



# FULTON COUNTY, GEORGIA

## SINGLE AUDIT REPORT

December 31, 2008

(Prepared under Auditor's Thereon)



**FULTON COUNTY, GEORGIA**

**SINGLE AUDIT – OMB A-133 COMPLIANCE REPORTS**

DECEMBER 31, 2008

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

FULTON COUNTY, GEORGIA

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

YEAR ENDED DECEMBER 31, 2008

<u>Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Grant Number</u>	<u>Grant Expenditures</u>
U.S. Department of Health and Human Services			
Direct Assistance:			
HIV	93.914*	2H89HA-0007-16-00	119,391
HIV-Minority AIDS Initiative	93.914*	1H3MHA08420-01-00	1,050,228
HIV	93.914*	2H89HA-0007-17-00	10,715,347
HIV-Minority AIDS Initiative	93.914*	5H3MHA08420-02-00	123,538
HIV	93.914*	6H89HA00007-18-01	6,827,760
			<u>18,836,263</u>
R.E.A.C.H.	93.945	U50DP422150-05	<u>24,689</u>
Passed through the Department of Human Resources:			
Children 1st Initiative	93.778	427-93-08080060-88	221,608
Children 1st Initiative	93.778	427-93-09090060-88	99,744
EPSDT	93.778	427-93-08080060-88	162,496
EPSDT	93.778	427-93-09090060-88	146,436
Teen Plus Outreach	93.778	427-93-08080060-88	26,593
			<u>656,877</u>
Bioterrorism Hospital Preparedness	93.889	427-93-08080060-88	<u>800</u>
STD Awareness Campaign	93.977	427-93-08080060-88	<u>1,970</u>
Children Medical	93.994	427-93-08080060-88	250,141
Children Medical	93.994	427-93-09090060-88	206,697
			<u>456,839</u>
Therapeutic Summer Program	93.558	427-93-08081434-99	20,000
Mental Health, Developmental Disabilities, and Addictive Diseases-TANF	93.558	427-93-933062	108,465
Mental Health, Developmental Disabilities, and Addictive Diseases-TANF	93.558	427-93-833073	406,298
Family Planning	93.558	427-93-08080060-88	278,094
Family Planning	93.558	427-93-09090060-88	323,393
Family Planning Enhancement	93.558	427-93-08080060-88	298,246
Family Planning Enhancement	93.558	427-93-09090060-88	146,854
Teen Initiative	93.558	427-93-08080060-88	164,755
Teen Initiative	93.558	427-93-09090060-88	164,127
Youth Development	93.558	427-93-08080060-88	38,050
Youth Development	93.558	427-93-09090060-88	33,165
Teen Pregnancy Prevention	93.558	427-93-08080060-88	263,252
Teen Pregnancy Prevention	93.558	427-93-09090060-88	262,438
			<u>2,507,137</u>
Immunization	93.268	427-93-08080060-88	81,777
Immunization	93.268	427-93-09090060-88	86,297
			<u>168,073</u>

