.S. Marshall-Fugitive Task Force	-	JLEO-18-0011	49,813	-
GBI-High Intensity Drug Trafficking Area Task Force(HIDTA)-Police	-	-	5,781	-
Atlanta-Fulton Library Foundation	-	-	2,964	-
The National Arts Program Foundation	-	-	80	-
The National Arts Program Foundation	-	-	3,250	-
Total Other Local Grants			<u>461,873</u>	<u>-</u>
Total Federal, State, and Other Local Grant Expenditures			<u>48,926,238</u>	<u>29,473,378</u>

* Denotes major program.

The accompanying notes are an integral part of this schedule

FULTON COUNTY, GEORGIA

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

DECEMBER 31, 2018

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 Single Audit Act 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 2018 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 2018 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, 2018

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

We have audited Fulton County, Georgia's ("the County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2018. 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 \$6,193,573 in federal awards which is not included in the accompanying schedule of expenditures of federal awards for the year ended December 31, 2018. 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).

Management's Responsibility

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

Auditor's Responsibility

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

We believe that our audit provides a reasonable basis for our qualified and unmodified opinions on compliance for major federal programs. However, our audit does not provide a legal determination of the County's compliance.

Basis for Qualified Opinions on Community Development Block Grant, and HOME Investment Partnerships Program

As described in the accompanying schedule of findings and questioned costs, the County did not comply with the requirements regarding CFDA No. 14.218 Community Development Block Grant as described in findings *2018-001* for Procurement and *2018-002* for Program Income, and CFDA No. 14.239 HOME Investment Partnerships Program as described in finding *2018-003* for Procurement. Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to these programs.

Qualified Opinion on Community Development Block Grant, and HOME Investment Partnerships Program

In our opinion, except for the noncompliance described in the Basis for Qualified Opinions paragraph, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on Community Development Block Grant and HOME Investment Partnerships Program for the year ended December 31, 2018.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on 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, 2018.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items *2018-004 through 2018-006*. Our opinion on each major federal program is not modified with respect to these matters.

The County's response to the noncompliance findings identified in our audit are described in the accompanying corrective action plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or

significant deficiencies may exist that have not been identified. 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 2018-001 through 2018-003 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 deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2018-004 through 2018-006 to be a significant deficiency.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying corrective action plan. The County's response was not subjected to the 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, 2018, 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 25, 2019, which contained an unmodified opinion on those financial statements. We have not performed any additional procedures with respect to the audited financial statements subsequent to June 25, 2019. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 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 basic financial statements taken as a whole.

This report is intended solely for the information and use of management, the Board of Commissioners, and federal and state awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

DJC Group, LLC

Atlanta, Georgia

August 29, 2019

FULTON COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2018

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:

	CFDA No.	Type of Report
Community Development Block Grant and Neighborhood Stabilization Program Cluster	14.218	Qualified
HOME Investment Partnerships Program	14.239	Qualified
Workforce Innovation and Opportunity Act (Cluster – Adult Program)	17.258	Unmodified
Workforce Innovation and Opportunity Act (Cluster – Youth Program)	17.259	Unmodified
Workforce Innovation and Opportunity Act (Cluster – Dislocated Worker)	17.278	Unmodified
HIV Emergency Relief Grant Program	93.914	Unmodified

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

Dollar threshold used to distinguish between type A and type B programs: \$ 1,240,079

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, 2018

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding No. 2018-001

Procurement

U.S. Department of Housing and Urban Development

Community Development Block Grant (CDBG) and Neighborhood Stabilization Program (NSP)
Cluster – CFDA #14.218

Criterion:

Under 2 CFR 215.46 and 215.43, recipients of federal funds must maintain contract files that document the significant history of the procurement, selection of contract type, basis for contract selection and price. Documentation should be maintained to support full and open competition and the rationale to limit competition in those cases when competition is limited.

Condition:

During our review the County could not provide documentation supporting the rationale of procurement or evidence of full and open competition for the three vendors paid over \$25,000. The total paid to the three vendors during 2018 was \$93,888.

Cause and Effect:

The County does not have a process in place to ensure that the procurement policies are followed by all departments. As a result, documentation was not provided to support the rationale of procurement and full and open competition.

Questioned Cost:

None

Recommendation:

We recommend the County strengthen controls surrounding the procurement process to ensure that contract files are maintained for all purchases with federal funds in excess of \$25,000.

FULTON COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2018

View of Responsible Officials:

Management concurs with the audit finding. In September 2018, the Department of Community Development incorporated the Department of Purchasing & Contract Compliance's procurement process into its contractor selection process.

