

LOWNDES COUNTY BOARD OF HEALTH
REPORT ON SINGLE AUDIT OF FEDERAL AWARDS
IN ACCORDANCE WITH UNIFORM GUIDANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

LOWNDES COUNTY BOARD OF HEALTH

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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Independent Auditor's Report

To the Board of Health
Lowndes County Board of Health
Valdosta, Georgia

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Lowndes County Board of Health's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Lowndes County Board of Health's major federal programs for the year ended June 30, 2025. Lowndes County Board of Health's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Lowndes County Board of Health complied, in all material respects, with the 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, 2025

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Lowndes County Board of Health and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Lowndes County Board of Health's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Lowndes County Board of Health's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Lowndes County Board of Health's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore

is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Lowndes County Board of Health's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Lowndes County Board of Health's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Lowndes County Board of Health's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Lowndes County Board of Health's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

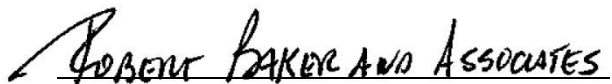
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

ROBERT BAKER & ASSOCIATES, CPAs

Handwritten signature of Robert Baker and Associates in black ink, written in a cursive style.

Certified Public Accountants

Albany, Georgia

January 30, 2026

LOWNDES COUNTY BOARD OF HEALTH

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended June 30, 2025

FEDERAL GRANTOR\ PASS-THROUGH GRANTOR\ PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PROGRAM NUMBER	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF AGRICULTURE:			
Passed through Georgia Department of Public Health:			
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	40500-001-25255112	\$ 2,159,917
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:			
Passed through Georgia Department of Public Health:			
Public Health Emergency Preparedness (PHEP)	93.069	40500-001-25255112	\$ 523,321
Injury Prevention and Control Research	93.136	40500-001-25255112	66,130
Immunization Cooperative Agreements	93.268	40500-001-25255112	149,312
Epidemiology and Laboratory Capacity	93.323	40500-001-25255112	162,968
Public Health Emergency Response	93.354	40500-001-25255112	58,475
State Tobacco Control Program	93.387	40500-001-25255112	35,000
The National Cardiovascular Health Program	93.426	40500-001-25255112	15,000
Community Health Workers for Public Health Response and Resilient Communities	93.495	40500-001-25255112	23,986
Temporary Assistance for Needy Families (TANF)	93.558	40500-001-25255112	950,200
Bioterrorism Hospital Preparedness Program	93.889	40500-001-25255112	90,754
Cancer Prevention and Control Programs	93.898	40500-001-25255112	203,100
HIV Care Formula Grants	93.917	40500-001-25255112	514,249
HIV Prevention Activities	93.940	40500-001-25255112	234,794
CDC's Collaboration with Academia to Strengthen Public Health	93.967	40500-001-25255112	368,455
Sexually Transmitted Diseases Prevention	93.977	40500-001-25255112	24,076
Cooperative Agreements for Diabetes Control Programs	93.988	40500-001-25255112	20,000
Preventive Health And Health Services Block Grant	93.991	40500-001-25255112	102,031
Maternal and Child Health Block Grant	93.994	40500-001-25255112	1,092,227
Total Passed through Georgia Department of Public Health			\$ 4,634,078
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			\$ 4,634,078
U.S. DEPARTMENT OF HOMELAND SECURITY:			
Passed through Georgia Department Public Health:			
State and Local Cybersecurity Grant Program	97.137	40500-001-25255112	\$ 13,742
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:			
Passed through the Georgia Department of Community Affairs:			
Housing Opportunities for Persons With AIDS (HOPWA)	14.241	Multiple	\$ 575,749

LOWNDES COUNTY BOARD OF HEALTH

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED

For the Fiscal Year Ended June 30, 2025

FEDERAL GRANTOR\ PASS-THROUGH GRANTOR\ PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PROGRAM NUMBER	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF EDUCATION:			
Passed through Georgia Department Public Health:			
Special Education Grants for Infants and Families	84.181	40500-001-25255112	\$ 136,566
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 7,520,052</u>

LOWNDES COUNTY BOARD OF HEALTH

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED

For the Fiscal Year Ended June 30, 2025

Notes to Schedule:

Note A - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the “schedule”) includes the federal award activity of Lowndes County Board of Health under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the 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”). Because the Schedule presents only a selected portion of the operations of Lowndes County Board of Health, it is not intended to and does not present the financial position or changes in fund balance of Lowndes County Board of Health.

Note B - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note C - Indirect Cost Rate

Lowndes County Board of Health did not elect to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

For The Fiscal Year Ended June 30, 2025

Section II - Financial Statement Findings

-NONE-

Section III - Federal Award Findings and Questioned Costs

-NONE-

LOWNDES COUNTY BOARD OF HEALTH
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For The Fiscal Year Ended June 30, 2025

SIGNIFICANT DEFICIENCY

Auditor Reference
Number

2024-001 Eligibility of Participants of the Special Supplementary Nutrition Program for Women, Infants, and Children -
This was corrected during fiscal year.