



**FRANKLIN COUNTY, MISSOURI**

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SINGLE AUDIT REPORT

For the Year Ended December 31, 2023

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**FRANKLIN COUNTY, MISSOURI**  
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR  
EACH MAJOR PROGRAM, REPORT ON INTERNAL CONTROL OVER  
COMPLIANCE, AND REPORT ON THE SCHEDULE OF EXPENDITURES  
OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

The Presiding Commissioner, District Commissioners, and Officeholders  
Franklin County, Missouri

**Report on Compliance for Each Major Federal Program**

We have audited the Franklin County, Missouri's (the County) compliance with the types of compliance requirements identified as subject to the audit of 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, 2023. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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, 2023.

**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; 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 responsibilities 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 other 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, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

## **Auditor's 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 generally accepted auditing standards, *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 each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated September 10, 2024 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.

*Sibich CPA LLC*

St. Louis, Missouri  
September 10, 2024

**FRANKLIN COUNTY, MISSOURI**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the Year Ended December 31, 2023

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal ALN Number</u>	<u>Pass-Through Number</u>	<u>Federal Expenditures</u>	<u>Amounts Provided To Subrecipients</u>
<b>U.S. Department of Transportation:</b>				
Missouri Department of Transportation:				
Highway Planning and Construction	20.205	STP-5490(616)	\$ 397,401	\$ -
Highway Planning and Construction	20.205	STP-6006(604)	584,279	-
Highway Planning and Construction	20.205	BRO-B036(32)	23,387	-
Highway Planning and Construction	20.205	STP-5490(615)	(123,213)	-
Highway Planning and Construction	20.205	FWZEM01Z	811	-
Total highway planning and construction			<u>882,665</u>	<u>-</u>
Missouri Division of Highway Safety:				
Alcohol Open Container Requirements	20.607	23-154-AL-028	7,904	-
Alcohol Open Container Requirements	20.607	24-154-AL-020	663	-
Alcohol Open Container Requirements	20.607	23-154-AL-027	279,214	-
Alcohol Open Container Requirements	20.607	24-154-AL-018	32,382	-
Alcohol Open Container Requirements	20.607	23-154-AL-029	33,133	-
Alcohol Open Container Requirements	20.607	24-154-AL-019	10,706	-
Total alcohol open container requirements			<u>364,002</u>	<u>-</u>
Highway Safety Cluster:				
Missouri Division of Highway Safety:				
State and Community Highway Safety	20.600	23-PT-02-032	40,360	-
State and Community Highway Safety	20.600	24-PT-02-016	11,831	-
Total state and community highway safety			<u>52,191</u>	<u>-</u>
University of Central Missouri:				
National Priority Safety Programs	20.616	23-M2HVE-05-031	2,439	-
Total highway safety cluster			<u>54,630</u>	<u>-</u>
Missouri Emergency Management Agency:				
Hazardous Materials Emergency Preparedness	20.703	-	698	-
Total U.S. Department of Transportation			<u>1,301,995</u>	<u>-</u>

**FRANKLIN COUNTY, MISSOURI**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended December 31, 2023

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal ALN Number</u>	<u>Pass-Through Number</u>	<u>Federal Expenditures</u>	<u>Amounts Provided To Subrecipients</u>
<b>U.S. Department of Agriculture</b>				
Missouri Department of Health and Senior Services:				
Special Supplemental Nutrition Program For women, Infants, and Children	10.557	23WIC-FOA	177,202	-
Special Supplemental Nutrition Program For women, Infants, and Children	10.557	24WIC-FOA	<u>61,914</u>	<u>-</u>
Total U.S. Department of Agriculture			<u>239,116</u>	<u>-</u>
<b>U.S. Department of Justice</b>				
Equitable Sharing Program	16.922	N/A	<u>26,710</u>	<u>-</u>
Missouri Association of Prosecuting Attorneys:				
Crime Victim Assistance	16.575	ER130220123	<u>89,149</u>	<u>-</u>
Bulletproof Vest	16.607	N/A	<u>10,238</u>	<u>-</u>
Missouri Department of Public Safety:				
Edward Byrne Memorial Justice Assistance Grant	16.738	15-PBJA-21-GG-00249-MUMU	<u>22,069</u>	<u>-</u>
Total U.S. Department of Justice			<u>148,166</u>	<u>-</u>
<b>U.S. Department of Health and Human Services</b>				
Missouri Department of Social Services:				
Child Support Enforcement (IV-D)	93.563	ER10220C032	<u>59,977</u>	<u>-</u>
Office of Administrator:				
Fostering Court Improvement	93.586	OSCA 21-01411-04	<u>750</u>	<u>-</u>
Missouri Department of Health and Senior Services:				
Public Health Emergency Preparedness	93.069	DH210048683	9,168	-
Public Health Emergency Preparedness	93.069	DH210048506	122,842	-
Public Health Emergency Preparedness	93.069	DH240053897	<u>14,051</u>	<u>-</u>
Total public health emergency preparedness			<u>146,061</u>	<u>-</u>
NACCHO	93.421	6NU38OT000306-04-01	<u>42,000</u>	<u>-</u>
COVID-19 Immunization Cooperative Agreements	93.268	DH210049853	<u>70,303</u>	<u>-</u>
COVID-19 Epidemiology and Laboratory Capacity	93.323	CK00546-02S	<u>250,967</u>	<u>-</u>