Effective immediately, the Department of Community Development's project bids will be procured through the Department of Purchasing & Contract Compliance. In addition, the Department of Community Development plans to hire a dedicated compliance staff within the next 90 days who will be tasked with reviewing and updating internal controls, and will train staff on procurement standard operating procedures. While the department will maintain internal procurement files for all projects, the official procurement records will be maintained in the Department of Purchasing & Contract Compliance.

FULTON COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2018

Finding No. 2018-002

Program Income

U.S. Department of Housing and Urban Development

Community Development Block Grant (CDBG) and Neighborhood Stabilization Program (NSP)
Cluster – CFDA #14.218

Criterion:

Grantees that choose to make loans and use income derived from loan payments as program income are responsible for having a loan origination and servicing system in effect which assures that earned income is properly recorded and used.

Condition:

During our review of program income we determined that the loan origination and servicing system was not being utilized to track and maintain active loans during 2018. In addition, no documentation was provided to show program income was received during 2018. As a result, the County was unable to provide information on any outstanding BILP loans.

Cause and Effect:

The County did not ensure that program income was properly tracked and that the loan origination and servicing system was being utilized to maintain the information.

Questioned Cost:

None

Recommendation:

We recommend that the County utilize its Business Improvement Loan Program “BILP” loan origination and servicing system. Management should also perform a periodic review of the active loans within the loan origination and servicing system to ensure that all information has been properly recorded and active loans are being properly managed and serviced.

View of Responsible Officials:

Management concurs with the audit finding. The Department of Community Development will assess the Business Improvement Loan Program portfolio and create internal controls to include the management of transactional activities while performing the day-to-day management of the portfolio. The new loan servicing process will be implemented by the end of the 4th quarter of 2019.

FULTON COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2018

Finding No. 2018-003

Procurement

U.S. Department of Housing and Urban Development

Home Investment Partnerships Program– CFDA #14.239

Criterion:

Under 2 CFR 215.46 and 215.43, recipients of federal funds must maintain contract files that document the significant history of the procurement, selection of contract type, basis for contract selection and price. Documentation should be maintained to support full and open competition and the rationale to limit competition in those cases when competition is limited.

Condition:

During our review the County could not provide documentation supporting the rationale of procurement or evidence of full and open competition for the three vendors paid over \$25,000. The total paid to the three vendors during 2018 was \$106,366.

Cause and Effect:

The County does not have a process in place to ensure that the procurement policies are followed by all departments. As a result, documentation was not provided to support the rationale of procurement and full and open competition.

Questioned Cost:

None

Recommendation:

We recommend the County strengthen internal controls surrounding the procurement process to ensure that contract files are maintained for all purchases with federal funds in excess of \$25,000.

FULTON COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2018

View of Responsible Officials:

Management concurs with the audit finding. In September 2018, the Department of Community Development incorporated the Department of Purchasing & Contract Compliance's procurement process into its contractor selection process.

Effective immediately, the Department of Community Development's project bids will be procured through the Department of Purchasing & Contract Compliance. In addition, the Department of Community Development plans to hire a dedicated compliance staff within the next 90 days who will be tasked with reviewing and updating internal controls, and will train staff on procurement standard operating procedures. While the department will maintain internal procurement files for all projects, the official procurement records will be maintained in the Department of Purchasing & Contract Compliance.

FULTON COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2018

Finding No. 2018-004

Eligibility

U.S. Department of Labor

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

Criterion:

The County is responsible for ensuring that a participant is eligible to receive services under the WIOA program. The County requires management review of participant files to ensure that eligibility procedures have been performed during the intake process to ensure each participant is eligible.

Condition:

During our review of 40 eligible participant files, eight out of twenty youth participant files did not contain evidence of management review.

Cause and Effect:

The County does not have a process in place to ensure that all participant files are reviewed by management.

Questioned Cost:

None

Identification of Whether The Audit Finding Was A Repeat of A Finding in The Immediately prior Audit:

A similar finding was reported in the prior year's audit as finding number 2017-002.

Recommendation:

We recommend that the County strengthen its controls surrounding management review of participant files during the intake process to ensure individuals receiving services are eligible.

View of Responsible Officials:

Management concurs with the audit finding. In July 2018, the County outsourced direct case management services to a nationally renowned third party provider. The provider is responsible for maintaining case file documentation for review and audit. The County will monitor and provide oversight of the third party provider to ensure proper controls are in place to administer WIOA case files.

