

SINGLE AUDIT

Baird & Company CPAs, LLC

CERTIFIED PUBLIC ACCOUNTANTS & FINANCIAL ADVISORS

Augusta, Georgia Office

Thomson, Georgia Office

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J.T. Cosnahan, CPA, CFE, FCPA, DABFA, CICA, CGFM
Robert D. Huntley, Jr., CPA
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Benjamin B. Barmore, CPA, MCP, CITP
W. Lee Hammond, CPA

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Commissioners
Columbia County, Georgia
Evans, Georgia

We have audited the financial statements of the governmental activities, the business type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Columbia County, Georgia as of and for the year ended June 30, 2006 which collectively comprise the County's basic financial statements and have issued our report thereon dated November 16, 2006. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Columbia County, Georgia's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Columbia County, Georgia's financial statements are free of material misstatements, 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 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 or other matters that are required to be reported under *Government Auditing Standards*.

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

Baird & Company CPAs, LLC
BAIRD & COMPANY, CPAS, LLC
Certified Public Accountants

November 16, 2006
Augusta, Georgia

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Board of Commissioners
Columbia County, Georgia
Evans, Georgia

Compliance

We have audited the compliance of Columbia County, Georgia, 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, 2006. Columbia County, Georgia's major federal programs are identified in the summary of auditor's 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 Columbia County, Georgia's management. Our responsibility is to express an opinion on Columbia County, Georgia'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 OMB 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 Columbia County, Georgia'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 on Columbia County, Georgia'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, 2006.

Internal Control Over Compliance

The management of Columbia County, Georgia is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grant agreements applicable to federal programs. In planning and performing our audit, we considered

To The Board of Commissioners
Columbia County, Georgia
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Columbia County, Georgia'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 our 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 all matters in the internal control that might be material weaknesses. A material weakness is a reportable 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 grant agreements caused by error or fraud 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, audit committee, management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.


BAIRD & COMPANY, CPAS, LLC
Certified Public Accountants

November 16, 2006
Augusta, Georgia

COLUMBIA COUNTY, GEORGIA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2006**

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	\$ 4,044
<u>U.S. Department of Justice</u>			
Juvenile Accountability Block Grant	16.523	02B-ST-002	10,000
Local Law Enforcement Block Grant	16.592	2003-LB-BX-2741	6,077
Family Solutions Program Grant/CYCC	16.540	03J-02-0304-0008	3,521
Family Solutions Program Grant/CYCC	16.54	04J-02-0404-0017	14,055
Edward Byrne Memorial Justice Assistance Program	16.738	2005-DJ-BX-0934	6,235
			<u>39,887</u>
<u>U.S. Department of the Interior</u>			
(Passed through the Georgia Department of Natural Resources)			
Reed Creek Park Redevelopment	15.916	13-00809	44,411
<u>U.S. Department of Transportation</u>			
(Passed through the Georgia Department of Transportation)			
DHR/Coordinated Transportation	93.667	2086-00-25	11,302
DHR/Coordinated Transportation	93.667	2086-00-25	96,309
			<u>107,611</u>
UMTA/Transit Operating Assistance	20.507	GA-18-9024	79,740
UMTA/Transit Operating Assistance	20.507	GA-18-9025	99,972
			<u>179,712</u>
ISTEA	20.205	STP-0002-00(284)	42,784
			<u>42,784</u>
			<u>330,107</u>
<u>U.S. Department of Homeland Security</u>			
Community Emergency Response Team	83.564		34,677
			<u>34,677</u>
Pre-Disaster Mitigation Program - Ridge Crossing	97.017	PDMC-PJ-04-GA-2003-008	271,334
Homeland Security Grant	97.004	ODP FY03 Phase II	23,420
2005 Community Emergency Response Team Program	97.054		5,559
			<u>300,313</u>
			<u>334,990</u>
			<u>\$ 753,440</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

For the Year Ended June 30, 2006

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, 2006.

COLUMBIA COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2006

I. Summary of Auditor's Results

- A. An unqualified opinion was issued on the financial statements of Columbia County, Georgia.
- B. Our audit of the financial statements disclosed no material weaknesses in internal controls over financial reporting.
- C. Our audit of the financial statements disclosed no instances of noncompliance with laws, regulations and the provisions of contracts and grant agreements that are material to the basic financial statements.
- D. Our audit of compliance with the types of compliance requirements applicable to the County's major program disclosed no material weaknesses in internal controls over compliance.
- E. An unqualified opinion was issued on Columbia County, Georgia's compliance with the types of compliance requirements applicable to its major federal program.
- F. Our audit disclosed no audit findings which relate to federal awards which are required to be reported.
- G. The major federal program for Columbia County, Georgia for the fiscal year ended June 30, 2006 is:

