

CHEROKEE COUNTY, GEORGIA

SINGLE AUDIT REPORT

FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2023

**CHEROKEE COUNTY, GEORGIA
SINGLE AUDIT REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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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*

Independent Auditor's Report

Cherokee County Board of Commissioners
Cherokee County, Georgia
Canton, Georgia

We have audited, 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, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cherokee County, Georgia as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise Cherokee County, Georgia's basic financial statements, and have issued our report thereon dated March 28, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Cherokee County, Georgia's internal control over financial reporting (internal control) to determine the 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 Cherokee County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Cherokee County, Georgia'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 entity'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 over financial reporting 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 over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Cherokee County, Georgia'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 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*.

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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Richels, Cauley + Associates, LLC

Kennesaw, Georgia
March 28, 2024



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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE; REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Independent Auditor's Report

Cherokee County Board of Commissioners
Cherokee County, Georgia
Canton, Georgia

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited Cherokee County, Georgia's (the County) compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended September 30, 2023. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Qualified Opinion on the Emergency Rental Assistance Program

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Emergency Rental Assistance Program for the year ended September 30, 2023.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the County 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 other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended September 30, 2023.

Basis for Qualified and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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 County 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 County's compliance with the compliance requirements referred to above.

Matter(s) Giving Rise to Qualified Opinion on the Emergency Rental Assistance Program

As described in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding Assistance Listing Number 21.023 Emergency Rental Assistance Program as described in finding number 2023-001 for Subrecipient Monitoring.

Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

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 County'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 County'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 GAAS, *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 control. 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 County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *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 County'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 County'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 County'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, the 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.

Other Matters

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 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 purpose 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.

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cherokee County, Georgia (the County), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 28, 2024 which contained unmodified opinions on those financial statements. Our audit was conducted 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.

Richels, Cauley + Associates, LLC

Kennesaw, Georgia
June 27, 2024

CHEROKEE COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

Section I Summary of Audit Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness identified? _____ yes X no

Significant deficiency identified? _____ yes X none reported

Noncompliance material to financial statements noted? _____ yes X no

Federal Awards

Internal Control over major federal programs:

Material weakness identified? _____ yes X no

Significant deficiency identified? _____ yes X none reported

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

Unmodified – 21.027 and 20.507

Qualified – 21.023

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

 X yes _____ no

Identification of major programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Programs</u>
20.507	Federal Transit Cluster
21.023	Emergency Rental Assistance Program
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish

Between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? _____ yes X no

CHEROKEE COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

Section II Financial Statement Findings

None reported.

Section III Federal Award Findings

2023-001: Material Noncompliance (Subrecipient Monitoring)

Emergency Rental Assistance Program
Assistance Listing Number 21.023
Department of Treasury

Criteria: The requirements for subrecipient monitoring for subawards are contained in 31 USC 7502(f)(2) (Single Audit Act Amendments of 1996 (Pub. L. No. 104-156)), 2 CFR sections 200.330, .331, and .501(h); federal awarding agency regulations; and the terms and conditions of awards.

Condition: Monitoring activities performed by the County did not encompass certain areas necessary to ensure that the subrecipient administered the subaward in compliance with the terms and conditions of the subaward. Specifically, the County had not verified that a subrecipient that was expected to be audited as required by 2 CFR Part 200, Subpart F, met this requirement (2 CFR section 200.331(f)).

Cause/Effect: The County did not have adequate procedures in place for monitoring that a subrecipient had complied with federal regulations.

Auditor's Recommendation: The County should review the monitoring plan related to the program to ensure these procedures are done timely and meet the federal requirements for monitoring subrecipients.

Views of Responsible Officials and Planned Corrective Actions: The County will review the monitoring plan related to the program and ensure these procedures are done timely and meet the federal requirements for monitoring subrecipients.

