

CITY OF STOCKBRIDGE, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2024

SECTION II FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS

2024 – 001. Management of Receivable, Revenue, Unearned Revenue and Unavailable Revenue Accounts

Criteria: Generally accepted accounting principles require revenues to be recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. As a part of these processes, the City should review all revenue transactions to determine reporting in the proper period.

Condition: The City did not properly adjust receivables and related balances in the various funds as of December 31, 2024.

Effect: The following adjustments were made to adjust receivables and related balances as of December 31, 2024:

- General Fund – Net adjustments to increase revenue by \$1,068,300, to increase accounts receivable by \$1,175,629, to increase unavailable revenue by \$69,360, and to increase the allowance for doubtful accounts by \$37,968.
- ARPA Fund – Net adjustments to increase revenue by \$489,682 and to decrease unearned revenue by \$489,682.
- Grants Fund – Net adjustments to increase revenue by \$758,651, to increase unavailable revenue \$511,535, to increase accounts receivable by \$1,277,984, and to increase intergovernmental payables by \$7,798.
- SPLOST V Fund – Net adjustments to increase revenue by \$625,872 and to increase taxes receivable by \$625,872.
- Solid Waste Fund – Net adjustments to increase revenue by \$2,580,419, to decrease unavailable revenue by \$2,570,605, and to increase accounts receivable by \$9,814.
- Conference Center Fund – Net adjustments to increase revenue by \$24,954, to increase unearned revenue by \$4,923, to decrease accounts payable by \$17,710, and to increase expenses by \$12,166.
- Hotel/Motel Tax Fund – Net adjustments to increase revenue by \$72,375 and to increase accounts receivable by \$72,375.

Cause: Management oversight.

Recommendation: We recommend that the City strengthen its control over its receivables and related balances to ensure balances are properly stated at year-end.

Views of Responsible Officials and Planned Corrective Action: We concur. We will implement procedures to strengthen controls over the City's receivables and related balances at year-end to ensure balances are properly stated.

CITY OF STOCKBRIDGE, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2024

SECTION II FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS (CONTINUED)

2024 – 002. Interfund Activity

Criteria: Generally accepted accounting principles require the reporting of interfund receivables and payables when transactions occur between individual funds for goods provided or services rendered. Additionally, transfers should be recorded for when funds are not expected to repay interfund receivables/payables.

Condition: Interfund receivables/payables and transfers were not properly stated for the period ended December 31, 2024.

Effect: The following adjustments were made to properly state the interfund amounts:

- General Fund – Net adjustments to decrease interfund receivables by \$6,796,573, to increase transfers out by \$10,788,213, to decrease cash by \$4,205,316, and to decrease revenue by \$213,676.
- ARPA Fund – Net adjustment to increase cash by \$49,559 and to decrease expenditures by \$49,559.
- Grants Fund – An adjustment to increase cash and transfers in by \$471,680.
- City-wide Capital Projects Fund – Net adjustments to increase transfers in by \$454,589, to increase cash by \$1,530,456, and to decrease expenditures by \$1,075,867.
- Downtown Development Fund – An adjustment to increase cash and transfers in by \$48,547.
- City-wide Development Fund – An adjustment to increase cash by \$4,535, to decrease other financing sources by \$255,198, to increase interfund payables by \$407,920, and to increase transfers out by \$148,186.
- Public Facilities Authority – An adjustment to increase transfers in by \$4,381,507 and to increase expenditures by \$4,381,507.
- Stormwater Fund – An adjustment to increase intergovernmental receivables and revenue by \$9,985.
- Conference Center Fund – An adjustment to increase cash and transfers in by \$400,575.
- Cemetery Fund – An adjustment to increase cash and transfers in by \$650.
- SPLOST IV Fund – An adjustment to increase cash and transfers in by \$502,245.
- Urban Redevelopment Fund – An adjustment to increase expenditures and transfers in by \$1,039,732.

Cause: Management oversight.

