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***BOONE COUNTY, MISSOURI***

*OMB CIRCULAR A-133  
SINGLE AUDIT REPORT  
DECEMBER 31, 2008*

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**Independent Auditors' 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***

County Commissioners  
Boone County, Missouri

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Boone County, Missouri (the County) as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 29, 2009. Our report on the basic financial statements was modified because we did not audit the financial statements of the discretely presented component unit. 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. The financial statements of the discretely presented component unit were not audited in accordance with *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financials statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's, internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance And Other Matters

As 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 grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement 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*.

This report is intended solely for the information and use of the County Commissioners of Boone County, Missouri; management; 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.

*RubinBrown LLP*

June 29, 2009

**Independent Auditors' Report On Compliance  
With Requirements Applicable To Each Major  
Program And On Internal Control Over Compliance  
In Accordance With OMB Circular A-133 And On  
The Schedule Of Expenditures Of Federal Awards**

County Commissioners  
Boone County, Missouri

Compliance

We have audited the compliance of Boone County, Missouri (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 December 31, 2008. 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 Boone County, Missouri'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 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 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, the County 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 December 31, 2008.

### Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with the 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 our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A control deficiency in the County's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the County's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the County internal control. We consider the deficiency in internal control over compliance described in accompanying schedule of findings and questioned costs as item 2008-1 to be a significant deficiency.

A material weakness is a significant deficiency, or a combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the County's internal control. We considered the significant deficiency described in the accompanying schedule of findings and questioned costs to be a material weakness.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the County's internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be a material weaknesses, as defined above.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Boone County, Missouri as of and for the year ended December 31, 2008, and have issued our report thereon dated June 29, 2009. Our report on the basic financial statements was modified because we did not audit the financial statements of the discretely presented component unit. Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

This report is intended solely for the information and use of the County Commissioners of Boone County, Missouri; management; 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.

*RubinBrown LLP*

June 29, 2009

# BOONE COUNTY, MISSOURI

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For The Year Ended December 31, 2008

Federal Grantor/Pass-Through Grantor	Pass-Through Grantor	Program Or Cluster Title	Dept	Federal CFDA Number	Federal Expenditures
<b>United States Department of Agriculture:</b>					
Schools and Roads Cluster:					
Schools and Roads-Grants to Counties		Forest Cropland PILT	1150	10.666	\$ 419
Child Nutrition Cluster:					
School Breakfast Program		National School Breakfast Program	1242	10.553	13,561
National School Lunch Program		National School Lunch Program	1242	10.553	20,846
					34,407
<b>Total United States Department of Agriculture</b>					34,826
<b>United States Department of Interior:</b>					
Outdoor Recreation Acquisition, Development and Planning	Missouri Department of Natural Resources	Land and Water Conservation Program - Fairgrounds Adkins Tract	2120	15.916	57,000
Payments in Lieu of Taxes					
		Fish & Wildlife PILT	1190	15.226	1,668
		Bureau of Land Management PILT	1190	15.226	6,092
					7,760
<b>Total United States Department of Interior</b>					64,760
<b>United States Department of Health and Human Services:</b>					
Child Support Enforcement	Missouri Department of Social Services - Family Support Division	Family Court Service and Justice IV-D Reimbursement	1210	93.563	1,995
	Missouri Department of Social Services - Family Support Division	Child Support Enforcement	1221	93.563	14,376
	Missouri Department of Social Services - Family Support Division	Child Support Enforcement	1263	93.563	552,445
					568,816
<b>Total United States Department of Health and Human Services</b>					568,816
<b>United States Department of Homeland Security:</b>					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Missouri Department of Public Safety	FEMA 1673-DR-MO (Nov 30-Dec 1, 2006 Snow Storm)	1195	97.036	1,560
Pre-Disaster Mitigation (PDM) Competitive Grants	Missouri Department of Public Safety - State Emergency Management Agency	Bank Stabilization Project	2049	97.017	45,101
<b>Total United States Department of Homeland Security</b>					46,661



