

**FAYETTE COUNTY BOARD OF EDUCATION**  
**SINGLE AUDIT REPORT**  
**FOR THE YEAR ENDED**  
**JUNE 30, 2023**

# FAYETTE COUNTY BOARD OF EDUCATION

## SINGLE AUDIT REPORT FOR THE YEAR ENDED JUNE 30, 2023

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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**Superintendent and Members of the  
Fayette County Board of Education  
Fayetteville, Georgia**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the **Fayette County Board of Education** (the "School System") as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the School System's basic financial statements, and have issued our report thereon dated February 13, 2024.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the School System's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School System's internal control. Accordingly, we do not express an opinion on the effectiveness of the School System's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the School System's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses, or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the School System's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Fayette County Board of Education's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Mauldin & Jenkins, LLC*

Macon, Georgia  
February 13, 2024



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE;  
AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
REQUIRED BY THE UNIFORM GUIDANCE**

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**Superintendent and Members of the  
Fayette County Board of Education  
Fayetteville, Georgia**

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the **Fayette County Board of Education's** (the "School System") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the School System's major federal programs for the year ended June 30, 2023. The School System's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the School System complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit in compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the School System and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the School System's compliance with the compliance requirements referred to above.

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### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the School System's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School System's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School System's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School System's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School System's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the School System's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, that planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

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### **Report on Internal Control over Compliance**

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purposes of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the School System, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the School System's basic financial statements. We issued our report thereon dated February 13, 2024, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Mauldin & Jenkins, LLC*

Macon, Georgia  
February 13, 2024

# FAYETTE COUNTY BOARD OF EDUCATION

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-through ID Number	Total Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE:</b>			
Passed through Georgia Department of Education:			
Child Nutrition Cluster:			
School Breakfast Program	10.553	235GA324N1099	\$ 802,657
National School Lunch Program	10.555	235GA324N1099	4,207,444
COVID-19 National School Lunch Program	10.555	235GA324N1099	561,555
Total Child Nutrition Cluster			5,571,656
State Administrative Expenses	10.560	205GA904N2533	21,436
Child Nutrition Discretionary Grants Limited Availability	10.579	205GA350N8103	35,831
Child Nutrition Discretionary Grants Limited Availability	10.579	215GA350N8103	23,696
Total Other Programs			80,963
Total U.S. Department of Agriculture			5,652,619
<b>U.S. DEPARTMENT OF DEFENSE:</b>			
Junior R.O.T.C.	Unknown	N/A	167,358
Total U.S. Department of Defense			167,358
<b>U.S. DEPARTMENT OF EDUCATION:</b>			
Passed through Georgia Department of Education:			
Title I, Part A	84.010	S010A210010	129,394
Title I, Part A	84.010	S010A220010	1,501,669
Total Title I, Part A			1,631,063
Title II, Part A-Supporting Effective Instruction State Grants	84.367	S367A210010	48,193
Title II, Part A-Supporting Effective Instruction State Grants	84.367	S367A220010	388,380
Total Title II, Part A-Supporting Effective Instruction State Grants			436,573
Title III - Limited English Proficient	84.365	S365A210010	9,089
Title III - Limited English Proficient	84.365	S365A220010	99,440
Total Title III - Limited English Proficient			108,529
Vocational Education - Basic Grants to States	84.048	V048A210010	7,530
Vocational Education - Basic Grants to States	84.048	V048A220010	135,074
Total Vocational Education - Basic Grants to States			142,604
Title IV, Part A-Student Support and Academic Enrichment	84.424	S424A210011	700
Title IV, Part A-Student Support and Academic Enrichment	84.424	S424A220011	110,002
Total Title IV, Part A-Support and Academic Achievement			110,702
Special Education Cluster			
Title VI-B Flowthrough	84.027A	H027A210073	1,450,163
Title VI-B Flowthrough	84.027A	H027A220073	2,610,208
High Cost Fund Pool	84.027A	H027A220073	59,591
Capacity Building	84.027A	H027A210073	21,226
COVID-19 Title VI-B Flowthrough	84.027X	H027X210073	615,521
COVID-19 Title VI-B Preschool Incentive	84.173X	H173X210081	795
Title VI-B Preschool Incentive	84.173A	H173A210081	26,149
Title VI-B Preschool Incentive	84.173A	H173A220081	74,170
Total Special Education Cluster			4,857,823
Education Stabilization Fund			
COVID-19 Education Stabilization Funds	84.425D	S425D210012	1,392,352
COVID-19 ARPA Education Stabilization Funds	84.425U	S425U210012	1,457,533
Total Education Stabilization Funds			2,849,885
Total U.S. Department of Education			10,137,179

# FAYETTE COUNTY BOARD OF EDUCATION

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-through ID Number	Total Expenditures
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>			
Passed through Georgia Department of Early Care and Learning:			
CCDF Cluster			
COVID-19 Child Care and Development Block Grant	93.575	N/A	\$ 70,000
Total U.S. Department of Health and Human Services			70,000
<b>U.S. FEDERAL COMMUNICATIONS COMMISSION:</b>			
Passed through from Universal Service Administration Company:			
COVID-19 Emergency Connectivity Fund Program	32.009	N/A	3,255,525
			3,255,525
 <b>Total Expenditures of Federal Awards</b>			\$ 19,282,681

# FAYETTE COUNTY BOARD OF EDUCATION

## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2023

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### **NOTE 1. BASIS OF PRESENTATION**

The Schedule of Expenditures of Federal Awards includes the federal grant activity of the Fayette County Board of Education (the "School System") and is presented on the accrual basis of accounting.

The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* ("CFR") Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

### **NOTE 2. DE MINIMIS COST RATE**

The School System elected not to use the 10% de minimis cost rate for the year ended June 30, 2023.

### **NOTE 3. NON-CASH AWARDS**

The School System received non-cash awards under the National School Lunch Program, CFDA 10.555, in the amount of \$697,525 for the year ended June 30, 2023.

### **NOTE 4. SUBRECIPIENTS**

The School System did not pass through any funds to subrecipients during the year ended June 30, 2023.

# FAYETTE COUNTY BOARD OF EDUCATION

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2023

### A. SUMMARY OF AUDIT RESULTS

**Financial Statements**

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

Internal control over financial reporting:  
Material weaknesses identified? \_\_\_ Yes  X  No

Significant deficiencies identified not considered to be material weaknesses? \_\_\_ Yes  X  None Reported

Noncompliance material to financial statements noted? \_\_\_ Yes  X  No

**Federal Awards**

Internal control over major programs:  
Material weaknesses identified? \_\_\_ Yes  X  No

Significant deficiencies identified not considered to be material weaknesses? \_\_\_ Yes  X  None Reported

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? \_\_\_ Yes  X  No

Identification of major programs:

Assistance Listing Number

84.425D/84.425U  
84.027/84.027X/84.173/84.173X  
84.010

Name of Federal Program or Cluster

U.S. Department of Education  
COVID-19 Education Stabilization Fund  
Special Education Cluster  
Title I – Grants to Local Educational Agencies

U.S. Federal Communications Commission

32.009

COVID-19 Emergency Connectivity Fund

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?  X  Yes \_\_\_ No

**FAYETTE COUNTY BOARD OF EDUCATION**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

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**B. FINDINGS: FINANCIAL STATEMENT AUDIT**

None reported.

**C. FINDINGS AND QUESTIONED COSTS: MAJOR FEDERAL AWARD PROGRAMS AUDIT**

None reported.

**FAYETTE COUNTY BOARD OF EDUCATION**

**SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2023**

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None reported.