

Augusta-Richmond County, Georgia

Emergency Rental Assistance (ERA) Funds
Utilization Assessment for the
Augusta-Richmond County Department of
Housing and Community Development

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Executive Summary

The Augusta-Richmond County Department of Housing and Community Development (HCD) received multiple rounds of Emergency Rental Assistance (ERA) funding from the U.S. Treasury between 2021 and 2025 to provide critical rental, utility, and housing stability support. As financial inconsistencies emerged, including misaligned reporting between Treasury data, the General Ledger, the Schedule of Expenditures of Federal Awards (SEFA), and subrecipient activity, the County engaged Cherry Bekaert to conduct an independent assessment. This review evaluated the receipt, use, and documentation of ERA funds; examined the financial processes supporting the Department's grant management activities; and addressed questions surrounding the use of federal dollars, including the 2023 Weed School property transaction.

Our assessment revealed that while the total cash activity for the period could be reconciled in aggregate, HCD's financial systems and processes lacked the structure necessary to demonstrate compliance at the transaction level. ERA funds were pooled with other program dollars, preventing the Department from determining how excess ERA drawdowns were used or which costs were covered by federal resources. Untimely drawdowns, inconsistent transaction coding, multiple versions of the General Ledger, unsupported journal entries, and gaps in documentation further contributed to discrepancies across reporting sources. Although supportable ERA expenditures totaling \$13.3 million were validated, largely attributable to United Way passthrough disbursements, HCD could not identify the programs or activities funded with the remaining unsupported portion of ERA drawdowns.

In addition to reviewing ERA expenditures, Cherry Bekaert conducted targeted testing to confirm the funding source used to purchase the Weed School property. Four HUD IDIS deposits totaling \$1.3 million were traced from which the \$1.3 million purchase payment cleared, strongly indicating that federal funds were used to support the acquisition. Testing across all areas consistently identified systemic issues: delayed reconciliations, lack of policies, insufficient staff training, and the absence of foundational grant management controls. The recommendations included in this report provide a roadmap for HCD to establish accurate reporting, strengthen internal controls, and rebuild trust in the Department's financial stewardship.

List of Acronyms

ERP: Enterprise Resource Planning

HUD: U.S. Department of Housing and Urban Development

JE: Journal Entry

ALN: Assistance Listing Number

GL: General Ledger

SEFA: Schedule of Expenditure of Federal Awards

UW: United Way of Central Savannah River Area (CSRA)

CDBG: Community Development Block Grant

ERA: Emergency Rental Assistance

HCD: Augusta-Richmond Department of Housing and Community Development

Background

The Augusta-Richmond County Department of Housing and Community Development oversees a broad portfolio of programs intended to support community development, economic growth, housing stability, and services for individuals experiencing homelessness. During the COVID-19 pandemic, the Department received multiple rounds of Emergency Rental Assistance (ERA) funding directly from the U.S. Treasury, beginning with ERA 1 in 2020, followed by ERA 1b and ERA 2 allocations through 2023, to address escalating housing instability. These funds were intended to provide rental and utility assistance to eligible households, as well as emergency home repairs, with the United Way of Central Savannah River Area (CSRA) serving as a major subrecipient responsible for disbursing much of the assistance. As questions emerged regarding discrepancies in financial reporting, including mismatches between Treasury-reported obligations and HCD-recorded revenues and expenditures, Augusta-Richmond County engaged Cherry Bekaert to conduct an independent assessment. The purpose of this assessment is to clarify how ERA funds were used, including instances where federal funds may have been applied to non-ERA-eligible expenditures, and to provide leadership with a clear, comprehensive account of the financial actions taken within the Department.

Approach and Methodology

To assist Augusta-Richmond County leadership in understanding the financial activity associated with Emergency Rental Assistance (ERA) funding and related transactions, our team conducted a comprehensive assessment of HCD's ERA program activity, related expenditures, gap funding usage, and specific transactions connected to the 2023 Weed School purchase. Our approach followed consulting best practices, combining financial reconciliation procedures, transaction analysis, documentation review, and process evaluation to identify root causes of inconsistencies and to develop actionable recommendations for future improvement.

Scope of Work

Our assessment focused on ERA financial activity spanning fiscal years 2021 through 2025 and included a detailed review of four deposits related to the Weed School purchase made during 2023. This timeframe allowed us to capture the full lifecycle of ERA drawdowns, disbursements, and internal financial actions, including reconciliation processes and the use of supplemental gap funding.