FULTON COUNTY, GEORGIA

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

YEAR ENDED DECEMBER 31, 2008

<u>Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Grant Number</u>	<u>Grant Expenditures</u>
Comprehensive HIV/STD	93.940	427-93-08080060-88	152,740
Comprehensive HIV/STD	93.940	427-93-09090060-88	125,647
HIV Prevention Initiative	93.940	427-93-08080060-88	19,962
HIV Prevention Initiative	93.940	427-93-09090060-88	39,383
			<u>337,732</u>
Mental Health, Developmental Disabilities, and Addictive Diseases	93.958	427-93-737053	6,748
Mental Health, Developmental Disabilities, and Addictive Diseases	93.958	427-93-833069	14,215
			<u>20,964</u>
MH/DD/AD-Community Substance Abuse Services-Adult	93.959	427-93-933058	90,401
MH/DD/AD-Community Substance Abuse Services-Adult	93.959	427-93-833069	119,932
MH/DD/AD-Ready for Work Outpatient SAPT	93.959	427-93-933062	15
MH/DD/AD-Ready for Work Outpatient SAPT	93.959	427-93-833073	20,635
HIV Early Intervention	93.959	427-93-833071	125,921
HIV Early Intervention	93.959	427-93-933065	127,007
			<u>483,912</u>
Child Support Recovery	93.563	427-93-08080597-99	150,362
Child Support Recovery	93.563	427-93-0909389-99	138,211
Child Support Enforcement	93.563	427-93-08081478-99	20,612
Child Support Enforcement	93.563	427-93-09090388-99	12,850
Child Support Enforcement	93.563	427-93-08080602-99	19,572
			<u>341,606</u>
MH/DD/AD-MR Community Services	93.667	427-93-933058	327,938
MH/DD/AD-MR Community Services	93.667	427-93-833069	443,045
			<u>770,983</u>
Passed through the Department of Human Resources and Atlanta Regional Commission:			
Older Americans Act	93.045	AG0812	1,689,424
Older Americans Act	93.045	AG0911	1,209,102
			<u>2,898,526</u>
Passed through the National Association of County and City Health Officials (NACCHO):			
Medical Reserve Corp	93.008	1MRC-SG06-1001-01	1,049
Passed through the Department of Human Resources:			
Tobacco Mini Grant	93.283	427-93-08080060-88	62,175
Tobacco Mini Grant	93.283	427-93-09090060-88	19,474
BT Emergency Preparedness	93.283	427-93-08080060-88	155,498
BT Emergency Preparedness	93.283	427-93-09090060-88	234,736
Bioterrorism Preparedness Response	93.283	427-93-08080060-88	38,554
Bioterrorism Preparedness Response	93.283	427-93-09090060-88	16,872
Pandemic Flu	93.283	427-93-08080060-88	5,440
Pandemic Flu	93.283	427-93-09090060-88	66,624
Breasttest and More	93.283	427-93-08080060-88	56,420
Breasttest and More	93.283	427-93-09090060-88	40,971
			<u>696,765</u>

FULTON COUNTY, GEORGIA

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

YEAR ENDED DECEMBER 31, 2008

<u>Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Grant Number</u>	<u>Grant Expenditures</u>
Passed through the Centers for Disease Control and Prevention: Morehouse School of Medicine-SUCCEED Project	93.283	1-U58-DP-000984-01	30,505 <u>727,270</u>
Total U.S. Department of Health and Human Services			<u>28,234,690</u>
U.S. Department of Housing and Urban Development			
Direct Assistance:			
Community Development Block Grant	14.218*	B02UC130003	21,583
Community Development Block Grant	14.218*	B03UC130003	37,974
Community Development Block Grant	14.218*	B04UC130003	29,506
Community Development Block Grant	14.218*	B05UC130003	650,174
Community Development Block Grant	14.218*	B06UC130003	453,097
Community Development Block Grant	14.218*	B07UC130003	1,152,284
Community Development Block Grant	14.218*	B08UC130003	876,963 <u>3,221,581</u>
Transitional Housing-Administration	14.235	GA01B700013	25
Transitional Housing-Supportive Services	14.235	GA01B700013	181,161
Transitional Housing-Operating Services	14.235	GA01B700013	116,053
Transitional Housing-Administration	14.235	GA01B600014	17,807
Transitional Housing-Supportive Services	14.235	GA01B600014	338,781
Transitional Housing-Operating Services	14.235	GA01B600014	263,145
Supportive Housing	14.235	GA01B600033	652,080
Supportive Housing-Administration	14.235	GA01B600033	3,467
Supportive Housing	14.235	GA01B700023	271,920 <u>1,844,438</u>
HOME 02	14.239	M-02-DC-13-0202	160,000
HOME 03	14.239	M-03-DC-13-0202	19,182
HOME 04	14.239	M-04-DC-13-0202	5,808
HOME 05	14.239	M-05-DC-13-0202	64,970
HOME 06	14.239	M-06-DC-13-0202	576,205
HOME 07	14.239	M-07-DC-13-0202	635,619 <u>1,461,784</u>
Passed through Department of Community Affairs:			
Emergency Shelter	14.231	200808EEO08C018	17,387
Emergency Shelter	14.231	20070107EEO07C067	29,809
Emergency Shelter	14.231	S-08-UC-13-0010	97,251
Emergency Shelter	14.231	S-07-UC-13-0010	24,273 <u>168,720</u>
Total U.S. Department of Housing and Urban Development			<u>6,696,523</u>
U.S. Department of Justice			
Direct Assistance:			
Justice Assistance Grant	16.738	2006-DJ-BX-0616	175,428
Justice Assistance Grant	16.738	2007-DJ-BX-0307	56,693 <u>232,122</u>

