

# **FULTON COUNTY, GEORGIA**



## **SINGLE AUDIT REPORT**

**DECEMBER 31, 2011**

**(Prepared under Auditor's Thereon)**

**FULTON COUNTY, GEORGIA**

**Single Audit – OMB Circular A-133 Compliance Reports  
(With Independent Auditors' Report Thereon)**

**December 31, 2011**

**FULTON COUNTY, GEORGIA**

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

DECEMBER 31, 2011

**TABLE OF CONTENTS**

	<b>Page</b>
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 <i>Government Auditing Standards</i>	1- 2
<b>Schedule of Expenditures of Federal, State and Other Local Grant Awards</b>	3- 10
<b>Notes to the Schedule of Expenditures of Federal, State and Other Local Grant Awards</b>	11-14
<b>Report Required By OMB Circular A-133:</b>	
Independent Auditors' Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133	15-17
<b>Schedule of Findings and Questioned Costs</b>	18
Fulton County, Georgia – Employer Identification Number (EIN): 58-6001729	

**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***

**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, 2011, which collectively comprise the County’s basic financial statements and have issued our report thereon dated June 29, 2012. Our report includes a reference to other auditors. 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. Other auditors audited the financial statements of the Fulton-Dekalb Hospital Authority, 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, we considered the County’s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion 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 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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County’s financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, 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 management, the Board of Commissioners, others within the County, 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*

June 29, 2012

**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, 2011

<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-Minority AIDS Initiative	93.914	* H89HA00007-20-02	1,660,010
HIV	93.914	* H89HA00007-20-02	9,545,765
HIV	93.914	* H89HA00007-21-06	8,918,273
			<u>20,124,048</u>
Passed through the Department of Human Resources:			
Children 1st Initiative	93.778	FY 2011	241,393
Children 1st Initiative	93.778	FY 2012	120,079
EPSDT	93.778	FY2011	113,515
EPSDT	93.778	FY 2012	137,458
			<u>612,445</u>
H1N1 Phase I Focus Area 1 - Planning and Preparation (ARRA)	93.069	FY2011	<u>205,388</u>
Family Planning Expansion	93.217	FY2011	<u>1,999</u>
Third Grade Level Reading Initiative	93.994	FY2011	8,012
Third Grade Level Reading Initiative	93.994	FY2012	2,101
Children Medical	93.994	FY2011	216,119
Children Medical	93.994	FY2012	195,504
			<u>421,735</u>
Therapeutic Summer Program	93.558	42700-040-0000006953	85,638
Children's 1st - 2	93.558	FY2012	58,434
Family Planning Enhancement	93.558	FY2011	220,718
Family Planning Enhancement	93.558	FY2012	174,330
Family Planning	93.558	FY2011	106,325
Family Planning	93.558	FY2012	241,807
Teen Initiative	93.558	FY2011	141,151
Teen Initiative	93.558	FY2012	88,760
Youth Development	93.558	FY2011	34,349
Youth Development	93.558	FY2012	37,220
Teen Pregnancy Prevention	93.558	FY2011	152,488
Teen Pregnancy Prevention	93.558	FY2012	177,229
			<u>1,518,449</u>
Immunization	93.268	FY2011	73,894
Immunization	93.268	FY2012	93,046
			<u>166,940</u>
Comprehensive HIV/STD	93.940	FY2011	173,940
Comprehensive HIV/STD	93.940	FY2012	173,112
HIV Prevention Initiative	93.940	FY2011	94,212
HIV Prevention Initiative	93.940	FY2012	61,125
			<u>502,390</u>



