

CENTRAL SAVANNAH RIVER AREA
REGIONAL COMMISSION
AUGUSTA, GEORGIA

SCHEDULE OF STATE CONTRACTUAL ASSISTANCE
AND
SCHEDULE OF AWARDS EXPENDED BY CONTRACT NUMBERS
GEORGIA DEPARTMENT OF HUMAN SERVICES (DHS)
AS REQUIRED BY O.C.G.A. §50-20-1 THROUGH §50-20-8
FOR THE YEAR ENDED JUNE 30, 2023



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INDEPENDENT AUDITOR'S REPORT

To the Council Members
Central Savannah River Area
Regional Commission
Augusta, Georgia

Opinions

We have audited the accompanying Schedule of State Contractual Assistance and the Schedule of Awards Expended by Contract Number – Georgia DHS – Division of Aging Services of the **Central Savannah River Area Regional Commission** (the "Commission"), and the related notes to the schedule.

In our opinion, the Schedule of State Contractual Assistance and the Schedule of Awards Expended by Contract Number – Georgia DHS – Division of Aging Services referred to above present fairly, in all material respects, the amount of state revenues earned for each contract completed or in process and amounts due to or from the state agency for each contract of the Commission as required by the Official Code of Georgia Annotated ("O.C.G.A."), §50-20-01 through §50-20-08 for the year ended June 30, 2023, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States ("*Government Auditing Standards*"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of the Commission and to meet our other ethical responsibilities, in accordance with the 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 audit opinions.

Responsibilities of Management for the Schedules

Management is responsible for the preparation and fair presentation of these schedules in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

In preparing the schedules, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for twelve months beyond the schedules dates, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the schedules as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedules.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedules, 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 amounts and disclosures in the schedules.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedules.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Report on the Audit of the Financial Statements

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the Central Savannah River Area Regional Commission as of and for the year ended June 30, 2023, and our report thereon dated December 15, 2023, expressed an unmodified opinion on those financial statements.

Mauldin & Jenkins, LLC

Macon, Georgia
December 15, 2023

**CENTRAL SAVANNAH RIVER AREA REGIONAL COMMISSION
SCHEDULE OF STATE CONTRACTUAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2023**

State Agency	Contract Description and Number	State Revenues Recognized	Due from State	Due to State
DCA	Georgia Dept. of Community Affairs - RDC Support FY21 Support Contract	\$ 163,400	\$ -	\$ -
DNR	Georgia Dept. of Natural Resources - Historic Preservation Section	4,091	-	-
DHS	GA Dept. of Human Services, Multi-Funded Aging Services Contract #42700-373-0000106930 (FY23)	3,895,606	1,129,477	-
DHS	GA Dept. of Human Services, Families First Services Program Contract #42700-373-0000103080 (FY23)	27	-	-
DHS	GA Dept. of Human Services, CARES Act Program Contract #42700-373-0000102979 (FY23)	7,879	-	-
DHS	GA Dept. of Human Services, Consolidated Appropriations Act 2021 Contract #42700-373-0000101630 (FY23)	80,357	80,357	-
DHS	GA Dept. of Human Services, American Rescue Plan Act, Contract #42700-373-0000106744 (FY23)	250,987	234,982	-
DHS	GA Dept. of Human Services, Multi-Funded Aging Services Contract # 42700-373-0000030572 (FY15)	-	-	290,680
DHS	GA Dept. of Human Services, Multi-Funded Aging Services Contract # 42700-373-0000020961 (FY14)	-	-	160,113
DHS	GA Dept. of Human Services, Multi-Funded Aging Services Contract #427000-373-0000012740 (FY13)	-	-	174,542
DHS	GA Dept. of Human Services, FY2012 - Part B Caregiver Education Contract #42700-373-0000011928 (FY13)	-	-	293
DHS	GA Dept. of Human Services, Multi-Funded Aging Services Contract #427000-373-0000008190 (FY12)	-	-	96,460
DHS	GA Dept. of Human Services, Chronic Disease Self-Management Program Contract #427-93-ARRA09012-99 (FY12)	-	-	3,944
DHS	GA Dept. of Human Services, Coordinated Transportation Contract #42700-362-000005517 (FY11)	-	-	14,651

**CENTRAL SAVANNAH RIVER AREA REGIONAL COMMISSION
SCHEDULE OF STATE CONTRACTUAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2023**