Recommendation: We recommend that the City strengthen internal controls over interfund activity to ensure interfund activity is properly stated at year-end.

Views of Responsible Officials and Planned Corrective Action: We concur. Additional controls will be implemented to ensure interfund activity is properly recorded.

CITY OF STOCKBRIDGE, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2024

SECTION II FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS (CONTINUED)

2024 – 003. Management of Prepaid Assets and Expenses

Criteria: Generally accepted accounting principles require expenses to be recognized in the same accounting period as the revenues they help generate. Accordingly, prepaid assets are recognized when an expenditure/expense is made for goods or services that were purchased for consumption but not consumed as of year-end.

Condition: Prepaid assets and expenses were not properly stated for the period ended December 31, 2024.

Effect: The following adjustments were made to properly state the prepaid assets and expenses:

- General Fund – An adjustment to increase transfers out by \$36,371, to decrease prepaid assets by \$159,119, and to increase expenditures by \$122,748.
- ARPA Fund – An adjustment to increase expenditures and transfers in by \$500.
- City-wide Development Fund – An adjustment to increase expenditures and transfers in by \$35,171.
- Water and Sewer Fund – An adjustment to decrease prepaid assets and increase expenses by \$54,301.
- Stormwater Fund – An adjustment to increase expenses and decrease prepaid assets by \$1,161.
- Solid Waste Fund – An adjustment to increase expenses and decrease prepaid assets by \$744.
- Conference Center Fund – An adjustment to decrease prepaid assets and increase expenses by \$2,364.
- Amphitheater Fund – An adjustment to increase expenses and decrease prepaid assets by \$2,400.
- Hotel/Motel Tax Fund – An adjustment to increase expenses and transfers in by \$700.

Cause: Management oversight.

Recommendation: We recommend that the City strengthen internal controls over prepaid assets and expenses to ensure that prepaid assets and expenses are properly stated at year-end.

Views of Responsible Officials and Planned Corrective Action: We concur. Additional controls will be implemented to ensure prepaid assets and expenses are properly recorded.

CITY OF STOCKBRIDGE, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024

SECTION II
FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS (CONTINUED)

2024 – 004. Inventory

Criteria: Generally accepted accounting principles require inventory to be reported as an asset and the recognition of expense to be deferred to the period in which the inventory is consumed.

Condition: During fiscal year 2024, the City did not reconcile the general ledger to reflect inventory on hand as of December 31, 2024.

Effect: An audit adjustment in the Water and Sewer Fund was required to decrease inventory and increase operating expenses by \$53,526.

Cause: Management oversight.

Recommendation: We recommend that the City strengthen internal controls to ensure inventory is properly recorded and that the general ledger totals agree to detail listings.

Views of Responsible Officials and Planned Corrective Action: We concur. Additional controls will be implemented to ensure inventory and expenses are properly recorded.

2024 – 005. Expenditures and Adjustments to Cash

Criteria: Generally accepted accounting principles require expenses to be reported when they are incurred, regardless of timing of related cash flows.

Condition: During fiscal year 2024, the City recorded expenditures due to resolutions being passed but in which actual expenditures were not incurred during the year.

Effect: The following adjustments were made to properly state expenditures:

- SPLOST V Fund – An adjustment to increase cash and decrease expenditures by \$573,653.
- TSPLOST Fund – An adjustment to increase cash and decrease expenditures by \$88,000.

Cause: Management oversight.

Recommendation: We recommend that the City strengthen internal controls to ensure expenditures are properly recorded as expenditures are incurred.

Views of Responsible Officials and Planned Corrective Action: We concur. Additional controls will be implemented to ensure expenditures and cash are properly recorded.

CITY OF STOCKBRIDGE, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2024

SECTION II FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS (CONTINUED)

2024 – 006. Accounting and Reporting of Amphitheater Expenditures

Criteria: Generally accepted accounting principles require that expenses must be recorded in the fund from which they are legally or contractually authorized to be paid. Additionally, proper internal controls should be in place to ensure that all disbursements are properly reviewed and approved by an authorized individual.

