
BOONE COUNTY, MISSOURI

SINGLE AUDIT REPORT

DECEMBER 31, 2018

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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, 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Boone County, Missouri (the County) as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 28, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the 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 County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County'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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity'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. However, material weaknesses may exist that have not been identified.

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*.

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

RubinBrown LLP

June 28, 2019

**Independent Auditors' Report On
Compliance For Each Major Federal
Program; Report On Internal Control Over
Compliance; And Report On The Schedule
Of Expenditures Of Federal Awards
Required By the Uniform Guidance**

County Commissioners
Boone County, Missouri

Report On Compliance For Each Major Federal Program

We have audited Boone County, Missouri's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2018. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal program based on our audit of the types of compliance requirements referred to above. 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 the audit requirements of the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion On Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2018.

Report On Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness the County's 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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, each major fund, and the aggregate remaining fund information of Boone County, Missouri as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise Boone County, Missouri's basic financial statements. We issued our report thereon dated June 28, 2019, 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 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 to 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.

RubinBrown LLP

August 6, 2019, except for paragraph 10,
which is as of June 28, 2019

BOONE COUNTY, MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For The Year Ended December 31, 2018

Federal Grantor/Pass-Through Grantor	Pass-Through Grantor	Program Or Cluster Title	Dept	Federal CFDA Number	Pass-Through Entity Contract Number	Federal Expenditures	Expenditures To Sub-Recipients
United States Department of Agriculture:							
Forest Service Schools and Roads Cluster:							
Schools and Roads-Grants to Counties	—	Forest Cropland PILT	1150	10.666	—	\$ 414	\$ —
Schools and Roads-Grants to Counties	—	National Forest PILT	2049	10.666	—	9,880	—
						10,294	—
Child Nutrition Cluster:							
School Breakfast Program	Missouri Department of Elementary and Secondary Education	National School Breakfast Program	1242	10.553	820-006	11,260	—
School Lunch Program	Missouri Department of Elementary and Secondary Education	National School Lunch Program	1242	10.555	820-006	17,834	—
						29,094	—
Total United States Department of Agriculture						39,388	—
United States Department of the Interior:							
National Wildlife Refuge Fund	—	Fish & Wildlife PILT	1190	15.659	—	1,266	—
Payments in Lieu of Taxes	—	Fish & Wildlife PILT	2049	15.226	—	2,592	—
Payments in Lieu of Taxes	—	Bureau of Land Management PILT	2049	15.226	—	10,882	—
						13,474	—
Total United States Department of the Interior						14,740	—
United States Department of Health and Human Services:							
Child Support Enforcement	Missouri Department of Social Services - Family Support Division	Family Court Service and Justice IV-D Reimbursement	1210	93.563	ER10217C009	2,081	—
	Missouri Department of Social Services - Family Support Division	Child Support Enforcement	1221	93.563	ER10217C009	4,505	—
	Missouri Department of Social Services - Family Support Division	Child Support Enforcement	1263	93.563	ER10214C009	237,677	—
						244,263	—
Family Services	Missouri Department of Social Services - Family Support Division	Foster Care - Title IV-E	1242	93.658	ER182160054	55,898	—
Total United States Department of Health and Human Services						300,161	—

BOONE COUNTY, MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended December 31, 2018

Federal Grantor/Pass-Through Grantor	Pass-Through Grantor	Program Or Cluster Title	Dept	Federal CFDA Number	Pass-Through Entity Contract Number	Federal Expenditures	Expenditures To Sub-Recipients
United States Department of Housing and Urban Development:							
Community Development Block Grant	Missouri Department of Economic Development	Community Development Block Grant	2045	14.228	2016-ED-04	\$ 1,516,385	\$ —
United States Department of Justice:							
Missing Children's Assistance	Office of Juvenile Justice & Delinquency Prevention	Missing Children's Assistance	1253	16.543	2017-MC-FX-K023	10,000	—
Crime Victim Assistance	Missouri Dept of Social Services	Victim Response Team	1262	16.575	ER130180007	137,527	—
Violence Against Women Formula Grants	Missouri Department of Public Safety	Domestic Violence Enforcement	1261	16.588	2018-VAWA-10	73,767	—
Violence Against Women Formula Grants	Missouri Department of Public Safety	STOP Violence Against Women Act	1243	16.588	2018-VAWA-10	69,240	—
						<u>143,007</u>	<u>—</u>
National Crime Victims' Rights Week Community Awareness Project	National Association of VOCA Assistance Administrators	Victim Response Team	1262	16.582	2015-VF-GX-K002	4,203	—
Edward Byrne Memorial Justice Assistance Grant Program	Office of Justice Programs	Justice Assistance Grant	2536	16.738	2016-DJ-BX-0842	14,470	—
Total United States Department of Justice						<u>309,207</u>	<u>—</u>

