



**FULTON
COUNTY**

**FULTON COUNTY, GEORGIA
OFFICE OF THE COUNTY AUDITOR
Audit of HUD Programs
September 8, 2020**

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INTRODUCTION

At the request of Commissioner Natalie Hall, the Office of the County Auditor conducted a comprehensive audit of the HUD Programs (HOME, NSP, ESG, & CDBG). The primary focus of our audit consisted of a review of the management of grant funds. More specifically, the review was conducted to address the questions below regarding the administration, financial management, and overall Department of Housing and Community Development's operations.

- Between 2004-2005 what was the issue with the reconciliation process?
- Between 2012 - 2014, what grants and general fund dollars were rescinded? Where are these funds located currently? If reallocated, where were the funds used?
- Between 2009 - 2012, were there any affordable housing pitfalls? What were the affordable housing pitfalls?
- Please provide all details surrounding the funding, pitfalls, and rescinded funds from the Christian Center project.
- Between 2004 - 2018, are there any CDBG, NSP, ESG, and HOME funds that were allocated to projects but the projects weren't completed? Where are the remaining funds now? Have any of the remaining funds been reallocated?
- Between 2004 - 2018, were there any projects not completed that were funded through any HUD program grants, such as CDBG, NSP, ESG, and HOME? If so, provide the project name, scope of work, grant amount, amount of funds returned, the amount of funding still outstanding, or owed to Fulton County.
- Between 2004 - 2018, were there any projects or programs in North Fulton that were funded by any of the CDBG, NSP, ESG, and HOME grants? Please provide the name of the project, project scope, how much was requested and the outcome (Funded and Unfunded). Please provide an explanation as to why it was funded or not funded.
- Between 2004 - 2018, were the County Manager and/or other County Executives made aware of issues pertaining to any CDBG, NSP, ESG, and HOME funded projects and/or misuse of any grant funds through HUD Audits, County Audits and any employees from the Fulton County Department of Housing and Community Development?

BACKGROUND

The HOME Program was created by the National Affordable Housing Act of 1990 (NAHA). Under the HOME Program, HUD allocates funding by formula to participating jurisdictions to fund a wide range of activities including building, buying and/or rehabilitating affordable housing for rent or homeownership or providing direct rental assistance to low-income people.

HOME funding allocations are awarded to participating jurisdictions based on the submission of a Consolidation Plan. As such, the Fulton County Housing and Community Development (FCHCD) Department receives funding from HUD to administer the HOME Program.

FCHCD uses HOME funds to deliver the following HOME funded activities:

- Community of Housing and Development Organizations (CHDO) are non-profit, tax exempt, 501C3 organizations that retain housing for the community it serves. The CHDO communities must serve a defined geographical community. The target populations that benefits from CHDO housing are low to moderate income individuals. FCHCD is required to set-aside at least 15% of the annual HOME allocation to fund CHDO projects;
- Homeowner Rehabilitation provides deferred payment loans to improve the living conditions of low and moderate income Fulton County residents. Additionally, the rehabilitation eliminates distressed conditions in targeted neighborhoods and preserve the basic character of Fulton County's neighborhoods;
- Tenant Based Rental Assistance (TBRA) provides temporary rental assistance to those very low to moderate income individuals and families who are on the housing choice voucher waiting list and/or require immediate rental assistance in order to mitigate an emergency situation; and
- Home Ownership Program (HOP) assists low and moderate income individuals and families of Fulton County with down payment assistance or closing costs funds to purchase homes.

HUD also provides funding to FCHCD for other federal housing grants including the Community Development Block Grant (CDBG), the Neighborhood Stabilization Program (NSP) and the Emergency Solutions Grant (ESG).

The Community Development Block Grants (CDBG) Program

The Community Development Block Program (CDBG) is a federally funded grant program administered by the U.S. Department of Housing and Urban Development (HUD). It is aimed at assisting low to moderate income communities with community development projects to enhance the quality of life. Fulton County is designated by HUD as an Entitlement Community and annual administrator of the CDBG program to develop viable communities by providing a suitable living environment and expanding economic opportunities.

CDBG funds can be used for a wide range of activities such as social services, public facility and infrastructure improvements, demolition, acquisition of real property, code enforcement and housing rehabilitation.