FULTON COUNTY, GEORGIA

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

YEAR ENDED DECEMBER 31, 2008

<u>Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Grant Number</u>	<u>Grant Expenditures</u>
COPS-Technology	16.710	2005-CK-WX-0294	42,700
Solving Cold Case	16.560	2005-DD-BX-1211	4,508
Solving Cold Case	16.560	2005-DN-BX-K017	71,272
			<u>75,780</u>
Passed through the Georgia Criminal Justice Coordinating Council:			
Victim Witness Assistance	16.575	C07-8-182	26,593
Victim Witness Assistance	16.575	C07-8-054	183,519
			<u>210,112</u>
Violence Against Women	16.588	W07-8-018	83,104
Project Safe Neighborhood	16.579	P03-8-006	17,967
Project Safe Neighborhood	16.579	P03-8-010	13,571
Recidivism Reduction Program	16.579	B07-8-017	11,631
			<u>43,169</u>
Passed through the Governor's Office for Children and Families:			
Project Safe Neighborhood	16.579	2006-GP-CX-0081	51,415
			<u>94,584</u>
Passed through the Governor's Office for Children and Families:			
Restorative Justice Program	16.523	05B-FM-0002	14,692
GED Preparatory Program	16.523	06B-FM-0002	4,237
Disproportionate Minority Contact	16.523	05B-CM-0007	5,469
Juvenile Offenders Program	16.523	05B-ST-0001	5,000
			<u>29,398</u>
Literacy Enhancement Program	16.540	07J-12-09-0008	7,021
Literacy Enhancement Program	16.540	06J-12-09-0017	40,396
			<u>47,417</u>
Total U.S. Department of Justice			<u>815,217</u>
U.S. Department of Agriculture			
Passed through the Georgia Department of Human Resources:			
WIC	10.557	427-93-08080060-88	1,640,996
WIC	10.557	427-93-09090060-88	1,096,963
Total U.S. Department of Agriculture			<u>2,737,959</u>
U.S. Department of Education			
Passed through the Georgia Department of Human Resources:			
Early Intervention Coordinator	84.181*	427-93-08080060-88	115,982
Early Intervention Coordinator	84.181*	427-93-09090060-88	137,970
Early Intervention Family Support	84.181*	427-93-08080060-88	281,751
Early Intervention Family Support	84.181*	427-93-09090060-88	257,289
Early Intervention Case Management	84.181*	427-93-08080060-88	224,182
Early Intervention Case Management	84.181*	427-93-09090060-88	252,455
Early Intervention Evaluation and Assessment	84.181*	427-93-08080060-88	131,415
Early Intervention Evaluation and Assessment	84.181*	427-93-09090060-88	94,226
Total Department of Education			<u>1,495,270</u>
U.S. Department of Transportation			
Direct Assistance:			
Perimeter Fence Project	20.106	3-13-0007-20	5,000
Runway Rehab 8-26 Phase I	20.106	3-13-0007-21	332,133

FULTON COUNTY, GEORGIA

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

YEAR ENDED DECEMBER 31, 2008

<u>Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Grant Number</u>	<u>Grant Expenditures</u>
Total Department of Transportation			<u>337,133</u>
U.S. Department of Labor			
Direct Assistance:			
WIA Cluster Programs:			
Harkins Adult Program	17.258*	13-07-11-03-006	4,955
Workforce Investment Act-Adult FY 2007	17.258*	11-07-11-03-006	26,801
Workforce Investment Act-Adult PY 2007	17.258*	10-07-11-03-006	2,081
Workforce Investment Act-Adult FY 2008	17.258*	11-08-11-03-006	270,388
Workforce Investment Act-Adult PY 2008	17.258*	10-08-11-03-006	79,494
Workforce Investment Act-Adult FY 2009	17.258*	11-09-11-03-006	99,271
			<u>482,990</u>
Workforce Investment Act-Youth PY 2006	17.259*	15-06-11-03-006	84,167
Workforce Investment Act-Youth PY 2007	17.259*	15-07-11-03-006	257,645
Workforce Investment Act-Youth PY 2008	17.259*	15-08-11-03-006	259,689
			<u>601,501</u>
Rapid Response Program	17.260*	44-08-11-03-006	265,000
Workforce Investment Act-Dislocated Worker PY 2006	17.260*	30-06-11-03-006	1,260
Workforce Investment Act-Dislocated Worker PY 2007	17.260*	30-07-11-03-006	10,620
Workforce Investment Act-Dislocated Worker FY 2007	17.260*	31-07-11-03-006	37,214
Workforce Investment Act-Dislocated Worker FY 2008	17.260*	31-08-11-03-006	607,911
Workforce Investment Act-Dislocated Worker PY 2008	17.260*	30-08-11-03-006	187,236
Workforce Investment Act-Dislocated Worker FY 2009	17.260*	31-09-11-03-006	179,845
			<u>1,289,086</u>
Hurricane Katrina - Dislocated Worker	17.260*	70-05-11-03-006	55,705
			<u>2,429,281</u>
Total Department of Labor - Cluster Programs			
National Endowment for the Humanities			
Direct Assistance:			
Margaret Mitchell Collection	45.149	PG-50228-08	4,750
			<u>4,750</u>
Passed through the Georgia Humanities Council:			
Women Reaching for the Sky Program	45.129	2004-160G	1,500
Ashley Bryan Grant	45.129	2007-050	2,000
Hosea Williams Collection	45.129	GHC-2007-057G	12,850
			<u>16,350</u>
Total National Endowment for the Humanities			<u>21,100</u>
Institute of Museum and Library Services			
Passed through the Georgia Office of Public Library Services			
Prime Time Reading Program	45.310	61000-118-753107	4,741
Vacation Reading Mini-Grant	45.310	61000-118-753107	13,431
Total Institute of Museum and Library Services			<u>18,173</u>
Department of Homeland Security			
Passed through the United Way of Metro Atlanta:			
Emergency Food and Shelter Program	97.024	26-1740-00-069-E1	17,688
Passed through the Georgia Emergency Management Agency:			



