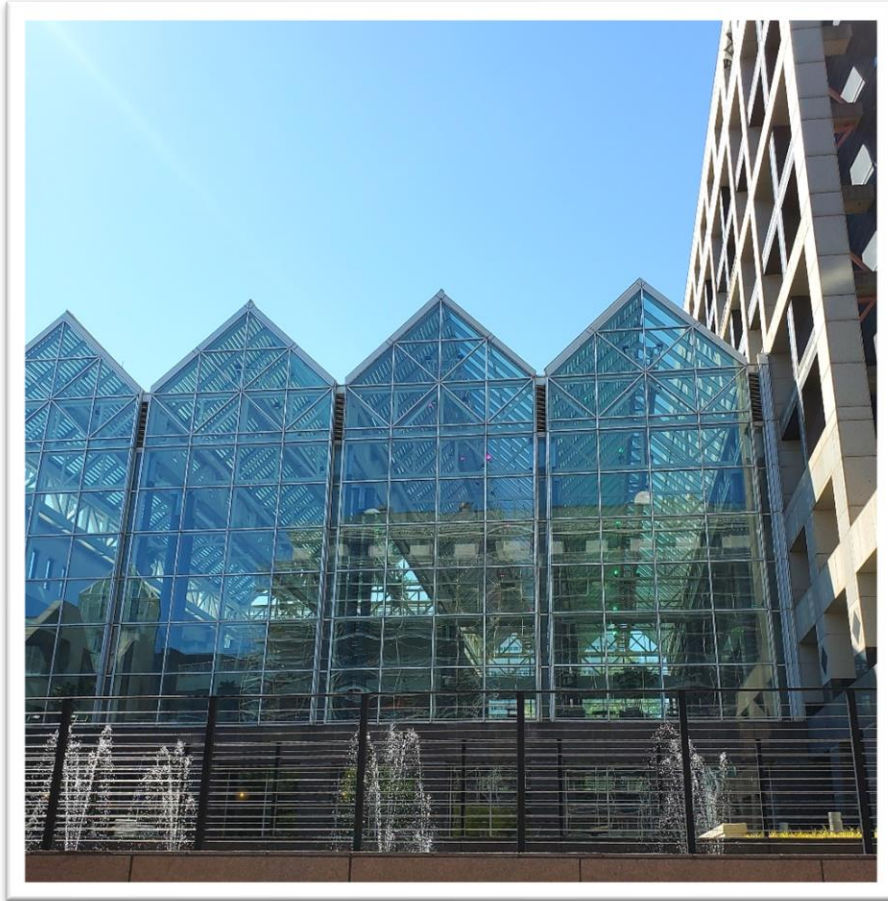


FULTON COUNTY, GEORGIA



SINGLE AUDIT REPORT **Fiscal Year Ended December 31, 2020**

(PREPARED UNDER AUDITOR'S REPORT THEREON)

FULTON COUNTY, GEORGIA

Single Audit

(With Independent Auditor's Report Thereon)

December 31, 2020

FULTON COUNTY, GEORGIA

SINGLE AUDIT

DECEMBER 31, 2020

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

To the Board of Commissioners
Fulton County, Georgia:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, the general fund and south fulton special district budget to actual comparisons, and the aggregate remaining fund information of Fulton County, Georgia (“the County”), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated September 15, 2021. Our report includes a reference to other auditors who audited the financial statements of the Fulton-Dekalb Hospital Authority and the Fulton County Board of Health, as described in our report on the County’s basic financial statements. This report does not include the results of the other auditors’ testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

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.