Project Eligibility

- Each project or program activity must be within HUD program regulations and meet one of the CDBG national objectives;
- Low to Moderate Income Persons or Households;
- Low to Moderate Area Benefit;
- Low to Moderate Limited Clientele;
- Urgent Need;
- 70% of all CDBG funding allocated each year must provide a benefit to low and moderate income persons of the CDBG national objective;
- A program or project's activities must principally benefit low to moderate income people where at least 51% of the people or households that benefit from the activity have an annual income that is at or below 80% of the Area Median Income (AMI); and
- The program or project should address one of the priority needs that are established in the 5 Year Consolidated Plan of Fulton County's Department of Community Development.

The U.S. Department of Housing and Urban Development (HUD) defines low and moderate as a household that is at or below 80% of the median income for the area. HUD adjusts income guidelines annually.

The Neighborhood Stabilization Program (NSP)

NSP is funded by the United States Department of Housing and Urban Development and the Georgia Department of Community Affairs. The Fulton County NSP Homeownership Program provides homeownership to eligible low-moderate income residents that purchase NSP designated homes in south Fulton County, Georgia, outside the city limits of Atlanta. Through the Fulton County Homeownership Programs, Fulton County helps homebuyers who otherwise might not qualify for mortgage loans from private lending institutions at prevailing rates and terms, but who can qualify with the special programs that are offered by the County. This Chapter describes the requirements of Fulton County's NSP Initiative for compliance purposes. The homebuyer must purchase a Fulton County NSP property held by a Fulton County NSP Developer.

Eligible families can earn up to 120% of the area median income (AMI), based on number of persons living in the household. In determining gross household income, all family members over the age of eighteen (18) are considered, as well as other sources of income.

Program Eligibility

- The home must be the primary residence of the buyer;
- Homebuyers must qualify for private mortgage financing in order to purchase one of these homes. Borrower must demonstrate creditworthiness. Additional financial assistance may also be available as needed; and

- Homebuyers must complete at least 8 hours of pre-purchase housing counseling, with at least 2 hours of face-to-face counseling from a HUD- approved counseling agency.

The Emergency Shelter Grant (ESG) Program

The ESG Program, funded by the Department of Housing and Urban Development (HUD), provides outreach, shelter, rapid re-housing, homelessness prevention and related services to people experiencing homelessness, or for people in danger of becoming homeless. This program is principally designed to be the first step in a continuum of assistance to enable homeless individuals and families to move toward independent living as well as to prevent homelessness. ESG funds may also be used to aid people who are at imminent risk of becoming homeless due to eviction, foreclosure or utility shutoff.

The program is focused on providing temporary financial assistance and housing relocation and stabilization services to individuals and families who are homeless or at risk of homelessness. There are four definitions of homelessness consisting of:

1. An individual or family who lacks a fixed, regular and adequate nighttime residence, with a primary nighttime residence that is a public or private place not designed for or ordinarily used as a regular sleeping accommodation for human beings or living in a supervised publicly or privately operated shelter designated to provide temporary living arrangements;
2. An individual or family who will imminently lose their primary nighttime residence within 14 days of the date of application for homeless assistance and no subsequent residence has been identified in addition to the individual or family lacking resources or a support network;
3. Unaccompanied youth under 25 years of age, or families with children and youth who do not otherwise qualify as homeless; and
4. (4) Any individual or family who is fleeing or is attempting to flee domestic violence, dating violence, sexual assault, stalking or other dangerous or life threatening conditions that relate to violence against the individual or a family member as well as has no other residence and lacks the resources or support networks.

To be considered at-risk of homelessness, individuals or families must meet two threshold criteria and must exhibit one or more specified risk factors. The two threshold criteria include having income below 30 percent of median income for the geographic area and insufficient resources immediately available to attain housing stability to prevent them from moving to an emergency shelter. In addition, the families and individuals must exhibit the following risk factors:

- Has moved frequently because of economic reasons;
- Is living in the home of another because of economic hardship;

- Has been notified in writing that their right to occupy their current housing or living situation will be terminated within 21 days after the date of application;
- Lives in a hotel or motel;
- Lives in severely overcrowded housing;
- Is exiting a publicly funded institution or system of care; and
- Lives in housing that has characteristics associated with instability and an increased risk of homelessness.

OBJECTIVE

The objectives of the audit were to review and assess the administration and financial management of the HUD grants.