Evidence and Records Reviewed

We performed a comprehensive examination of a wide range of financial and program documents. These included HCD's general ledger data; monthly and annual bank statements; SEFA reports; Treasury ERA obligation and drawdown data; Housing and Urban Development Integrated Disbursement and Information System (IDIS) reports; United Way of CSRA expenditure data; check registers; cancelled checks; HCD receipts; and a variety of invoices, journal entries, and supporting documentation. Reviewing these materials enabled us to build a complete picture of ERA-related cash flows, verify expenditure eligibility, and trace the source and use of funds across different systems.

Procedures Performed

Our methodology included multiple layers of financial and operational analysis. We performed reconciliation work between bank activity, the general ledger, SEFA reporting, Treasury ERA data, and IDIS receipts to confirm accuracy and identify variances. For all checks issued from

January 1, 2023 through 2025, we compared check register data to corresponding cancelled check images and summarized matched and unmatched items. We conducted matching procedures related to the Weed School deposits by tracing bank statement receipts to recorded payments. We also completed a FY 2021-2025 rollforward proof of cash, reconciling beginning balances, ERA funds received, IDIS receipts, other deposits, and withdrawals to the ending balance.

In addition, we evaluated internal controls and grant management practices as they related to expenditure approval, documentation retention, fund classification, drawdown timing, and reconciliation processes. Through this work, we assessed the design and effectiveness of controls and identified areas where gaps or inconsistent practices contributed to financial discrepancies, including the use of gap funding.

Assessment of Exceptions and Anomalies

During the course of our work, we evaluated and categorized exceptions related to documentation gaps, unsupported disbursements of ERA funds, timing variances, changing documentation versions, missing cancelled checks, unsupported journal entries, inconsistent application of expenditure coding, and delays in performing timely reconciliations. While the detailed findings are addressed in later sections of this report, these themes directly informed our recommendations for strengthening financial oversight and compliance.

Deliverables

As part of this engagement, we developed a set of findings supported by our analysis, a proposed future state for HCD's grant and financial management processes, and detailed recommendations to achieve the desired improvements. These deliverables are intended to provide leadership with clear, actionable insights into both historical ERA fund utilization and opportunities to strengthen financial processes moving forward.

Testing Overview and Procedures Performed

As part of this assessment, our team conducted targeted testing procedures designed to clarify the flow of federal ERA funds, identify the source for the Weed School purchase, and evaluate the Department's reliance on gap funding during periods of financial constraint. Because Augusta-Richmond County leadership sought a clearer understanding of how funds were received, managed, and ultimately spent across multiple fiscal years, each testing area was structured to validate underlying financial data and trace transactions through supporting documentation, bank activity, and the general ledger.

Proof of Cash

To establish a reliable foundation for all subsequent testing, we first performed comprehensive Proof of Cash procedures for FY21 to FY25. This work was necessary to reconcile the Department's reported beginning and ending cash positions with actual bank activity, ensuring that deposits, withdrawals, ERA receipts, and other inflows and outflows were fully captured. By validating the completeness, timing, and accuracy of cash movement across fiscal years, this testing enabled us to identify discrepancies, confirm the integrity of reported balances, and isolate specific transactions requiring further review.

Procedures performed include:

- Reconciliation of beginning and ending cash balances

- Tracing of deposits, withdrawals, and ERA receipts
- Matching of general ledger activity
- Rolling forward bank balances from fiscal year 2021 to 2025
- Validating completeness of cash activity

Confirmation of Funds Utilized to Purchase the Weed School

Given stakeholder concerns about whether federal funds may have been used to support a non-ERA-eligible purchase, we conducted focused testing related to the Weed School transaction. This included tracing each of the four deposits received in 2023 through bank statements, the general ledger, and supporting documentation to determine the funding sources involved. This testing was essential to establish a clear audit trail for the transaction, confirm or refute the use of restricted federal funds, and provide leadership with factual clarity regarding how the purchase was financed.