<u>Program Name</u>	<u>CFDA#</u>
Pre-Disaster Mitigation	97.017

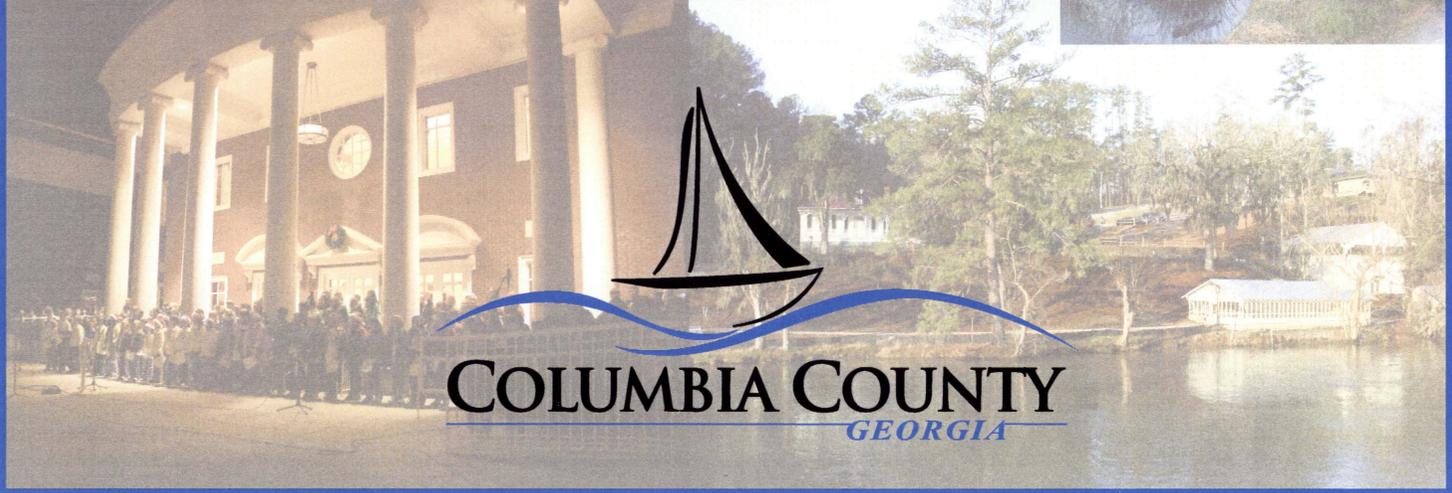
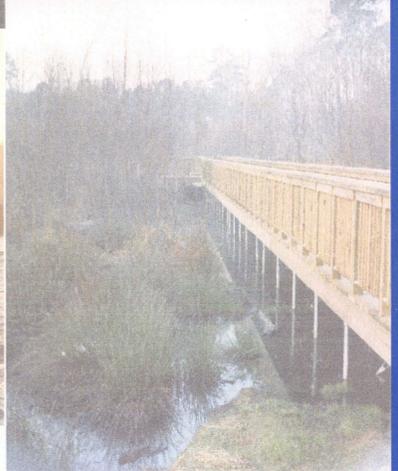
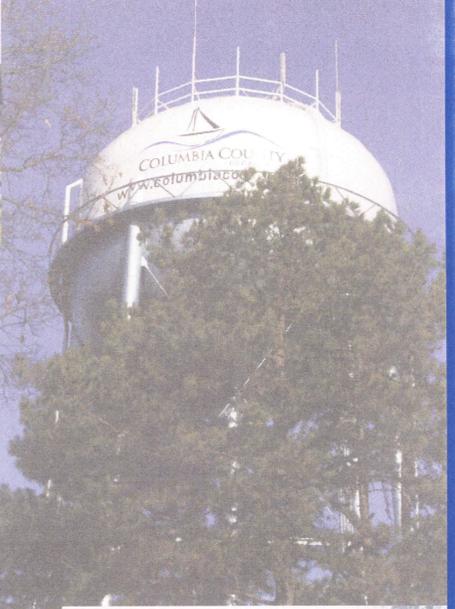
- H. The threshold for determining Type A programs for Columbia County, Georgia is \$300,000.
- I. Columbia County, Georgia qualified as a low risk auditee.

II. Findings Related to the audit of the Basic Financial Statements of Columbia County, Georgia

There were no findings noted for the year ended June 30, 2006 which are required to be reported in accordance with *Government Auditing Standards*.

III. Findings and Questioned Costs Related to the Audit of Federal Awards.

There were no findings noted for the year ended June 30, 2006 which are required to be reported under OMB Circular A-133 criteria.



COLUMBIA COUNTY
GEORGIA