

CRISP COUNTY, GEORGIA

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

**FOR THE
FISCAL YEAR ENDED JUNE 30, 2025**

CRISP COUNTY, GEORGIA
SINGLE AUDIT REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

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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**

**To the Board of Commissioners
of Crisp County, Georgia
Cordele, Georgia**

We have audited, in accordance with 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, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Crisp County, Georgia (the "County"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 22, 2025. Our report includes a reference to other auditors who audited the financial statements of the Crisp County Department of Health and the Crisp Regional Health Services, Inc, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial report ("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 County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County'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 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 that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2025-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County'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*.

Crisp County, Georgia's Response to the Finding

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the finding identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing, but 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 report is not suitable for any other purpose.

Mauldin & Jenkins, LLC

Macon, Georgia
December 22, 2025



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

**To the Board of Commissioners
of Crisp County, Georgia
Cordele, Georgia**

Report on Compliance for Each Major Federal Program

Opinion on the Major Federal Program

We have audited the **Crisp County, Georgia's** (the "County") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2025. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the County 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, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America ("GAAS"); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States ("*Government Auditing Standards*"); 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"). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for the major federal programs. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Crisp County, Georgia (the "County") as of and for the year ended June 30, 2025 and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 22, 2025, which contained unmodified opinions on those financial statements. Our audit was performed 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 basic 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

Macon, Georgia
December 22, 2025

CRISP COUNTY, GEORGIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Federal Grantor/Pass-through Grantor/Program Title	Federal AL Number	Agency or Pass-through Number	Federal Expenditures	Passed through to Subrecipients
U.S. Department of Justice				
Direct Award:				
Bulletproof Vest Partnership Program	16.607	2024BUBX24040464	\$ 2,404	\$ -
Total Bulletproof Vest Partnership Program			<u>2,404</u>	<u>-</u>
Passed through Drug Court Discretionary Grant Program:				
Treatment Court Discretionary Grant Program	16.585	J25-8-016	206,475	-
			<u>206,475</u>	<u>-</u>
Passed through Criminal Justice Coordinating Council:				
Crime Victims Assistance Program-VOCA Prosecution	16.575	C23-8-226	55,919	-
Crime Victims Assistance Program-VOCA Prosecution	16.575	C23-8-101	26,621	-
Crime Victims Assistance Program-VOCA Prosecution	16.575	C23-8-249	81,345	-
Crime Victims Assistance Program-VOCA Prosecution	16.575	C22-8-096	25,887	-
Total Crime Victims Assistance Program-VOCA Prosecution			<u>189,772</u>	<u>-</u>
Violence Against Women Act (VAWA Prosecution)	16.588	W23-8-059	24,072	-
Violence Against Women Act (VAWA Prosecution)	16.588	W24-8-016	29,627	-
Total Violence Against Women Act (VAWA Prosecution)			<u>53,699</u>	<u>-</u>
Total U.S. Department Justice			<u>452,350</u>	<u>-</u>
U.S. Department of Transportation				
Passed through Georgia Department of Transportation:				
Formula Grants for Rural Areas - Section 5311				
Operating	20.509	T008294	312,951	-
Operating	20.509	T00294-TTP	219	-
			<u>313,170</u>	<u>-</u>
Airport Improvement Program	20.106	AP024-9081-40(081)	628,125	-
Total Airport Improvement Program			<u>628,125</u>	<u>-</u>
Highway Safety Cluster				
State and Community Highway Safety Program	20.600	GA-2024-402-PT-170	3,101	
State and Community Highway Safety Program	20.600	GA-2024-CrispCtySO-092	22,494	-
Total Highway Safety Cluster:			<u>25,595</u>	<u>-</u>
Total U.S. Department of Transportation			<u>966,890</u>	<u>-</u>

(Continued)

