

Dekalb County Fiscal Year 2024 Audit Results

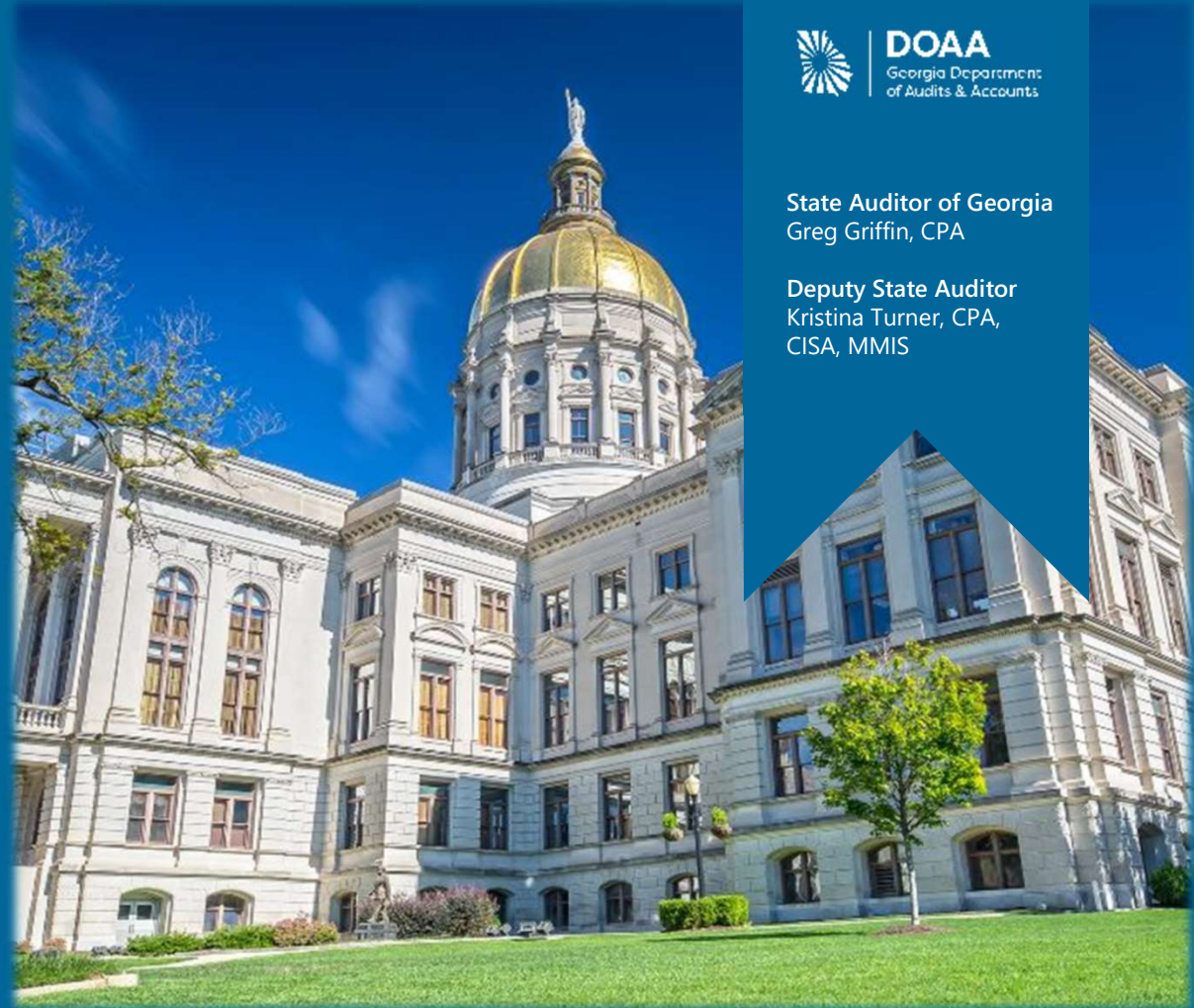
June 9, 2025

Discussion with the Board

Presented by:

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Engagement Lead

Janet Lester – Audit Engagement
Partner



DOAA
Georgia Department
of Audits & Accounts

State Auditor of Georgia
Greg Griffin, CPA

Deputy State Auditor
Kristina Turner, CPA,
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Agenda