FULTON COUNTY, GEORGIA

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

YEAR ENDED DECEMBER 31, 2011

<u>Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Grant Number</u>	<u>Grant Expenditures</u>
Mental Health, Developmental Disabilities, and Addictive Diseases	93.958	427-93-737053	21,676
Mental Health, Developmental Disabilities, and Addictive Diseases	93.958	441-93-1133053	3,653
			<u>25,329</u>
Clubhouse and Youth Community and Substance Abuse Treatment	93.959	441-93-1033068	59,468
Clubhouse and Youth Community and Substance Abuse Treatment	93.959	441-93-1133053	172,532
Clubhouse and Youth Community and Substance Abuse Treatment	93.959	441-93-1233056	182,284
MH/DD/AD-Community Substance Abuse Services-Adult	93.959	441-93-1133053	98,621
MH/DD/AD-Community Substance Abuse Services-Adult	93.959	441-93-1233056	110,641
HIV Early Intervention	93.959	441-93-1233055	103,780
HIV Early Intervention	93.959	441-93-1133052	134,611
			<u>861,937</u>
Child Support Recovery	93.563	42700-401-4829	94,198
Child Support Enforcement	93.563	42700-401-4835	40,103
Child Support Enforcement	93.563	42700-401-8514	48,442
Child Support Enforcement	93.563	42700-401-4796	35,599
Child Support Enforcement	93.563	42700-401-8515	1,932
			<u>220,274</u>
MH/DD/AD-MR Community Services	93.667	441-93-1133053	<u>182,139</u>
Passed through the Department of Human Resources and Atlanta Regional Commission:			
Older Americans Act-ARRA	93.045	AG0940	22,997
Older Americans Act	93.045	AG1116	2,624,715
Older Americans Act	93.045	AG1209	806,050
			<u>3,453,762</u>
Passed through the Department of Human Resources:			
BT Emergency Preparedness	93.283	FY2011	201,341
BT Emergency Preparedness	93.283	FY2012	237,480
Breastest and More	93.283	FY2011	27,181
Breastest and More	93.283	FY2012	33,985
			<u>499,987</u>
Passed through the Centers for Disease Control and Prevention:			
Morehouse School of Medicine-SUCCEED Project	93.283	5-U58-DP-000984-04	<u>52,767</u>
			<u>552,754</u>
Passed through the Georgia Department of Labor:			
ARRA-TANF Summer Youth Program	93.714	20-10-TY-03-136	<u>106</u>
Total U.S. Department of Health and Human Services			<u>28,849,694</u>

FULTON COUNTY, GEORGIA

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

YEAR ENDED DECEMBER 31, 2011

<u>Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Grant Number</u>	<u>Grant Expenditures</u>
U.S. Department of Housing and Urban Development			
Direct Assistance:			
CDBG Cluster Programs:			
ARRA-Community Development Block Grant	14.253	B-09-UY-13-0003	<u>38,909</u>
HERA-Neighborhood Stabilization Program (NSP1)	14.218	B-08-UN-13-0004	3,527,222
HERA-Neighborhood Stabilization Program (NSP3)	14.218	B-11-UN-13-0004	5,125
Community Development Block Grant	14.218	B03UC130003	3,109
Community Development Block Grant	14.218	B04UC130003	1,633
Community Development Block Grant	14.218	B05UC130003	1,004
Community Development Block Grant	14.218	B06UC130003	43,652
Community Development Block Grant	14.218	B07UC130003	19,930
Community Development Block Grant	14.218	B08UC130003	177,580
Community Development Block Grant	14.218	B09UC130003	368,032
Community Development Block Grant	14.218	B10UC130003	963,424
Community Development Block Grant	14.218	B11UC130003	<u>775,749</u>
			<u>5,886,460</u>
Total CDBG Cluster Programs			<u>5,925,369</u>
Homeless Management Information System (HMIS)	14.235	GA0001B4B001002	4,791
Homeless Management Information System (HMIS)	14.235	GA0001B4B000801	213,853
Transitional Housing-Administration	14.235	GA0020B4B000802	45
Transitional Housing-Supportive Services	14.235	GA0020B4B000802	296,074
Transitional Housing-Operating Services	14.235	GA0020B4B000802	251,571
Transitional Housing-Administration	14.235	GA0020B4B001003	45
Transitional Housing-Supportive Services	14.235	GA0020B4B001003	48,201
Transitional Housing-Operating Services	14.235	GA0020B4B001003	141,151
Supportive Housing-Administration	14.235	GA0019B4B000802	9
Supportive Housing	14.235	GA0019B4B000802	654,089
Supportive Housing	14.235	GA0019B4B001003	<u>202,796</u>
			<u>1,812,625</u>
HOME Cluster Programs:			
Direct Assistance:			
HOME 04	14.239	M-04-DC-13-0202	219,557
HOME 05	14.239	M-05-DC-13-0202	31,755
HOME 06	14.239	M-06-DC-13-0202	(4,800)
HOME 07	14.239	M-07-DC-13-0202	26,219
HOME 08	14.239	M-08-DC-13-0202	(17,656)
HOME 09	14.239	M-09-DC-13-0202	114,894
HOME 10	14.239	M-10-DC-13-0202	340,390
HOME 11	14.239	M-11-DC-13-0202	<u>156,215</u>
			<u>866,573</u>
Passed through Georgia Urban County Consortium:			
HOME	14.239	HM10-5300	<u>403,114</u>
Total HOME Cluster Programs			<u>1,269,688</u>
Emergency Shelter Cluster Programs:			
Direct Assistance:			
Emergency Shelter 2010	14.231	S10-UC-13-0010	88,188
Emergency Shelter 2011	14.231	E-11-UC-13-0010	<u>1,847</u>
			<u>90,036</u>