SCOPE

The original scope of this audit was from 2004 – 2018; however, after receipt of documentation, the scope was extended to include 2019.

METHODOLOGY

We conducted this audit in accordance with *Generally Accepted Government Auditing Standards* (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

To achieve our audit objectives, we evaluated FCHCD's overall administration of the HUD Grants, which included a review of staffing, financial management and the administration of the grant-funded activities. During our evaluation, we performed audit procedures to ensure:

- Sufficient staffing existed to effectively administer the respective programs;
- Proper documentation was obtained, reviewed and approved prior to disbursing grant funds;
- Grant funds were committed by the required deadline;
- Program activities were accurately recorded in HUD's Integrated Disbursement and Information System (IDIS);
- Proper monitoring was conducted of the Programs and projects;
- Appropriate documentation was maintained to validate compliance with HUD's requirements and support performance information; and
- Program funding was provided to eligible recipients.

The results of the audit to address Commissioner Hall's questions are detailed below:

1. Between 2004-2005, what was the issue with the reconciliation process?

As reflected in previous audit reports, there was a failure to reconcile the AMS ledger and the IDIS system in accordance with HUD’s guidelines. HUD recommends the regular reconciliation of financial records. HUD’s IDIS guidelines, Section 5, sub-section 7-3 states: “Obligations, expenditures, and program income submitted to HUD in the Consolidated Performance and Evaluation Report (CAPER), or other applicable report(s), should reconcile with the program participant’s accounting records.” [24 CFR 570.504, 24 CFR 570.507, 24 CFR 91.520].

There were no formal reconciliations of the AMS ledger and the IDIS system. The following conditions within the department’s internal control environment have made the reconciliation process difficult:

- *Findings from the Federal government’s Office Management Group issued an opinion that the IDIS system did not conform to GAAP or government accounting guidelines;*
- *Due to limitations within AMS, users were not able to fully reconcile historical data;*
- *Staff lacked adequate access to both AMS and IDIS. As a result, they were not able to verify grant expenditures and identify discrepancies; and*
- *The IDIS system did not provide a usable audit trail of expense and draw-down entries, which made reconciling the IDIS balances inefficient and difficult.*

Based on previous findings, the financial management internal controls over the Fulton County HOME Program had not been adequately developed in accordance to HUD’s guidelines or OMB Circular 133.

During our audit, we were made aware that the Department of Community Development’s fiscal team, with assistance from the Grants Administration team, are currently working to reconcile HUD’s IDIS financial system to the County’s AMS financial system.

2. Between 2012 - 2014, what grants and general fund dollars were rescinded? Where are these funds located currently? If reallocated, where were the funds used?

During our review, we requested supporting documentation of grants and general fund dollars that were rescinded from the Department of Housing and Community Development in order to determine if funds were rescinded, reallocated or currently available. In doing so, we were not provided any information regarding rescinded funds during calendar years 2012-2014.

3. Between 2009 - 2012, were there any affordable housing pitfalls? What were the affordable housing pitfalls?

An article released by the Georgia Budget and Policy Institute stated the following:

“No matter where you live in Georgia, the cost of housing stretches the paychecks of more and more families. From 2012-2016, roughly 1.3 million Georgia households were renters, representing 37 percent of Georgia’s population during that time.

The affordability problem can be linked to several factors. Georgia’s wages have mostly remained stagnant, with persistent racial and gender disparities. Data from 2017 shows the median wage is still below pre-Great Recession levels for all Georgians. The ongoing disparity in median wages by race further complicates the picture. A sizeable disparity in statewide wages remains for African Americans and Hispanics compared to white Georgians. The median wage is 25 percent lower for African Americans and 26 percent lower for Hispanics in Georgia. For women, the median wage is nearly 17 percent lower than men.

It is hard to separate stagnant wage growth and the affordable housing crisis, but it’s not the only factor at play. Accelerated redevelopment in prime real estate markets is a contributing factor, driving prices up and in some cases pushing long-time residents out. In addition, many communities in Georgia are experiencing a shrinking supply of affordable units as more lucrative housing options like luxury townhomes and condos are prioritized, or zoning changes prohibit or limit different types of housing options.

As housing costs rise and wages remain largely stagnant, the boundaries of the affordability problem ripple well beyond low-income households. The affordability crisis often pushes civil servants like teachers, firefighters and police officers to the outskirts of the communities they serve. If Georgia communities want meaningful, long-term solutions to the affordable housing crisis, the debate must extend to a discussion on wages and income inequality.”