1. ABOUT DOAA



2. AUDIT OVERVIEW



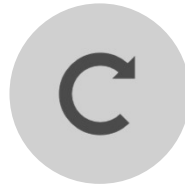
3. AUDIT RESULTS



4. AUDIT FINDINGS
AND
RECOMMENDATIONS



5. RISK DESIGNATION
AND CORRECTIVE
ACTION PLANS



6. SPLOST AUDITS



7. LOOKING TO FY25



8. QUESTIONS

About DOAA



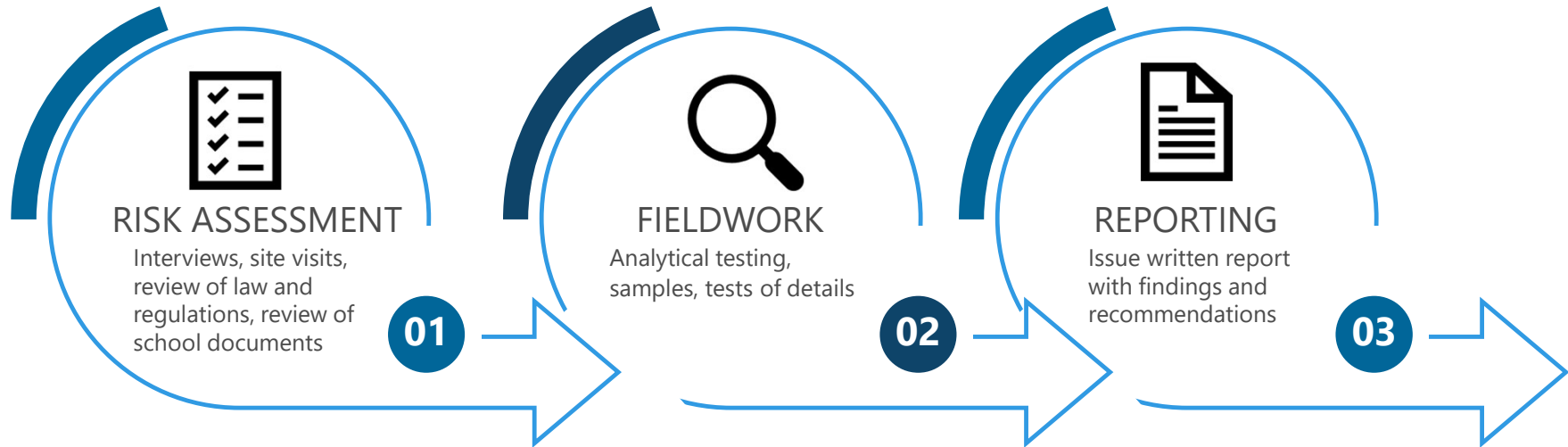
Mission – Provide independent, unbiased information and impactful recommendations to promote accountability and improve government.



Vision – Share our insights to make a positive impact on Georgia.

FY24 Audit Overview

How do we work?



What did we audit?

Financial Statements

(Generally Accepted Auditing Standards - GAAS)



Financial Position



Financial Performance

Compliance with Laws & Regulations

(Generally Accepted Government Auditing Standards - GAGAS)



Contract & Grant Agreement



State Laws



Internal Control Consideration

Compliance with Federal Award Requirements

(Uniform Guidance)



Child Nutrition



COVID Funds



Special Education, English Language Acquisition, Student Support and Academic Enrichment

What were the results?

Three letters published in the Audit Report:

Financial Statement Opinion (ARL) – Unmodified

Yellow Book Letter – Significant but not material items noted

Single Audit Letter – Significant but not material item noted

Audit Findings and Recommendations

Four “Significant Deficiencies” Noted:

Financial Audit

- FS-001: Strengthen Oversight of the Information System Conversion
- FS-002: Strengthen Information Technology General Controls
- FS-003: Strengthen Controls over Employee Compensation

Single Audit – (Federal Compliance)

- FA-001: Improve Controls over Employee Compensation (School Nutrition)

Risk Designation and Corrective Action

- Senate Bill 68 Risk Designation: Moderate
- Corrective Action Responsibilities

Coming Soon (Summer 2025)



2023 SPLOST Audit



2024 SPLOST Audit



Coming Soon (Fall 2025)



2025 Financial Audit



Questions