Condition: During fiscal year 2024, the City did not properly adjust expenditures in the General Fund for the activity of the Amphitheater, as well as payment to a third party. During the testing of Amphitheater expenditures, it was noted that many disbursements did not have proper approvals by management. Additionally, support for some disbursements was not available.

Effect: The following adjustments were made to properly state expenditures:

- General Fund – An adjustment to decrease expenditures and increase cash by \$6,013,271.
- Amphitheater Fund – Net adjustments to increase transfers in by \$4,676,607, to increase expenses by \$1,075,867, to increase revenue by \$213,676, and to increase cash by \$3,814,416.

Cause: Management oversight.

Recommendation: We recommend that the City strengthen internal controls over expenditures and related activity for the Amphitheater to ensure that balances are properly stated at year-end and that all expenditures are reviewed and approved by management before being paid.

Views of Responsible Officials and Planned Corrective Action: We concur. Additional controls will be implemented to ensure expenditures are properly reviewed and approved at year-end.

CITY OF STOCKBRIDGE, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024

SECTION II
FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS (CONTINUED)

2024 – 007. Accounting and Reporting of Expenses and Accrued Liabilities

Criteria: Generally accepted accounting principles require timely reporting of all current liabilities when goods have been received or services have been performed, regardless of the timing of related cash flows.

Condition: During fiscal year 2024, the City did not properly adjust liabilities the SPLOST IV Fund as of December 31, 2024.

Effect: An audit adjustment in the SPLOST IV Fund was made to decrease expenditures and retainage payable by \$184,332.

Cause: Management oversight.

Recommendation: We recommend that the City strengthen internal controls over accrued liabilities to ensure expenses and accrued liabilities are properly stated at year-end.

Views of Responsible Officials and Planned Corrective Action: We concur. Additional controls will be implemented to ensure expenses and accrued liabilities are properly recorded.

2024 – 008. Depreciation and Accumulated Depreciation for Governmental Funds

Criteria: Generally accepted accounting principles require depreciation to be reported in the government-wide financial statements because these statements are prepared on the full accrual basis of accounting, which recognizes the consumption of long-term assets. In contrast, governmental funds, which focus on short-term financial resources, are reported on the modified accrual basis and therefore do not report depreciation.

Condition: During fiscal year 2024, the City recorded depreciation and accumulated depreciation in the General Fund.

Effect: An audit adjustment in the General Fund was made to decrease expenditures and accumulated depreciation by \$75,358.

Cause: Management oversight.

Recommendation: We recommend that the City strengthen internal controls over the recording of depreciation and accumulated depreciation in the correct types of funds to ensure that balances are properly stated at year-end.

Views of Responsible Officials and Planned Corrective Action: We concur. Additional controls will be implemented to ensure expenditures are properly reported at year-end.

CITY OF STOCKBRIDGE, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2024

SECTION II FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS (CONTINUED)

2024 – 009. Capitalization of Capital Assets

Criteria: Generally accepted accounting principles require capital assets purchased or acquired be reported at historical cost or estimated historical cost. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized.

Condition: The City excluded capital items from its governmental capital assets detail and its business-type detail for the year December 31, 2024.

Effect: For the year ended December 31, 2024, completed projects in the amount of \$9,046,595 were not properly transferred out of construction in progress for governmental activities, and an additional \$529,298 of depreciation expense was recorded related to these projects. In addition, an adjustment in the Water and Sewer Fund was made to increase capital assets and capital contributions by \$1,740,817 and to increase accumulated depreciation and depreciation expense by \$87,518.

Cause: Internal controls over capital assets were not in place to ensure the proper capitalization of all capital assets.

Recommendation: We recommend that the City strengthen internal controls over the capitalization and reporting of capital assets

Views of Responsible Officials and Planned Corrective Action: We concur. We will strengthen procedures to ensure capital assets are properly recorded.

