



Single Audit
For the Fiscal Year Ended
December 31, 2007



SINGLE AUDIT

DOUGLAS COUNTY, GEORGIA

December 31, 2007

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DOUGLAS COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2007

Federal Grantor Pass-Through Grantor Program Title	CFDA Number	Pass-Through Grantor's Number	Program or Award Amount	Accrued (Deferred) 12/31/06	Receipts	Expenditures	Accrued (Deferred) 12/31/07
U.S. Department of Homeland Security							
Border Protection Grant	97.074		1,000	\$ -	(1,000)	1,000	\$ -
Georgia Office of Planning and Budget							
Assistance to Firefighters Grant	97.044	2003-TE-TX-0181	25,780	1,175	(26,921)	25,746	-
				<u>1,175</u>	<u>(27,921)</u>	<u>26,746</u>	<u>-</u>
U. S. Department of Transportation							
Georgia Department of Transportation:							
Urban Mass Transit Administration - Capital and	20.507	GA-90-X214	980,150	65,997	(169,295)	103,298	-
Operating Assistance Formula Grants -Capital	20.507	GA-90-X224	548,800	9,083	(133,456)	146,991	22,618
Governor's Office of Highway Safety:							
National Highway Traffic Safety Administration:							
Highway enforcement of aggressive traffic	20.600	GA-2007-000-00604	212,000	-	(180,800)	180,800	-
Highway enforcement of aggressive traffic	20.600	GA-2008-000-00601	113,300	-	-	20,745	20,745
				<u>75,080</u>	<u>(483,551)</u>	<u>451,834</u>	<u>43,363</u>
U.S. Department of Health & Human Services							
Georgia Department of Human Resources							
Atlanta Regional Commission:							
Special Programs for the Aging- Title III Part B	93.044		50,499	-	(51,269)	51,269	-
Special Programs for the Aging- Title III Part C	93.045		99,296	-	(98,524)	98,524	-
Nutrition Services Incentive Program (NSIP)	93.053		29,512	-	(25,766)	25,766	-
Family Caregiver Support- Title III, Part E	93.052		17,664	-	(17,664)	17,664	-
Social Services Block Grant (SSBG)	93.667		59,630	-	(53,630)	53,630	-
Total Department of HHS					<u>(246,853)</u>	<u>246,853</u>	<u>-</u>
U.S. Department of Justice							
Children and Youth Coordinating Council:							
Purchase of Services	16.523	04B-ST-0001	10,000	5,000	(5,000)	-	-
Purchase of Services	16.523	05B-ST-001	12,500	-	(12,499)	13,999	1,500
				<u>5,000</u>	<u>(17,499)</u>	<u>13,999</u>	<u>1,500</u>
Criminal Justice Coordinating Council:							
Crime Victim Assistance	16.575	C-06-8-038	38,221	10,945	(38,221)	39,030	11,754
				<u>10,945</u>	<u>(38,221)</u>	<u>39,030</u>	<u>11,754</u>
Office of Justice Program							
Bulletproof Vests Partnership Program	16.607	None	25,590	-	-	30,801	30,801
Total Department of Justice				<u>15,945</u>	<u>(55,720)</u>	<u>83,830</u>	<u>44,055</u>
Total Federal Assistance				<u>\$ 92,200</u>	<u>\$ (814,045)</u>	<u>\$ 809,263</u>	<u>\$ 87,418</u>

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2007

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Douglas County, Georgia and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**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**

Board of Commissioners
Douglas County, Georgia

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Douglas County, Georgia (the "County") as of and for the year ended December 31, 2007, which collectively comprise Douglas County's basic financial statements and have issued our report thereon dated June 20, 2008. We did not audit the financial statements of the Douglas County Board of Health, a discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for that entity, is based on the report of the other auditors. We conducted our audit in accordance with 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.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Douglas County, Georgia's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Douglas County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Douglas County, Georgia's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects Douglas County, Georgia's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of Douglas County, Georgia's financial statements that is more than inconsequential will not be prevented or detected by Douglas County, Georgia's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by Douglas County, Georgia's internal control.

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Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section, and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Douglas County, Georgia's financial statements are free of 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 determination of financial statement amounts. 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*.

This report is intended solely for the information and use of Douglas County management, 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.

Lawrence, Ser ² Bowers

October 11, 2008



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Board of Commissioners
Douglas County, Georgia

Compliance

We have audited the compliance of Douglas County, Georgia, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2007. Douglas County, Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Douglas County, Georgia's management. Our responsibility is to express an opinion on Douglas County, Georgia's compliance based on our audit.

We conducted our audit of 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Douglas County, Georgia's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Douglas County, Georgia's compliance with those requirements.

In our opinion, Douglas County, Georgia complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2007.

Internal Control over Compliance

The management of Douglas County, Georgia, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Douglas County, Georgia's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on Douglas County, Georgia's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects Douglas County, Georgia's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program of that is more than inconsequential will not be prevented or detected by Douglas County, Georgia's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by Douglas County, Georgia's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section, and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Douglas County, Georgia, as of and for the year ended December 31, 2007, and have issued our report thereon dated June 20, 2008. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprises Douglas County, Georgia's basic financial statements. We did not audit the financial statements of the Douglas County Board of Health, the discretely presented component unit of the County. Those financial statements as of June 30, 2007, were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Douglas County Board of Health, is based on the report of the other auditors. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of Douglas County management, 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.

Lawrence, Sr & Bowers

October 11, 2008

**DOUGLAS COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2007**

SECTION I - SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of Douglas County, Georgia.
2. No significant deficiencies relating to the audit of the financial statements are reported in the *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*.
3. No instances of noncompliance material to the financial statements of Douglas County, Georgia, were disclosed in the *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*.
4. No significant deficiencies relating to the audit of major federal award programs are reported in the *Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133*.
5. The auditor's report on compliance for the major federal award programs for Douglas County, Georgia expresses an unqualified opinion.
6. No audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 were noted.
7. The program tested as major programs was
 U. S. Department of Transportation
 UMTA – Capital Assistance Formula Grant 20.507
8. The threshold for distinguishing between Type A and B programs was \$300,000.
9. Douglas County, Georgia was determined to be a low-risk auditee.

SECTION II - FINDINGS AND QUESTIONED COSTS – FINANCIAL STATEMENTS AUDIT

No matters were reported.

**SECTION III - FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS
AUDIT**

No matters were reported.