

FULTON COUNTY BOARD OF EDUCATION, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

SECTION I
SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements were prepared in accordance with GAAP

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

yes no

Significant deficiency(ies) identified?

yes none reported

Noncompliance material to financial statements noted?

yes no

Federal Awards

Internal Control over major federal programs:

Material weakness(es) identified?

yes no

Significant deficiency(ies) identified?

yes none reported

Type of auditor's report issued on compliance for major federal programs

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

yes no

Identification of major federal program:

 CFDA Number

Name of Federal Program or Cluster

84.027 and 84.173

U.S. Department of Education – Title VI, Part B
Individuals with Disabilities in Education Act (IDEA)
Special Education Cluster

10.553 and 10.555

U.S. Department of Agriculture – Child Nutrition
Cluster

Dollar threshold used to distinguish between Type A and Type B programs:

\$2,275,932

Auditee qualified as low-risk auditee?

yes no