FULTON COUNTY, GEORGIA

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

YEAR ENDED DECEMBER 31, 2011

<u>Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Grant Number</u>	<u>Grant Expenditures</u>
Passed through Department of Community Affairs: Emergency Shelter	14.231	2010 HTF EO 10C032	<u>24,348</u>
Total Emergency Shelter Cluster Programs			<u>114,383</u>
HERA-Neighborhood Stabilization Program (NSP1)	14.228	08-NS-5051	<u>677,391</u>
Total U.S. Department of Housing and Urban Development			<u>9,799,456</u>
U.S. Department of Justice			
Direct Assistance:			
ARRA- FY 2009 Recovery Act JAG-Backlog Elimination Program	16.804	2009-SB-B9-1100	65,056
ARRA- FY 2009 Recovery Act JAG -Information Network System	16.804	2009-SB-B9-1100	<u>15,151</u>
			<u>80,207</u>
ARRA-COPS Hiring Recovery Program	16.710	2009-RK-WX-0280	<u>379,159</u>
Justice Assistance Grant	16.738	2008-DJ-BX-0363	18,674
Justice Assistance Grant	16.738	2009-DJ-BX-0422	33,939
Justice Assistance Grant	16.738	2010-DJ-BX-1643	<u>51,844</u>
			<u>104,457</u>
Paul Coverdell Forensic Science Improvement Grant	16.742	2010-CD-BX-0067	<u>26,945</u>
Juvenile Delinquency Prevention - Drug Court	16.585	2009-DC-BX-0105	<u>167,620</u>
Second Chance Act Initiative	16.812	2010-CZ-BX-0104	<u>208,717</u>
State Criminal Alien Assistance Program (SCAAP)	16.606	2010-H3222-GA-AP	<u>9,129</u>
Bullet Proof Vest Program	16.607	2009BOBX09046518	<u>32,241</u>
Equitable Sharing Program	16.922	GA0600000	<u>80,187</u>
Passed through the Georgia Criminal Justice Coordinating Council:			
ARRA-2009 JAG Grant-Electronic Warrants System	16.803	B82-8-249	148,500
ARRA-2009 JAG Grant-Burglary Task Force	16.803	B82-8-247	<u>50,111</u>
			<u>198,611</u>
Victim Witness Assistance	16.575	C10-8-082	111,654
Victim Witness Assistance	16.575	C11-/-059	<u>34,245</u>
			<u>145,899</u>
ARRA -Violence Against Women	16.588	W82-8-023	<u>1,903</u>
Passed through the Governor's Office for Children and Families:			
GED Preparatory Program	16.523	JB-08FM-0004	16,463
GED Preparatory Program	16.523	JB-09FM-0006	703
Disproportionate Minority Contact	16.523	JB-07CM-0006	19,542
Disproportionate Minority Contact	16.523	JB-09CM-0002	63,601
Juvenile Offenders Program	16.523	JB-08ST-0002	<u>8,850</u>
			<u>109,160</u>
Total U.S. Department of Justice			<u>1,544,236</u>