RJC Group, LLC

Atlanta, Georgia
September 15, 2021

FULTON COUNTY, GEORGIA

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

YEAR ENDED DECEMBER 31, 2020

<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 H89HA00007-29-01	11,356,865	270-H9xx	10,626,233
Ryan White Part A	93.914	2 H89HA00007-30-00	17,016,588	270-R2xx	15,386,765
HIV Emergency Relief Grant Program - COVID Response	93.914	H9AHA369220100	731,817	270-CV19	387,328
			<u>29,105,269</u>		<u>26,400,326</u>
Building Capacity for HIV Elimination	93.145	5 U69HA33218-02-00	85,541	270-CB19	67,284
Building Capacity for HIV Elimination	93.145	6 U69HA33218-02-01	53,715	270-CB20	42,435
			<u>139,256</u>		<u>109,719</u>
RW Ending the Epidemic	93.686	1 UT8HA339330100	399,252	270-EExx	285,000
			<u>399,252</u>		<u>285,000</u>
			<u>29,643,778</u>		<u>26,795,045</u>
Passed through the Department of Behavioral Health and Developmental Disabilities (DBHDD):					
Substance Abuse Recovery Support Clubhouse Services	93.959	44100-906-0000136688	275,492	755-CY19	275,492
Substance Abuse Recovery Support Clubhouse Services	93.959	44100-906-0000015542	46,681	755-CY20	46,681
Community Substance Abuse-Adult	93.959	44100-263-0262019029	208,115	755-SA19	208,115
HIV Early Intervention	93.959	44100-263-0262020030	103,941	755-HV19	-
			<u>634,229</u>		<u>530,287</u>
Department of BHDD - Community Services 19-20	93.667	44100-263-9072020009	13,093	755-MR19	-
Department of BHDD - Community Services 20-21	93.667	44100-263-9072021009	2,266	755-MR20	-
Passed through the Georgia Department of Human Services:					
State Coordinated Transportation Program	93.667	42700-362-0000070313	19,652	183-TR20	19,652
State Coordinated Transportation Program	93.667	42700-362-0000070313	211,006	183-TR21	211,006
			<u>246,017</u>		<u>230,658</u>
Child Support Enforcement	93.563	42700-401-0000083198	40,411	470-CS19	-
Child Support Enforcement	93.563	42700-401-0000092201	34,986	470-CS20	-
Child Support Enforcement	93.563	42700-401-0000083152	19,719	400-CE20	19,719
Child Support Enforcement	93.563	42700-401-0000092202	19,449	400-CE21	19,449
			<u>114,565</u>		<u>39,168</u>
Passed through the Department of Human Services and Atlanta Regional Commission:					
Special Programs for the Aging FY19-20	93.045	AG2008	2,437,511	183-AR20	2,299,036
Special Programs for the Aging FY20-21	93.045	AG2108	469,344	183-AR21	364,638
ARC Aging Grant (COVID-19)	93.045	AG2126	38,805	183-ARCv	-
ARC Families First Grant 20-21	93.045	AG2046	344,625	183-FF21	-
			<u>3,290,284</u>		<u>2,663,674</u>
Targeted Capacity Expansion - SAMHSA FY19	93.243	1H79T1082030-01	157,375	330-TC19	63,916
Targeted Capacity Expansion - SAMHSA FY20	93.243	5H79T11082030-02	65,422	330-TC20	37,171
Peer Recovery Support Svcs Expansion Project FY18-19	93.243	6H79T1081170-01M001	320	450-PR18	-
Peer Recovery Support Svcs Expansion Project FY19-20	93.243	6H79T1081170-01M002	245,571	450-PR19	90,035
Peer Recovery Support Svcs Expansion Project FY20-21	93.243	6H79T1081170-01M003	52,232	450-PR20	25,046
			<u>520,919</u>		<u>216,168</u>
FAMILY VIOLENCE PREVENTION AND SERVICES ACT (F	93.671	V19-8-053	30,727	480-FV19	-
FAMILY VIOLENCE PREVENTION AND SERVICES ACT (F	93.671	V20-8-053	26,492	480-FV20	-
			<u>57,219</u>		<u>-</u>
Total U.S. Department of Health and Human Services			<u>34,507,011</u>		<u>30,475,001</u>
U.S. Department of Housing and Urban Development					
CDBG Cluster Programs:					
Community Development Block Grant	14.218	B 14 UC13-0003	100,000	GY14	-
Community Development Block Grant	14.218	B 15 UC13-0003	17,534	GY15	-

