

Single Audit



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**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS ON COMPLIANCE AND
ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT
AUDITING STANDARDS***

Board of Commissioners
Columbia County, Georgia

We have audited the basic financial statements of *Columbia County, Georgia* (the "County"), as of and for the year ended June 30, 2003, and have issued our report thereon date November 14, 2003. We conducted our audit 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.

Compliance

As a part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statements 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 that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the Board of Commissioners, the audit committee, management, federal awarding agencies and pass-through entities and is not intended to be and should be used by anyone other than these specified parties.

Elliott Davis, LLC

Augusta, Georgia
November 14, 2003



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**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL
CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133**

Board of Commissioners
Columbia County, Georgia

Compliance

We have audited the compliance of *Columbia County, Georgia* (the "County"), with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2003. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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 Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 County'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. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, *Columbia County, Georgia* complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2003.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in

order to determine our auditing procedures for the purpose of expressing an opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the Board of Commissioners, the audit committee, management, federal awarding agencies and pass-through entities and is not intended to be and should be used by anyone other than these specified parties.

Elliott Davis, LLC

Augusta, Georgia
November 14, 2003

COLUMBIA COUNTY, GEORGIA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2003**

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Grant Number	Federal Expenditures
<u>U.S. Department of Housing and Urban Development</u>			
Community Development Block Grant	14.219	00p-y036-1-2389	<u>83,667</u>
<u>U.S. Department of Justice</u>			
Juvenile Accountability Block Grant	16.523	00B-ST-001	\$ 7,699
Juvenile Accountability Block Grant	16.523	02B-ST-002	18,416
Local Law Enforcement Block Grant	16.592	2002-LB-BX-1932	<u>15,528</u>
			<u>41,643</u>
<u>U.S. Department of Natural Resources</u> (Passed through the Georgia Department of Natural Resources)			
Reed Creek Park Redevelopment	15.916	13-00809	<u>38,441</u>
<u>U.S. Department of Transportation</u> (Passed through the Georgia Department of Transportation)			
UMTA/Transit Operating Assistance	20.507	GA-18-9021	62,709
UMTA/Transit Operating Assistance	20.507	GA-18-9022	70,418
TEA	20.205	STP-0000-00(150)	389,434
ISTEA	20.205	STP-0002-00(284)	2,263
Transportation Enhancement	20.205	STP-000E(107)	<u>30,400</u>
			<u>555,224</u>
<u>Federal Emergency Management Agency</u>			
Hazard Mitigation	83.516	HMGP 1033-0128 (1)	5,192
Hazard Mitigation	83.548	HMGP 1033-0125 (1)	<u>1,305</u>
			<u>6,497</u>
HMGP - Local Government Plan	83.557	HMGP 1311-0009	<u>8,846</u>
			<u>\$ 734,318</u>

The accompanying notes are an integral part of the schedule of expenditures of federal awards.

COLUMBIA COUNTY, GEORGIA

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2003**

Note 1 – Basis of presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Columbia County, Georgia, and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2 – Non-cash awards

Columbia County, Georgia, did not receive any non-cash federal awards during the year ended June 30, 2003.

COLUMBIA COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2003

SUMMARY OF INDEPENDENT AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
• Material weaknesses identified?	No
• Reportable conditions identified that are not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
• Material weaknesses identified?	No
• Reportable conditions identified that are not considered to be material weaknesses?	None reported
Type of auditor's report issued on compliance for major programs:	Unqualified
• Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	No

Identification of major programs:

CFDA Number

Name of Federal Program or Cluster

20.205

TEA

Dollar threshold used to distinguish between type A and type B programs

\$300,000

(Continued)

COLUMBIA COUNTY, GEORGIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2003**

SUMMARY OF INDEPENDENT AUDITOR'S RESULTS, Continued

Federal Awards, Continued

Auditee qualified as low risk auditee Yes

**FINDINGS RELATED TO THE FINANCIAL STATEMENT AUDIT AS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GENERALLY
ACCEPTED GOVERNMENT AUDITING STANDARDS**

Reportable Conditions in Internal Control None reported

Compliance Findings None reported

FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None reported