FULTON COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2018

Finding No. 2018-005

Subrecipient Monitoring

U.S. Department of Housing and Urban Development

Community Development Block Grant (CDBG) and Neighborhood Stabilization Program (NSP)
Cluster – CFDA #14.218

Criterion:

A pass-through entity is responsible for monitoring the subrecipient's use of Federal awards through reporting, site visits, regular contact, or other means to provide reasonable assurance that the subrecipient administers Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements. The pass-through entity is also responsible for ensuring that performance goals are achieved.

Condition:

During our review of seven subrecipients, we noted that sufficient monitoring was not performed for one subrecipient during the contract period. We further note that the single audit report was not obtained and reviewed by management. Sufficient monitoring would include on-site visits and ensuring the subrecipient tracked the program's progress with program objectives and program requirements as listed in the subrecipient's contract.

Cause and Effect:

The County lacks the necessary levels of controls to ensure that monitoring of subrecipients is occurring during the contract period. As a result, the subrecipient was not properly monitored, and therefore management is not in compliance with subrecipient monitoring requirements.

Questioned Cost:

None

Recommendation:

The County should strengthen its internal controls to ensure subrecipients are monitored during their contract period to ensure compliance with federal program requirements.

View of Responsible Officials:

Management concurs with the audit finding. The Department of Community Development will implement internal quality controls to ensure the monitoring requirements are being followed by all program staff.

The Finance Department's Grants Administration Division will sponsor a subrecipient training workshop to provide the Department of Community Development's staff with additional monitoring guidance and tools. The workshop will be scheduled before December 31, 2019.

FULTON COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2018

Finding No. 2018-006

Special Test – Wage Requirement

U.S. Department of Housing and Urban Development

Community Development Block Grant (CDBG) and Neighborhood Stabilization Program (NSP)
Cluster – CFDA #14.218

Criterion:

Under 29 CFR Part 5, Labor Standards Provision Applicable to Contracts Governing Federally Financed and Assisted Construction, the non-federal entity is required to obtain from the contractor or sub-contractor on a weekly basis, a copy of the certified payroll for each week in which any contract work is performed on construction contracts in excess of \$2,000.

Condition:

During our review of a sample of 12 weeks where contract work was performed on the Court Yard Jefferson Park Center project, we noted that the County did not obtain weekly certified payrolls for seven of those weeks.

Cause and Effect:

The County did not ensure that the contractor submitted weekly certified payrolls in a timely manner.

Questioned Cost:

None

Recommendation:

We recommend the County implement an internal control process to ensure that certified payrolls are obtained on a weekly basis.

View of Responsible Officials:

Management concurs with the audit finding. The Department of Purchasing & Contract Compliance will work with the Department of Community Development to develop and implement internal controls for the management of Davis Bacon wage standards by the end of the 4th quarter of 2019.

The Departments will work together to monitor, collect and review Certified Payroll Reports (CPR). This will include compiling weekly CPR reports, verifying reports, and notifying contractors who are not compliant.



**FULTON
COUNTY**

FINANCE DEPARTMENT

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**2018 SINGLE AUDIT
CORRECTIVE ACTION PLAN**

I. FINANCIAL STATEMENT FINDINGS

No financial statement findings were noted during 2018.

II. FEDERAL AWARD FINDINGS

Finding No. 2018-001

Procurement

**U.S. Department of Housing and Urban Development
Community Development Block Grant (CDBG) and Neighborhood Stabilization Program (NSP)
Cluster – CFDA #14.218**

Finding

During our review, the County could not provide documentation supporting the rationale of procurement or evidence of full and open competition for the three vendors paid over \$25,000. The total paid to the three vendors during 2018 was \$93,888.

Corrective Action

Effective immediately, the Department of Community Development’s project bids will be procured through the Department of Purchasing & Contract Compliance.

Additionally, the Department of Community Development plans to hire a dedicated compliance staff within the next 90 days who will be tasked with reviewing and updating internal controls, and will train staff on procurement standard operating procedures. While the Department will maintain internal procurement files for all projects, the official procurement records will be maintained in the Department of Purchasing & Contract Compliance.



FINANCE DEPARTMENT

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Finding No. 2018-002

Program Income

**U.S. Department of Housing and Urban Development
Community Development Block Grant (CDBG) and Neighborhood Stabilization Program (NSP)
Cluster – CFDA #14.218**

Finding

During our review of program income, we determined that the loan origination and servicing system was not being utilized to track and maintain active loans during 2018. In addition, no documentation was provided to show program income was received during 2018. As a result, the County was unable to provide information on any outstanding BILP loans.