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, 2020

<u>Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Grant Number</u>	<u>Grant Expenditures</u>		<u>Payments to Subrecipients</u>
Community Development Block Grant	14.218	B 16 UC13-0003	262,720	GY16	-
Community Development Block Grant	14.218	B 17 UC13-0003	1,237	GY17	-
Community Development Block Grant	14.218	B 18 UC13-0003	334,309	GY18	-
Community Development Block Grant	14.218	B 19 UC13-0003	793,756	GY19	-
Community Development Block Grant	14.218	B 20 UC13-0003	47,993	GY20	-
Community Development Block Grant	14.218	CDBG-CV	366,702	GYDC	-
Total CDBG Cluster Programs			<u>1,924,250</u>		<u>-</u>
HOME Cluster Programs:					
Direct Assistance:					
HOME 16	14.239	M-16-UC-13-0211	243,221	121-HM16	-
HOME 17	14.239	M-17-UC-13-0211	551,263	121-HM17	-
HOME 18	14.239	M-18-UC-13-0211	407,731	121-HM18	-
HOME 19	14.239	M-19-UC-13-0211	211,390	121-HM19	-
HOME 20	14.239	M-20-UC-13-0211	277,998	121-HM20	-
Total HOME Cluster Programs			<u>1,691,603</u>		<u>-</u>
Emergency Shelter Cluster Programs:					
Emergency Solutions 2018	14.231	E-18-UC-13-0003	312,161	121-ES18	302,113
Emergency Solutions 2019	14.231	E-19-UC-13-0003	16,485	121-ES19	-
Emergency Solutions COVID	14.231	ESG-CV	55,214	121-ESCx	-
Total Emergency Shelter Cluster Programs			<u>383,860</u>		<u>302,113</u>
Continuum of Care Cluster Programs:					
Continuum of Care Coordinated Intake Grant FY 2018	14.267	GA0302L4B021803	412,502	121-CI18	306,155
Continuum of Care Coordinated Intake Grant FY 2019	14.267	GA0302L4B021904	30,707	121-CI19	-
Continuum of Care Planning Grant FY 2017	14.267	GA0354L4B021700	26,054	121-PG17	2,422
Continuum of Care Planning Grant FY 2018	14.267	GA0354L4B021800	67,147	121-PG18	-
Total Continuum of Care Cluster Programs			<u>536,409</u>		<u>308,577</u>
Total U.S. Department of Housing and Urban Development			<u>4,536,122</u>		<u>610,690</u>
U.S. Department of Justice					
Direct Assistance:					
Sexual Assault Kit Initiative (SAKI)	16.833	2018-AK-BX-0026	226,450	480-SAKI	-
2017 Justice Assistance Grant	16.738	20xx-DJ-BX-1045	121,989	JG17	-
2018 Justice Assistance Grant	16.738	20xx-DJ-BX-1045	96,037	JG18	-
			<u>218,026</u>		<u>-</u>
Just and MH Collab - Stepping Up Engagement Team	16.745	2018-MO-BX-0041	232,932	450-JM19	36,349
Second Chance Act Initiative	16.812	2016-CZ-BX-0011	78,960	330-SCA6	73,943
Second Chance Act Initiative	16.812	2019-RW-BX-0001	56,135	330-CO19	29,167
Youth Crime Prevention	16.812	2017-CZ-BX-0028	41,904	405-YCPG	41,904
			<u>176,999</u>		<u>145,013</u>
Victim Witness Assistance	16.575	C18-8-264	128,498	480-VW19	-
Victim Witness Assistance	16.575	C19-8-103	36,397	480-VW20	-
Victim Witness Assistance	16.575	C17-8-171	363	400-VW18	-
Victim Witness Assistance	16.575	C18-8-264	203,287	400-VW19	-
Victim Witness Assistance	16.575	C19-8-103	34,252	400-VW20	-
Comp Advocate - VOCA	16.575	C18-8-263	113,777	480-CAF9	-
Comp Advocate - VOCA	16.575	C18-8-263	35,616	480-CAF0	-
			<u>552,190</u>		<u>-</u>
Violence Against Women (VAWA)	16.013	W18-8-021	9,836	480-VA19	-
Violence Against Women (VAWA)	16.013	W20-8-006	164,701	480-VA20	-
			<u>174,537</u>		<u>-</u>
Total U.S. Department of Justice			<u>1,581,133</u>		<u>181,362</u>
U.S. Department of Transportation					
Passed through the State of Georgia Department of Transportation:					
Airport-North Terminal Airfield Taxiway Phase 3	20.106	AP020-9041-32	4,642,720	540-NT19	-
Access and Mobility Partnerships Grant FY19	20.514	D2019-HSCR-002	35,623	183-AM19	-

