

CITY OF COLUMBIA, MO

SINGLE AUDIT REPORT

YEAR ENDED SEPTEMBER 30, 2025

WITH

INDEPENDENT AUDITOR'S REPORT

CITY OF COLUMBIA, MO
SINGLE AUDIT REPORT
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CITY OF COLUMBIA, MO

SINGLE AUDIT REPORT

Year Ended September 30, 2025

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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

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and
Members of the City Council
City of Columbia, Missouri

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 (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Columbia, Missouri (City) as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated February 23, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing 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 City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 City'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. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2025-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from 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 financial statements. 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*.

City's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Allen, Gibbs & Houlik, L.C

CERTIFIED PUBLIC ACCOUNTANTS

Overland Park, KS
February 23, 2026

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and
Members of the City Council
City of Columbia, Missouri

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Columbia, Missouri's (City) 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 the City's major federal programs for the year ended September 30, 2025. The City'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, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs for the year ended September 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 the City 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 the City'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 the City's federal programs.

Auditor's Responsibility 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 the City'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 the City'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 the City'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 the City'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 the City'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.

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated February 23, 2026, 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 basic 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 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.

Allen, Gibbs & Houlik, L.C.

CERTIFIED PUBLIC ACCOUNTANTS

Overland Park, KS
February 23, 2026

CITY OF COLUMBIA, MO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended September 30, 2025

Federal Grantor/ Pass-Through Grantor/Program Title	Federal Assistance Number	Cluster	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
Executive Office of the President:					
High Intensity Drug Trafficking Area (HIDTA)	95.001		MO0100200	\$ -	\$ 2,111
Total Executive Office of the President				-	2,111
U.S. Department of Agriculture:					
Challenge Cost Share-Oak Tree Conservation	10.671		24-CS-11083150-165	-	24,154
Subtotal				-	24,154
<i>Passed through the Missouri Department of Health:</i>					
Special Supplemental Food Program for Women, Infants and Children	10.557		ERS0452116	-	656,364
Farmer's Market Nutrition Program	10.572			-	300
Summer Food Inspections	10.559	1	ERS21925058	-	6,975
Summer Food Program	10.559	1	ERS0461895S	-	9,046
Subtotal				-	672,685
Total U.S. Department of Agriculture				-	696,839
U.S. Department of Health and Human Services:					
<i>Passed through the Missouri Department of Health:</i>					
Boone County Community Paramedic Program/ALP - SAMHSA	93.243		5H79TI086392-01	-	379,581
CORE Public Health	93.767		DH240056187	-	428,675
Disease Intervention Specialist Workforce Program	93.977		DH250056957	-	321,552
HIV Prevention and Surveillance Programs	93.940		DH250056658	-	301,746
ELC: Community Health Worker Initiative	93.323		DH220051699	-	86,967
ELC: Enhancing Detection Expansion	93.323		DH220051246	-	71,716
Healthy Families Missouri Home Visiting	93.994		OOC24000074	-	147,504
Child Care and Development Block Grant	93.575	6	CCHC250019	-	15,500
Local Sanitation Inspections for Child Care Facilities	93.575	6	ERS22023026	-	17,055
HIV Case Management	93.917		DH230053319	-	1,201,934
Rural Prep Clinic Program	93.940		DH250056641	-	43,809
COVID-19 and Adult Vaccinations	93.268		DH220049859	-	70,726
Local Public Health Disparities Initiative	93.391		DH220051651	-	137,914
Maternal and Child Health	93.994		DH220051072	-	68,074
Medical Reserve Corps	93.008		MRC-BP1-006	-	48,346
Overdose Data to Action	93.136		DH240054280	-	61,106
PHEP-Regional Bio-Terrorism	93.069		DH250056059	-	178,378
Public Health Infrastructure	93.967		DH240054232	-	382,857
Show Me Healthy Women	93.898		ERS16157416	-	1,269
Teen Connection Project	93.092		KQ250056864	-	44,986
Tuberculosis Diagnostic Services	93.116		ERS16623066	-	5,256
Workforce	93.354		DH240053422	-	53,120
Local Public Health Agency Accreditation Assistance	93.967		DH250057134	-	58,523
Sexual Violence Prevention and Response	93.991		DH250057002	-	52,406
Total U.S. Department of Health and Human Services				-	4,179,000
U.S. Department of Homeland Security:					
State and Local Cybersecurity	97.137		EMW-2023-CY-00007-NR12	-	11,728
Total U.S. Department of Homeland Security				-	11,728
U.S. Department of Housing and Urban Development:					
Community Development Block Grants/Entitlement Grants	14.218	3	B-21-MC-29-0001	-	1,950,018
HOME Program	14.239		M-23-MC-29-0502	-	638,285
HOME Program-ARPA	14.239			-	2,000,000
Total U.S. Department of Housing and Urban Development				-	4,588,303
U.S. Department of the Interior:					
<i>Passed through Missouri Department of Natural Resources:</i>					
Historic Preservation Fund Grants-In-Aid	15.904		P23AF00890-008	-	12,937
Albert-Oakland Park Improvement	15.916		29-01753	-	(109,087)
Philips Pickleball Court	15.916		29-01705	-	(26,936)
Total U.S. Department of the Interior				-	(123,086)