Corrective Action

The Department of Community Development will assess the Business Improvement Loan Program portfolio and create internal controls to include the management of transactional activities while performing the day-to-day management of the portfolio. The new loan servicing process will be implemented by the end of the 4th quarter of 2019.

Finding No. 2018-003

Procurement

**U.S. Department of Housing and Urban Development
Home Investment Partnership Program – CFDA #14.239**

Finding

During our review the County could not provide documentation supporting the rationale of procurement or evidence of full and open competition for the three vendors paid over \$25,000. The total paid to the three vendors during 2018 was \$106,366.



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Corrective Action

Effective immediately, the Department of Community Development's project bids will be procured through the Department of Purchasing & Contract Compliance.

Additionally, the Department of Community Development plans to hire a dedicated compliance staff within the next 90 days who will be tasked with reviewing and updating internal controls, and will train staff on procurement standard operating procedures. While the department will maintain internal procurement files for all projects, the official procurement records will be maintained in the Department of Purchasing & Contract Compliance.

Finding No. 2018-004

Eligibility

U.S. Department of Labor

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

Finding

During our review of 40 eligible participant files, eight out of twenty youth participant files did not contain evidence of management review.

A similar finding was reported in the prior year's audit as finding number 2017-002.

Corrective Action

In July 2018, the County outsourced direct case management services to a nationally renowned third party provider. The provider is responsible for maintaining case file documentation for review and audit. The County will monitor and provide oversight of the third party provider to ensure proper controls are in place to administer WIOA case files.



**FULTON
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Finding No. 2018-005

Subrecipient Monitoring

**U.S. Department of Housing and Urban Development
Community Development Block Grant (CDBG) and Neighborhood Stabilization Program (NSP)
Cluster – CFDA #14.218**

Finding

During our review of seven subrecipients, we noted that sufficient monitoring was not performed for one subrecipient during the contract period. We further note that the single audit report was not obtained and reviewed by management. Sufficient monitoring would include on-site visits and ensuring the subrecipient tracked the program's progress with program objectives and program requirements as listed in the subrecipient's contract.

Corrective Action

The Department of Community Development will implement internal quality controls to ensure that monitoring requirements are being followed by all program staff.

The Finance Department's Grants Administration Division will sponsor a subrecipient training workshop to provide the Department of Community Development's staff with additional monitoring guidance and tools. The workshop will be scheduled before December 31, 2019.

Finding No. 2018-006

Special Test – Wage Requirement

**U.S. Department of Housing and Urban Development
Community Development Block Grant (CDBG) and Neighborhood Stabilization Program (NSP)
Cluster – CFDA #14.218**



**FULTON
COUNTY**

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Finding

During our review of a sample of 12 weeks where contract work was performed on the Court Yard Jefferson Park project, we noted that the County did not obtain weekly certified payrolls for seven of those weeks.

Corrective Action

The Department of Purchasing & Contract Compliance will work with the Department of Community Development to develop and implement internal controls for the management of Davis Bacon wage standards by the end of the 4th quarter of 2019.

The Departments will work together to monitor, collect and review Certified Payroll Reports (CPR). This will include compiling weekly CPR reports, verifying reports, and notifying contractors who are not compliant.

III. SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FEDERAL AWARD FINDINGS

Finding No. 2017-001

Allowable Costs and Activities

U.S. Department of Labor
Workforce Innovation and Opportunity Act (WIOA) Cluster – CFDA #17.258, 17.259, 17.278

Finding

During our review of indirect costs, we determined that the County correctly calculated the indirect cost amount although, recorded the incorrect amount. This resulted in the indirect cost not being in accordance with the central services Cost Allocation Plan (CAP) on file. The indirect cost rate noted within the CAP is 20.5002% for grant programs; although the indirect cost rate generated as a result of the incorrect entry was 21.8944%.



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Current Status

Corrective action was taken.

Finding No. 2017-002

Eligibility

U.S. Department of Labor
Workforce Innovation and Opportunity Act (WIOA) Cluster – CFDA #17.258, 17.259, 17.278

Finding

During our review of 40 eligible participant files, seven out of twenty youth participant files did not contain evidence of management review. A similar finding was reported in the current year's audit as finding number 2018-004.

Current Status

The County implemented an alternative corrective action. In July 2018, the County outsourced direct case management services to a nationally renowned third party provider. The provider is responsible for maintaining case file documentation for review and audit. The County will monitor and provide oversight of the third party provider to ensure proper controls are in place to administer WIOA case files.



**FULTON
COUNTY**

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Please contact the following regarding information contained in this report:

FINANCIAL STATEMENT FINDINGS

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FEDERAL AWARD FINDINGS

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