FULTON COUNTY, GEORGIA

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

YEAR ENDED DECEMBER 31, 2008

<u>Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Grant Number</u>	<u>Grant Expenditures</u>
State Homeland Security Program (GSAR)	97.067	2007-GE-T7-0054	2,144
Law Enforcement Terrorism Prevention Program	97.067	2007-GE-T7-0054	6,254
Urban Area Security Initiative	97.067	2006-GE-T6-0066	58,461
			<u>66,859</u>
Total Department of Homeland Security			<u>84,547</u>
Corporation for National and Community Service			
Passed through the Department of Community Affairs:			
AmeriCorp Program	94.006	2006-FED-060002022	9,466
Total Corporation for National and Community Service			<u>9,466</u>
Total Federal Expenditures			<u>42,879,359</u>
State of Georgia			
Department of Human Resources:			
Public Health	-	427-93-09090060-88	15,125,652
Public Health	-	427-93-08080060-88	14,037,253
EPI Capacity	-	427-93-09090060-88	39,506
EPI Capacity	-	427-93-08080060-88	40,214
STD Data Entry	-	427-93-09090060-88	10,328
STD Data Entry	-	427-93-08080060-88	13,718
High-Risk Maternal	-	427-93-09090060-88	89,726
High-Risk Maternal	-	427-93-08080060-88	56,850
District Cadre	-	427-93-09090060-88	256,680
District Cadre	-	427-93-08080060-88	314,877
Infant Vitality	-	427-93-09090060-88	623,875
Infant Vitality	-	427-93-08080060-88	539,372
Directly Observed Therapy	-	427-93-09090060-88	41,322
Directly Observed Therapy	-	427-93-08080060-88	93,500
TB Case Management	-	427-93-08080060-88	69,257
Breast/Cervical Cancer	-	427-93-09090060-88	27,009
Breast/Cervical Cancer	-	427-93-08080060-88	24,096
Dental Supplies	-	427-93-08080060-88	7,125
Chronic Disease Prevention	-	427-93-09090060-88	22,468
Chronic Disease Prevention	-	427-93-08080060-88	177,821
Hearing Screening Equipment	-	427-93-09090060-88	21,329
Hearing Screening Equipment	-	427-93-08080060-88	25,855
State Cervical Cancer	-	427-93-08080060-88	48,300
Ready for Work - State Supplement	-	427-93-833073	9,878
Community Substance Abuse	-	427-93-833066	44,847
			<u>31,760,859</u>
Georgia Board of Public Safety:			
Public Safety Training Center	-	-	<u>292,939</u>
Office of Planning and Budget:			
Pass through the Georgia Council for the Arts:			
Grassroots Art Program	-	FY08-41-08-1925	23,534
Organizational Program	-	FY08-41-1668	69,895
			<u>93,429</u>
Department of Natural Resources:			

