

Albright, Fortenberry & Ninas, LLP

CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS: AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
GEORGIA AND ALABAMA SOCIETIES OF CERTIFIED PUBLIC ACCOUNTANTS

Phillip F. Bowden, CPA
Stephen E. Hodges, CPA
Virginia A. Mann, CPA
Larry L. Young, CPA

Retired:
James E. Albright
H. Russell Ninas, II

Thomas P. Berry (1948-2018)
John C. Fortenberry (1957-2018)

William A. Miller, CPA
Stan H. Montgomery, CPA
Cynthia L. Phillips, CMA, EA
Andrew M. Walsh, CPA

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Health
Columbus Department of Public Health
Columbus, GA

Report on Compliance for Each Major Federal Program

We have audited the Columbus Department of Public Health's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Columbus Department of Public Health's major federal programs for the year ended June 30, 2020. The Columbus Department of Public Health's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Columbus Department of Public Health's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Columbus Department of Public Health's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Columbus Department of Public Health's compliance.

Opinion on Each Major Federal Program

In our opinion, the Columbus Department of Public Health, 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, 2020.

Report on Internal Control over Compliance

Management of the Columbus Department of Public Health is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Columbus Department of Public Health's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Columbus Department of Public Health's 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities and each major fund of the Columbus Department of Public Health, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Columbus Department of Public Health's basic financial statements. We issued our report thereon dated August 18, 2020 which contained unmodified opinions on those financial statements. Our audit was conducted 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 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.

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.

Albright, Fortenberry & Ninas, LLP

Columbus, GA
August 18, 2020

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year Ended June 30, 2020

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES
U. S. Department of Health and Human Services			
Grants to Provide Early Intervention Ryan White Title III H76-HA00582-21-00	93.918		504,401
Pass-through programs from:			
Georgia Department of Public Health			
Health and Health Services Block Grant EH Assessment & Communication	040	93.991 40500-001-20203045	25,000
Preventive Health Services STD Preventive Clinical Services Georgia Std AAPPS Oroject	283 367	93.977 40500-001-20203045 40500-001-20203045	16,553 108,918 <u>125,471</u>
HIV Care Formula Grants Ryan White Ryan White Part B Ryan White Part B Covid 19	094 271 677	93.917 40500-001-20203045 40500-001-20203045 40500-001-20203045	674,004 73,807 18,947 <u>766,758</u>
Immunization Grants Immunization Cooperative Agreement	066	93.268 40500-001-20203045	95,703
Preventive Health Block Grant Employee Worksite Wellness	208	93.758 40500-001-20203045	10,933
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations Breasttest & More	056	93.898 40500-001-20203045	103,610
Human Papilloma Virus Related Cancer Education	641	40500-001-20203045	<u>2,500</u> 106,110
Substance Abuse and Mental Health Services Project LAUNCH Grant Initiative	220	93.243 40500-001-20203045	155,536

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2020

<u>FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE</u>		<u>CFDA NUMBER</u>	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>FEDERAL EXPENDITURES</u>
Temporary Assistance for Needy Families		93.558		
Family Planning	401		40500-001-20203045	368,327
Adolescent & Youth Development	589		40500-001-20203045	100,500
				<u>468,827</u>
HIV Prevention Activities-Health Department Based		93.940		
HIV/Aids Substance Abuse	044		40500-001-20203045	234,166
HIV/AIDS Core Surveillance		93.944		
HIV/AIDS Core Surveillance	141		40500-001-20203045	4,800
PH Emergency Preparedness		93.069		
PH Emergency Preparedness Program	498		40500-001-20203045	6,999
National Bioterrorism Hospital Preparedness		93.889		
Hospital Preparedness Program	566		40500-001-20203045	65,880
Injury Prevention and Control		93.136		
Step-Up Step-In	348		40500-001-20203045	30,000
National State Based Tobacco Control		93.305		
Georgia Tobacco Use Prevention Program	417		40500-001-20203045	12,499
DHHS CDC and Prevention		93.354		
Opioid Overdose Crisis	652		40500-001-20203045	37,042
Improving the Health of Georgians through Prevention and Mgt. of Diabetes, Heart Disease and Stroke		93.426		
Diabetes Heart Disease and Stroke Cat B	640		40500-001-20203045	32,500
Diabetes Heart Disease and Stroke Cat A	661		40500-001-20203045	22,209
				<u>54,709</u>
Environmental Public Health and Emergency		93.070		
Georgia Asthma Control			40500-001-20203045	5,000
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements		93.074		
Public Health Emergency Preparedness	270		40500-001-20203045	418,513

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year Ended June 30, 2020

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES
Healthy Start Initiative		93.926	
Healthy Start Initiative	653	40500-001-20203045	399,100
Georgia Strong Families	656	40500-001-20203045	<u>134,264</u>
			533,364
Maternal and Child Health Services			
Block Grant to the States		93.994	
CMS Clinics	409	40500-001-20203045	478,121
Outpatient Unhsi Aud	461	40500-001-20203045	<u>48,710</u>
			<u>526,831</u>
Total Department of Health and Human Services			4,188,542
U. S. Department of Education			
Pass-through programs from:			
Georgia Department of Public Health			
Special Education-Grants for Children and Families		84.181	
Infants and Toddlers With Disabilities	543	40500-001-20203045	244,906
U. S. Department of Agriculture			
Pass-through programs from:			
Georgia Department of Public Health			
Special Supplemental Nutrition Program for Women, Infants, and Children		10.557	
WIC Cost Pool			
WIC Nutrition Education	007	40500-001-20203045	11,862
WIC Breastfeeding	009	40500-001-20203045	2,268
WIC Cost Pool	301	40500-001-20203045	2,453,634
WIC Breastfeeding Peer Counseling	329	40500-001-20203045	109,564
WIC Dietetic Interns	443	40500-001-20203045	27,103
WIC Direct	643	40500-001-20203045	<u>582,755</u>
			3,187,186

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year Ended June 30, 2020

<u>FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>FEDERAL EXPENDITURES</u>
WIC Nutrition Education	10.561		
SNAP Education	595	40500-001-20203045	<u>59,199</u>
Total Department of Agriculture			<u>3,246,385</u>
Total Expenditures of Federal Awards			<u><u>7,679,833</u></u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2020

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

1. The accompanying Schedule of Expenditures of Federal Awards is prepared on the accrual basis of accounting.
2. The Columbus Department of Public Health elected to not use the ten percent de minimis indirect cost rate.
3. There were no sub recipients during the fiscal year ended June 30, 2020.

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2020

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the general purpose financial statements of the Columbus Department of Public Health.
2. No material weaknesses or significant deficiencies relating to the audit are reported in the 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.
3. No instances of noncompliance material to the financial statements of the Columbus Department of Public Health were disclosed during the audit.
4. No material weaknesses or significant deficiencies relating to the audit of the major federal award programs was reported in the Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance Required by the Uniform Guidance.
5. The auditor's report on compliance for the major federal award programs for the Columbus Department of Public Health expresses an unmodified opinion.
6. There were no audit findings relative to the major federal award programs for the Columbus Department of Public Health.
7. The programs tested as major programs include:

<u>NAME</u>	<u>CFDA NO.</u>
Healthy Start Initiative	93.926
HIV Care Formula Grants	93.917
Grants to Provide Early Intervention	93.918

8. The threshold for distinguishing Types A and B programs was \$750,000.
9. The Columbus Department of Public Health was determined to be a low-risk auditee.

B. FINDINGS-FINANCIAL STATEMENT AUDIT

None.

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2020

C. FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS AUDIT

None.