

CITY OF COLUMBUS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2001

PART I - SUMMARY OF AUDITORS' RESULTS

1. The independent auditors' report on the financial statements expressed an unqualified opinion.
2. No reportable conditions in internal control over financial reporting were identified.
3. No instance of noncompliance considered material to the financial statements was disclosed.
4. No reportable conditions in internal control over compliance with requirements applicable to major federal awards programs were identified.
5. The independent auditors' report on compliance with requirements applicable to major federal award programs expressed an unqualified opinion.
6. The audit disclosed findings which are required to be reported by OMB Circular A-133.
7. The organization's major programs were: Airport Improvement Program (AIP) (CFDA #20.106), Special Supplemental Nutritional Program for Women, Infants, Children (WIC) (CFDA #10.557), Medical Assistance Program (PASSPORT) (CFDA #93.778), and Empowerment Zones Program (EZ) (CFDA #14.244).
8. Dollar threshold used to distinguish between Type A and Type B programs: \$2,052,012.
9. The Auditee did qualify as a low-risk auditee as that term is defined in OMB Circular A-133.

PART II - FINANCIAL STATEMENT FINDINGS SECTION

No matters are reportable.

PART III - FEDERAL AWARD FINDINGS AND QUESTIONED COST SECTION

#01-01 Procurement Suspension & Debarment

Grantor: Various

Sponsor Identification Number: Various

Project Number: N/A

Criteria:

According to the A-133 OMB Compliance Supplement, Procurement and Suspension Requirements, non-federal entities are prohibited from contracting with or making subawards for procurement or non-procurement transactions equal to or in excess of \$100,000 to parties that are suspended or debarred or whose principals are suspended or debarred.

Contractors receiving individual awards for \$100,000 or more and all subrecipients must certify that the organization and its principals are not suspended or debarred. Non-federal entities may rely upon this certification unless it is known the certification is false.

Finding:

The City Code has established a policy for suspension and debarment certification (Code Section 329.21). However, this policy does not incorporate a procedure to certify that the vendor was not suspended or debarred by the federal government.

Effect:

The impact of the failure to verify suspension and debarment of vendors or subaward recipients may lead to federal funds expended or subawarded to a suspended or debarred individual or company.

Questioned Cost: N/A

Recommendation:

The Columbus Division of Purchasing should implement a procedure to ensure contracts are not awarded to federally suspended and debarred parties. Non-federal entities may check the status of a potential vendor through the *List of Parties Excluded From Federal Procurement or Nonprocurement Programs*, issued by the General Services Administration or GSA. The electronic version is located at (<http://epls.arnet.gov/>) or a printed version may be obtained by purchasing a yearly subscription from the Superintendent of Documents, U.S. Government Printing Office. This listing is updated on a monthly basis.