DHS	GA Dept. of Human Services, Multi-Funded Aging Services Contract #427000-373-0000004858 (FY11)	-	-	178,395
DHS	GA Dept. of Human Services, Multi-Funded Aging Services Contract #427-93-10100158-99 (FY10)	-	-	179,097
DCH	GEORGIA DEPT. OF COMMUNITY HEALTH - COMMUNITY CARE SERVICES PROGRAM CARE COORDINATION CONTRACT #2017006, Amendment 6	851,881	192,790	-
ED	GA Dept. of Economic Development, Workforce Division - #11-21-21-07-012	32,080	-	-
ED	GA Dept. of Economic Development, Workforce Division - #11-21-22-07-012	568,329	-	-
ED	GA Dept. of Economic Development, Workforce Division - #11-22-22-07-012	112,933	87,931	-
ED	GA Dept. of Economic Development, Workforce Division - #11-22-23-07-012	80,453	80,453	-
ED	GA Dept. of Economic Development, Workforce Division - #15-21-21-07-012	274,916	5,237	-
ED	GA Dept. of Economic Development, Workforce Division - #15-22-22-07-012	57,846	30,669	-
ED	GA Dept. of Economic Development, Workforce Division - #31-21-21-17-012	33,032	-	-
ED	GA Dept. of Economic Development, Workforce Division - #31-21-22-17-012	260,826	58,460	-
ED	GA Dept. of Economic Development, Workforce Division - #COVID1-20-20-07-012	41,668	-	-
ED	GA Dept. of Economic Development, Workforce Division - #COVID2-19-19-07-012	70,072	-	-
ED	GA Dept. of Economic Development, Workforce Division - #COVID3-20-20-07-012	2,866	-	-
DOT	GA Dept. of Transportation, STP-PI #0018411	9,859	6,147	-
DOT	GA Dept. of Transportation, Contract #IGTA2100666	2,382	35	-
Totals		<u>\$ 6,801,490</u>	<u>\$ 1,906,538</u>	<u>\$ 1,098,175</u>

CENTRAL SAVANNAH RIVER AREA REGIONAL COMMISSION
SCHEDULE OF AWARDS EXPENDED BY CONTRACT NUMBER
GEORGIA DEPARTMENT OF HUMAN SERVICES - DIVISION OF AGING SERVICES
FOR THE YEAR ENDED JUNE 30, 2023

<u>Contract/Award</u>	<u>Contract #</u>	<u>Award Amount Federal & State \$'s</u>	<u>Federal & State \$'s Earned Current Period</u>	<u>Federal & State \$'s Received Current Period</u>	<u>Federal & State \$'s Earned Prior Periods</u>	<u>Federal & State \$'s Received Prior Periods</u>	<u>Amounts Due To/(From) DHS</u>
Multi-Funded Services	42700-373-0000106930	\$ 4,174,909	\$ 3,895,609	\$ 2,766,132	\$ -	\$ -	\$ (1,129,477)
American Rescue Plan Act (ARPA)	42700-373-0000106744	\$ 2,426,021	\$ 250,987	\$ 16,005	\$ -	\$ -	\$ (234,982)
CARES Act	42700-373-0000102979	\$ 224,300	\$ 7,879	\$ 7,879	\$ -	\$ -	\$ -
Home Delivered Meals	42700-373-0000101630	\$ 283,061	\$ 80,357	\$ -	\$ -	\$ -	\$ (80,357)

CENTRAL SAVANNAH RIVER AREA REGIONAL COMMISSION
NOTES TO SCHEDULE OF STATE CONTRACTUAL ASSISTANCE AND
SCHEDULE OF AWARDS EXPENDED BY CONTRACT NUMBERS
June 30, 2023

1. GENERAL

The schedules present as required by the Official Code of Georgia Annotated, Sections 50-20-1 through 50-20-8, the amount of state assistance earned for each state contract completed or in process during the fiscal year and amounts due to or from the State agency for each contract for the year ended June 30, 2023.

2. BASIS OF ACCOUNTING

State contractual assistance means state or federal funds, or both, received from a state organization through a contractual arrangement.

The accompanying schedules are presented using the modified accrual basis of accounting. Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period. The Commission considers all revenues available if they are collected within 150 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for claims and judgments and compensated absences, which are recognized as expenditures to the extent they have matured.

3. SUBSEQUENT LIQUIDATION OF DUE FROM STATE

All amounts due from the State of Georgia were received subsequent to June 30, 2023.

4. AMOUNTS DUE TO GEORGIA DEPARTMENT OF HUMAN SERVICES – CURRENT AND PRIOR YEARS

The Commission requested and received more funds than actually earned in prior years. As a result, the Commission adjusted accrued revenues for the excess funds requested and reflected the excess as amounts due back to DHS. The Commission has received the funds and awaits the DHS Office of Financial Services to recoup the overpayments from a subsequent payment or request payment by check or direct through automated clearinghouse.

GA Dept. of Human Services, Multi-Funded Aging Services Contract #42700-373-0000030572 (FY15)	\$ 290,680
GA Dept. of Human Services, Multi-Funded Aging Services Contract #427000-373-0000020964 (FY14)	160,113
GA Dept. of Human Services, Multi-Funded Aging Services Contract #427000-373-0000012740 (FY13)	174,542
GA Dept. of Human Services, FY2012 - Part B Caregiver Education Contract #42700-373-0000011928	293
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GA Dept. of Human Services, Multi-Funded Aging Services Contract #427-93- 10100158-99 (FY10)	<u>179,097</u>
Total - amount remaining to be recouped by Georgia Department of Human Services	<u>\$ 1,098,175</u>

