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***BOONE COUNTY, MISSOURI***

*SINGLE AUDIT REPORT*

*DECEMBER 31, 2021*

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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, 2021, 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 30, 2022.

**Report On 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) 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 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 or significant deficiencies may exist that have not been identified.

### **Report On 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 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*.

### **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 30, 2022

**Independent Auditors' Report On  
Compliance For The 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 The Major Federal Program**

***Opinion On The 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 the County's major federal program for the year ended December 31, 2021. The County's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the major federal program for the year ended December 31, 2021.

***Basis For Opinion On The 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; 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 responsibility 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 County and to meet our 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 the major federal program. Our audit does not provide a legal determination of the County'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, statues, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

### ***Auditors' 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 the County'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 County's compliance with the requirements of the 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 County'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 County'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 County'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, each major fund, and the aggregate remaining fund information of Boone County, Missouri as of and for the year ended December 31, 2021, 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 30, 2022, 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 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 8, 2022, except for paragraph 13  
which is as of June 30, 2022



**BOONE COUNTY, MISSOURI**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2021**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Grantor	Program Name	Dept	Federal Assistance Listing Number	Pass-Through Entity Contract Number	Federal Expenditures	Expenditures To Sub-Recipients
<b>United States Department of Agriculture:</b>							
Forest Service Schools and Roads Cluster:							
Schools and Roads-Grants to Counties	—	National Forest PILT	1150	10.666	—	\$ 414	\$ —
		National Forest PILT	2049	10.666	—	6,953	—
						<u>7,367</u>	—
Child Nutrition Cluster:							
National School Breakfast Program	Missouri Department of Elementary and Secondary Education	National School Breakfast Program	1242	10.553	820-006	12,450	—
National School Lunch Program	Missouri Department of Elementary and Secondary Education	National School Lunch Program	1242	10.555	820-006	20,418	—
						<u>32,868</u>	—
<b>Total United States Department of Agriculture</b>						<u>40,235</u>	—
<b>United States Department of the Interior:</b>							
National Wildlife Refuge Fund	—	Fish & Wildlife PILT	1190	15.659	—	1,182	—
Payments in Lieu of Taxes	—	Bureau of Land Management PILT	2049	15.226	—	11,792	—
<b>Total United States Department of the Interior</b>						<u>12,974</u>	—
<b>United States Department of Justice:</b>							
Missing Children's Assistance	Office of Juvenile Justice & Delinquency Prevention	Missing Children's Assistance	1253	16.543	2017-MC-FX-K023	5,978	—
Crime Victim Assistance	Missouri Dept of Social Services	Crime Victim Assistance	1262	16.575	ER130200009	130,854	—
Violence Against Women Formula Grants	Missouri Department of Public Safety	Domestic Violence Enforcement	1261	16.588	2020-VAWA-015	142,096	—
Violence Against Women Formula Grants	Missouri Department of Public Safety	STOP Violence Against Women Act	1243	16.588	2020-VAWA-001	60,120	—
						<u>202,216</u>	—
Edward Byrne Memorial Justice Assistance Grant Program	Office of Justice Programs	Justice Assistance Grant	2539	16.738	2019-DJ-BX-0599	24,560	—
Edward Byrne Memorial Justice Assistance Grant Program	Office of Justice Programs	Justice Assistance Grant	2538	16.738	2018-DJ-BX-0175	289	—
						<u>24,849</u>	—

