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***BOONE COUNTY, MISSOURI***

*SINGLE AUDIT REPORT*

*DECEMBER 31, 2022*

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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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 31, 2023.

**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*

August 30, 2023

**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**

***Opinion On Each Major Federal Program***

We have audited Boone County, Missouri's (the County) 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 the County's major federal programs for the year ended December 31, 2022. The County's major federal programs are 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 each major federal program for the year ended December 31, 2022.

***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; 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 each 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**

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a deficiency in internal control over compliance that we consider to be a material weakness.

*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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-001 to be a material weakness.

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.

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

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, 2022, and the related notes to the financial statements, which collectively comprise Boone County, Missouri's basic financial statements. We issued our report thereon dated July 31, 2023, 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 30, 2023, except for paragraph 14  
which is as of July 31, 2023



**BOONE COUNTY, MISSOURI**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2022**

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	—	10,139	—
						<u>10,553</u>	<u>—</u>
Child Nutrition Cluster:							
National School Breakfast Program	Missouri Department of Elementary and Secondary Education	National School Breakfast Program	1242	10.553	820-006	16,087	—
National School Lunch Program	Missouri Department of Elementary and Secondary Education	National School Lunch Program	1242	10.555	820-006	31,560	—
						<u>47,647</u>	<u>—</u>
<b>Total United States Department of Agriculture</b>						<u>58,200</u>	<u>—</u>
<b>United States Department of the Interior:</b>							
National Wildlife Refuge Fund	—	Fish & Wildlife PILT	1190	15.659	—	1,172	—
Payments in Lieu of Taxes	—	Bureau of Land Management PILT	2049	15.226	—	11,934	—
<b>Total United States Department of the Interior</b>						<u>13,106</u>	<u>—</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	2020-MC-FX-K016	8,657	—
Crime Victim Assistance	Missouri Dept of Social Services	Crime Victim Assistance	1262	16.575	ER130200009	30,404	—
Crime Victim Assistance	Missouri Dept of Social Services	Crime Victim Assistance	1262	16.575	ER130220012	106,064	—
						<u>136,468</u>	<u>—</u>
Adult Drug Court and Veterans Treatment Court Discretionary Gran Program	Office of Justice Programs	Justice Assistance Grant	1245	16.585	15PBJA-21-GG-04209-DGCT	22,430	—
Violence Against Women Formula Grants	Missouri Department of Public Safety	Domestic Violence Enforcement	1261	16.588	2020-VAWA-009	142,935	—
Violence Against Women Formula Grants	Missouri Department of Public Safety	STOP Violence Against Women Act	1243	16.588	2020-VAWA-001	60,891	—
						<u>203,826</u>	<u>—</u>
COVID 19 -FY2020 Coronavirus Emergency Supplemental Fund	Missouri Department of Public Safety	Crime Victim Assistance COVID-19 Funding	1253	16.034	2020-VD-BX-0223-CAC-01	45,234	—
Edward Byrne Memorial Justice Assistance Grant Program	Office of Justice Programs	Justice Assistance Grant	2539	16.738	2019-DJ-BX-0599	16,374	—
Edward Byrne Memorial Justice Assistance Grant Program	Office of Justice Programs	Justice Assistance Grant	2530	16.738	2020-DJ-BX-0521	34,203	—
						<u>50,577</u>	<u>—</u>
<b>Total United States Department of Justice</b>						<u>467,192</u>	<u>—</u>

**BOONE COUNTY, MISSOURI**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)  
For The Year Ended December 31, 2022**

