

COLUMBUS DEPARTMENT OF PUBLIC HEALTH

COMPLIANCE REPORTS REQUIRED FOR
GOVERNMENT AUDITING STANDARDS,
ISSUED BY THE COMPTROLLER GENERAL AND
THE PROVISIONS OF THE UNIFORM GUIDANCE
"AUDITS OF STATE AND LOCAL GOVERNMENTS
AND NON-PROFIT ORGANIZATIONS"

For Fiscal Year Ended June 30, 2021

**Albright, Fortenberry
& Ninas, LLP**

CERTIFIED PUBLIC ACCOUNTANTS
COLUMBUS, GEORGIA / PHENIX CITY, ALABAMA

COLUMBUS DEPARTMENT OF PUBLIC HEALTH

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For Fiscal Year Ended June 30, 2021

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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 Health
Columbus Department of Public Health
Columbus, GA

We have audited, in accordance with the 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 and each major fund of the Columbus Department of Public Health, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Columbus Department of Public Health's basic financial statements and have issued our report thereon dated August 18, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Columbus Department of Public Health's internal control over financial reporting (internal control) to determine the 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 Columbus Department of Public Health's internal control. Accordingly, we do not express an opinion on the effectiveness of the Columbus Department of Public Health'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 a 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. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Columbus Department of Public Health's financial statements are free of 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 determination of financial statement amounts. 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*.

Purpose of this Report

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

Albright, Fortenberry & Ninas, LLP

Columbus, GA
August 18, 2021

Albright, Fortenberry & Ninas, LLP

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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, 2021. 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, 2021.

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, 2021, 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, 2021 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, 2021

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2021

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-HA00582-19-01	362	93.918	\$ 514,933
Pass-through programs from: Georgia Department of Public Health			
STD Prevention and Control		93.977	
STD Preventive Clinical Sevices	283	40500-001-21213435	13,962
Georgia Std AAPPS Oroject	367	40500-001-21213435	<u>109,374</u>
			123,336
HIV Care Formula Grants		93.917	
Ryan White	094	40500-001-21213435	674,004
R W HIV Aids Pgm PartB Covid Response	677	40500-001-21213435	22,480
Ryan White Part B	271	40500-001-21213435	<u>75,883</u>
			772,367
Immunization Cooperative Agreements		93.268	
Immunization Action Plan	066	40500-001-21213435	94,703
Adult Influenza Vaccination District Support	696	40500-001-21213435	82,246
COVID-19 Vaccination Distribution Support	708	40500-001-21213435	160,981
COVID-19 Vaccination Administration Support	709	40500-001-21213435	<u>80,812</u>
			418,742
Epidemiology and Laboratory Capacity for Infectious Diseases		93.323	
PH Emergency Response to COVID-19 Pandemic	671	40500-001-21213435	807,285
EPI Capacity COVID Response	672	40500-001-21213435	74,056
P. H. Emerg. Response COVID-19	686	40500-001-21213435	1,012,602
Epidemiologist Capacity COVID Response	697	40500-001-21213435	63,683
SPOC Temporary Staffing	700	40500-001-21213435	20,663
			1,978,289

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year Ended June 30, 2021

<u>FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>FEDERAL EXPENDITURES</u>
National Bioterrorism Hospital Preparedness	93.889		
Hospital Preparedness Program	566	40500-001-21213435	70,214
Preventive Health Block Grant	93.758		
Employee Worksite Wellness	208	40500-001-21213435	8,762
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898		
Breast and Cervical Cancer Program	056	40500-001-21213435	89,875
Human Papilloma Virus Related Cancer Education	641	40500-001-21213435	2,500
Breast and Cervical Cancer Program	718	40500-001-21213435	<u>10,290</u>
			102,665
Injury Prevention and Control	93.136		
Opioid Overdose Crisis	652	40500-001-21213435	86,255
Healthy Start Initiative	93.926		
Georgia Strong Families	656	40500-001-21213435	590,791
Temporary Assistance for Needy Families	93.558		
Family Planning	401	40500-001-21213435	368,627
Adolescent & Youth Development	589	40500-001-21213435	<u>114,910</u>
			483,537