Procedures performed include:

- Reviewing 2023 Wells Fargo bank statements for applicable HUD IDIS deposits
- Tracing bank statement activity for Weed School property purchase
- Reviewing supporting documentation and cleared check

Analysis of Gap Funding Usage

As part of our testing, we also evaluated how HCD utilized ERA funds in relation to its broader operational cash needs, with a focus on understanding the extent to which excess ERA drawdowns were used for non-ERA purposes. During our work, it became clear that HCD had drawn down more ERA funding than could be supported by its documented ERA-eligible expenditures or available cash balances. Because HCD pooled ERA receipts with other program funds and did not maintain program-level cash segregation or timely drawdown practices, the Department was unable to determine how or where the excess ERA dollars were ultimately spent. Our testing therefore centered on quantifying the supportable portion of ERA expenditures and reconciling those amounts to major disbursement channels, most notably, payments made through United Way of CSRA as the primary pass-through entity. While this allowed us to validate a significant share of eligible activity, the pooled-cash environment prevented any determination of which unsupported costs were paid with ERA funds.

Procedures performed include:

- Reconstructing supportable ERA expenditures
- Reconciling ERA expenditures to the Schedule of Expenditures of Federal Awards
- Tying United Way pass-through amounts to United way receipt and disbursement records
- Comparing total eligible expenditures to total ERA funds drawn
- Assessing timing of drawdowns
- Reviewing GL coding, receipts, check registers
- Attempting to isolate expenditures by funding source (and noting pooling prevented this)

Detailed Testing Results

Proof of Cash

Our Proof of Cash procedures for FY2021 through FY2025 confirmed that the Department's recorded cash activity could be reconciled in total to its bank activity for the period; however, the analysis also revealed significant weaknesses in how cash transactions were recorded, classified, and monitored. By reconstructing the flow of all deposits, withdrawals, ERA drawdowns, United Way pass-throughs, and other operating receipts, we were able to verify that the aggregate cash balances rolled forward accurately year-over-year. This reconciliation provided assurance that no unrecorded discrepancies existed at the total-cash level.

While the proof of cash tied in total, the underlying composition of the cash activity demonstrated inconsistent financial practices. Many cash movements lacked clear linkage to supporting documentation, and several deposits and disbursements were recorded without sufficient detail to identify their funding source or intended program use. These issues were especially pronounced in periods when ERA drawdowns exceeded documented ERA-eligible expenditures. Although our reconciliation confirmed that the bank balances aligned with recorded transactions, the lack of detailed, timely reconciliation and coding discipline limited HCD's ability to understand how specific transactions contributed to its overall cash position.

The proof of cash analysis also highlighted the Department's reliance on pooled cash, which constrained its ability to demonstrate compliance with federal funding requirements. Because cash from multiple programs (including ERA funds) was comingled, we could not trace individual cash movements to specific grants or programs. As a result, while the total cash activity from FY21 to FY25 was fully accounted for, the proof of cash alone could not resolve which expenditures were properly supported by ERA funds and which were not.

See Appendix I for the detailed proof of cash for fiscal years 2021 to 2025.

Confirmation of Funds Utilized to Purchase the Weed School

Our review of the Wells Fargo bank activity identified four separate deposits on October 24, 2023, totaling \$1,300,000, originating from the HUD IDIS system. Two days later, on October 26, 2023, a check for \$1,302,000 cleared the same account in connection with the acquisition of the "Weed School" property. The proximity and alignment of these deposits and the outgoing payment indicate that the HUD funds were used, in part or in full, to support the purchase transaction.

Analysis of Gap Funding Usage

Our analysis of HCD's ERA financial activity revealed that ERA receipts plus cash remaining during the period under review was less than the Department spent on ERA and that the Department could not demonstrate how these excess funds were ultimately used. Because ERA receipts were deposited into the same bank account as other program revenues, and disbursements were made from a single pooled cash environment, it was not possible to isolate when ERA funds were being used versus when other funding sources were supporting operations. The lack of program-level cash segregation, delayed drawdowns, and inconsistent expenditure coding prevented the identification of a clear period of time during which gap funding was required or used.

As a result of this commingling, we were also unable to determine what specific operations or programs benefited from the excess ERA drawdowns. Available information indicates that pooled cash was likely used to support a variety of operational needs, including reimbursable grant

programs with delayed drawdowns, but the Department's record-keeping practices do not allow for attribution of unsupported expenditures to particular activities or cost centers.