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

CITY OF COLUMBIA, MO

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(CONTINUED)**

Year Ended September 30, 2025

U.S. Department of Commerce:

Passed through Missouri Department of Conservation

Economic Development and Food Supply Chain Stabilization	11.307	2	05-79-06150	\$ -	\$ 127,531
Total U.S. Department of Commerce				<u>-</u>	<u>127,531</u>

U.S. Department of Justice:

Passed through Boone County:

Edward Byrne Memorial Justice Assistance	16.738		15-PBJA-23-GG-06067-JAGX	-	26,286
Subtotal				<u>-</u>	<u>26,286</u>

Passed through the Missouri Department of Public Safety:

Domestic Violence Enforcement Grant (DOVE)	16.588		2024-VAWA-027	-	19,268
Domestic Violence Enforcement Grant (DOVE)	16.588		2024-VAWA-028	-	98,946
Subtotal				<u>-</u>	<u>118,214</u>
Total U.S. Department of Justice				<u>-</u>	<u>144,500</u>

U.S. Department of Transportation:

Passed through Federal Transportation Administration:

Federal Transit Capital and Operating Assistance Formulas Grants	20.507	4	MO-2023-004-00	-	175,162
Federal Transit Capital and Operating Assistance Formulas Grants	20.507	4	MO-2022-023-00	-	109,400
Federal Transit Capital and Operating Assistance Formulas Grants	20.507	4	MO-2017-041-01	-	68,132
Federal Transit Capital and Operating Assistance Formulas Grants	20.507	4	MO-2022-011-00	-	395,642
Federal Transit Capital and Operating Assistance Formulas Grants	20.507	4	MO-2025-003-00	-	4,456,873
Subtotal				<u>-</u>	<u>5,205,209</u>

Passed through the Federal Aviation Administration:

Airport Improvement Program	20.106		3-29-0022-051-2021	-	(231,245)
Airport Improvement Program	20.106		3-29-0022-059-2025	-	508,884
Airport Improvement Program	20.106		3-29-0022-049-2020	-	(585,528)
Airport Improvement Program	20.106		3-29-0022-058-2024	-	2,229,430
Airport Improvement Program	20.106		3-29-0022-053-2022	-	(19,861)
Update Airport Master Plan - Engineering	20.106		3-29-0022-056-2023	-	551,700
Update Airport Master Plan - Survey	20.106		3-29-0022-057-2023	-	41,598
Subtotal				<u>-</u>	<u>2,494,978</u>

Passed through the Missouri Highway and Transportation Department:

Highway Planning and Construction	20.205		TAP-2101 (514)	-	1,698
Highway Planning and Construction	20.205		BRO-R118002	-	10,736
Highway Planning and Construction	20.205		TAP-2101 (509)	-	(10,261)
Highway Planning and Construction	20.205		TAP-2101 (513)	-	48,014
Highway Planning and Construction	20.205		TAP-2101 (510)	-	251,157
Highway Planning and Construction	20.205		TAP-2101 (511)	-	31,618
Highway Planning and Construction	20.205		STBG-2100 (528)	-	361,986
Federal Transit Technical Studies Grant	20.505		MP32301C	-	478,309
Safe Streets for All FY22	20.939		693JJ32440012	-	268,527
Subtotal				<u>-</u>	<u>1,441,784</u>

Passed through Missouri Department of Natural Resources:

Recreational Trails Agreement - Perche Creek Trail	20.219		RT20002	-	208,595
Subtotal				<u>-</u>	<u>208,595</u>

Passed through the Missouri Safety Center:

Dedicated HMV Unit	20.600	5	24-PT02-011	-	47,145
Subtotal				<u>-</u>	<u>47,145</u>
Total U.S. Department of Transportation				<u>-</u>	<u>9,397,711</u>

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

CITY OF COLUMBIA, MO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

Year Ended September 30, 2025

U.S. Department of Treasury:

Coronavirus Local Fiscal Recovery Fund (American Rescue Plan Act)	21.027		\$	-	\$	189,083
Subtotal				-		189,083

Passed through Missouri Department of Natural Resources:

Calvert Drive - ARPA	21.027	3096B2EC9C24		-		2,016,141
Nebraska SWIP - ARPA	21.027	AF8C7D3CBB3C		-		619,661
Stormwater Pipe Lining - ARPA	21.027	D614D92D0391		-		229,100
Subtotal				-		2,864,902

Passed through Missouri Department of Economic Development:

Douglass Park Capital Improvement - ARPA	21.027	SLFRP4542		-		235,694
Orr Street - ARPA	21.027	SLFRP4542		-		37,873
Subtotal				-		273,567

Total U.S. Department of Treasury

- 3,327,552

Total Expenditures of Federal Awards

\$ - \$ 22,352,189

Clusters:

1 - Child Nutrition Cluster	16,021
2 - Economic Development Cluster	127,531
3 - CDBG - Entitlement Grants Cluster	1,950,018
4 - Federal Transit Cluster	5,205,209
5 - Highway Safety Cluster	47,145
6 - CCDF Cluster	32,555

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

CITY OF COLUMBIA, MO

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended September 30, 2025

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (SEFA) includes the federal grant activity of the City of Columbia, Missouri (City) for the year ended September 30, 2025. All federal financial assistance received directly from federal agencies, as well as federal financial assistance passed through other governmental agencies expended during the year, is included in the schedule. The information in the 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). Therefore, some amounts presented in the schedule may differ from amounts presented in or used in the preparation of the basic financial statements. Because the SEFA presents only a select portion of the operations of the City, it is not intended to and does not present the financial position of the City.

