# DeKalb County Fiscal Year 2025 Audit Results

May 11, 2026

Discussion with the Board

Presented by:

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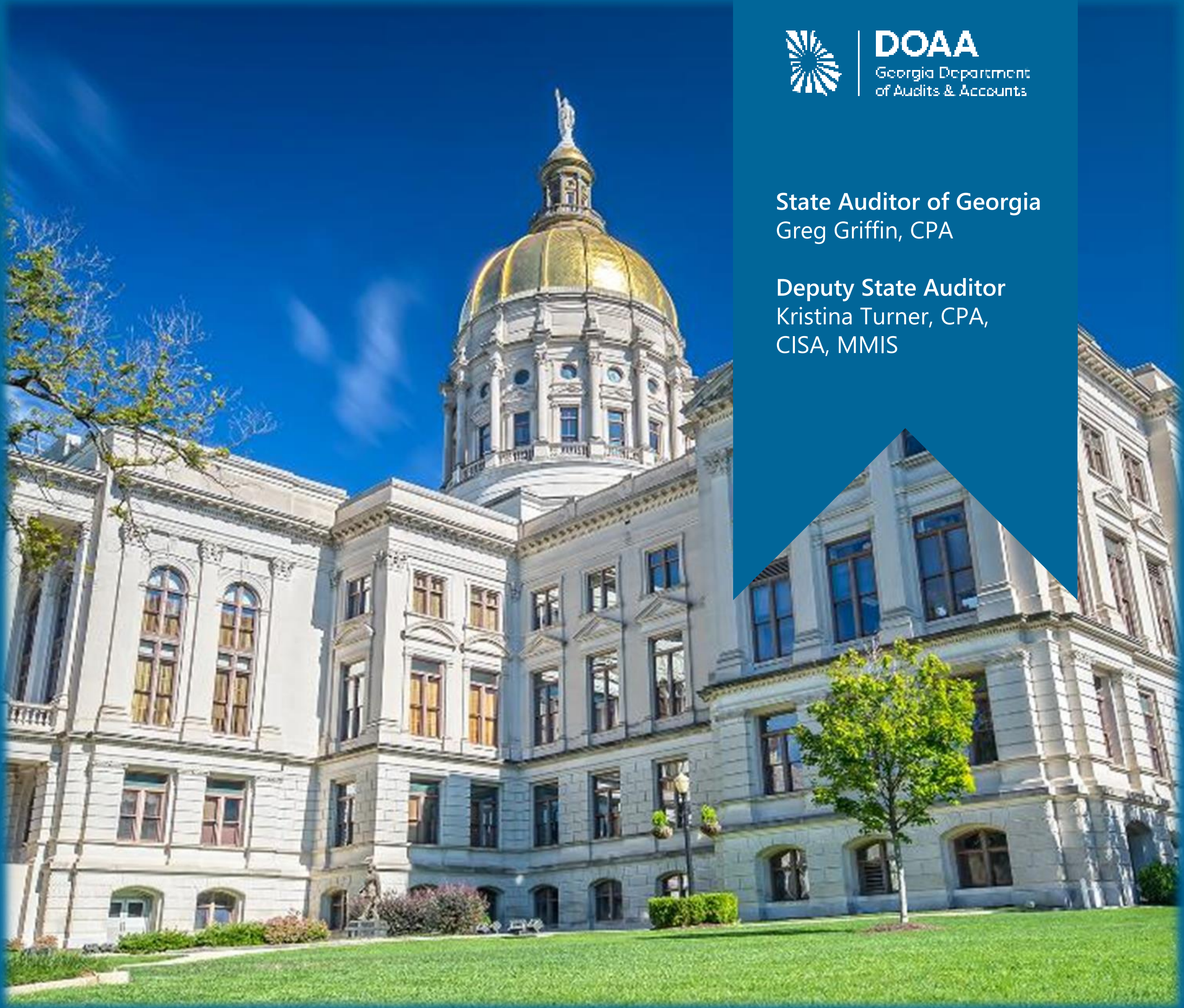

DOAA
Georgia Department of Audits & Accounts

**State Auditor of Georgia**
Greg Griffin, CPA

**Deputy State Auditor**
Kristina Turner, CPA, CISA, MMIS

# Agenda

1. ABOUT DOAA

2. AUDIT OVERVIEW

3. AUDIT RESULTS

4. SPLOST AUDIT

5. LOOKING TO FY26

6. 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.

# FY25 Audit Overview

## How do we work?

### RISK ASSESSMENT
Interviews, site visits, review of law and regulations, review of school documents

01

### FIELDWORK
Analytical testing, samples, tests of details

02

### REPORTING
Issue written report with findings and recommendations

03

# 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

Title I - Grants to Local Education Agencies, Title II – Supporting Effective Instruction

# What were the results?

Three letters published in the Audit Report, these address “Audit Deficiencies” noted

**(1) Audit Report Letter**

Financial Statement Opinion – Unmodified – No Matters Noted

**(2) Yellow Book Letter**

Internal Controls – No Matters Noted

**(3) Single Audit Letter**

Federal Compliance: One significant but not material item noted

# Audit Differences/Adjustments

No Audit Differences (Misstatements) Reported

# Coming Soon (Release estimated May 2026)

2025 SPLOST Audit

No Matters to Report

# Coming Soon (Fall 2026)

2026
Financial/SPLOST
Audit

# Questions