SECTION III FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS (CONTINUED)

2024 – 010. COVID-19 Coronavirus State and Local Fiscal Recovery Fund Grants (“CSLFRF”) – Assistance Listing 21.027 – Reporting

Criteria: Recipients are required to submit quarterly financial reports within thirty days of the close of a quarterly time period.

Condition: Multiple required reports were not submitted timely.

Cause: Management oversight.

CITY OF STOCKBRIDGE, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2024

SECTION III FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS (CONTINUED)

2024 – 010. COVID-19 Coronavirus State and Local Fiscal Recovery Fund Grants (“CSLFRF”) – Assistance Listing 21.027 – Reporting

Effect: The City was not in compliance with the requirements of grant reporting.

Recommendation: We recommend that the City establish procedures to ensure proper reporting under the grant requirements.

Views of Responsible Officials and Planned Corrective Action: We concur. We will establish procedures to ensure proper reporting based on grant requirements.

2024 – 011. Public Safety Partnerships and Community Policing Grants (“COPS”) – Assistance Listing 16.710 – Reporting

Criteria: Recipients are required to submit quarterly financial and semiannual performance reports within thirty days of the close of a quarterly or semiannual time period. The quarterly reports are also required to have all financial records, such as general ledgers and supporting documentation.

Condition: Multiple required reports were not submitted timely and/or were not properly supported.

Context: The City did submit not two of the required four quarterly financial reports for the COPS Hiring Program Grant (Grant ID 15JCOPS-22-GG-03440-UHPX) within thirty days of the close of the quarter. Additionally, the reports did not properly report expenditures. In regard to the COPS Hiring Program Grant, the required semiannual reports for the grant were not submitted in a timely manner.

The City did not submit two of the required four quarterly financial reports for the Supporting Law Enforcement Agencies in Seeking Accreditation – Community Policing Development Solicitation Grant (Grant ID 15JCOPS-23-GG-02083-PPSE) within thirty days of the close of the quarter. These reports also did not properly report expenditures. In regard to this grant, the required semiannual reports for the grant were not submitted in a timely manner.

Cause: Management oversight.

Effect: The City was not in compliance with the requirements of grant reporting.

Recommendation: We recommend that the City establish procedures to ensure proper reporting under the grant requirements.

Views of Responsible Officials and Planned Corrective Action: We concur. We will establish procedures to ensure proper reporting based on grant requirements.

CITY OF STOCKBRIDGE, GEORGIA

SCHEDULE OF PRIOR YEAR FINDINGS FOR THE YEAR ENDED DECEMBER 31, 2024

2023 – 001. Management of Receivable, Revenue, Unearned Revenue and Unavailable Revenue Accounts

Criteria: Generally accepted accounting principles require revenues to be recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. As a part of these processes, the City should review all revenue transactions to determine reporting in the proper period.

Condition: The City did not properly adjust receivables and related balances in various funds as of December 31, 2023.

Auditee Response/Status: Unresolved – See Finding 2024 – 001.

2023 – 002. Capitalization of Capital Assets

Criteria: Generally accepted accounting principles require capital assets purchased or acquired be reported at historical cost or estimated historical cost. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized.

Condition: The City excluded capital items from its governmental capital assets detail and its business-type detail for the year December 31, 2023.

Auditee Response/Status: Partially resolved – See Finding 2024 – 009.

2023 – 003. Interfund Activity

Criteria: Generally accepted accounting principles require the reporting of interfund receivables and payables when transactions occur between individual funds for goods provided or services rendered.

Condition: Interfund receivables/payables and transfers were not properly stated for the period ended December 31, 2023.

Auditee Response/Status: Unresolved – See Finding 2024 – 002.

2023 – 004. Management of Prepaid Assets and Expenses

Criteria: Generally accepted accounting principles require the reporting of prepaid assets and expenses when transactions occur for goods provided or services rendered. Additionally, transfers should be recorded for when funds are not expected to repay interfund receivables/payables

Condition: Prepaid assets and expenses were not properly stated for the period ended December 31, 2023.