To quantify the amount of ERA funding that could be supported based on available documentation, we reconstructed HCD's supportable ERA expenditures by reviewing the General Ledger, validating United Way of CSRA pass-through disbursements, and tracing other documented ERA-eligible costs. This work resulted in total supportable expenditures of \$13.3 million, which represents the portion of ERA activity that could be substantiated through available records and documentation.

Finally, our assessment indicated that drawdowns for other reimbursable programs may not have been performed timely, contributing to HCD's reliance on pooled cash and increasing the likelihood that ERA funds were used to bridge operational shortfalls. While evaluating other grant programs was outside the scope of this ERA-focused engagement, the pattern of delayed drawdowns suggests that additional federal or state funds may not have been requested when eligible, and those drawdowns should be reviewed and brought current by HCD management. ERA funding, however, was forward-funded during this period and therefore was not eligible for additional drawdown activity.

Recommendations

This assessment identified several systemic gaps across HCD's grant management, financial reporting, and reconciliation processes. The recommendations below are organized into three components for each topic:

The Gap - What is broken or missing

The Future State - What HCD should be working towards

Recommended Actions - Actionable steps to close the gap

This structure provides a roadmap for leadership to implement sustainable improvements.

1. Implement a Unified Financial Reporting Record

Gap - HCD maintains multiple versions of the general ledger, uses inconsistent data exports, and applies frequent adjusting entries—creating conflicting financial datasets that do not reconcile to Treasury, SEFA, or bank activity.

Future State - One official, year-end-closed general ledger dataset serves as the authoritative record for all financial reporting, reconciled to bank activity, Treasury data, award documentation, and the SEFA.

Recommended Actions

- Assign ownership of year-end GL close to the Controller (or designated fiscal lead).
- Implement a year-end close checklist with required tie-outs (GL ↔ SEFA ↔ Treasury ↔ bank).
- Enable period-close controls and role-based permissions to prevent post-close edits.
- Require CFO-level approval for all post-close adjustments.
- Maintain version-controlled workpapers with a documented change log.

2. Build a Structured SEFA Preparation Process

Gap - Due to frequent changes in General Ledger structures and coding, the SEFA reporting does not always align with the General Ledger or Treasury obligations, and the Department lacks a standardized methodology for preparing or reviewing federal expenditures.

Future State - A fully supportable SEFA that ties directly to the GL, is cross-referenced to award documentation, includes pass-through reporting, and is prepared consistently each year.

Recommended Actions

- Separate duties: assign SEFA preparer and independent reviewer roles.
- Use a standardized SEFA roll-forward by Assistance Listing Number (ALN).
- Tag transactions by ALN/project in the ERP system to automate annual drafts.
- Hold a pre-close SEFA review meeting to validate amounts and pass-through reporting.
- Retain SEFA workpapers, crosswalks, and confirmations in the audit file.

3. Implement a Formal Grant Revenue Policy and Procedures

Gap - HCD lacks documented procedures for receipting, recognizing, and reconciling federal grant revenue, contributing to delays, inconsistent entries, and inaccurate drawdowns.

Future State - A comprehensive grant revenue policy establishes standardized processes for all stages of the grant lifecycle: award setup, receipting, coding, drawdowns, reconciliation, and period-end reporting.

Recommended Actions

- Develop award setup forms (ALN, funding ceilings, draw cadence).
- Create standardized drawdown packets with documentation and deposit advices.
- Map award IDs and grant coding rules in the ERP.
- Perform monthly GL ↔ Treasury ↔ bank ↔ SEFA tie-outs with supervisory review.
- Maintain grant files including agreements, amendments, drawdowns, and proof of deposit.

4. Reinforce Monthly Reconciliation Processes

Gap - Reconciliations are inconsistent or untimely, leaving discrepancies unresolved and preventing accurate tracking of federal funds.

Future State - Reconciliations occur monthly, using standardized templates, documented processes, and supervisory review to ensure complete, accurate financial reporting.

Recommended Actions

- Assign reconciliation responsibility to a designated staff member or team.
- Create reconciliation templates covering Treasury, GL, bank activity, SEFA, and United Way pass-throughs.
- Use system tools and rules to auto-match transactions and flag variances.
- Require supervisor sign-off and maintain reconciliation packets for audit support.

5. Strengthen Journal Entry (JE) Controls

Gap - Frequent and unsupported journal entries introduce errors and reduce the reliability of the Department's financial records.

