

**COBB COUNTY BOARD OF EDUCATION**

**REPORT OF INDEPENDENT CERTIFIED  
PUBLIC ACCOUNTANTS IN ACCORDANCE  
WITH THE UNIFORM GUIDANCE AND  
*GOVERNMENT AUDITING STANDARDS***

**FOR THE YEAR ENDED JUNE 30, 2019**

# COBB COUNTY BOARD OF EDUCATION

FOR THE YEAR ENDED JUNE 30, 2019

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

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**To the Superintendent and Members of  
the Cobb County Board of Education  
Marietta, 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 Cobb County Board of Education, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Cobb County Board of Education's basic financial statements, and have issued our report thereon dated December 4, 2019.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Cobb County Board of Education'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 the Cobb County Board of Education's internal control. Accordingly, we do not express an opinion on the effectiveness of the Cobb County Board of Education'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.

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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 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 Cobb County Board of Education'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.

*Mauldin & Jenkins, LLC*

Atlanta, Georgia  
December 4, 2019



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

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**To the Superintendent and Members of  
the Cobb County Board of Education  
Marietta, Georgia**

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

We have audited the Cobb County Board of Education's 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 Cobb County Board of Education's major federal programs for the year ended June 30, 2019. The Cobb County Board of Education'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 Cobb County Board of Education'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 Cobb County Board of Education's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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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 Cobb County Board of Education's compliance.

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

In our opinion, the Cobb County Board of Education 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, 2019.

**Report on Internal Control Over Compliance**

Management of the Cobb County Board of Education 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 Cobb County Board of Education'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 an 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 Cobb County Board of Education'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 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.

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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 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, each major fund and the aggregate remaining fund information of the Cobb County Board of Education as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Cobb County Board of Education's basic financial statements. We have issued our report thereon dated December 4, 2019, 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.

*Mauldin & Jenkins, LLC*

Atlanta, Georgia  
December 4, 2019

COBB COUNTY SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2019

Funding Agency Program/Grant	CFDA Number	Pass-through Grantor No.	Expenditures
<b><u>Agriculture, U.S. Department of,</u></b>			
<u>Passed Through Georgia Department of Education</u>			
<u>Child Nutrition Cluster:</u>			
National School Breakfast Program	10.553	195GA324N1099	5,907,927
National School Lunch Program - Cash	10.555	195GA324N1099	23,203,748
National School Lunch Program - Donated Food	10.555	195GA324N1099	<u>4,627,405</u>
Total Child Nutrition Cluster			\$ 33,739,080
Fresh Fruit and Vegetable Program	10.582	195GA324L1603	<u>160,066</u>
Total U.S. Department of Agriculture			33,899,146
<b><u>Education, U.S. Department of,</u></b>			
<u>Passed Through Georgia Department of Education:</u>			
Title I, Part A:			
Improving Academic Achievement	84.010	S010A170010	3,674,620
Improving Academic Achievement	84.010	S010A180010	18,043,587
School Improvement	84.010	S010A170010	17,100
School Improvement	84.010	S010A180010	<u>63,042</u>
Total Title I, Part A			21,798,349
Special Education Cluster (IDEA):			
Title VI-B Flow Through	84.027	H027A170073	951,636
Title VI-B Flow Through	84.027	H027A180073	17,545,795
GNETS Federal VIB Special Project	84.027	H027A170073	71,643
GNETS Federal VIB Special Project	84.027	H027A180073	280,905
Preschool Grants	84.173	H173A170081	104,868
Preschool Grants	84.173	H173A180081	370,223
High Cost Fund Pool	84.027	H027A180073	<u>299,897</u>
Total Special Education Cluster (IDEA)			19,624,967
Vocational Education Grants to Local Education Agencies			
Perkins IV Grants-Program Improvement	84.048	V048A180010	712,622
Perkins IV Grants-Reserve	84.048	V048A180010	25,000
Perkins IV Grants - Reserve - Carryover	84.048	V048A170010	<u>41,747</u>
Total Vocational Education Grants to Local Education Agencies			779,369
Title II, Part A:			
Improving Teacher Quality	84.367	S367A170001	477,103
Improving Teacher Quality	84.367	S367A180001	1,770,933
Advanced Placement Testing	84.367	S367A180001	<u>9,000</u>
Total Title II, Part A			2,257,036
Title III, Part A			
Title III, Part A - Limited English Proficient	84.365	S365A170010	397,578
Title III, Part A - Limited English Proficient	84.365	S365A180010	787,650
Title III, Part A - Immigrant	84.365	S365A170010	40,415
Title III, Part A - Immigrant	84.365	S365A180010	<u>26,729</u>
Total Title III, Part A			1,252,372
Title IV, Part A - Student Support and Academic Achievement			
Title IV, Part A - Student Support and Academic Achievement	84.424A	S424A170011	90,718
Title IV, Part A - Student Support and Academic Achievement	84.424A	S424A180011	<u>990,879</u>
Total Title IV, Part A			1,081,597
Title IV, Part B:			
Title IV, Part B - 21st Century Community Learning Centers	84.287	S287C170010	108,513
Title IV, Part B - 21st Century Community Learning Centers	84.287	S287C180010	<u>685,751</u>
Total Title IV, Part B			794,264
Education for Homeless Children			
Education for Homeless Children	84.196	S196A170011	14,244
Education for Homeless Children	84.196	S196A180011	<u>51,280</u>
Total Education for Homeless Children			65,524
<u>Passed Through Technical College System of Georgia</u>			
Adult Education	84.002	V002A180010	<u>650,014</u>
Total Adult Education			650,014
Total U.S. Department of Education			<u>48,303,492</u>
<b><u>Defense, U.S. Department of</u></b>			
R.O.T.C. Program	12.000	N/A	<u>1,129,809</u>
Total U.S. Department of Defense			<u>1,129,809</u>
<b><u>TOTAL FEDERAL AWARDS</u></b>			<b>\$ <u>83,332,447</u></b>