FULTON COUNTY, GEORGIA

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

YEAR ENDED DECEMBER 31, 2011

<u>Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Grant Number</u>	<u>Grant Expenditures</u>
U.S. Department of Agriculture			
Passed through the Georgia Department of Human Resources:			
WIC	10.557 *	FY2011	1,341,758
WIC	10.557 *	FY2012	<u>1,411,804</u>
Total U.S. Department of Agriculture			<u>2,753,562</u>
U.S. Department of Education			
Passed through the Georgia Department of Human Resources:			
Early Intervention Coordinator	84.181 *	FY2011	78,274
Early Intervention Coordinator	84.181 *	FY2012	111,332
Early Intervention Family Support	84.181 *	FY2011	288,260
Early Intervention Family Support	84.181 *	FY2012	257,585
Early Intervention Case Management	84.181 *	FY2011	310,274
Early Intervention Case Management	84.181 *	FY2012	310,324
Early Intervention Evaluation and Assessment	84.181 *	FY2011	98,122
Early Intervention Evaluation and Assessment	84.181 *	FY2012	<u>94,002</u>
			<u>1,548,171</u>
Children's 1st - Developmental (ARRA)	84.393 *	FY2011	7,194
Children's 1st - Developmental (ARRA)	84.393 *	FY2012	15,798
Babies Can't Wait (ARRA)	84.393 *	FY2011	32,506
Babies Can't Wait (ARRA)	84.393 *	FY2012	<u>53,413</u>
			<u>108,911</u>
Total Department of Education			<u>1,657,083</u>
U.S. Department of Transportation			
Passed through the State of Georgia Department of Transportation			
Airport Engineering Assistance	20.106	AP100-9134-25(121)	<u>66,914</u>
Passed through the State of Georgia Department of Transportation			
State LAR Resurfacing	20.205	LAR-S012630	202,255
Will Lee Road	20.205	STP-0000-00 (189)	<u>243,106</u>
			<u>445,361</u>
Total Department of Transportation			<u>512,275</u>
U.S. Environmental Protection Agency			
Direct Assistance:			
Congressionally Mandated Projects	66.202	XP-96441405-1	<u>554,096</u>
Total Environmental Protection Agency			<u>554,096</u>
U.S. Department of Labor			
Passed through the State of Georgia Department of Labor			
WIA Cluster Programs:			
ARRA-Workforce Investment Act-Adult FY 2009	17.258	32-09-11-03-006	502
Workforce Investment Act-Adult PY 2009	17.258	10-09-11-03-006	263
Workforce Investment Act-Adult FY 2010	17.258	11-10-11-03-006	13,924
Workforce Investment Act-Adult PY 2010	17.258	10-10-11-03-006	76,334
Workforce Investment Act-Adult FY 2011	17.258	11-11-11-03-006	631,923
Workforce Investment Act-Adult PY 2011	17.258	10-11-11-03-006	<u>20,179</u>
			<u>743,125</u>
ARRA-Workforce Investment Act-Youth FY 2009	17.259	33-09-11-03-006	968
Workforce Investment Act-Youth PY 2009	17.259	15-09-11-03-006	11,537
Workforce Investment Act-Youth PY 2010	17.259	15-10-11-03-006	666,770
Workforce Investment Act-Youth PY 2011	17.259	15-11-11-03-006	<u>63,092</u>
			<u>742,367</u>