Future State - All journal entries are properly documented, reviewed, approved, and linked to award requirements, with limited access for creation and consistent oversight.

Recommended Actions

- Restrict JE creation to trained staff only.
- Use a standardized JE cover sheet with required fields (purpose, source docs, ALN impact, SEFA impact).
- System-require attachments and approval routing for high-risk or grant-related entries.
- Implement two-tier approval for all federal award JEs.
- Conduct monthly spot-checks and maintain a centralized JE repository

6. Improve Check, Voided Check, and Outstanding Check Management

Gap - Voided checks and stale checks are not consistently documented or cleared, creating unresolved reconciliation differences.

Future State - All checks are monitored, voided, reissued, and recorded timely with full documentation and audit trails.

Recommended Actions

- Produce monthly aging reports for outstanding checks.
- Send reminders at 60 and 90 days; void at 12 months per policy.
- Enter voids in the GL the same day they occur.
- Attach scanned documentation and require supervisory approval.
- Maintain a log of all voided and reissued checks.

7. Establish a Variance Resolution Protocol

Gap - Differences between Treasury data, GL entries, SEFA reporting, bank activity, and United Way data are not systematically investigated or resolved.

Future State - A formal process ensures variances are identified, tracked, investigated, resolved, and documented on a continuous basis.

Recommended Actions

- Maintain a variance register tracking all discrepancies and their resolution.
- Use dashboards or alerts for aging variances.
- Hold monthly meetings to review variances with Finance leadership.
- Document root causes and corrective actions for each variance.

8. Build Grant Accounting Training and Oversight Capacity

Gap - Limited training leads to inconsistent coding, delayed drawdowns, inaccurate reconciliations, and reliance on adjusting entries.

Future State - Staff understand federal grant requirements, drawdown rules, SEFA preparation, financial close, and coding standards—supported by ongoing training and oversight.

Recommended Actions

- Develop a quarterly or biannual training curriculum.
- Provide expert-led sessions (internal or external) on grant compliance and federal fund management.
- Maintain competency checklists and refresher schedules.
- Use a Learning Management System (LMS) to track training completion.
- Perform quarterly quality reviews of reconciliations, SEFA drafts, and GL activity.

9. Implement Cash Segregation and Grant Coding Structure

Gap - ERA funds were deposited into a pooled operating cash account and not segregated from other program funding. Financial transactions were not consistently coded or tagged by funding source, ALN, grant year, or program. Because of this, HCD cannot determine when ERA cash was used, what expenditures it supported, or how excess ERA drawdowns were ultimately spent.

Future State - Each program's funding is clearly identifiable in both cash activity and the General Ledger. Federal receipts and expenditures are properly coded, enabling full traceability from drawdown to disbursement. Program-level cash balances can be monitored in real time, and all financial activity can be tied to a specific award.

Recommended Actions

- Implement program-level cash segregation (separate bank accounts or sub-ledger fund tracking).
- Require mandatory transaction tagging for all revenues and expenditures using funding source, ALN, grant year, program, and project codes.
- Create an award setup process defining required coding rules, documentation, and reconciliation expectations.
- Configure ERP controls that enforce coding requirements and prevent uncoded federal transactions.
- Perform monthly program-level reconciliations (GL ↔ bank ↔ Treasury ↔ SEFA).
- Maintain a variance log for mis-tagged or uncoded transactions until resolved.
- Conduct quarterly coding accuracy reviews with supervisory oversight.

Conclusion

This assessment confirms that while HCD managed significant ERA funding during an unprecedented period of community need, longstanding gaps in financial management processes, oversight, and documentation undermined the Department's ability to demonstrate compliance with federal requirements. The pooling of cash, inconsistent recording of financial transactions, and absence of standardized procedures prevented the Department from tracing ERA funds to specific expenditures or determining the extent to which excess drawdowns were used to support non-ERA activities. These issues do not reflect isolated errors but rather indicate systemic weaknesses in grant accounting, reconciliation practices, and governance-

The recommendations outlined in this report, spanning financial data integrity, SEFA preparation, grant revenue management, reconciliation protocols, cash segregation, journal entry controls, and staff training, offer a comprehensive corrective path forward. Implementing these improvements will enable HCD to strengthen financial accountability, enhance transparency, and restore the accuracy and reliability of its grant reporting. With sustained leadership attention, reinforced policies, and improved internal controls, HCD can position itself for full compliance, reduced audit risk, and more effective stewardship of federal resources moving forward.