CRISP COUNTY, GEORGIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Federal Grantor/Pass-through Grantor/Program Title	Federal AL Number	Agency or Pass-through Number	Federal Expenditures	Passed through to Subrecipients
U.S. Department of Homeland Security				
Passed through Georgia Emergency Management Agency				
Emergency Management Performance Grants	97.042	OEM24-042	\$ 20,119	-
Emergency Management Performance Grants	97.042	OEM-22-042	19,000	-
Hazard Mitigation Grant Program	97.039	FEMA-4400-DR-GA	69,984	-
Disaster Grants - Public Assistance	97.036	MA-4830 DR GA ID 081-90081-00	48,412	-
Total Georgia Emergency Management			<u>157,515</u>	<u>-</u>
Total U.S. Department of Homeland Security			<u>157,515</u>	<u>-</u>
U.S. Department of the Treasury				
Direct Award:				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	1,614,310	-
			<u>1,614,310</u>	<u>-</u>
Total U.S Department of the Treasury			<u>1,614,310</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 3,191,065</u>	<u>\$ -</u>

**NOTES TO SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS**

CRISP COUNTY, GEORGIA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDED JUNE 30, 2025

NOTE 1. BASIS OF PRESENTATION

The Schedule of Expenditures of Federal Awards includes the federal grant activity of Crisp County, Georgia (the "County") 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 County elected not to use the 10% de minimis cost rate for the year ended June 30, 2025.

CRISP COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE FISCAL YEAR ENDED JUNE 30, 2025

SECTION I SUMMARY OF AUDIT RESULTS

Financial Statements

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

Unmodified

Internal control over financial reporting:
Material weaknesses identified?

 X Yes 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 the 2 CFR 200.516(a)?

 Yes X No

Identification of major program:

 AL Number
21.027

Name of Federal Program or Cluster
U.S. Department of the Treasury –
COVID-19 Coronavirus State and Local
Fiscal Recovery Funds

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

\$750,000

Auditee qualified as low-risk auditee?

 Yes X No

CRISP COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE FISCAL YEAR ENDED JUNE 30, 2025

SECTION II

FINANCIAL STATEMENTS FINDINGS AND RESPONSES

2025-001. Segregation of Duties

Criteria: Internal controls should be in place that provide reasonable assurance that an individual cannot misappropriate funds without such actions being detected during the normal course of business.

Condition: There is not appropriate segregation of duties among recording, distribution, and reconciliation of cash accounts and other operational functions in various funds administered by the County. Further, we noted a general lack of segregation of duties. We noted instances where bank statements were being reconciled by employees of the elected officials with no consistent review of the reconciled statements being performed. Specifically, we noted:

County:

- ◆ Cash receipts are handled by the same individual(s) who also opens the mail, makes bank deposits, investigates discrepancies, and posts activity to the receivable subledger.
- ◆ Individuals who record credit adjustments are not independent of cash handling and other accounts receivable bookkeeping.
- ◆ Department heads are responsible for the purchasing function, receipt of goods and services and approval of invoices.
- ◆ Individuals responsible for employee timekeeping also distribute paychecks.
- ◆ Property taxes and special assessments are billed by employees not independent of the collection function.
- ◆ Individuals responsible for monthly water system and landfill account billings are also involved in the receipt of customer payments and posting to customer accounts.
- ◆ Individuals responsible for the processing of invoices and related payables are also involved in the disbursement process and general ledger functions.
- ◆ Individuals responsible for recording capital asset transactions also edit the capital asset master file.

Custodial Funds:

- ◆ Clerk of Superior Court – All individuals have access to the vault, which should be limited to a certain number of approved individuals. One individual who has the ability to sign checks also has the ability to open the mail, prepare checks, reconcile bank statements, mail checks, prepare deposits, make deposits, and post entries to the general ledger. In addition, we noted one individual who has the ability to reconcile the bank statements also has the ability to open the mail and maintain or have access to cash. This is due to staff limitations.
- ◆ Probate Court – One individual who has the ability to sign checks also has the ability to prepare checks, prepare deposits, make deposits, and maintains or has access to cash. This is due to staff limitations.