4. Please provide all details surrounding the funding, pitfalls, and rescinded funds from the Christian Center project.

Fulton County entered into a loan agreement with Christian City December 2005, for \$1 million to develop twelve (12) residential group homes for children. This agreement was approved by Fulton County. On December 21, 2005, the County Manager and Deputy County Manager approved the issuance of a check in the amount of \$1 million for the closing of the Christian City project. A check in the amount of \$902,811.00 was requested for the reimbursement of acquisition and soft costs on the Christian City project and

disbursed to Mr. John T. Davis, P.C., closing agent on December 22, 2005; subsequently, the remaining \$97,189.00 was disbursed to Christian City Alzheimer Unit another nonprofit under the Christian City umbrella, totaling \$1 million.

Our review of the Christian City project revealed that the project was funded under the Community of Housing and Development Organizations (CHDO) program. The Office of the County Auditor reviewed the CHDO program guidelines in order to obtain an understanding of the program. In so doing, we noted that CHDOs are non-profit, tax exempt, 501C3 organizations that retain housing for the community it serves. The CHDO communities must serve a defined geographical community. The target populations that benefit from CHDO housing are low to moderate income individuals. It was also determined that CHDO funding applications are reviewed and assessed as a group. The CHDO Program Manager, HOME Manager, Finance Manager, personnel responsible for environmental reviews, and any other staff person are called upon to assist in the review process. Upon providing written analysis, the information is then forwarded to the CHDO of Fulton County for funding approval. During this process, the CHDO applicant is requested to make a presentation to the CHDO Board who will take the analysis provided by staff along with the information presented by the CHDO applicant and make a determination as to whether the project is to be funded. Upon project approval it's the CHDO's Construction Manager's responsibility to provide construction oversight, compliance review and communication with the CHDO.

The Christian City project file reflected that the project is a Christian based organization built on the biblical foundation of family. Christian City's purpose, goal and vision is to maintain and support the integrity and sanctity of the family unit with programs providing the spiritual and emotional healing necessary to restore broken families and to reunite and reconcile family members wherever possible.

During the 4th quarter of 2005, it was determined that the project was certified and approved to receive CHDO funds by the CHDO Construction/Finance Manager in the absence of the CHDO Program Manager. The CHDO Program Manager returned to work in January 2006 and subsequently reviewed the Christian City file and determined the file to be incomplete and noncompliant. Therefore, Christian City was not qualified to receive CHDO funds based on HUD guidelines. It was also noted that there was no indication of a staff analysis being performed, or a presentation for approval provided to the CHDO Board.

The internal review of the Christian City project file performed by the CHDO Program Manager, in January 2006, found several discrepancies/areas to be corrected, as follows:

- **Low Income Input** – *Christian City does not clearly identify how low-income input will be acquired from citizens in the community;*
- **Low Income Certification** – *the Christian City Board structure consists of 24 members. Out of the 24, two (2) were classified low-income because of household*

income; seven (7) were low-income by census tract; however, census tract information is not listed on the form. Therefore, compliance by virtue of census tract is questionable and requires verification;

- **Certificate of Existence** – there is no documentation reflecting current certificate of existence;
- **Provision for Decent and Affordable Housing** – the submitted articles do not indicate the purpose or provision of decent housing that is affordable to low-to-moderate income people;
- **Service Area** – the application does not clearly define the geographic service area;
- **Loan Application** – prior to the loan being approved and funded, the traditional process was not observed nor was there formal acknowledgement of verification of required documents as represented by completion of the Fulton County Office of Housing’s Loan Application checklist;
- **Marketing Plan does not Reflect Fair Housing** – the submitted marketing plan does not include a description of the Fair Housing Marketing Plan as required by HUD;
- **Set-up Report** – the set-up report indicates a 3% amortized loan for a period of 30 years, IDIS set-up differs and will need to be modified;
- **Loan Agreement** – the submitted loan agreement is different from the loan agreement executed at closing and filed with the Superior Clerk of Fulton County. While the two (2) agreements are entirely different the most substantive contradiction is the term of the loan, use of funds, number of collateral acres and affordability period;
- **Settlement Statement** – settlement statement does not include the Name and Address of Seller, and Christian City, Inc. was already purchase on December 18, 2002;
- **Section 6 HOME Program, Loan Agreement** – the loan agreement filed with the Superior County Clerk of Fulton County identifies income and affordability restrictions as set forth in 24 CFR 92; however, the language would not be appropriate as tenants would constitute children who are unemployed;
- **Section 6 HOME Program, Supportive Programs** – clarification is needed on the issue of Faith Based Organizations utilizing HUD funds within the HOME program. Individuals must be given the opportunity to participate only on a voluntary basis without penalty. The loan document will need to be modified;
- **Subsidy Layering Analysis** – file does not support that a subsidy layering analysis has been performed by Finance;
- **Check** – check #093493 in the amount of \$97,189.00 was paid to the order of Christian City Alzheimer Unit (a parent company);
- **Relationship of Other Organizations** – Christian City consists of five (5) non-profit organizations, various legal documents have one or more of the parent organizations; and
- **Davis Bacon** – payroll certifications have not been completed.