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 Safety Cluster:							
State and Community Highway Safety	Missouri Department of Transportation - Highway Safety Division	Hazardous Moving Violation Enforcement	1251	20.600	22-PT-02-003	\$ 10,693	\$ —
	Missouri Department of Transportation - Highway Safety Division	Hazardous Moving Violation Enforcement	1251	20.600	23-PT-02-016	2,865	—
	Missouri Department of Transportation - Highway Safety Division	Hazardous Moving Violation Enforcement	2701	20.600	22-PT-02-003	792	—
	Missouri Department of Transportation - Highway Safety Division	Hazardous Moving Violation Enforcement	2701	20.600	23-PT-02-016	95	—
	Missouri Department of Transportation - Highway Safety Division	Police Traffic Services	1253	20.600	22-PT-02-034	128,295	—
	Missouri Department of Transportation - Highway Safety Division	Police Traffic Services	1253	20.600	23-PT-02-019	24,612	—
						<u>167,352</u>	<u>—</u>
	Missouri Department of Transportation - Highway Safety Division	Multi-Track DWI Court Pilot	1245	20.616	22-M5CS-03-001	17,984	—
	Missouri Department of Transportation - Highway Safety Division	Impaired Driving Enf/DWI Saturation	1251	20.616	22-M5HVE-03-003	8,207	—
	Missouri Department of Transportation - Highway Safety Division	National PrioritySafety Programs	1251	20.616	23-M5HVE-03-012	1,039	—
	Missouri Department of Transportation - Highway Safety Division	National PrioritySafety Programs	1253	20.616	22-M5HVE-03-002	48,843	—
	Missouri Department of Transportation - Highway Safety Division	National PrioritySafety Programs	1253	20.616	22-M5HVE-03-017	504	—
	Missouri Department of Transportation - Highway Safety Division	National PrioritySafety Programs	1253	20.616	23-M5HVE-03-011	19,663	—
						<u>96,240</u>	<u>—</u>
						<u>263,592</u>	<u>—</u>
Alcohol Open Container Requirements	Missouri Department of Transportation - Highway Safety Division	Impaired Driving Enforcement	2701	20.607	22-M5HVE-03-003	226	—
						<u>226</u>	<u>—</u>
<b>Total United States Department of Transportation</b>						<u>263,818</u>	<u>—</u>

# BOONE COUNTY, MISSOURI

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended December 31, 2022

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>							
COVID-19 - Coronavirus State and Local Fiscal Recovery Fund	N/A	N/A	2982	21.027	N/A	\$ 268,610	\$ —
COVID-19 - Local Assistance and Tribal Consistency Fund	N/A	American Rescue Plan (ARPA)	2049	21.032	N/A	45,000	—
COVID-19 - Local Assistance and Tribal Consistency Fund	N/A	American Rescue Plan (ARPA)	1190	21.032	N/A	5,000	—
						<u>50,000</u>	<u>—</u>
<b>Total United States Department of Treasury</b>						<u>318,610</u>	<u>—</u>
<b>United States Environmental Protection Agency</b>							
Water Protection Program	Missouri Department of Natural Resources	Water Protection Program	2412	66.460	G19-NPS-01	32,413	—
<b>United States Department of Health and Human Services</b>							
Child Support Enforcement	Missouri Department of Social Services - Family Support Division	Child Support Enforcement	1210	93.563	ER10220C009	2,294	—
Child Support Enforcement	Missouri Department of Social Services - Family Support Division	Child Support Enforcement	1221	93.563	ER10220C009	3,660	—
Child Support Enforcement	Missouri Department of Social Services - Family Support Division	Child Support Enforcement	1263	93.563	ER10220C009	213,631	—
						<u>219,585</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	6,193	—
						<u>6,193</u>	<u>—</u>
<b>Total United States Department of Health and Human Services</b>						<u>225,778</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-4451-DR-MO	3,947	—
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Missouri Dept of Public Safety	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	2040	97.036	FEMA-4612-DR-MO	189,133	—
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	27,023	—
						<u>220,103</u>	<u>—</u>
Emergence Management Performance Grants	Missouri State Emergency Management Agency	Federal Emergency Management Agency	2702	97.042	EMK-2021-EP-00005-S07	21,785	—
						<u>21,785</u>	<u>—</u>
Homeland Security Grant Program	Missouri Dept of Public Safety	Federal Emergency Management Agency	2702	97.067	EMW-2021-SS-00038-25	14,958	—
Homeland Security Grant Program	Missouri Dept of Public Safety	Federal Emergency Management Agency	2702	97.067	EMK-2021-EP-00006-012	82,476	—
Homeland Security Grant Program	Missouri Dept of Public Safety	Federal Emergency Management Agency	2702	97.067	EMK-2022-EP-00004-010	30,195	—
Homeland Security Grant Program	Missouri Dept of Public Safety	Federal Emergency Management Agency	2702	97.067	EMK-2020-SS-0051	9,900	—
						<u>137,529</u>	<u>—</u>
<b>Total United States Department of Homeland Security</b>						<u>379,417</u>	<u>—</u>
Total Expenditures of Federal Awards						<u>\$ 1,758,534</u>	<u>\$ —</u>