Auditee Response/Status: Unresolved – See Finding 2024 – 003.

CITY OF STOCKBRIDGE, GEORGIA

SCHEDULE OF PRIOR YEAR FINDINGS FOR THE YEAR ENDED DECEMBER 31, 2024

2023 – 005. Accounting and Reporting of Expenses and Accrued Liabilities

Criteria: Generally accepted accounting principles require timely reporting of all current liabilities when goods have been received or services have been performed, regardless of the timing of related cash flows.

Condition: The City did not properly adjust accrued liabilities in various funds as of December 31, 2023.

Auditee Response/Status: Unresolved – See Finding 2024 – 007.

2023 – 006. Public Safety Partnerships and Community Policing Grants (“COPS”) – Assistance Listing 16.710 – Reporting

Criteria: Recipients are required to submit quarterly financial and semiannual performance reports within thirty days of the close of a quarterly or semiannual time period. The quarterly reports are also required to have all financial records, such as general ledgers and supporting documentation.

Condition: Multiple required reports were not submitted timely and/or were not properly supported.

Auditee Response/Status: Unresolved – See Finding 2024 – 011.



City of Stockbridge

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CITY OF STOCKBRIDGE, GEORGIA MANAGEMENT'S CORRECTIVE ACTION PLAN FOR THE YEAR ENDED DECEMBER 31, 2024

2024 – 001. Management of Receivable, Revenue, Unearned Revenue and Unavailable Revenue

Name of Contact Person Responsible for Corrective Action Plan: Frank S. Milazi, City Treasurer/CFO.

Corrective Action Plan: Finance department staff are updating and implementing standard operating procedures that will enhance the internal controls and ensure accuracy and timely posting of transactions specific to the collections, reporting and reconciliation of receivables and revenues. Management expects that the planned improvements will be effective in attaining better results for future operations that will be reflected in next audit report.

Anticipated Completion Date: Fiscal year 2025

2024 – 002. Interfund Activity

Name of Contact Person Responsible for Corrective Action Plan: Frank S. Milazi, City Treasurer/CFO.

Corrective Action Plan: Finance department staff and Management continue to update and implement standard operating procedures that will strengthen the internal controls for accuracy and timely documentation and posting of transactions specific to the interfund activity. Management expects that these improvements will be effective in attaining better results in the next audit report.

Anticipated Completion Date: Fiscal year 2025

2024 – 003. Management of Prepaid Assets and Expenses

Name of Contact Person Responsible for Corrective Action Plan: Frank S. Milazi, City Treasurer/CFO.

Corrective Action Plan: Finance department staff and its leadership are continuing to update and implement standard operating procedures that will strengthen the internal controls and ensure accuracy and timely posting of transactions specific to the management and oversight of prepaid assets and expenses. Management expects that these improvements will be effective in attaining better results for future operations that will be reflected in the next audit report.

Anticipated Completion Date: Fiscal year 2025

2024 – 004. Inventory

Name of Contact Person Responsible for Corrective Action Plan: Frank S. Milazi, City Treasurer/CFO.

Corrective Action Plan: Finance department staff and its leadership are updating and implementing standard operating procedures that are aimed at strengthening the internal controls and to ensure accuracy and timely posting of transactions specific to the accurate reporting of inventory on hand at fiscal year end. Management expects that these improvements will be effective in attaining better results for future operations that will be reflected in the next audit report.

Anticipated Completion Date: Fiscal year 2025

2024 – 005. Expenditures and Adjustments to Cash

Name of Contact Person Responsible for Corrective Action Plan: Frank S. Milazi, City Treasurer/CFO.

Corrective Action Plan: Finance department staff and its leadership are updating and implementing standard operating procedures that will strengthen the internal controls and insure accuracy and timely posting of transactions specific to the accurate reporting of expenditures to assure that the final year end results accurately reflect expenditures when they are incurred. Management expects that these improvements will be effective in attaining better results for future operations that will be reflected in future audit results.