Several correspondences have transpired between Fulton County and Christian City to ensure proper documentation was provided from Christian City in order to comply with HUD's regulations.

After several reviews of the file, on July 20, 2006, Fulton County reached out to a HUD CPD Representative inquiring about making corrections to the Christian City, Inc. file, after being funded. The County was informed that any areas of noncompliance corrected after the project was funded could result in the County being in violation of Federal Regulations.

On November 21, 2006, HUD representation held a conference call with Fulton County regarding Christian City. Fulton County disbursed about \$1 million in HOME CHDO funds to Christian City for the acquisition of the site and engineering work and not the construction of the units. It was explained that the housing had to meet certain requirements such as executed lease, HOME rents and HOME income limits. Christian City President/CEO explained that the cottages are truly homes for children. The children have a relationship with families that are surrogate families for deprived children. The families live in rental units in the existing Children's Village at Christian City; however, the Christian City Home for Children does not execute lease agreements with the tenants. A discussion was held about ways to make surrogate families fit the criteria/parameters for the HOME program.

The HUD representative mentioned that all HOME-assisted housing must meet the affordable housing requirements of section 215 of the HOME Investment Partnerships Act (42 U.S.C. 12745) for either rental housing or homeownership housing. Clearly, housing for foster children is not homeownership housing; thus the housing must meet the requirements for affordable rental housing in 92.252, as well as the lease requirements in section 225 of the HOME Investment Partnerships Act (42 U.S.C. 12755) and 92.253. However, the County has disbursed \$1 million in HOME funds to Christian City for the acquisition of the site and engineering work for the construction of cottages that will be rental housing.

On February 6, 2007, Fulton County received notification from the U.S. Department of Housing and Urban Development indicating an Annual Monitoring and Technical Assistance visit would take place on March 5-9, 2007 to review the progress that the County had made towards expending its HOME funds and achieving the objective outline in the County's 2003, 2004, 2005 and 2006 Action Plans. HUD also mentioned during the site visit that the County should be prepared to demonstrate how Christian City, Inc.'s project was in compliance with the HOME program regulations.

The Office of the Inspector General for Audit (OIG) performed an audit of the HOME Investment Partnerships Program and determined that the Christian City CHDO project was noncompliant. The County failed to demonstrate its use of HOME funds for eligible activities and costs and to satisfactorily document eligibility and costs according to the HOME regulations at 24 CFR 92.508(a). Therefore, on September 12, 2007, the United

States Department of Housing and Urban Development notified Fulton County that funding provided to Christian City for the purpose of creating two (2) group homes for children had been declared to be noncompliant with HUD's regulations and demanded that Fulton County repay \$1 million to its Home Investment Trust fund due to the noncompliance.

HUD also made reference that the County had downsized its staff responsible for the HOME program, and lost key personnel with the HOME program experience and detailed knowledge of the County's ongoing HOME program activities. The County has not taken action to replace them. HUD also noted that these issues may become factors in a final decision regarding the County's capacity to administer the HOME program.

On March 17, 2009, U.S. Department of Housing and Urban Development sent a letter to Mr. Zachary Williams, County Manager, informing him that as result of their audit report dated March 7, 2008, and meeting held on March 11, 2009, the County must submit a repayment plan for the HOME fund expended on the Christian City project totaling \$1 million. Therefore, on June 5, 2009, the Department of Housing and Urban Development de-obligated \$1 million from the County's 2008 HOME allocation.