Appendix I – Proof of Cash

Below is a detailed proof of cash for HCD for fiscal years 2021 to 2025, detailing beginning balance along with receipts and disbursements.

FY 2021	Beginning Balance	ERA (Treasury Deposit)	IDIS	Other Deposits - Program revenue	Total Deposits	Withdraws	Ending Bal
January	288,796.41	6,095,961.00	249,660.72	169,067.08	6,514,688.80	387,693.48	6,415,791.73
February	6,415,791.73		165,554.17	31,011.62	196,565.79	341,443.68	6,270,913.84
March	6,270,913.84		160,985.34	49,199.55	210,184.89	1,184,545.27	5,296,553.46
April	5,296,553.46		341,398.21	29,349.46	370,747.67	524,971.80	5,142,329.33
May	5,142,329.33	2,845,604.84	419,038.83	30,361.60	3,295,005.27	961,107.27	7,476,227.33
June	7,476,227.33		552,223.97	47,054.27	599,278.24	516,120.56	7,559,385.01
July	7,559,385.01		484,815.17	205,890.13	690,705.30	1,094,355.14	7,155,735.17
August	7,155,735.17		211,805.81	331,071.32	542,877.13	1,562,752.56	6,135,859.74
September	6,135,859.74		1,364,822.90	35,122.53	1,399,945.43	2,327,200.03	5,208,605.14
October	5,208,605.14		752,572.42	335,202.40	1,087,774.82	1,316,065.02	4,980,314.94
November	4,980,314.94		590,266.52	27,392.64	617,659.16	1,763,791.84	3,834,182.26
December	3,834,182.26		589,310.79	31,236.08	620,546.87	1,770,452.56	2,684,276.57
		8,941,565.84	5,882,454.85	1,321,958.68	16,145,979.37	13,750,499.21	
FY 2022	Beginning Balance	ERA (Treasury Deposit)	IDIS	Other Deposits - Program revenue	Total Deposits	Withdraws	Ending Bal
January	2,684,276.57		256,980.03	71,506.44	328,486.47	1,016,410.26	1,996,352.78
February	1,996,352.78		523,454.10	38,022.44	561,476.54	1,565,243.54	992,585.78
March	992,585.78	12,000,000.00	415,894.33	51,628.45	12,467,522.78	719,883.63	12,740,224.93
April	12,740,224.93		443,822.38	232,071.60	675,893.98	709,685.94	12,706,432.97
May	12,706,432.97	2,134,203.63	512,564.88	46,257.29	2,693,025.80	790,777.27	14,608,681.50
June	14,608,681.50		230,259.47	497,038.84	727,298.31	989,343.95	14,346,635.86
July	14,346,635.86		424,571.17	222,477.88	647,049.05	1,281,979.72	13,711,705.19
August	13,711,705.19		1,156,004.50	88,065.14	1,244,069.64	1,963,627.91	12,992,146.92
September	12,992,146.92		454,747.93	107,243.43	561,991.36	1,380,218.66	12,173,919.62
October	12,173,919.62		514,990.11	15,658.91	530,649.02	1,022,210.37	11,682,358.27
November	11,682,358.27		515,773.16	39,765.00	555,538.16	1,511,735.93	10,726,160.50
December	10,726,160.50		328,940.29	539,377.96	868,318.25	1,930,836.27	9,663,642.48
		14,134,203.63	5,778,002.35	1,949,113.38	21,861,319.36	14,881,953.45	