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2021

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES
HIV Prevention Activities-Health Department Based	93.940		
HIV/Aids Substance Abuse	044	40500-001-21213435	222,775
HIV/AIDS Core Surveillance	93.944		
HIV/AIDS Core Surveillance	141	40500-001-21213435	6,244
Environmental Public Health and Emergency Response	93.070		
Well and Onsite Systems Data	705	40500-001-21213435	13,688
State Actions to Improve Oral Health	93.366		
Oral Health-GIA District Programs	719	40500-001-21213435	3,375
Improving The Health of Americans Through Prevention and Mgt. of Diabetes, Heart Disease and Stroke	93.426		
Improving the Health of Georgians through Prevention and Mgt. of Diabetes, Heart Disease	640	40500-001-21213435	11,318
Improving the Health of Georgians through Prevention and Mgt. of Diabetes, Heart Disease and Stroke	661	40500-001-21213435	11,356
			22,674
Public Health Emergency Response	93.354		
(PHEP) COVID-19	690	40500-001-21213435	125,065
Public Health Emergency Preparedness	93.069		
Public Health Emergency Preparedness	270	40500-001-21213435	418,514

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year Ended June 30, 2021

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES
Maternal and Child Health Services			
Block Grant to the States	93.994		
CMS Clinics	409	40500-001-21213435	509,720
CMS Genetics	027	40500-001-21213435	1,000
Healthy Start (CAN)	653	40500-001-21213435	49,890
Outpatient Unhsi Aud	461	40500-001-21213435	<u>69,828</u>
			<u>630,438</u>
Total Department of Health and Human Services			6,592,664
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	40500-001-21213435	194,906
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	40500-001-21213435	7,706
WIC Breastfeeding	009	40500-001-21213435	7,978
WIC Cost Pool	301	40500-001-21213435	2,176,766
WIC Breastfeeding Peer Counseling	329	40500-001-21213435	109,564
WIC Dietetic Interns	443	40500-001-21213435	25,000
WIC Direct	643	40500-001-21213435	<u>788,036</u>
			3,115,050
State Admin. Matching Grants for SNAP	10.561		
SNAP Education	595	40500-001-21213435	<u>61,292</u>
Total Department of Agriculture			<u>3,176,342</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year Ended June 30, 2021

<u>FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>FEDERAL EXPENDITURES</u>
U. S. Department of Justice			
Pass-through programs from: Georgia Department of Public Health			
Comprehensive Opioid, Stimulant and Substance Abuse Program	16.838		
ODMAP	663	40500-001-21213435	10,707
Total Expenditures of Federal Awards			<u>\$ 9,974,619</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year Ended June 30, 2021

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, 2021.
4. The Columbus Department of Public Health expended the following amounts during the fiscal year ended June 30, 2020; however the Schedule of Expenditures of Federal Awards did not include these amounts.

U.S. Department of Health and Human Services		Pass-through programs from:	
Georgia Department of Public Health			
Epidemiology and Laboratory Capacity for Infectious Diseases		CFDA93.323	
		<u>Pass-Through Identifying Number</u>	
671-PH Emergency Response to Covid-19 Pandemic	40500-001-20203045	\$	559,003
686-PH Emergency Response (Direct Salary/Fringe) to Covid-19 Pandemic	40500-001-20203045.		<u>480,854</u>
Total Department of Health and Human Services			1,039,857
U.S. Department of Treasury		Pass-through program from:	
Georgia Department of Public Health			
Coronavirus Relief Fund		CFDA 21.019	
672 – EPI Capacity – Covid Response	40500-001-20203045		<u>9,951</u>
Total			\$ <u>1,049,808</u>

The Columbus Department of Public Health was not informed timely with regard to these revenue sources.

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2021

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>
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323
Immunization Cooperative Agreements	93.268

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, 2021

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

None.

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2021

There were no prior findings noted.