2. Significant Accounting Policies

Expenditures of federal awards are recognized under the modified 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.

3. Indirect Cost Rate

The City elected not to use the de minimis indirect cost rate allowed under the Uniform Guidance.

CITY OF COLUMBIA, MO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended September 30, 2025

SECTION I – SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weaknesses identified? Yes X No
- Significant deficiencies identified that are not considered to be material weaknesses? X Yes None reported
- Noncompliance material to financial statements noted? Yes X No

FEDERAL AWARDS

Internal control over major programs:

- Material weaknesses identified? Yes X No
- Significant deficiencies identified that are not considered to be material weaknesses? Yes X None reported

Any audit findings disclosed that are required to be reported in accordance with section 516(a) of the Uniform Guidance: Yes X No

Type of auditor's report issued on compliance for major programs: See below

Assistance Number	NAME OF FEDERAL PROGRAM	Opinion
14.239	Home Investment Partnerships Program	Unmodified
20.106	Airport Improvement Program and COVID-19 Airports Programs	Unmodified
20.507	Federal Transit Cluster	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$ 1,000,000

Auditee qualified as low-risk auditee? X Yes No

CITY OF COLUMBIA, MO

**SCHEDULE OF FINDINGS & QUESTIONED COSTS
(CONTINUED)**

Year Ended September 30, 2025

SECTION II – FINANCIAL STATEMENT FINDINGS

Finding 2025-001 - Schedule of Expenditures and Federal Awards Preparation (Significant Deficiency):

Condition: The City is required to prepare a schedule of expenditures of federal awards (SEFA) for the period covered by the financial statements. The City's SEFA for the year ended September 30, 2025 required several adjustments.

Criteria: An entity that expends federal awards must have controls in place that would enable the entity to prepare a SEFA including controls that determine the accuracy of the amount of expenditures reported for each federal program. In accordance with 2 CFR §200.502(a), expenditures are to be reported on the SEFA in the fiscal year in which the activity related to the federal award occurs.

Context: Several adjustments were identified during the course of the audit.

Cause: The errors occurred due to inadequate review procedures over the preparation of the SEFA.

Effect: The lack of an accurate and complete SEFA could lead to grant noncompliance and noncompliance with Subpart F, Audit Requirements, of 2 CFR Part 200.

Recommendations: We recommend the City strengthen its SEFA preparation and review process by:

- Reconciling federal expenditures reported on the SEFA to the general ledger by program and grant year.
- Implementing a secondary review to verify that expenditures are included in the appropriate year.
- Providing staff with training on SEFA preparation requirements under 2 CFR Part 200.

Corrective Action Plan (Unaudited): The Finance Department will create a formal SEFA Preparation Guide and Toolkit to train City Departments on the preparation requirements and expectations, add a mid-year reconciliation of federal expenditures to the general ledger, and extend the review of revenues through November 30.

Responsible Staff: Assistant Controller and Grant Administrator

Anticipated Completion Date: The training on the SEFA Preparation Guide, Toolkit, and mid-year reconciliation have an anticipated completion date of July 31, 2026. The extended review of the revenues collected through November 30 will be completed by December 5, 2026.

CITY OF COLUMBIA, MO

**SCHEDULE OF FINDINGS & QUESTIONED COSTS
(CONTINUED)**

Year Ended September 30, 2025

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

CITY OF COLUMBIA, MO

**SCHEDULE OF FINDINGS & QUESTIONED COSTS
(CONTINUED)**

Year Ended September 30, 2025

SECTION IV – SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding 2024-001 – Report review (Significant Deficiency):

Assistance # 93.323 – Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)

Federal Award # and Year: DH220051246, DH220051699, 2023

Name of Federal Agency: U.S. Department of Health and Human Services

Name of Pass-Thru Agency: Missouri Department of Health

Type of Compliance Finding: L - Reporting

Condition: One of the quarterly reports was not filed during the year. Three quarterly reports were not filed timely within their due dates and one of the required annual reports was not filed timely.

Criteria: Someone should also be ensuring that all required reports are being properly submitted.

Cause: The City did not follow their policy in place to monitor reporting process, or notify departments of upcoming deadlines, to ensure required reports were completed.

Effect: Information could be incorrectly reported to the pass-thru agency.

Recommendations: We recommend that the City implement a policy to ensure reports are filed in accordance with the grant agreement.

Status: Management has instructed The Department of Public Health and Human Services (PHHS) to create the proper processes and procedures to track reporting requirements and document internal review and approvals prior to report submissions. Additionally, they have a new grant administrator in place who is monitoring this process.