# BOONE COUNTY, MISSOURI

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended December 31, 2008

Federal Grantor/Pass-Through Grantor	Pass-Through Grantor	Program Or Cluster Title	Dept	Federal CFDA Number	Federal Expenditures
<b>United States Department of Justice:</b>					
Federal Asset Sharing Program		Sheriff Forfeiture Money	2500	16.000	\$ 7,863
Juvenile Accountability Block Grants	Missouri Department of Public Safety	Juvenile Accountability Block Grants (JABG)	1243	16.523	16,381
Juvenile Justice & Delinquency Prevention - Allocation to States	Missouri Department of Public Safety	Substance Abuse Intervention Program	1243	16.540	13,280
Crime Victim Assistance	Missouri Department of Public Safety	Victim Response Team	1262	16.575	44,029
					<u>81,553</u>
Violence Against Women Formula Grants	Missouri Department of Public Safety	Domestic Violence Enforcement (DOVE)	1251	16.588	26,439
	Missouri Department of Public Safety	Domestic Violence Enforcement (DOVE)	1261	16.588	64,252
					<u>90,691</u>
Edward Byrne Memorial Justice Assistance Grants		Justice Assistance Grant (JAG)	2535	16.738	6,895
		Justice Assistance Grant (JAG)	2537	16.738	13,562
		Justice Assistance Grant (JAG)	2537	16.738	32,930
					<u>53,387</u>
					<u>225,631</u>
<b>Total United States Department of Justice</b>					
<b>United States Department of Transportation:</b>					
Highway Safety Cluster:					
State and Community Highway Safety	Missouri Department of Transportation - Highway Safety Division	Police Traffic Services Sobriety Checkpoint	1251	20.600	6,996
	Missouri Department of Transportation - Highway Safety Division	Police Traffic Services Hazardous Moving Violation Enforcement	1251	20.600	14,327
	Missouri Department of Transportation - Highway Safety Division	State and Community Highway Safety Full-Time Traffic Unit	1251	20.600	53,429
	Missouri Department of Transportation - Highway Safety Division	Selective Traffic Enforcement Program (STEP)	1251	20.604	1,679
	Missouri Department of Transportation - Highway Safety Division	Alcohol Open Container Requirements	1251	20.607	3,596
	Missouri Department of Transportation - Highway Safety Division	Alcohol Open Container Requirements	1251	20.607	611
					<u>80,638</u>
<b>Total United States Department of Transportation</b>					
<b>United States Election Assistance Commission:</b>					
Help America Vote Act Requirements Payments	Missouri Secretary of State	Accessible and Second Chance Voting Systems	2310	90.401	20,026
<b>United States Environmental Protection Agency</b>					
Clean Water Act	Missouri Department of Natural Resources	NID Direct Loan Program - Hill Creek NID	5220	66.458	98,641
Nonpoint Source Implementation Grants	Missouri Department of Natural Resources	Nonpoint Source Pollution Control - Bonne Femme	1750	66.460	96,512
Nonpoint Source Implementation Grants	Missouri Department of Natural Resources	Hinkson Creek Watershed Restoration Project Phase II	1751	66.460	20,581
					<u>117,093</u>
<b>Total United States Environmental Protection Agency</b>					
					<u>215,734</u>
<b>United States General Services Administration</b>					
Election Reform Payments	Missouri Secretary of State	Help America Vote Act (HAVA)	2311	39.011	12,480
		Total Federal Awards			<u>\$ 1,269,572</u>

**BOONE COUNTY, MISSOURI**

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**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
December 31, 2008**

**1. Basis Of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) presents the activity of all federal awards programs of Boone County, Missouri (the County) for the year ended December 31, 2008 and is presented on the accrual basis of accounting. For the purpose of the Schedule, federal awards include grants, contracts, loans, and loan guarantee agreements entered into directly between the County and agencies and departments of the federal government or passed through other government agencies or other organizations.

**2. Basis Of Accounting And Relationship To Federal Financial Reports**

Amounts reported in the accompanying Schedule are presented using the accrual basis of accounting, which is described in Note 1 to the County's financial statements. Related federal financial reports are prepared on the cash basis of accounting.

**3. Grants To Subrecipients**

Of the Federal expenditures presented in the Schedule, the County provided \$32,930 in expenditures to subrecipients as follows:

City of Columbia	\$32,930
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**BOONE COUNTY, MISSOURI**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For The Year Ended December 31, 2008**

**Section I - Summary Of Auditors' Results**

***Financial Statements***

Type of auditors' report issued: Unqualified Opinion

Internal control over financial reporting:

- Material weakness(es) identified?  yes  no
- Significant deficiency(s) identified that are not considered to be material weakness(es)?  yes  None noted

Noncompliance material to financial statements noted?  yes  no

***Federal Awards***

Internal control over major programs:

- Material weakness(es) identified?  yes  no
- Significant deficiency(s) identified that are not considered to be material weakness(es)?  yes

Type of auditors' report issued on compliance for major programs: Unqualified Opinion

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?  yes  no

**Identification of Major Programs:**

**Student Financial Aid Cluster**

CFDA #93.563 - U.S. Department of Health and Human Services – Child Support Enforcement  
CFDA #66.460 - U.S. Environmental Protection Agency – Nonpoint Source Implementation Grants

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee?  yes  no

**Section II - Financial Statement Findings**

None

**Section III - Federal Award Findings And Questioned Costs**

None

## BOONE COUNTY, MISSOURI

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### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

December 31, 2008

#### **Finding 2007-1**

##### **Federal Award Finding**

**Condition:** The County did not have an effective system of internal control in place to ensure compliance with the procurement and suspension and debarment compliance requirement in situations when the County was reimbursed for certain goods purchased off of contracts that were entered into prior to the occurrence of the Presidentially Declared Disaster, and which therefore had not been originally identified as being funded with federal funds.

**Status:** During 2008 the County's purchasing department put in place a procedure to obtain a signed Debarment certificate from contractors that were awarded a contract. In addition, the Excluded Parties List was checked on a periodic basis to supplement the procedures. Effective mid-July 2009, in order to improve the process, the County's Purchasing Office has added a procedure to the bid-award check-list to ensure that all vendors are confirmed against the Excluded Parties List prior to recommending a bid award.