FULTON COUNTY, GEORGIA

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

YEAR ENDED DECEMBER 31, 2008

<u>Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Grant Number</u>	<u>Grant Expenditures</u>
Scrap Tire Reduction Program	-	07-ST-060-001	<u>17,850</u>
Department of Labor: Summer Jobs - Youth 2008	-	20-08-SF-03-136	<u>79,913</u>
Department of Technical and Adult Education: Library-GED Testing	-	GED20875	18,447
Library-GED Testing	-	GED23687	8,929
			<u>27,376</u>
Office of Public Library Services Operational Support	-	-	<u>1,267,559</u>
Department of Juvenile Justice Medicaid Target Case Management	-	461-93-070118	<u>3,615</u>
Miscellaneous Grants:			
Georgia Emergency Management Agency-2008 Tornado	-	-	23,413
Children's Trust Fund of Georgia - Healthy Families	-	08-07-2006	192,358
Georgia Council of Superior Court Judges	-	-	50,399
Judicial Council of Georgia-Drug Court Implementation	-	-	29,687
Judicial Council of Georgia-Family Drug Court Operatons	-	24305	1,350
Administrative Office of the Courts-Juvenile Court	-	-	252,442
Administrative Office of the Courts-Superior Court	-	-	823,525
Administrative Office of the Courts-Community Service	-	-	91,529
Administrative Office of the Courts-Committee on Justice for Children	-	-	5,000
			<u>1,469,704</u>
Total State Expenditures			<u>35,013,243</u>
Other Local Grants			
Juvenile Justice Fund - Project Ready, Set, Go	-	N/A	36,094
GILEAD Sciences, Inc.	-	N/A	5,041
CAEAR Foundation/Health Services Planning Council	-	N/A	6,500
GA Association of CSB, Inc.	-	N/A	75,716
Friends of Benson, Inc.	-	N/A	5,339
FBI-Joint Terrace Task Force	-	315MAT-C83995	9,524
U.S. Marshall-Fugitive Task Force-Police	-	FATF-07-0011	2,363
U.S. Marshall-Fugitive Task Force-Police	-	FATF-09-0011	3,631
U.S. Marshall-Fugitive Task Force-Sheriff	-	FATF-08-0019	37,784
U.S. Marshall-Fugitive Task Force-Marshall	-	FATF-08-0000	7,000
U.S. Marshall-Fugitive Task Force-Marshall	-	FATF-09-0153	712
GBI-High Intensity Drug Area Task Force	-	N/A	17,185
Fireman's Fund Insurance	-	-	7,539
American Libraries Association	-	-	3,800
Atlanta-Fulton Library Foundation	-	-	28,414
Gates Foundation	-	-	67,781
Total Other Local Grants			<u>314,424</u>
Total Federal, State, and Other Local Grant Expenditures			<u>\$ 78,207,025</u>

\* Denotes major program.

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

## FULTON COUNTY, GEORGIA

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

DECEMBER 31, 2008

#### **NOTE 1 - BASIS OF PRESENTATION AND ACCOUNTING**

The accompanying schedule of expenditures of federal and state 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. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. 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 2008 transactions have not been presented herein. The majority of these programs has completed their program activities but may not have been officially closed out. Grant revenues and expenditures incurred prior to 2008 under these grants remain subject to audit by either the grantor agency or its representatives within the limitations of the Single Audit Act of 1996.

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 DEPARTMENT OF HUMAN RESOURCES GRANTS**

Several federal health grant funds received by the County are pass-through awards from the State of Georgia. Grant revenue received from the State is a combination of both Federal and State Mental Health grant funds. The State is not always able to distinguish the portion of Federal and State funding related to these receipts; however, in some instances, estimates of the allocation between Federal and State funds have been provided to the County. Because the information may not be exact, the Schedule of Expenditures reflects the combination of both Federal and State revenues related to Mental Health, Developmental Disabilities, and Addictive Diseases grants.

#### **NOTE 3 - ECONOMIC DEVELOPMENT AGENCY REVOLVING LOAN PROGRAM**

Economic Development Agency ("EDA") Program provides loans to promote the development and expansion of small businesses in Fulton County, Georgia. There were no disbursements of loans during 2008. The outstanding balance of these revolving loans at December 31, 2008 was \$393,555.