CHEROKEE COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Contract or Project Number	Pass through to Subrecipients	Total Expenditures
U.S. DEPARTMENT OF EDUCATION				
Passed through the Georgia Recreation and Parks Association (GRPA): American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER) BOOST Program	84.425U	2023 MOU	\$ --	\$ 89,852
Total U.S. Department of Education			--	89,852
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>CDBG - Entitlement Grants Cluster:</i>				
Direct Grants				
Community Development Block Grant	14.218	B19-UC-130006	-	150,000
Community Development Block Grant	14.218	B20-UC-130006	53,037	295,164
Community Development Block Grant	14.218	B21-UC-130006	267,478	528,060
Community Development Block Grant	14.218	B22-UC-130006	394,758	471,832
Community Development Block Grant	14.218	PI PY2023	57,184	126,368
COVID-19 - Community Development Block Grant	14.218	B20-UW-130006	228,235	228,235
			<u>1,000,692</u>	<u>1,799,659</u>
Passed through the Georgia Department of Community Affairs: COVID-19 CARES Emergency Solutions Grant Program	14.231	A50-8-013	-	30,947
Total U.S. Department of Housing and Urban Development			1,000,692	1,830,606
U.S. DEPARTMENT OF JUSTICE				
Passed through the Prosecuting Attorney's Council of Georgia (PAC-GA): COVID-19 CARES CESF Victims of Crime Act Competitive Grant (District	16.034	B50-8-128	--	16,000
Victims of Crime Act Formula Grant (District Attorney)	16.575	C18-8-566	--	47,141
Victims of Crime Act Formula Grant (District Attorney)	16.575	C22-8-076	--	192,932
Victims of Crime Act Formula Grant (Solicitor General's Office)	16.575	C22-8-076	--	175,087
			<u>--</u>	<u>415,160</u>
Passed through the Criminal Justice Coordinating Council (CJCC): BJA Adult Drug Court Discretionary Grant Program	16.585	Q19-8-026	--	33,970
BJA Adult Drug Court Discretionary Grant Program	16.585	Q19-8-009	--	16,579
			<u>--</u>	<u>50,549</u>
Passed through the Criminal Justice Coordinating Council (CJCC): Violence Against Women Grant (District Attorney)	16.588	W22-8-023	--	70,000
			<u>--</u>	<u>70,000</u>
Direct Grant:				
Bryne Memorial Justice Assistance Grant	16.738	2022-15PBJA-22-GG-02930-JAGX	--	11,761
Federal Forfeiture Funds (District Attorney)	16.922	GA0281000	--	18,012
Federal Forfeiture Funds (CMANS)	16.922	GA0281000	--	36,911
			<u>--</u>	<u>54,923</u>
Total U.S. Department of Justice			--	618,393
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed through United Way Worldwide: DAC - Emergency Food/Shelter Program	97.024	183000015	--	5,173
Passed through Georgia Emergency Management Agency/Homeland Security (GEMA/HS): Emergency Performance Management Grant	97.042	OEM22-EO-00005-S01	--	45,000
Fire HazMat Grant	97.067	EMW-2020-SS0000089	--	4,818
Total U.S. Department of Homeland Security			--	54,991

(continued)