FULTON COUNTY, GEORGIA

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

YEAR ENDED DECEMBER 31, 2011

<u>Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Grant Number</u>	<u>Grant Expenditures</u>
ARRA-Workforce Investment Act-Dislocated Worker FY 2009	17.260	34-09-11-03-006	17,254
ARRA- Rapid Response Program-Dislocated Worker FY 2010	17.260	35-10-09-03-006	50,019
Workforce Investment Act-Dislocated Worker FY 2010	17.260	31-10-11-03-006	23,396
Workforce Investment Act-Dislocated Worker PY 2011	17.260	30-11-11-03-006	265,317
			<u>355,986</u>
Workforce Investment Act-Dislocated Worker PY 2010	17.278	30-10-11-03-006	54,990
Workforce Investment Act-Dislocated Worker FY 2011	17.278	31-11-11-03-006	1,014,522
			<u>1,069,512</u>
Total Department of Labor-WIA Cluster			<u>2,910,990</u>
National Endowment for the Humanities			
Direct Assistance:			
Auburn Avenue Research Preservation Grant	45.149	PG-51213-11	<u>5,950</u>
Louisa May Alcott Outreach Program	45.164	LA-50002-11	<u>1,116</u>
Total National Endowment for the Humanities			<u>7,066</u>
National Endowment for the Arts			
Direct Assistance:			
ARRA - Preservation of Jobs in the Arts	45.024	09-6288-7040	<u>3,400</u>
Total National Endowment for the Arts			<u>3,400</u>
Institute of Museum and Library Services			
Passed through the Georgia Office of Public Library Services			
Prime Time Reading Program	45.310	13100-61000-120-753107	<u>7,065</u>
Total Institute of Museum and Library Services			<u>7,065</u>
Department of Homeland Security			
Direct Assistance:			
ARRA-Fire and Emergency Response Hiring Program (SAFER)	97.083	EMW-2009-FH-01178	<u>1,220,011</u>
Passed through the Georgia Emergency Management Agency:			
GBI Biometric Fingerprint Identification (RapidID) System	97.067	2010-SS-T0-0034	12,118
Urban Area Security Initiative	97.067	2007-GE-T7-0054	309,004
Urban Area Security Initiative	97.067	2007-GE-T7-0054	260,603
			<u>581,725</u>
Hazard Mitigation Grant Program-Acquisition	97.039	HMGP-1858-0045	<u>42,455</u>
Total Department of Homeland Security			<u>1,844,191</u>
Department of Energy			
Direct Assistance:			
ARRA-Energy Efficiency and Conservation Block Grant Program	81.128	DE-SC0002562	<u>367,597</u>
Total Department of Energy			<u>367,597</u>
National Archives and Records Administration			
Direct Assistance:			
Digitizing Historic African American Education	89.009	NAR10-RD-10037-10	<u>5,726</u>
Total National Archives and Records Administration			<u>5,726</u>
Total Federal Expenditures			<u>50,816,436</u>

FULTON COUNTY, GEORGIA

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

YEAR ENDED DECEMBER 31, 2011

<u>Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Grant Number</u>	<u>Grant Expenditures</u>
State of Georgia			
Department of Human Resources:			
Public Health	-	FY 2011	11,669,603
Public Health	-	FY 2012	13,701,669
EPI Capacity	-	FY 2011	15,170
EPI Capacity	-	FY 2012	39,786
STD Data Entry	-	FY 2011	7,709
STD Data Entry	-	FY 2012	6,441
District Cadre	-	FY 2011	167,268
District Cadre	-	FY 2012	192,548
Infant Vitality	-	FY 2011	248,557
Infant Vitality	-	FY 2012	273,176
Directly Observed Therapy	-	FY 2011	68,967
Directly Observed Therapy	-	FY 2012	74,788
TB Case Management	-	FY 2011	30,529
TB Case Management	-	FY 2012	25,665
Breast/Cervical Cancer	-	FY 2011	48,745
Breast/Cervical Cancer	-	FY 2012	10,149
Dental Supplies	-	FY 2011	2,125
Chronic Disease Prevention	-	FY 2011	38,693
Chronic Disease Prevention	-	FY 2012	47,843
Hearing Screening Equipment	-	FY 2011	8,313
Hearing Screening Equipment	-	FY 2012	188
Health Promotion Initiative	-	FY2011	160,000
State Cervical Cancer	-	FY 2011	30,239
State Cervical Cancer	-	FY 2012	9,915
Children First Care Support	-	FY 2012	2,798
Outpatient UNHSI/Audiology Support	-	FY 2011	37,233
Outpatient UNHSI/Audiology Support	-	FY 2012	23,978
Komen-Breast Cancer	-	FY 2011	4,051
Community Substance Abuse	-	441-93-1133062	43,100
			<u>26,989,245</u>
Georgia Board of Public Safety:			
Public Safety Training Center	-	-	<u>14,432</u>
Office of Planning and Budget:			
Pass through the Georgia Council for the Arts:			
Organizational Program	-	FY11-41-3094	<u>20,489</u>
Department of Technical and Adult Education:			
Library-GED Testing	-	GED32133	28,458
Library-GED Testing	-	GED26526	4,668
Library-GED Testing	-	GED29349	24,160
			<u>57,287</u>
Office of Public Library Services			
Library IT Upgrade	-	-	30,000
Operational Support	-	-	1,043,710
			<u>1,073,710</u>

