



DEPARTMENT OF AUDITS AND ACCOUNTS

270 Washington Street, S.W., Suite 1-156
Atlanta, Georgia 30334-8400

Greg S. Griffin
STATE AUDITOR
(404) 656-2174

April 11, 2019

Dr. Stephen Green
Superintendent
DeKalb County Board of Education
1701 Mountain Industrial Boulevard
Stone Mountain, Georgia 30083

Dear Dr. Green:

We have completed our audit of the DeKalb County Board of Education (School District) for the fiscal year ended June 30, 2017.

The Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) establishes audit requirements for non-federal entities that expend \$750,000 or more in federal financial assistance. Since your School District expended more than \$750,000 in federal financial assistance during the fiscal year under review, our audit was performed in accordance with the Uniform Guidance requirements. Enclosed is a copy of the School District's audit report and management letter for your use.

Additional copies of the School District's audit report can be downloaded in an Adobe format from the Georgia Department of Audits and Accounts website (www.audits.ga.gov). Please note that the Georgia Department of Audits and Accounts will electronically send a copy of the School District's audit report to the Carl Vinson Institute. Official Code of Georgia Annotated (O.C.G.A.) §36-80-21 states, in part, "the audit of a school district shall be transmitted to the Vinson Institute concurrent with submission of the audit to the State Board of Education as required by rule and regulation of the State Board of Education."

Information Required to be Provided to the Federal Audit Clearinghouse (FAC)

- **one electronic copy of the School District's audit report to retain as its archival copy**
- **electronic certification and submission of the Data Collection Form (Form SF-SAC)**

In accordance with the Uniform Guidance, the single audit reporting package and data collection form are to be submitted to the Federal Audit Clearinghouse within the earlier of 30 calendar days after these reports are received from us or nine months after the end of the audit period (March 31st). The Department of Audits provided instructions for the submission process.

For complete instructions on the entire submission process, visit the Clearinghouse website at <https://harvester.census.gov/facides>.

Prior to the release of the School District's audit report, the School District's certifying official and superintendent were requested to create a user account on the Clearinghouse website. Upon release

of the School District's audit report, the Department of Audits and Accounts (DOAA) will load the Form SF-SAC and the audit report on the Clearinghouse's Internet Data Entry System (IDES) website. Once loaded, the Clearinghouse will send a notification email to the School District's certifying official, indicating that the certification and submission process has begun. Once the certification and submission process is complete, the School District and DOAA will receive an email from the Clearinghouse confirming that the Single Audit Package was successfully submitted and accepted. Questions regarding this process should be directed to Jessica Walker at (404) 463-2681 or walkerj@audits.ga.gov.

Please note that there is no requirement for the School District to submit paper copies of the reporting package or the data collection form to the Federal Audit Clearinghouse or individual federal agencies.

You have no report distribution responsibilities to federal agencies or pass-through entities for audits performed under the Uniform Guidance. This is a change from the requirements as set forth in previous audits performed under Office of Management and Budget's Circular A-133. Federal agencies and pass-through entities now obtain the reports electronically from the Federal Audit Clearinghouse. However, DOAA will submit your report to the Georgia Department of Education.

Pass-through entities may contact you to obtain your report. You may submit your report to the pass-through entity or notify them that your report may be obtained from the Federal Audit Clearinghouse.

In response to requests by a federal agency or pass-through entity, auditees must submit a copy of any management letters issued by DOAA.

Provisions of the Uniform Guidance require the School District to complete its distribution responsibilities within **thirty days** upon the receipt of the report. **Please maintain evidence that you have fulfilled your report distribution requirements to the Federal Audit Clearinghouse.**

A copy of the School District's audit report, management letter, and an additional required communication to those charged with governance has been provided to each Board member. If you have any questions, please contact Connie Wilkes at 706-651-7416.

Sincerely,

/s/ Connie Wilkes

Connie Wilkes
Manager II
Education Audit Division

CC: School District's Fiscal Officer
Amy Rowell, Director, Financial Review, Georgia Department of Education
Financial Review Field Auditor, Georgia Department of Education

SAMPLE CONTENTS OF LETTER TO PASS-THROUGH ENTITIES

(Name of Contact Person)

(Name of Pass-Through Organization)

(Address)

(Address)

Dear _____:

This is to advise you that a Single Audit has been performed on the _____ Board of Education for the fiscal year ended June 30, 2016. The audit was performed by the Georgia Department of Audits and Accounts and was conducted in accordance with Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), which establishes the audit requirements for States, Local Governments, and Non-Profit Organizations that expend \$750,000 or more in federal financial assistance.

Our audit report contains [a] prior year finding[s] (FA-___1-XX-OX, FA-___1-XX-OX and FA-___1-XX-OX) and [a] current year finding[s] (FA-___1-16-OX, FA-___1-16-OX, and FA-___1-16-OX) that deal[s] with federal program awards provided by your entity. Your entity is required by the Uniform Guidance to issue a management decision for these audit findings.

You may obtain a copy of our audit report from the Georgia Department of Audits and Accounts website (www.audits.ga.gov).

Sincerely,

(Name of School Board Representative)

(Title)