**FRANKLIN COUNTY, MISSOURI**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended December 31, 2023

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal ALN Number</u>	<u>Pass-Through Number</u>	<u>Federal Expenditures</u>	<u>Amounts Provided To Subrecipients</u>
<b>U.S. Department of Health and Human Services (Continued)</b>				
Missouri Department of Health and Senior Services (Continued):				
CORE/CHIP Child Health Insurance	93.767	DH220050461	<u>30,262</u>	<u>-</u>
Workforce	93.354	DH230053425	<u>12,589</u>	<u>-</u>
CCDF Cluster				
Child Care and Development Block Grant	93.575	CCHC2300023	2,828	-
Child Care and Development Block Grant	93.575	CCHC2400024	1,137	-
Child Care and Development Block Grant	93.575	ERS22023035	<u>5,240</u>	<u>-</u>
Total child care and development block grant			<u>9,205</u>	<u>-</u>
Total CCDF cluster			<u>9,205</u>	<u>-</u>
Maternal and Child Health Services Block Grant	93.994	CCHC2300023	1,321	-
Maternal and Child Health Services Block Grant	93.994	CCHC2300024	<u>1,137</u>	<u>-</u>
Total maternal and child health services block grant			<u>2,458</u>	<u>-</u>
Total Missouri Department of Health and Senior Services			<u>563,845</u>	<u>-</u>
Total U.S. Department of Health and Human Services			<u>624,572</u>	<u>-</u>
<b>U.S. Office of National Drug Control Policy</b>				
Missouri Highway Patrol:				
High Intensity Drug Trafficking Areas Program	95.001	G22MW0001A	<u>120,621</u>	<u>-</u>
Total U.S. Office of National Drug Control Policy			<u>120,621</u>	<u>-</u>



**FRANKLIN COUNTY, MISSOURI**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended December 31, 2023

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal ALN Number</u>	<u>Pass-Through Number</u>	<u>Federal Expenditures</u>	<u>Amounts Provided To Subrecipients</u>
<b>U.S. Department of Homeland Security</b>				
Missouri Emergency Management Agency: Emergency Management Performance Grant	97.042	EMK-2022-EP-00004-040	30,666	-
Emergency Management Performance Grant	97.042	EMK-2023-EP-APP-0004-036	<u>28,366</u>	<u>-</u>
Total U.S. Department of Homeland Security			<u>59,032</u>	<u>-</u>
<b>HAVA Election Security</b>				
Missouri Secretary of State: HAVA Election Security	90.404	-	<u>10,000</u>	<u>-</u>
Total HAVA Election Security			<u>10,000</u>	<u>-</u>
<b>U.S. Department of the Treasury</b>				
COVID-19 Coronavirus State and Local Fiscal Recovery Fund	21.027*	N/A	4,761,836	1,374,000
Local Assistance & Tribal Consistency Fund	21.032	N/A	<u>50,000</u>	<u>-</u>
Total U.S. Department of Treasury			<u>4,811,836</u>	<u>1,374,000</u>
<b>U.S. Department of the Interior</b>				
Payments in Lieu of Taxes	15.226	N/A	<u>2,141</u>	<u>-</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 7,317,479</u>	<u>\$ 1,374,000</u>

\*Denotes federal major program

The accompanying notes are an integral part of this schedule.

Note 1 - Basis of Presentation -- The schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the County under programs of the federal government. 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). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position or changes in net position of the County.

**FRANKLIN COUNTY, MISSOURI**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**

For the Year Ended December 31, 2023

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Note 2 - Summary of Significant Accounting Policies -- Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years, if any. The County has not elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

Note 3 - The County did not have any federal loans or loan guarantees with continuing compliance requirements. The County did not receive any federal insurance.

**FRANKLIN COUNTY, MISSOURI**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS AND  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

December 31, 2023

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**SECTION I - SUMMARY OF THE AUDITOR'S RESULTS**

**A. Financial Statements:**

- 1. Type of auditor's report issued: Unmodified
- 2. Internal control over financial reporting:
  - a) Material weakness(es) identified? \_\_\_\_\_ Yes  X  No
  - b) Significant deficiency(ies) identified? \_\_\_\_\_ Yes  X  None reported
- 3. Noncompliance material to financial statements noted? \_\_\_\_\_ Yes  X  No

**B. Federal Awards:**

- 1. Internal control over major programs:
  - a) Material weakness(es) identified? \_\_\_\_\_ Yes  X  No
  - b) Significant deficiency(ies) identified? \_\_\_\_\_ Yes  X  None reported
- 2. Type of auditor's report issued on compliance for major programs: Unmodified
- 3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 516(a)? \_\_\_\_\_ Yes  X  No

4. Major programs:

<u>ALN Number(s)</u>	<u>Name Of Federal Program Or Cluster</u>
21.027	COVID- 19 Coronavirus State and Local Fiscal Recovery Funds

- 5. Dollar threshold used to distinguish between type A and type B programs: \$750,000
- 6. Auditee qualified as low-risk auditee? \_\_\_\_\_ Yes  X  No

**SECTION II - FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

**SECTION III - FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT**

None

**SECTION IV- SUMMARY OF PRIOR YEAR FINDINGS**

None