FAYETTE COUNTY BOARD OF EDUCATION

SINGLE AUDIT REPORT

FOR THE YEAR ENDED

JUNE 30, 2021
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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

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, 2021, 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 25, 2022.

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 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 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 may exist that have not been identified.
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 Governmental Auditing Standards in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Macon, Georgia
February 25, 2022
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

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

Report on Compliance for Each Major Federal Program
We have audited the Fayette County Board of Education’s (the "School System") 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 School System’s major federal programs for the year ended June 30, 2021. 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.

Management’s Responsibility
Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor’s Responsibility
Our responsibility is to express an opinion on compliance for each of the School System’s major federal programs based on our audit of the types of compliance requirements referred to above. 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 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”). Those standards and the Uniform Guidance 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 the School System’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 on compliance for each major federal program. However, our audit does not provide a legal determination of the School System’s compliance.
Opinion on Each Major Federal Program
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, 2021.

Report on Internal Control Over Compliance
Management of the School System is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School System's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program, 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School System's 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 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 compliance 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 compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.
The purpose of this report on internal control of compliance is solely to describe the scope of our testing of internal control over compliance and the results of 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, each major fund, and the aggregate remaining fund information of the School System as of and for the year ended June 30, 2021, 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 25, 2022, 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 as a whole. 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.

Macon, Georgia
February 25, 2022
U.S. DEPARTMENT OF AGRICULTURE:
Passed through Georgia Department of Education:
Child Nutrition Cluster:
- School Breakfast Program 10.553 205GA324N1099 $ 981,279
- National School Lunch Program 10.555 205GA324N1099 4,237,873
  Total Child Nutrition Cluster 5,219,152
- State Administrative Expenses 10.560 205GA904N2533 12,573
- Fresh Fruit and Vegetable Program 10.582 N/A 59,619
  Total U.S. Department of Agriculture 5,291,344

U.S. DEPARTMENT OF DEFENSE:
Junior R.O.T.C. Unknown N/A 173,462
  Total U.S. Department of Defense 173,462

U.S. DEPARTMENT OF EDUCATION:
Passed through Georgia Department of Education:
- Title I, Part A 84.010 S010A190010 87,415
- Title I, Part A 84.010 S010A200010 1,331,183
  Total Title I, Part A 1,418,598
- Title II, Part A-Supporting Effective Instruction State Grants 84.367 S367A190001 44,971
- Title II, Part A-Supporting Effective Instruction State Grants 84.367 S367A200001 317,993
  Total Title II, Part A-Supporting Effective Instruction State Grants 362,964
- Title III - Limited English Proficient 84.365 S365A190010 2,391
- Title III - Limited English Proficient 84.365 S365A200010 110,786
  Total Title III - Limited English Proficient 113,177
- Vocational Education - Basic Grants to States 84.048 V048A190010 11,567
- Vocational Education - Basic Grants to States 84.048 V048A200010 121,357
  Total Vocational Education - Basic Grants to States 132,924
- Title IV, Part A-Student Support and Academic Enrichment 84.424 S424A190011 14,789
- Title IV, Part A-Student Support and Academic Enrichment 84.424 S424A200011 108,109
  Total Title IV, Part A-Student Support and Academic Enrichment 122,898
- Special Education Cluster
  - Title VI-B Flowthrough 84.027 H027A190073 934,091
  - Title VI-B Flowthrough 84.027 H027A200073 2,584,257
  - High Cost Fund Pool 84.027 H027A200073 97,612
  - Title VI-B Preschool Incentive 84.173 H173A190081 8,799
  - Title VI-B Preschool Incentive 84.173 H173A200081 73,633
  Total Special Education Cluster 3,698,392
- Special Education - State Personnel Development 84.323 H323A170010 7,000
- COVID-19 Education Stabilization Funds 84.425D S425D200012 6,613,269
  Total U.S. Department of Education 12,469,222

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
Passed through Georgia Department of Early Care & Learning
CCDF Cluster
- COVID-19 Child Care and Development Block Grant 93.575 N/A 28,406
  Total U.S. Department of Health and Human Services 28,406

Total Expenditures of Federal Awards $ 17,962,434
FAYETTE COUNTY BOARD OF EDUCATION

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2021

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, 2021.

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 $431,646 for the year ended June 30, 2021.

NOTE 4. SUBRECIPIENTS

The School System did not pass through any funds to subrecipients during the year ended June 30, 2021.
FAYETTE COUNTY BOARD OF EDUCATION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

A. SUMMARY OF AUDIT RESULTS

Financial Statements
Type of auditor’s report issued
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 Uniform Guidance? ___ Yes  X  No

Identification of major programs:

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<th>CFDA Number</th>
<th>Name of Federal Program or Cluster</th>
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<td>84.425D</td>
<td>COVID-19 Education Stabilization Funds</td>
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Dollar threshold used to distinguish between
Type A and Type B programs:
$750,000

Auditee qualified as low-risk auditee? X  Yes  ____ No
B. FINDINGS: FINANCIAL STATEMENT AUDIT

None reported.

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

None reported.
None reported.