

September 19, 2023

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

Subject: Audit Report - Year Ending June 30, 2022

Dear Dr. Horton:

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.

This letter is to follow-up on the pending Federal Findings from our letter dated July 19, 2023. Our comments on each pending finding, by audit control number, are as follows:

FA 2022-001

Improve Budgetary Controls over Expenditures

The district would submit a budget amendment to include all identified line items that were found by the Georgia Department of Audits and Accounts to not be included within a Georgia Department of Education approved budget. No questioned cost was required to be remitted to the Georgia Department of Education. The Federal Programs Division of the Georgia Department of Education has reviewed this matter and determined that appropriate procedures and controls are now in place to resolve this finding. The submitted corrective action plans were acceptable. This finding is closed.

FA 2022-002

Improve Controls over Indirect Costs

The district provided a reclass file of allowable expenses (custodial supplies) to replace the entry for the miscalculated indirect cost. The Federal Programs Division of the Georgia Department of Education has reviewed this matter and determined that appropriate procedures and controls are now in place to resolve this finding. The submitted corrective action plans were acceptable. This finding is closed.

FA 2022-003

Improve Controls over Equipment

A recommendation was provided regarding updating any internal controls related to inventory and equipment as described in the Uniform Grant Guidance. The submitted corrective action plans were acceptable. This finding is closed.

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Richard Woods, Georgia's School Superintendent

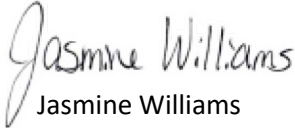
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Your Corrective Action Plan regarding your SB 68 moderate risk designation is pending. It is due within 120 of your Audit Committee Letter dated June 29, 2023.

Thank you for your cooperation during the audit resolution process. Our file on this audit report is closed.

Sincerely,

  
Jasmine Williams  
Financial Review

cc: Byron Schueneman, Chief Finance Officer  
Stacey Lutz, Office of Student Achievement