FULTON COUNTY, GEORGIA

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

DECEMBER 31, 2008

**NOTE 4 - SUBRECIPIENTS**

The total amount provided to subrecipients by the County is as follows:

<b>Program</b>	<b>Amount</b>
<b>Community Development Block Grant - CFDA # 14.218</b>	
City of East Point	\$ 116,923
City of Hapeville	58,155
City of Mountain Park	122,284
City of Palmetto	85,166
City of Roswell	520,360
Africa's Children Fund	16,000
Alternate Life Paths	26,000
Atlanta Legal Aid	16,000
Cooperative Resource Center	35,562
Ed Isakson YMCA	17,750
Families First	26,358
Fulton County Drug Court	30,000
Housing Initiatives of North Fulton	105,250
In His Great Name	80,900
Just People	13,300
Marcus Jewish Center	19,215
Metro Fair Housing	31,747
North Fulton Charities	72,093
North Fulton Child Development Center	10,000
Senior Services North Fulton	10,000
Tapestry Youth Ministry	130,885
Teens at Work (Cleveland)	11,000
Young Adult Guidance Center (YAGC)	118,541
Women's Employment Opportunity Project	11,000
Women's Economic Development Agency	35,133
	<u>\$ 1,719,622</u>

**FULTON COUNTY, GEORGIA**

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

DECEMBER 31, 2008

<b>Program</b>	<b>Amount</b>
<b>HIV- Ryan White Program - CFDA # 93.914</b>	
Grady Hospital	7,016,148
DeKalb Board of Health	762,040
Fulton County Health Department	2,586,026
Crawford Long-Ryan White Care	617,973
AID Atlanta	2,249,157
Project Open Hand	1,313,100
Positive Impact, Inc.	822,395
St. Joseph's Mercy Care	559,814
Our Common Welfare	165,004
Atlanta Legal Aid	81,133
Cobb Board of Health	405,861
AID Gwinnett	494,019
Grady ADAP	729,349
Emory Quality Management	156,086
Clarke County Board of Health	11,834
	<u>\$ 17,969,939</u>

**Older Americans - CFDA # 93.045**

South Fulton Senior Services	\$ 342,065
Senior Services North Fulton	335,109
State of Georgia Department of Human Resources	120,712
Senior Citizens Services of Metro Atlanta	81,032
Visions Adult Day Health, Inc.	87,871
Fulton County Senior Collaborative	341,538
Project Open Hand/Atlanta, Inc.	290,393
Alpha Nursing Services	387,247
	<u>\$ 1,985,967</u>

**INDEPENDENT AUDITORS' 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***

**Independent Auditors' 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 Members of the Board of Commissioners  
Fulton County, Georgia:

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 Fulton County, Georgia (the County) as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 17, 2009. We did not audit the financial statements of the Fulton-Dekalb Hospital Authority. Those financial statements were audited by other auditors whose report has been furnished to us. We conducted our audit in accordance with 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control.



A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by an entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of 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*.

This report is intended solely for the information and use of the Board of Commissioners, management 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.

*PJC Group, LLC*

Atlanta, Georgia  
August 17, 2009

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH  
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE IN  
ACCORDANCE WITH OMB CIRCULAR A-133**

**Independent Auditors' Report on Compliance With Requirements  
Applicable to Each Major Program and on Internal Control Over  
Compliance in Accordance With OMB Circular A-133**

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

Compliance

We have audited the compliance of Fulton County, Georgia (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2008. 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. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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 *OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2008.

### Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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.

A *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

### Schedule of Expenditures of Federal, State and Other Local Grant Awards

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, 2008, and have issued our report thereon dated August 17, 2009. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the County's basic financial statements.

The accompanying schedule of expenditures of federal, state and other local grant awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, 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 the Board of Commissioners, management 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.

*AJC Group, LLC*

Atlanta, Georgia  
August 17, 2009

## **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**FULTON COUNTY, GEORGIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED DECEMBER 31, 2008**

**I. SUMMARY OF AUDITORS' RESULTS**

**Financial Statements**

Type of auditors' report issued:	Unqualified
Internal control over financial reporting:	
• Material weakness (es) identified?	No
• Significant deficiency(s) identified that are not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

**Federal Awards**

Internal control over major programs:	
• Material weakness (es) identified?	No
• Significant deficiency(s) identified that are not considered to be material weaknesses?	No
Type of auditors' report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	No

Identification of major programs:

- 14.218 – Community Development Block Grant
- 17.258 – Workforce Investment Act (Cluster - Adult Program)
- 17.259 – Workforce Investment Act (Cluster - Youth Program)
- 17.260 – Workforce Investment Act (Cluster - Dislocated Worker Program)
- 84.181 – U.S. Department of Education – Early Intervention Program
- 93.914 – HIV - Ryan White Program

Dollar threshold used to distinguish between type A and type B programs:	\$1,286,373
Auditee qualified as low-risk auditee?	Yes

**II. FINANCIAL STATEMENT FINDINGS**

No Financial Statement findings noted.

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

No Federal Award Findings and Questioned Costs findings noted