CRISP COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE FISCAL YEAR ENDED JUNE 30, 2025

SECTION II

FINANCIAL STATEMENTS FINDINGS AND RESPONSES (CONTINUED)

2025-001. Segregation of Duties (Continued)

Condition (Continued):

Custodial Funds (Continued):

- ◆ Sheriff's Office – One individual has the ability to open the mail, as well as prepare deposits, reconcile bank statements, post entries to the general ledger, and maintains or has access to cash. In addition, we noted no independent review of the reconciled bank statements. This is due to staff limitations.
- ◆ Tax Commissioner – One individual has the ability to deposit cash, reconcile bank statements, prepare deposits, prepare checks, sign checks, mail checks, post transactions to the general ledger, and maintains access to cash. In addition, we noted one individual who has the ability to deposit cash also maintains or has access to cash. In addition, we noted no independent review of the reconciled bank statements. Also, we noted that bank reconciliations are not prepared in a timely manner. This is due to staff limitations.
- ◆ Jail Inmate – One individual has the ability to deposit cash, reconcile bank statements, prepare deposits, post transactions to the general ledger, and maintains or has access to cash. In addition, we noted no independent review of the reconciled bank statements. This is due to staff limitations. Also, the Jail Inmate operations should have separate bank accounts in order to separate the commissary and inmate activity.
- ◆ Magistrate Court – One individual has the ability to prepare checks, sign checks, reconcile bank statements, prepare deposits, make deposits, post transactions to the general ledger, and maintains or has access to cash. In addition, we noted no independent review of the reconciled bank statements. This is due to staff limitations.

Context: Several instances of overlapping duties were noted during interviews regarding internal control procedures.

Effect: The failure of the County to have a proper segregation of duties could lead to undetected misappropriation of funds or other irregularities.

Cause: The lack of segregation of duties is due to the limited number of individuals in each office to perform all of the duties.

Recommendation: The County should work to immediately eliminate the above deficiency.

Views of Responsible Officials and Planned Corrective Action: We concur. We will work with staff to segregate duties and apply compensating controls to the extent possible.

CRISP COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE FISCAL YEAR ENDED JUNE 30, 2025

SECTION III FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None reported.

CRISP COUNTY, GEORGIA

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2025

2024-001. Segregation of Duties

Criteria: Internal controls should be in place to provide reasonable assurance that an individual cannot misappropriate funds without such actions being detected during the normal course of business.

Condition: There is not appropriate segregation of duties among recording, distribution, and reconciliation of cash accounts and other operational functions in various funds administered by the County. Further, we noted a general lack of segregation of duties. We noted instances where bank statements were being reconciled by employees of the Plected officials with no consistent review of the reconciled statements being performed.

Auditee Response/Status: Unresolved – See current year audit finding 2025-001.



THE BOARD OF COMMISSIONERS OF CRISP COUNTY

December 29, 2025

State of Georgia
Department of Audits & Accounts
270 Washington Street S.W., Room 1-156
Atlanta, Georgia 30334-8400

ATTN: Jacqueline E. Neubert

Dear Ms. Neubert:

In response to the findings included in our Fiscal Year Ending June 30, 2025 Audited Financial Statements, please be advised of the following plan for corrective action:

1. 2025-001 Segregation of Duties.

The lack of segregation of duties is due to the limited number of individuals in each office. The offices listed are in the process of reviewing their respective systems to evaluate and determine the most effective solution to properly segregate duties among recording, distribution and reconciliation of accounts to provide reasonable assurance that an individual cannot misappropriate funds without being detected during the normal course of business. To the best of my knowledge, this has never resulted in any undetected misappropriation of funds or other irregularities.

If you have any questions or need additional information, please don't hesitate to let me know.

Sincerely,

Sherrie L. Leverett
Finance Director

210 SOUTH 7TH STREET
CORDELE, GEORGIA 31015

www.crispcounty.com

OFFICE
229.276.2673
FAX
229.276.2639

COUNTY
COMMISSIONERS

SAMMIE N. FARROW, JR.

AUTHUR JAMES NANCE

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LARRY D. FELTON

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