



**To the Members of the Board of Education
of the Bibb County School District
Macon, Georgia**

In planning and performing our audit of the financial statements of the Board of Education of the Bibb County School District (the "District") as of and for the year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting ("internal control") 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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

This letter includes comments and suggestions with respect to matters that came to our attention in connection with our audit of the basic financial statements as of and for the year ended June 30, 2024. The following items are offered as constructive suggestions to be considered as part of the ongoing process of modifying and improving the District's practices and procedures.

1) School Discretionary Funds – Deficit Balances

During our review of cash, we noted instances in which a particular school or activity of the school discretionary funds carried a deficit balance. While the total balance in the school activity account (which includes all schools of the District) was not a deficit, some schools and activities are essentially covering the deficits of other schools and activities. We recommend the District monitor these funds more closely and continue to work with the affected schools to eliminate these deficits.

2) General Fund Unrestricted Fund Balance – State Compliance

The Official Code of Georgia Annotated ("O.C.G.A.") §20-2-167 relates to the District's ability to retain spendable, unrestricted fund balance each year to pay future expenditures. The spendable, unrestricted fund balance at June 30th for the General Fund shall not exceed 15% of the subsequent period's budgeted expenditures. During our review of State Compliance, we noted the District's unrestricted fund balance for the General Fund (Fund 100) at June 30, 2024 exceeded 15% of the FY2025 budgeted General Fund expenditures. We recommend the District strengthen internal controls over its budgeting process to ensure that State Compliance requirements relating to O.C.G.A. §20-2-167 are met.

3) Capital Assets

During our testing of capital assets, we noted immaterial differences in beginning balances, current year additions, and current year depreciation expense when agreeing detail listings to summary totals. We recommend management strengthen internal controls over the capital assets cycle to ensure balances roll forward from year to year and detail listings agree to summary totals.

Closing Thoughts

We have already discussed many of these comments and suggestions with various District personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This letter is intended solely for the information and use of the Board of Education of the Bibb County School District, and its Management and other officials, federal awarding agencies and pass through entities, and is not intended to be and should not be used by anyone other than these specified parties.

We appreciate serving the Board of Education of the Bibb County School District and would be happy to assist you in addressing and implementing any of the suggestions in this letter.

Mauldin & Jenkins, LLC

Macon, Georgia
December 20, 2024