

February 5, 2025

Mr. Gene Culpepper  
Superintendent  
Lanier County Board of Education  
247 S Highway 221  
Lakeland, Georgia 31635

Subject: Audit Report - Year Ending June 30, 2024

Dear Mr. Culpepper:

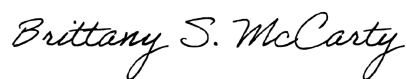
The Financial Review Section of the Georgia Department of Education has the responsibility to follow-up and close audit reports which show findings and improper or questioned costs, as shown in the above-mentioned audit report, for funds (state and/or federal) disbursed by this Department.

Federal guidelines require the indirect cost rate to be calculated with final, audited expenditure data. Please complete the attached worksheet, including all adjustments posted to the DE 46 by either the school system or auditors. Disaggregate the adjustments by fund, function, and object. The worksheet will need to be submitted even if your school system does not currently recover indirect costs, as the FY 2024 expenditures are needed for future rate calculations. Failure to provide the requested information accurately and/or within 30 days could limit your system to the minimum indirect cost rates or, at GaDOE's discretion, restrict your system from participating in indirect cost recovery in future fiscal years. Current minimum restricted and unrestricted rates are set at 1% and 8%, respectively. Please return the worksheet via email within 30 days to Brittany McCarty, [Brittany.McCarty@doe.k12.ga.us](mailto:Brittany.McCarty@doe.k12.ga.us).

It has been determined, after review of your audit report for the year ended June 30, 2024, there are no findings and/or questioned costs.

This completes our audit resolution process. Our file on this audit report is closed.

Sincerely,



Brittany S. McCarty  
Financial Review

cc: Charlie Bennett

