

April 26, 2019

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

Subject: Audit Report - Year Ending June 30, 2017

Dear Dr. Green:

The Financial Review Section of the Georgia Department of Education has the responsibility to follow-up and close audit reports which show findings and improper or questioned costs, as shown in the above mentioned audit report, for funds (state and/or federal) disbursed by this Department.

As described in Section II, Financial Statement Findings and Questioned Costs, and Section III, Federal Award Findings and Questioned Costs, which address the audit findings in the above mentioned Audit Report, our comments on each finding, by audit control number, are as follows:

FS 2017-001

Controls over Financial Reporting

Your Corrective Action Plan states you are in the process of implementing procedures and new software to resolve this finding. This finding should show resolution in FY2019. This finding is closed.

FS 2017-002

Controls over Capital Assets

Your Corrective Action Plan states you are in the process of implementing procedures and new software to resolve this finding. This finding should show resolution in FY2019. This finding is closed.

FA 2017-001

Controls over Equipment

This finding is pending review by the Georgia Department of Education.



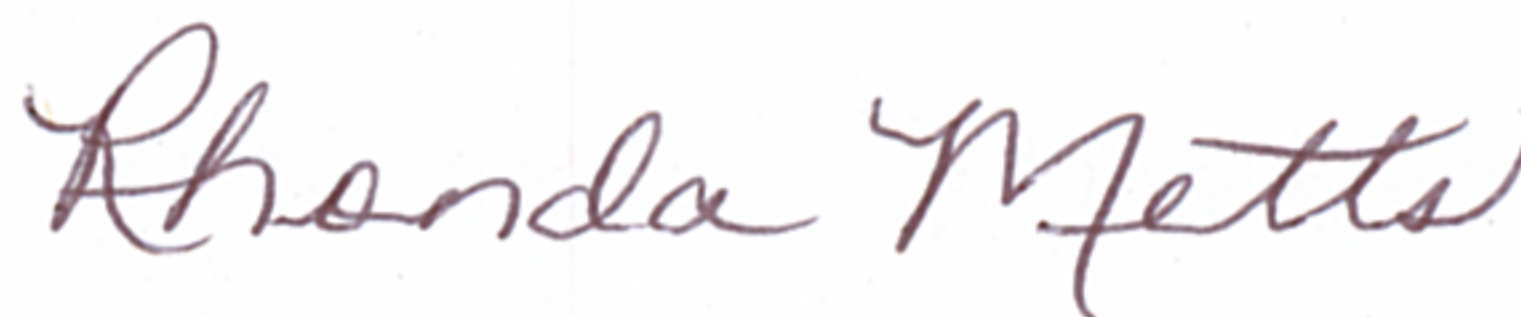
FA 2017-002

Controls over Procurement and Suspension and Debarment

This finding is pending review by the Georgia Department of Education to determine if a refund is appropriate.

Thank you for your cooperation during the audit resolution process. Our file on this audit report is pending resolution of findings FA 2017-001 and FA 2017-002.

Sincerely,

A handwritten signature in dark ink that reads "Rhonda Metts". The signature is written in a cursive style with a large initial 'R' and 'M'.

Rhonda Metts
Financial Review

cc: Dr. Michael Bell