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FY 2023	Beginning Balance	ERA (Treasury Deposit)	IDIS	Other Deposits - Program revenue	Total Deposits	Withdraws	Ending Bal
January	9,663,642.48		290,887.02	17,326.93	308,213.95	1,656,100.24	8,315,756.19
February	8,315,756.19	526,364.41	-	80,323.39	606,687.80	1,002,649.26	7,919,794.73
March	7,919,794.73		47,322.83	132,022.22	179,345.05	972,613.55	7,126,526.23
April	7,126,526.23	1,201,842.11	353,448.06	44,370.42	1,599,660.59	896,343.99	7,829,842.83
May	7,829,842.83		447,225.01	36,273.35	483,498.36	1,180,627.39	7,132,713.80
June	7,132,713.80	1,630,595.81	324,397.35	56,038.24	2,011,031.40	910,704.40	8,233,040.80
July	8,233,040.80		451,938.17	397,939.54	849,877.71	1,504,565.58	7,578,352.93
August	7,578,352.93		332,585.43	147,977.82	480,563.25	1,060,265.60	6,998,650.58
September	6,998,650.58		381,417.40	115,187.28	496,604.68	963,312.60	6,531,942.66
October	6,531,942.66		2,403,027.12	17,623.77	2,420,650.89	2,427,733.29	6,524,860.26
November	6,524,860.26		83,260.89	18,763.83	102,024.72	693,397.88	5,933,487.10
December	5,933,487.10		248,547.71	14,025.23	262,572.94	1,011,769.84	5,184,290.20
		3,358,802.33	5,364,056.99	1,077,872.02	9,800,731.34	14,280,083.62	-
FY 2024	Beginning Balance	ERA (Treasury Deposit)	IDIS	Other Deposits - Program revenue	Total Deposits	Withdraws	Ending Bal
January	5,184,290.20	-	968,364.07	57,442.39	1,025,806.46	639,451.24	5,570,645.42
February	5,570,645.42	-	243,897.52	375,507.83	619,405.35	481,639.20	5,708,411.57
March	5,708,411.57	-	919,313.01	9,582.67	928,895.68	945,421.39	5,691,885.86
April	5,691,885.86	-	181,011.05	66,936.23	247,947.28	586,726.24	5,353,106.90
May	5,353,106.90	-	258,439.01	223,359.02	481,798.03	1,050,783.39	4,784,121.54
June	4,784,121.54	-	232,064.16	139,660.22	371,724.38	391,543.88	4,764,302.04
July	4,764,302.04	-	458,453.28	311,849.95	770,303.23	591,510.20	4,943,095.07
August	4,943,095.07	-	104,882.51	63,436.81	168,319.32	1,164,357.62	3,947,056.77
September	3,947,056.77	-	361,382.99	71,204.23	432,587.22	889,997.79	3,489,646.20
October	3,489,646.20	-	201,050.10	43,051.14	244,101.24	342,122.42	3,391,625.02
November	3,391,625.02	-	448,132.45	68,528.16	516,660.61	250,726.25	3,657,559.38
December	3,657,559.38	-	48,628.98	56,659.49	105,288.47	316,055.35	3,446,792.50
		-	4,425,619.13	1,487,218.14	5,912,837.27	7,650,334.97	

Augusta-Richmond County
ERA Funds Utilization Assessment

FY 2025	Beginning Balance	ERA (Repayment to General Fund)	IDIS	Other Deposits - Program revenue	Total Deposits	Withdraws	Ending Bal
January	3,446,792.50	-	258,761.81	96,883.52	355,645.33	178,526.75	3,623,911.08
February	3,623,911.08	-	464,574.66	496,772.49	961,347.15	951,552.57	3,633,705.66
March	3,633,705.66	-	1,775,849.89	217,041.93	1,992,891.82	205,963.50	5,420,633.98
April	5,420,633.98	-	185,900.08	7,979.25	193,879.33	465,544.84	5,148,968.47
May	5,148,968.47	-	157,316.77	335,593.48	492,910.25	514,064.99	5,127,813.73
June	5,127,813.73	-	345,949.37	54,924.10	400,873.47	484,819.89	5,043,867.31
July	5,043,867.31	(3,000,000.00)	214,824.32	59,278.97	274,103.29	484,528.29	1,833,442.31
August	1,833,442.31	-	234,946.73	324,348.30	559,295.03	875,672.06	1,517,065.28
September	1,517,065.28	-	11,094.90	26,471.65	37,566.55	1,133,468.77	421,163.06
October	421,163.06	-	305,426.95	771,664.47	1,077,091.42	1,270,363.94	227,890.54
November	227,890.54	-	70,318.74	4,145.48	74,464.22	284,081.35	18,273.41
December	18,273.41	-	107,169.90	674,672.92	781,842.82	88,926.73	711,189.50
		(3,000,000.00)	4,132,134.12	3,069,776.56	7,201,910.68	6,937,513.68	-
		23,434,571.80	25,582,267.44	8,905,938.78	60,922,778.02	57,500,384.93	-