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, 2020

<u>Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Grant Number</u>	<u>Grant Expenditures</u>		<u>Payments to Subrecipients</u>
Public Safety Pedestrian and Bicycle Safety	20.616	GA-2019-405h FHX-009	4,306	330-GOH9	-
Total Department of Transportation			<u>4,682,650</u>		<u>-</u>
U.S. Department of Treasury					
Direct Assistance:					
Coronavirus Relief Fund	21.019	- *	104,475,110		39,618,654
Total Department of Treasury			<u>104,475,110</u>		<u>39,618,654</u>
U.S. Department of Labor					
Passed through the State of Georgia Department of Labor and Georgia Department of Economic Development:					
WIOA Cluster Programs:					
Workforce Innovation and Opportunity Act-Adult PY 2018	17.258	11-18-18-03-006	34,892	118-WA36	33,657
Workforce Innovation and Opportunity Act-Adult FY 2019	17.258	11-18-19-03-006	94,118	118-WA37	63,615
Workforce Innovation and Opportunity Act-Adult PY 2019	17.258	AFR11a-19-19-03-006	7,019	118-AAFR	-
Workforce Innovation and Opportunity Act-Adult PY 2019	17.258	11-19-19-03-006	72,086	118-WA38	56,519
Workforce Innovation and Opportunity Act-Adult FY 2020	17.258	11-19-20-03-006	390,096	118-WA39	-
Workforce Innovation and Opportunity Act-Adult FY 2020	17.258	36-19-20-03-006	263,927	118-WAD9	263,927
			<u>862,139</u>		<u>417,718</u>
Workforce Innovation and Opportunity Act-Youth PY 2018	17.259	15-18-18-03-006	321,287	118-YO18	250,465
Workforce Innovation and Opportunity Act-Youth PY 2019	17.259	AFR15a-19-19-03-006	12,986	118-AAFR	-
Workforce Innovation and Opportunity Act-Youth PY 2019	17.259	15-19-19-03-006	304,785	118-YO19	193,887
Workforce Innovation and Opportunity Act-Youth PY 2020	17.259	15-20-20-03-006	1,481	118-YO20	-
			<u>640,539</u>		<u>444,352</u>
Workforce Innovation and Opportunity Act-Dislocated Worker P'	17.278	31-18-18-03-006	3,592	118-WD36	-
Workforce Innovation and Opportunity Act-Dislocated Worker F'	17.278	31-18-19-03-006	291,715	118-WD37	212,131
Workforce Innovation and Opportunity Act-Dislocated Worker P'	17.278	AFR31a-31-19-19-03-006	14,039	118-AAFR	-
Workforce Innovation and Opportunity Act-Dislocated Worker P'	17.278	31-19-19-03-006	134,842	118-WD38	124,917
Workforce Innovation and Opportunity Act-Dislocated Worker F'	17.278	31-19-20-03-006	188,525	118-WD39	-
Workforce Innovation and Opportunity Act-Dislocated Worker F'	17.278	36-18-19-03-006	654,594	118-WAD7	549,122
			<u>1,287,306</u>		<u>886,170</u>
Total Department of Labor-WIOA Cluster			<u>2,789,984</u>		<u>1,748,240</u>
National Endowment for the Arts:					
Promotion of the Arts-Our Town Program	45.024	1809786-42-18	11,549	181-OT18	11,549
Total National Endowment for the Arts			<u>11,549</u>		<u>11,549</u>
Total Federal Expenditures			<u>152,583,559</u>		<u>72,645,496</u>
State of Georgia					
Criminal Justice Coordinating Council:					
Juvenile Drug Court Operations 19-20	-	A20-8-028	6,920	405-DC19	6,090
Juvenile Drug Court Operations 20-21	-	A21-8-012	1,230	405-DC20	855
DEA TASK FORCE	-	S-20-0004	4,682	330-DE19	-
Juvenile Justice Incentive - Project Higher Hope	-	Y19-8-028	40,818	405-JJ19	-
Juvenile Justice Incentive - Project Higher Hope	-	Y20-8-028	109,087	405-JJ20	71,255
Drug Court Implementation	-	A21-8-012	19,400	420-DU21	-
Family Drug Treatment	-	E19-8-007	22,033	405-DT19	17,431
Family Drug Court Operations	-	J20-8-112	26,290	405-FD19	21,568
Family Drug Court Operations	-	J21-8-119	5,109	405-FD20	3,419
ADULT FELONY DRUG COURT	-	J21-8-025	162,127	450-AFD0	92
Veterans Court	-	J20-8-091	122,285	450-VET9	-
Veterans Court	-	J21-8-096	101,753	450-VET0	-
Juvenile Justice Incentive - Evidence Based	-	Y20-8-015	39,625	405-EB19	39,625
Mental Health Court	-	J19-8-068	177,822	450-MHC9	255
Mental Health Court	-	J21-8-068	158,478	450-MHC0	-
Adult Drug Court	-	J20-8-025	134,054	450-ADC9	-
			<u>1,131,714</u>		<u>160,591</u>
Atlanta Regional Commission:					
ARC Innovative Mobility Options	-	AG20	270,451	183-MO20	-
ARC Innovative Mobility Options	-	AG21	75,239	183-MO21	-
			<u>345,690</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, 2020