**BOONE COUNTY, MISSOURI**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)  
For The Year Ended December 31, 2021**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Grantor	Program Name	Dept	Federal Assistance Listing Number	Pass-Through Entity Contract Number	Federal Expenditures	Expenditures To Sub-Recipients
<b>United States Department of Transportation:</b>							
Highway Planning and Construction Cluster:							
	Missouri Department of Transportation	Highway Planning and Construction	2082	20.205	BRO-B010(019)	\$ 819,293	\$ —
Highway Safety Cluster:							
State and Community Highway Safety							
	Missouri Department of Transportation - Highway Safety Division	Hazardous Moving Violation Enforcement	1251	20.600	21-PT-02-008	16,207	—
	Missouri Department of Transportation - Highway Safety Division	Hazardous Moving Violation Enforcement	1251	20.600	22-PT-02-003	2,000	—
	Missouri Department of Transportation - Highway Safety Division	Hazardous Moving Violation Enforcement	2701	20.600	21-PT-02-008	261	—
	Missouri Department of Transportation - Highway Safety Division	State and Community Highway Safety	1251	20.600	21-M2HVE-05-034	1,132	—
	Missouri Department of Transportation - Highway Safety Division	Police Traffic Services	1253	20.600	21-PT-02-009	36,762	—
	Missouri Department of Transportation - Highway Safety Division	Police Traffic Services	1253	20.600	22-PT-02-034	8,083	—
	Missouri Department of Transportation - Highway Safety Division	National Priority Safety Programs	1253	20.600	21-M2HVE-05-034	322	—
						<u>64,767</u>	<u>—</u>
	Missouri Department of Transportation - Highway Safety Division	Multi-Track DWI Court Pilot	1245	20.616	22-M5CS-03-001	9,601	—
	Missouri Department of Transportation - Highway Safety Division	Impaired Driving Enf/DWI Saturation	1251	20.616	21-M5HVE-03-023	9,945	—
	Missouri Department of Transportation - Highway Safety Division	Impaired Driving Enf/DWI Saturation	1251	20.616	22-M5HVE-03-003	1,562	—
	Missouri Department of Transportation - Highway Safety Division	National Priority Safety Programs	1251	20.616	21-M5HVE-03-002	43,826	—
	Missouri Department of Transportation - Highway Safety Division	National Priority Safety Programs	1251	20.616	22-M5HVE-03-002	16,153	—
						<u>81,087</u>	<u>—</u>
						<u>145,854</u>	<u>—</u>
Alcohol Open Container Requirements	Missouri Department of Transportation - Highway Safety Division	Impaired Driving Enforcement	2701	20.607	22-M5HVE-03-003	142	—
	Missouri Department of Transportation - Highway Safety Division	Youth Alcohol Enforcement	1251	20.607	21-154-AL-005	467	—
						<u>609</u>	<u>—</u>
<b>Total United States Department of Transportation</b>						<u>965,756</u>	<u>—</u>

## BOONE COUNTY, MISSOURI

### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended December 31, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Grantor	Program Name	Dept	Federal Assistance Listing Number	Pass-Through Entity Contract Number	Federal Expenditures	Expenditures To Sub-Recipients
<b>United States Department of Treasury</b>							
Coronavirus State and Local Fiscal Recovery Fund	N/A	N/A	2982	21.027	N/A	\$ 611,740	\$ —
<b>United States Environmental Protection Agency</b>							
Water Protection Program	Missouri Department of Natural Resources	Water Protection Program	2412	66.460	G19-NPS-01	16,656	—
<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	ER10220C009	2,342	—
	Missouri Department of Social Services - Family Support Division	Child Support Enforcement	1221	93.563	ER10220C009	3,675	—
	Missouri Department of Social Services - Family Support Division	Child Support Enforcement	1263	93.563	ER10220C009	207,998	—
						<u>214,015</u>	<u>—</u>
Foster Care Title IV-E	Missouri Department of Social Services - Family Support Division	Foster Care - Title IV-E	1242	93.658	ER182160054	42,789	—
						<u>42,789</u>	<u>—</u>
<b>Total United States Department of Health and Human Services</b>						<u>256,804</u>	<u>—</u>
<b>United States Department of Homeland Security</b>							
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Missouri Dept of Public Safety	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	2040	97.036	FEMA-4490-DR-MO	1,918	—
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Missouri Dept of Public Safety	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	2040	97.036	FEMA-4451-DR-MO	5,875	—
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Missouri Dept of Public Safety	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	2702	97.036	FEMA-4490-DR-MO	54,669	—
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Missouri Dept of Public Safety	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	2702	97.036	FEMA-4451-DR-MO	1,720	—
						<u>64,182</u>	<u>—</u>
Emergency Management Performance Grants	Missouri State Emergency Management Agency	Federal Emergency Management Agency	2702	97.042	EMK-2020-EP-00004-12	111,999	—
Homeland Security Grant Program	Missouri Dept of Public Safety	Federal Emergency Management Agency	2702	97.067	EMW-2017-SS-00047	5,709	—
<b>Total United States Department of Homeland Security</b>						<u>181,890</u>	<u>—</u>
Total Expenditures of Federal Awards						<u>\$ 2,449,952</u>	<u>\$ —</u>

# BOONE COUNTY, MISSOURI

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## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS December 31, 2021

### 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 rate is above 10%. However, the State does not allow more than 10% of indirect costs to be charged to the grants.

**BOONE COUNTY, MISSOURI**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For The Year Ended December 31, 2021**

**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     no
- Significant deficiency(s) identified?                 yes     None reported

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?                 yes     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     no

**Identification of Major Programs:**

CFDA #20.205    Department of Transportation – Highway Planning & Construction

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

\$750,000

Auditee qualified as low-risk auditee?                     yes     no

**BOONE COUNTY, MISSOURI**

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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)***  
**For The Year Ended December 31, 2021**

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**Section II - Financial Statement Findings**

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None

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

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None