Concluded.



**COBB COUNTY BOARD OF EDUCATION**

**NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2019**

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**NOTE 1. BASIS OF PRESENTATION**

The Schedule of Expenditures of Federal Awards includes the federal grant activity of the Cobb County Board of Education 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* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the financial statements.

**NOTE 2. NATIONAL SCHOOL LUNCH PROGRAM – DONATED FOOD**

The amounts shown for the National School Lunch Program – Donated Food on the schedule of expenditures of federal awards represent the federally assigned value of nonmonetary assistance for donated food received and/or consumed by the School District during the current fiscal year.

**NOTE 3. INDIRECT COST RATE**

The School District did not utilize the 10% de minimis indirect cost rate permitted by the Uniform Guidance.

**COBB COUNTY BOARD OF EDUCATION**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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**SECTION I**  
**SUMMARY OF AUDITOR'S RESULTS**

**Financial Statements**

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

Unmodified

Internal control over financial reporting:

Material weaknesses identified?

\_\_\_yes  X no

Significant deficiencies identified?

\_\_\_yes  X none reported

Noncompliance material to financial statements noted?

\_\_\_yes  X no

**Federal Awards**

Internal Control over major federal programs:

Material weaknesses identified?

\_\_\_yes  X no

Significant deficiencies identified?

\_\_\_yes  X none reported

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

Unmodified

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

\_\_\_yes  X no

Identification of major federal programs:

CFDA Number  
 10.553 and 10.555

Name of Federal Program or Cluster  
 Child Nutrition Cluster

Dollar threshold used to distinguish between Type A and Type B programs:

\$2,499,973

Auditee qualified as low-risk auditee?

X yes \_\_\_no

**COBB COUNTY BOARD OF EDUCATION**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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**SECTION II**  
**FINANCIAL STATEMENT FINDINGS**

**None reported.**

**SECTION III**  
**FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS**

**None reported.**

**COBB COUNTY BOARD OF EDUCATION**  
**SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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**SECTION IV**  
**STATUS OF PRIOR AUDIT FINDINGS**

**None reported.**