BOONE COUNTY, MISSOURI

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
For The Year Ended December 31, 2018**

Federal Grantor/Pass-Through Grantor	Pass-Through Grantor	Program Or Cluster Title	Dept	Federal CFDA Number	Pass-Through Entity Contract Number	Federal Expenditures	Expenditures To Sub-Recipients
United States Department of Transportation:							
Highway Safety Cluster:							
State and Community Highway Safety	Missouri Department of Transportation - Highway Safety Division	Hazardous Moving Violation Enforcement	1251	20.600	18-PT-02-011	\$ 16,891	\$ —
	Missouri Department of Transportation - Highway Safety Division	Hazardous Moving Violation Enforcement	1251	20.600	19-PT-02-038	2,694	—
	Missouri Department of Transportation - Highway Safety Division	Hazardous Moving Violation Enforcement	2701	20.600	19-PT-02-038	373	—
						<u>19,958</u>	
	Missouri Department of Transportation - Highway Safety Division	National Priority Safety Programs	1251	20.616	18-M2OP-05-020	4,464	—
	Missouri Department of Transportation - Highway Safety Division	Impaired Driving Enf/DWI Saturation	1251	20.616	18-M5HVE-03-006	9,649	—
	Missouri Department of Transportation - Highway Safety Division	Impaired Driving Enf/DWI Saturation	1251	20.616	18-M5HVE-03-014	3,775	—
	Missouri Department of Transportation - Highway Safety Division	National Priority Safety Programs	1251	20.616	18-M5HVE-03-005	57,694	—
						<u>75,582</u>	—
						<u>95,540</u>	—
National Highway Traffic And Safety Administration	Missouri Department of Transportation - Highway Safety Division	Youth Alcohol Enforcement	1251	20.607	18-154-AL-154	2,365	—
	Missouri Department of Transportation - Highway Safety Division	Sobriety Checkpoint	2701	20.607	19-M5HVE-03-014	138	—
						<u>2,503</u>	—
						<u>98,043</u>	—
Total United States Department of Transportation							
United States Department of Homeland Security							
State Emergency Management Agency	Missouri Dept of Public Safety	Homeland Security Grant Program		97.067	EMW-2017-SS-00047	12,000	—
	Missouri Dept of Public Safety	Homeland Security Grant Program		97.067	EMW-2016-SS-0049	35,155	—
						<u>47,155</u>	—
Federal Emergency Management Agency	Federal Emergency Management Agency	Emergency Management Performance Grant	2702	97.042	EMK-2018-EP-00003-010	82,725	—
						<u>129,880</u>	—
Total United States Department of Homeland Security							
		Total Federal Awards				<u>\$ 2,407,804</u>	<u>\$ —</u>

BOONE COUNTY, MISSOURI

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

December 31, 2018

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). 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). Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

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

Amounts reported in the accompanying Schedule are presented using the modified 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. 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.

3. **Indirect Costs**

The County has elected not to use the 10% de minimis indirect cost rate as allowed in the Uniform Guidance, Section 414. The County's Cost Allocation Plan results in an indirect rate of 18.17% to the extent allowable by federal programs.

BOONE COUNTY, MISSOURI

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended December 31, 2018**

Section I - Summary Of Auditors' Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with generally accepted accounting principles:

Unmodified Opinion

Internal control over financial reporting:

- Material weakness(es) identified? yes x no
- Significant deficiency(s) identified? yes x None reported
- Noncompliance material to financial statements noted? yes x no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? yes x no
- Significant deficiency(s) identified? yes x None reported

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

Unmodified Opinion

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)?

 yes x no

Identification of Major Programs:

CFDA #14.228 U.S. Department of Housing and Urban Development - Community Development Block Grant

Dollar threshold used to distinguish between type A and type B programs:

\$750,000

Auditee qualified as low-risk auditee? x yes no

BOONE COUNTY, MISSOURI

SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)*
For The Year Ended December 31, 2018

Section II - Financial Statement Findings

None

Section III - Federal Award Findings And Questioned Costs

None