Anticipated Completion Date: Fiscal year 2025

2024 – 006. Accounting and Reporting of Amphitheater Expenditures

Name of Contact Person Responsible for Corrective Action Plan: Frank S. Milazi, City Treasurer/CFO.

Corrective Action Plan: Finance department staff and leadership are continuing to update and implement standard operating procedures that will strengthen the internal controls and insure accuracy and timely posting of transactions specific to the accurate reporting of

internal controls over expenditures. Procedures are now in place to assure that proper approvals are reflected and available for review. Management expects that these planned improvements will be effective in attaining internal controls and improve the accuracy of reporting transactional activities.

Anticipated Completion Date: Fiscal year 2025

2024 – 006. Accounting and Reporting of Amphitheater Expenditures

Name of Contact Person Responsible for Corrective Action Plan: Frank S. Milazi, Treasurer

Corrective Action Plan: Finance department staff and leadership are updating and implementing standard operating procedures that will strengthen the internal controls and ensure accuracy and timely posting of transactions specific to the accurate reporting of internal controls over expenditures. Procedures are in place to ensure that proper approvals are reflected and available for review. Management expects that these planned improvements will be effective in attaining internal controls and improve the accuracy of reporting transactional activities.

Anticipated Completion Date: Fiscal year 2025

2024 – 007. Accounting and Reporting of Expenses and Accrued Liabilities

Name of Contact Person Responsible for Corrective Action Plan: Frank S. Milazi, City Treasurer/CFO.

Corrective Action Plan: Finance department staff and leadership are continuing to update and implement standard operating procedures that will strengthen the internal controls and ensure accuracy and timely posting of transactions specific to the accurate reporting of expenses and liabilities in all funds. Management expects that these planned improvements will be effective in attaining sound internal controls and improve the accuracy of reporting all transactions.

Anticipated Completion Date: Fiscal year 2025

2024 – 008. Depreciation and Accumulated Depreciation for Governmental Funds

Name of Contact Person Responsible for Corrective Action Plan: Frank S. Milazi, City Treasurer/CFO.

Corrective Action Plan: Finance department staff and its leadership will implement standard operating procedures and use journal entry templates to make sure that proper oversight and reviews are in place to strengthen the internal controls and ensure accuracy and timely posting of transactions specific to reporting of depreciation expense and accumulated depreciation in the year in financial reports. Management expects that these planned

improvements will be effective in attaining sound internal controls and improve the accuracy of reporting transactional activities.

Anticipated Completion Date: Fiscal year 2025

2024 – 009. COVID-19 Coronavirus State and Local Fiscal Recovery Fund Grants (“CSLFRF”) – Assistance Listing 21.027 – Reporting

Name of Contact Person Responsible for Corrective Action Plan: Frank S. Milazi, City Treasurer/CFO.

Corrective Action Plan: Finance department staff and leadership have addressed all outstanding issues related to all grants compliance citywide. We have actively communicated to all grantors prior to the issuance of this audit report and have made the necessary corrections to assure 100% compliance with all grant programs. Management identified these deficiencies prior to the audit field work and has continued to maintain compliance as required by the grant requirements. The Finance Department has made compliance a priority so that it does not repeat. Staff have already been added to assist with maintaining internal controls, improving reporting and maintaining compliance.

Anticipated Completion Date: Fiscal year 2025

2024 – 010. Public Safety Partnerships and Community Policing Grants (“COPS”) – Assistance Listing 16.710 – Reporting

Name of Contact Person Responsible for Corrective Action Plan: Frank S. Milazi, City Treasurer/CFO.

Corrective Action Plan: Finance department staff and city leadership have addressed all outstanding issues related to the grant compliance citywide. We have actively communicated with all grantors the issuance of this audit report and have made the necessary corrections to ensure 100% compliance with programs. Management identified these deficiencies prior to the audit field work and has continued to maintain compliance with grant requirements. The City has implemented financial policies and procedures including programmatic procedures as per federal grants requirements.

Anticipated Completion Date: Fiscal year 2025