# BOONE COUNTY, MISSOURI

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## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

December 31, 2022

### 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, 2022**

**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?              x   yes           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:**

ALN #21.027    Department of Treasury – COVID-19 – Coronavirus State and Local Fiscal Recovery Fund

ALN #93.563    Department of Health and Human Services – Child Support Enforcement

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

\$750,000

Auditee qualified as low-risk auditee?              x   yes           no

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## BOONE COUNTY, MISSOURI

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### SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)* For The Year Ended December 31, 2022

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#### Section II - Financial Statement Findings

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None

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

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**Finding 2022-001 Material Weakness: Reporting - Control Finding**

**ALN 21.027 – Coronavirus State And Local Fiscal Recovery Fund**

***Federal Agency:*** U.S. Department of the Treasury

***Pass-Through Entity:*** N/A

***Criteria Or Specific Requirement:*** Uniform Guidance requires that controls over compliance be properly designed, in place and operating effectively to ensure compliance with the requirements of the federal program.

***Condition:*** An independent review to verify the accuracy of the information on the quarterly Project and Expenditure Report did not occur.

***Cause:*** Controls over compliance put in place by management were not operating effectively as it relates to these compliance requirements.

***Effect:*** The possibility exists that noncompliance with federal requirements could go undetected without proper controls over compliance.

***Questioned Costs:*** Not applicable.

***Context:*** Internal controls as designed by Boone County, Missouri to ensure information entered on the quarterly Project and Expenditure Report is accurate did not occur. A second review did not occur for both Project and Expenditure Reports tested for compliance. Statistical sampling was not used to test this compliance requirement.

***Identification As A Repeat Finding:*** Not applicable.

***Recommendation:*** We recommend that management ensure that a second review to verify the accuracy of the information on the quarterly Project and Expenditure Report takes place prior to each submission.

## BOONE COUNTY, MISSOURI

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### SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)* For The Year Ended December 31, 2022

***Views Of Responsible Officials:*** The Boone County Auditor's office will create a report containing all the amounts that were previously submitted to US Treasury portal. This report will show when the new projects were added and the amounts that were allotted to each project. The report will also show how much was paid to each project every quarter and the remaining balances for each project at the end of every quarterly submission.

The bottom of the report will show the current quarterly submission which will contain all the new projects added, all the expenditures made, and the remaining balances for each project. The report will also show the remaining balance for ARPA funding that has not been assigned to a project. The report will have a signature line for the accountant who prepared this report and who will be responsible for submitting these amounts to the portal. A second signature line will be for the accountant who will review these amounts and approve it for submission. Once it has been approved for submission, this document will be saved for historical review.



# BOONE COUNTY AUDITOR

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**KYLE RIEMAN**

BOONE COUNTY GOVERNMENT CENTER

801 East Walnut, Room 304 • Columbia, MO 65201-7729 • (573) 886-4275 OFFICE • (573) 886-4280 FAX

## **CORRECTIVE ACTION PLAN For The Year Ended December 31, 2022**

### **Finding No. 2022-001 Material Weakness**

#### **Personnel Responsible**

**For Corrective Action:** Jacob Flowers, Senior Accountant

**Anticipated Completion Date:** August 2023

**Corrective Action Plan:** The Boone County Auditor's office will create a report containing all the amounts that were previously submitted to US Treasury portal. This report will show when the new projects were added and the amounts that were allotted to each project. The report will also show how much was paid to each project every quarter and the remaining balances for each project at the end of every quarterly submission.

The bottom of the report will show the current quarterly submission which will contain all the new projects added, all the expenditures made, and the remaining balances for each project. The report will also show the remaining balance for ARPA funding that has not been assigned to a project. The report will have a signature line for the accountant who prepared this report and who will be responsible for submitting these amounts to the portal. A second signature line will be for the accountant who will review these amounts and approve it for submission. Once it has been approved for submission, this document will be saved for historical review.