<u>Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Grant Number</u>	<u>Grant Expenditures</u>	<u>Payments to Subrecipients</u>
Office of Public Library Services:				
GPLS E-Rate Program	-	-	12,116	650-ER19
GPLS E-Rate Program	-	-	12,234	650-ER20
GPLS Library Public Access Computer	-	-	139,631	650-GP19
			<u>163,980</u>	<u>-</u>
Miscellaneous Grants:				
Department of BHDD - Georgia Apex Project	-	44100-906-0000117729	9,117	755-GAP8
Department of BHDD - Comm Substance Abuse-Treatment Cour	-	44100-263-0262020031	18,660	450-TX19
Department of BHDD - Comm Substance Abuse-Treatment Cour	-	44100-263-0262021031	4,342	450-TX20
Department of BHDD - Permanent Supportive Housing Services	-	44100-263-0262020029	32,360	755-PS19
Department of BHDD - Permanent Supportive Housing Services	-	441100-026-0000152111	154,748	755-PS20
Department of Community Affairs (GHFA)-Homeless Assistance	-	-	74,788	121-HS19
Department of BHDD - Community Mental Health Services 18-1 ¹	-	44100-263-0262019029	18,446	755-CM19
			<u>312,461</u>	<u>312,461</u>
Total State Expenditures			<u>1,953,846</u>	<u>473,052</u>
Other Local Grants				
FDHA Text-4-Help Intervention Project	-	-	11,750	755-TH20
Universal Service Admin Company(USAC) Library Support	-	-	109,043	650-UA19
Universal Service Admin Company(USAC) Library Support	-	ASET0PNA9	110,102	650-UA20
Educational Neglect Project	-	-	10,000	405-ENP5
MAI - HIGH RISK POPULATIONS 19-20	-	1H79TI082446-01	248,727	755-MA19
MAI - HIGH RISK POPULATIONS 20-21	-	-	50,287	755-MA20
U.S. Marshall-Fugitive Task Force	-	JLEO/TFS7	24,509	330-FT19
Center for Tech and Civic Life - Safe Election Administration	-	-	5,419,703	265-CTCL
Southern Poverty Law Center - 2020 Election	-	-	45,719	265-SPLC
GBI-High Intensity Drug Trafficking Area Task Force(HIDTA)-S	-	-	6,419	330-HI19
Total Other Local Grants			<u>6,036,258</u>	<u>3,760,365</u>
Total Federal, State, and Other Local Grant Expenditures			<u>160,573,664</u>	<u>76,878,912</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, 2020