CHEROKEE COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Contract or Project Number	Pass through to Subrecipients	Total Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Aging Cluster</i>				
Passed through Atlanta Regional Commission				
Special Programs for the Aging; Title III Part B	93.044	AG2302	--	122,596
Special Programs for the Aging; Title III Part B	93.044	AG2402	--	54,919
Passed through the Georgia Department of Human Services				
Special Programs for the Aging; Title III Part B	93.044	42700-362-0000358372	--	15,928
			--	193,443
Passed through Atlanta Regional Commission				
Special Programs for the Aging; Title III Part C	93.045	AG2302	--	376,474
Special Programs for the Aging; Title III Part C	93.045	AG2402	--	106,049
			--	482,523
Passed through Atlanta Regional Commission				
Nutrition Services Incentive Program	93.053	AG2302	--	29,883
Nutrition Services Incentive Program	93.053	AG2402	--	14,390
			--	44,273
<i>Total Aging Cluster</i>			--	720,239
Passed through Atlanta Regional Commission				
National Family Caregiver Support; Title III Part E	93.052	AG2302	--	19,941
National Family Caregiver Support; Title III Part E	93.052	AG2402	--	12,689
			--	32,630
Passed through the Georgia Department of Human Services				
Family Connection	93.605	427-93-202300135	40,500	40,500
Family Connection	93.605	427-93-202400135	13,125	13,125
			53,625	53,625
Passed through Atlanta Regional Commission				
Social Services Block Grant	93.667	AG2302	--	18,641
Social Services Block Grant	93.667	AG2402	--	5,096
Passed through the Georgia Department of Human Services				
Social Services Block Grant	93.667	42700-362-0000106663	--	11,564
Social Services Block Grant	93.667	42700-362-0000358372	--	18,064
			--	53,365
Total U.S. Department of Health and Human Services			53,625	859,859
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Federal Transit Cluster:</i>				
Direct Grants				
COVID-19 - FY20 CARES Act Sec 5307	20.507	GA-2020-013	--	621,046
Federal Transit Formula Grant	20.507	GA-2019-002	--	284,953
Federal Transit Formula Grant	20.507	GA-2018-008	--	12,714
Federal Transit Formula Grant	20.507	GA-2021-002	--	4,312
Federal Transit Formula Grant	20.507	GA-2022-016	--	53,381
Federal Transit Formula Grant	20.526	GA-2019-002	--	65,926
<i>Total Federal Transit Cluster</i>			--	1,042,332
Passed through the Georgia Department of Transportation (GDOT):				
GDOT 5311 Operating (formula grant)	20.509	T007214	--	128,484
GDOT 5311 Operating (formula grant)	20.509	T007296	--	100,367
			--	228,851
<i>Transit Services Program Cluster:</i>				
Passed through the Georgia Department of Human Services				
5310 Elderly/Disabled	20.513	42700-362-0000106663	--	83,516
<i>Total Transit Services Program Cluster</i>			--	83,516
Total U.S. Department of Transportation			--	1,354,699

(continued)

CHEROKEE COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Contract or Project Number	Pass through to Subrecipients	Total Expenditures
U.S. DEPARTMENT OF TREASURY				
Direct Grants				
COVID-19 - Emergency Rental Assistance Round 1	21.023	ERAE0494	2,465,318	2,465,318
COVID-19 - American Rescue Plan Act 2021	21.027	SLFRF	1,770,264	9,675,339
COVID-19 - American Rescue Plan Act 2021	21.027	SLFRF	--	1,744,818
COVID-19 - American Rescue Plan Act 2021 - PILT	21.027	PILT	--	100,000
Passed through State of Georgia:				
COVID-19 SLFR - Public Safety Community Violence (PSCVR)	21.027	GA-0013884	--	128,250
COVID-19 ARPA Court Backlog	21.027	2022-ARPA-01	--	718,198
Passed through Atlanta Regional Commission				
COVID-19 ARPA Senior Services	21.027	AG2332	--	98,837
			1,770,264	12,465,442
Total U.S. Department of Treasury			<u>4,235,582</u>	<u>14,930,760</u>
Total Expenditures of Federal Awards			<u>\$ 5,289,899</u>	<u>\$ 19,739,160</u>

CHEROKEE COUNTY, GEORGIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

1. Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of Cherokee County, Georgia (the County). All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies is included on the schedule.

The Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting which is described in Note 1C to the County's basic financial statements. Expenditures are recognized following the applicable cost principles contained in either Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") or the OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

See also Note 3 regarding previously unreported Coronavirus State and Local Fiscal Recovery Funds.

2. Indirect Cost Rates

The County has elected not to use the 10 percent *de minimis* indirect cost rate as allowed under the Uniform Guidance.

3. Coronavirus State and Local Fiscal Recovery Funds

The County determined that the amount of Coronavirus State and Local Fiscal Recovery Funds reported on the Schedule of Expenditures of Federal Awards for the fiscal year ending September 30, 2021 did not include \$1,744,818 of expenditures incurred during that fiscal year. These expenditures have therefore been included in the accompanying Schedule of Expenditures of Federal Awards. These expenditures and related compliance requirements were included in the testing procedures of this major program during the fiscal year ending September 30, 2023.