FULTON COUNTY, GEORGIA

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

YEAR ENDED DECEMBER 31, 2011

<u>Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Grant Number</u>	<u>Grant Expenditures</u>
Miscellaneous Grants:			
Georgia Council of Superior Court Judges	-	-	14,686
Judicial Council of Georgia-Drug Court Implementation	-	-	16,608
Judicial Council of Georgia-Family Drug Court Operatons	-	-	14,829
Judicial Council of Georgia-Family Drug Court Operatons	-	-	990
Judicial Council of Georgia-Drug Court Operatons-FY2012	-	-	3,266
Judicial Council of Georgia-Drug Court Operatons-FY2011	-	-	31,563
Administrative Office of the Courts-Drug Court Enhancement	-	-	47,021
Administrative Office of the Courts-Drug Court Enhancement	-	-	46,197
Administrative Office of the Courts-Juvenile Court Judges	-	-	252,442
Administrative Office of the Courts-Superior Court Judges	-	-	813,751
			<u>1,241,353</u>
Total State Expenditures			<u>29,396,515</u>
Other Local Grants			
Susan G. Komen - Saving One Life	-	-	33,726
Georgia County Internship Program	-	-	3,691
National Arts Program	-	-	3,345
Friends of Benson, Inc.	-	-	3,483
FBI-Joint Terrace Task Force	-	315MAT-C83995	14,029
U.S. Marshall-Fugitive Task Force-Sheriff	-	FATF-11-0019	58,432
U.S. Marshall-Fugitive Task Force-Police	-	FATF-10-0011	7,037
U.S. Marshall-Fugitive Task Force-Marshall	-	FATF-10-0153	4,048
U.S. Marshall-Fugitive Task Force-Marshall	-	FATF-10-0153	20,094
GBI-High Intensity Drug Area Task Force-Sheriff	-	-	12,189
GBI-High Intensity Drug Area Task Force-Police	-	-	18,934
Atlanta-Fulton Library Foundation	-	-	22,391
Kaiser Safety Net Grant	-	-	57,500
Criminal History Reports	-	-	12,388
Total Other Local Grants			<u>271,286</u>
Total Federal, State, and Other Local Grant Expenditures			<u>80,484,237</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, 2011

#### **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. 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 2011 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 2011 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 2011. The outstanding balance of these revolving loans at December 31, 2011 was \$470,225.