NOTE 1 - BASIS OF PRESENTATION AND ACCOUNTING

The accompanying schedule of expenditures of federal, state and other local grant awards includes the federal and state grant activity of Fulton County, Georgia (the "County") and is presented on the cash basis of accounting and is not intended to present the results of grant activity in conformity with accounting principles generally accepted in the United States of America. Under the cash basis of accounting, revenues are recognized when received and expenditures are recorded when paid. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, or the cost principles contained in Title 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The information in this schedule is presented in accordance with the requirements of Title 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Federal awards received directly from federal agencies and federal assistance passed through other government agencies are included on the schedule. However, federal financial assistance received by component units who engaged other auditors to perform an audit in accordance with the Uniform Guidance are not included on the schedule.

In instances where the grant agreement requires the County to match grant awards with County funds, such matching funds are included in the Schedule of Expenditures.

Grant programs, which did not have 2020 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 2020 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, 2020

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, 2020. 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 \$11,591,144 in federal awards which is not included in the accompanying schedule of expenditures of federal awards for the year ended December 31, 2020. 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 Opinion on Coronavirus Relief Fund grant

As described in the accompanying schedule of findings and questioned costs, the County did not comply with the requirements regarding CFDA No. 21.019 Coronavirus Relief Fund grant as described in finding 2020-01 for Subrecipient Monitoring. Compliance with such a requirement is necessary, in our opinion, for the County to comply with the requirements applicable to this program.

Qualified Opinion on Coronavirus Relief Fund grant

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion 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 Coronavirus Relief Fund grant for the year ended December 31, 2020.

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, 2020.

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 item 2020-001 to be a material weakness.

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.

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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated September 15, 2021, 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 September 15, 2021. 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.



Atlanta, Georgia
November 28, 2021

FULTON COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2020

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	Unmodified
COVID – Coronavirus Relief Fund	21.019	Qualified

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

Dollar threshold used to distinguish between type A and type B programs: \$ 4,577,507

Auditee qualified as low-risk auditee: No

II. FINANCIAL STATEMENT FINDINGS

No financial statement findings noted.

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

FULTON COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2020

Finding No. 2020-001

Subrecipient Monitoring

U.S. Department of the Treasury

Coronavirus Relief Fund Program– CFDA #21.019

Criterion:

Per CFR 200.331 the grantee must monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purpose, complies with the terms and conditions of the subaward, and achieves performance goals.

Per CFR 200.303, a non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Condition:

The County passed through funding to 75 subrecipients totaling \$39,618,654. During calendar year 2020, management did not properly monitor the subrecipients. Specifically, management was unable to provide any documentation for any of the subrecipients selected for review; no evidence of monitoring being performed for 40 of 40 subrecipients.

Cause and Effect:

Management lacks a process to ensure that subrecipient files are adequately maintained and monitorings of subrecipients are occurring during the contract period. Therefore, subrecipients were not properly monitored in accordance with 2 CFR 200.331 nor in accordance with the County's Subrecipient Monitoring Policy.

Questioned Cost:

None

Recommendation:

We recommend that management enhance the design of its control activities to ensure that subrecipient files are adequately maintained, subrecipients are effectively monitored during the contract period in the contracts as well as the County's Subrecipient Monitoring Policy.

View of Responsible Officials:

Management concurs with the audit finding. Due to the emergency nature and focus of providing services to Fulton County constituents during the pandemic, the standard Fulton County monitoring process, which is aligned with Uniform Grant Guidance standards, was implemented in 2021. A weekly reporting process was established in 2020 to track the progress of Allowable Activities, which was reported on the Fulton County public website. In addition, all of the expenditures of municipal entities were reviewed to ensure reimbursement of only Allowable Costs. Currently Fulton County is completing the formal monitoring of all subrecipient agencies in accordance with OMB Compliance Supplement, Assistance Listing Section 21.019 requirements. To ensure compliance of subsequent federal grant disbursements, Management is enhancing the design of its control and monitoring activities to ensure grant compliance during the contract period and establishing a County Subrecipient Monitoring Policy.