- 5. Between 2004 - 2018, are there any CDBG, NSP, ESG, and HOME funds that were allocated to projects but the projects weren't completed? Where are the remaining funds now? Have any of the remaining funds been reallocated?**

Our review of the CDBG, NSP, ESG, and HOME projects determined that funds were allocated, between 2004 – 2020, to CDBG, NSP, ESG and HOME projects. Our review also revealed that several of the projects were completed in subsequent calendar years. In addition, we noted any remaining funds associated with the incomplete or open projects were reallocated and expended in subsequent years.

- 6. Between 2004 - 2018, were there any projects not completed that were funded through any HUD program grants, such as CDBG, NSP, ESG, and HOME? If so, provide the project name, scope of work, grant amount, amount of funds returned, the amount of funding still outstanding, or owed to Fulton County.**

Upon our review of the open projects for these programs, we noted the following:

CDBG

- A total of twelve (12) projects were reflected as "open" under CDBG's purview between 1994-2019. Seven (7), or fifty-eight percent (58%), of those projects' balances have been reallocated for reprogram. Three (3), or twenty-five percent (25%), of the projects are closed and all funds were expended. Two (2), or seventeen percent (17%), of the projects are current projects.*

ESG

- A total of four (4) projects were reflected as “open” under ESG’s purview between 2012-2018. The grant closure is in process for one (1) of those projects; and three (3), or seventy-five percent (75%), are current contracts.

HOME

- One (1) project was reflected as “open” under HOME’s purview between 2015-2018; supporting documentation was not provided for that project.

We have compiled the names of the open projects, project scope, funded amount, draw amount, balance, and status of the project in the attached addendum (Addendum 1).

- 7. Between 2004 - 2018, were there any projects or programs in North Fulton that were funded by any of the CDBG, NSP, ESG, and HOME grants? Please provide the name of the project, project scope, how much was requested and the outcome (Funded and Unfunded). Please provide an explanation as to why it was funded or not funded.**

Based on our review of the U.S. Department of Housing and Urban Development Office of Community Planning and Development IDIS report of projects funded to Fulton County, we identified one hundred and five (105) projects funded to North Fulton during calendar years 2004-2018.

During our review of the North Fulton projects funded during calendar years 2004-2018, we were able to identify the project term, scope and the amount requested and expended for thirty-two percent (32%), or thirty-four (34), out of the one hundred and five (105) project files. The Department of Housing and Community Development informed us that the remaining seventy-one (71) project files were in the County’s archive building at an off-site location. We were informed by management that staff was unavailable to retrieve files from archive due to the pandemic.

We have compiled the names of the projects, project scope, amount requested and expended in the attached addendum (Addendum 2).

- 8. Between 2004 - 2018, were the County Manager and/or other County Executives made aware of issues pertaining to any CDBG, NSP, ESG, and HOME funded projects and/or misuse of any grant funds through HUD Audits, County Audits and any employees from the Fulton County Department of Housing and Community Development?**

The audits in reference to the Department of Housing and Community Development that were conducted by the Office of the County Auditor were submitted to the Board of Commissioners, the County Manager, and the Director of the Department of Housing and

Community Development. Additionally, since calendar year 2009, all audits conducted by the Office of the County Auditor have been made available, for public viewing, on our webpage.

We have compiled a listing of findings/concerns of the audits conducted on the HOME Program during calendar years 2009-2018. This information is reflected in the Addendum attached to this report (Addendum 3).

CONCLUSION

It is critical for executive level management to closely oversee and manage the implementation of corrective actions for the aforementioned weaknesses to ensure compliance with HUD and County regulations to decrease non-compliance issues. In conclusion, our previous audit findings have revealed that the current grant infrastructure in the Department of Housing and Community Development lacks adequate oversight and internal controls. Without significant modifications, grant funding for these program and others could potentially be at risk.

Please provide a written response to this audit within ten (10) business days. Be sure to address the written response to Anthony Nicks, County Auditor. The written response should be submitted through the County Manager's Office and to Joi Hargis, Audit Coordinator, in the Office of the County Auditor at Joi.Hargis@fultoncountyga.gov. We would like to thank management and staff for their timely cooperation and assistance during this audit. The distribution of this report is reserved for the executive management of Fulton County and the Board of Commissioners.

ADDENDUMS