**FULTON COUNTY, GEORGIA**

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

DECEMBER 31, 2011

**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 Alpharetta	\$ 48,069
City of College Park	24,967
City of East Point	48,536
City of Hapeville	100,000
City of Mountain Park	30,331
City of Palmetto	59,221
City of Roswell	238,483
Union City	45,201
Africa's Children Fund	14,700
Atlanta Center for Self Sufficiency (Previously Atlanta Enterprise Center)	13,451
Atlanta Legal Aid	14,700
Council on Aging	14,700
Drake House	96,600
Families First	11,025
Find A Way Home (aka AHMEN Housing)	11,215
Fulton County Parks and Recreation	57,032
Fulton County Workforce Development	37,196
Fulton County Superior Court	22,050
Hope Through Divine Intervention	7,350
Housing Initiatives	84,360
Marcus Jewish Center	16,141
Metro Fair Housing	44,048
North Fulton Charities	21,000
Progressive Redevelopment	34,462
Quality Living Services	8,810
Senior Services North Fulton	7,350
Tapestry Youth Ministry	17,199
Teens at Work	48,451
Traveler's Aid of Metropolitan Atlanta	20,580
Young Adult Guidance Center (YAGC)	7,350
Young Men Christian Association (YMCA) Ed Isakson	11,025
Total Community Development Block Grant - CFDA #14.218	<u>1,215,603</u>

**FULTON COUNTY, GEORGIA**

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

DECEMBER 31, 2011

**NOTE 4 - SUBRECIPIENTS (continued)**

<b>Program</b>	<b>Amount</b>
<b>Neighborhood Stabilization Program - CFDA # 14.218 and 14.228</b>	
APD Solutions, LLC	1,570,629
Atlanta Neighborhood Development Partnership, Inc.	1,882,625
City of Roswell	<u>460,179</u>
Total Neighborhood Stabilization Program - CFDA #14.218 and 14.228	<u>\$ 3,913,433</u>
 <b>HIV- Ryan White Program - CFDA # 93.914</b>	
Grady Hospital	7,362,576
DeKalb Board of Health	1,136,527
Fulton County Health Department	2,382,181
Crawford Long-Ryan White Care	721,754
AID Atlanta	2,178,041
Project Open Hand	855,832
Integrated Life Center	75,221
Positive Impact, Inc.	895,206
St. Joseph's Mercy Care	557,944
Atlanta Legal Aid	88,235
Clayton County Board of Health	68,523
Cobb Board of Health	527,123
AID Gwinnett	836,045
Grady ADAP	789,530
Southern Crescent HIV Center	152,641
Emory Quality Management	366,549
Clarke County Board of Health	113,583
Aniz, Inc.	186,594
Our Common Welfare (Here's to Life, Inc.)	<u>87,027</u>
Total Ryan White Program - CFDA #93.914	<u>\$ 19,381,132</u>
 <b>Older Americans - CFDA # 93.045</b>	
South Fulton Senior Services	\$ 240,000
Senior Services North Fulton	208,000
State of Georgia Department of Human Resources	1,141,155
Senior Citizens Services of Metro Atlanta	14,114
Visions Adult Day Health, Inc.	45,000

**FULTON COUNTY, GEORGIA**

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

DECEMBER 31, 2011

**NOTE 4 - SUBRECIPIENTS (continued)**

<b>Program</b>	<b>Amount</b>
Fulton County Senior Collaborative	391,659
Project Open Hand/Atlanta, Inc.	118,565
Alpha Nursing Services	150,000
Total Older Americans Program - CFDA #93.045	<u>\$ 2,308,493</u>

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH  
REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT  
ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

**Report on Compliance with Requirements That Could Have a Direct and Material Effect  
on 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 Fulton County, Georgia's ("the County") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 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, 2011. 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, 2011.

### 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 and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 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 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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in the 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, 2011, and have issued our report thereon dated June 29, 2012. 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 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.

*PJC Group, LLC*

June 29, 2012



**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**FULTON COUNTY, GEORGIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED DECEMBER 31, 2011**

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

**Financial Statements**

Type of auditors' report issued:	Unqualified
Internal control over financial reporting:	
• Material weakness (es) identified?	No
• Significant deficiency(ies) 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 (ies) 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:

- 10.557 – Nutrition Program for Women Infants and Children (WIC)
- 84.181 – U.S. Department of Education – (Cluster –Early Intervention Program)
- 84.393 – U.S. Department of Education – (Cluster – Babies Can't Wait Program-ARRA)
- 93.914 – HIV – Ryan White Program

Dollar threshold used to distinguish between type A and type B programs:	\$1,522,087
--	-------------

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.