Appendix II – Schedule of Use of Funds

	Amount in Check Register by Program tab	Amount per Check Register provided on 12/5/2025	Total number of checks	Cancelled Checks matched to Check Register via Datasnipper or manual review of cancelled check images		Checks listed on Check Register with NO match to a cancelled check image	
				Amount	Quantity	Amount	Quantity
FY2021	\$ 13,326,685.48	\$ 13,713,089.76	1,220				
FY2022	\$ 14,624,116.16	\$ 15,278,769.91	2,341	181,120.06	66	15,097,649.85	2,275
Total 2021-2022	\$ 27,950,801.64	\$ 28,991,859.67	3,561	\$ 181,120.06	66	\$ 15,097,649.85	2,275
FY2023	\$ 13,283,913.25	\$ 14,935,640.02	2,089	\$ 14,213,253.92	2,010	722,386.10	79
FY2024	\$ 7,274,240.60	\$ 7,767,906.53	1,235	\$ 7,112,237.91	1,147	655,668.62	88
FY2025	\$ 6,711,209.22	\$ 6,733,167.32	1,284	\$ 6,341,884.50	1,210	391,282.82	74
Total 2023-2025	\$ 27,269,363.07	\$ 29,436,713.87	4,608	\$ 27,667,376.33	4,367	\$ 1,769,337.54	241
Totals	\$ 55,220,164.71	\$ 58,428,573.54	8,169	\$ 27,848,496.39	4,433	\$ 16,866,987.39	2,516

We were provided Excel files labeled as Check registers for each of the years from 2021 through 2025. We were also provided copies of the Wells Fargo bank statements. We were provided images of the cancelled checks from December 15, 2022 through 2025. The Check Register files included the following data fields: PE ID, **PE Name**, Account, Description, Inv Dt, Due Dt, Rcvd Dt, Post Dt, Chk Dt, Invoice, **Check No**, **Dist Amt**. The cancelled check images include the **Payee**, check date, **check amount**, and bank account information.

Results: For each check from January 1, 2023 through 2025, we compared the data on the check register files to the cancelled check data, with results summarized above of the data that matched and did not match the bank account information. Of the files provided, 4,433 checks totaling \$27,667,376.33, compared to the 4,608 checks totaling \$29,436,713.87 matched, with 241 checks totaling \$1,769,337.54 did not match the bank account information. Because of these differences, we are unable to utilize the other information included in the check registers provided by HCD management. We also noted that there were checks cleared on the bank statements that were not included in the cancelled check images provided.

Appendix III – ERA Summary

Grant Name	ERA1	ERA1B	ERA2	Total
Revenue	\$ (6,095,961.30)	\$ -	\$ (2,845,604.84)	\$ (8,941,566.14)
Expenses	5,782,434.21	-	-	5,782,434.21
Unspent Grant Funds at December 31, 2021	(313,527.09)	-	(2,845,604.84)	(3,159,131.93)
Revenue	-	(12,000,000.00)	(2,134,203.63)	(14,134,203.63)
Vendor Payments	4,487,426.54	4,100,007.12	-	8,587,433.66
Journal Entries	(3,771,992.02)	1,514,581.01	2,416,365.49	158,954.48
Unspent Grant Funds at December 31, 2022	401,907.43	(6,385,411.87)	(2,563,442.98)	(8,546,947.42)
Revenue	-	-	(3,358,802.33)	(3,358,802.33)
Vendor Payments	-	-	4,307,136.91	4,307,136.91
Journal Entries	-	-	145,466.85	145,466.85
Unspent Grant Funds at December 31, 2023	401,907.43	(6,385,411.87)	(1,469,641.55)	(7,453,145.99)
Revenue	-	-	-	-
Vendor Payments	-	-	-	-
Journal Entries	-	-	102,395.51	102,395.51
Unspent Grant Funds at December 31, 2024	401,907.43	(6,385,411.87)	(1,367,246.04)	(7,350,750.48)
Return of ERA 1 Funds on 4/7/2025	-	6,330,968.91	-	6,330,968.91
Unspent Grant Funds Ending Balance	\$ 401,907.43	\$ (54,442.96)	\$ (1,367,246.04)	\$ (1,019,781.57)