

FRANKLIN COUNTY, MISSOURI

REPORT ON FEDERAL AWARDS
(Audited)

For the Year Ended December 31, 2021

FRANKLIN COUNTY, MISSOURI
REPORT ON FEDERAL AWARDS

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**INDEPENDENT AUDITOR'S 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**

The Presiding Commissioner, District Commissioners, and Officeholders
FRANKLIN 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, the business-type activities, each major fund, and the aggregate remaining fund information of **FRANKLIN 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 September 29, 2022.

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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County'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 were not identified.

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the County's financial statements are free from 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 County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sibich LLP

Washington, Missouri
September 29, 2022

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM, REPORT ON INTERNAL CONTROL OVER
COMPLIANCE, AND REPORT ON 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

Opinion on Each Major Federal Program

We have audited the **FRANKLIN 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, 2021. 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, 2021.

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 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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated September 29, 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 the 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.

Sikich LLP

Washington, Missouri
January 12, 2023

FRANKLIN COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

<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>
U.S. Department of Transportation:				
Missouri Department of Transportation:				
Highway Planning and Construction	20.205	STP-5490(614)	\$ 580,065	\$ -
Highway Planning and Construction	20.205	STP-5490(615)	28,771	-
Highway Planning and Construction	20.205	STP-6006(604)	59,466	-
Highway Planning and Construction	20.205	FWZEK01Z	<u>7,244</u>	<u>-</u>
Total Highway Planning And Construction Cluster			<u>675,546</u>	<u>-</u>
University of Central Missouri:				
Alcohol Open Container Requirements	20.607	21-154-AL-037	13,654	-
Alcohol Open Container Requirements	20.607	22-154-AL-104	2,842	-
Missouri Division of Highway Safety:				
Alcohol Open Container Requirements	20.607	21-154-AL-025	4,977	-
Alcohol Open Container Requirements	20.607	22-154-AL-015	987	-
Alcohol Open Container Requirements	20.607	21-154-AL-026	107,612	-
Alcohol Open Container Requirements	20.607	22-154-AL-017	33,881	-
Alcohol Open Container Requirements	20.607	22-154-AL-016	<u>6,023</u>	<u>-</u>
Total Alcohol Open Container Requirements			<u>169,976</u>	<u>-</u>
Missouri Division of Highway Safety:				
State and Community Highway Safety	20.600	21-PT-02-023	21,838	-
State and Community Highway Safety	20.600	22-PT-02-011	<u>3,052</u>	<u>-</u>
Total State And Community Highway Safety			<u>24,890</u>	<u>-</u>
University of Central Missouri:				
National Priority Safety Programs	20.616	21-M2HVE-05-034	2,587	-
Missouri Division of Highway Safety:				
National Priority Safety Programs	20.616	21-M5HVE-03-007	<u>17,593</u>	<u>-</u>
Total National Priority Safety Programs			<u>20,180</u>	<u>-</u>
Total Highway Safety Cluster			<u>45,070</u>	<u>-</u>
Total U.S. Department Of Transportation			<u>890,592</u>	<u>-</u>
U.S. Department of Agriculture				
Missouri Department of Health and Senior Services:				
Special Supplemental Nutrition Program For women, Infants, and Children	10.557	21WIC-FOA	185,747	-
Special Supplemental Nutrition Program For women, Infants, and Children	10.557	22WIC-FOA	<u>56,530</u>	<u>-</u>
Total U.S. Department Of Agriculture			<u>242,277</u>	<u>-</u>
U.S. Department of Justice				
Equitable Sharing Program	16.922	-	<u>34,662</u>	<u>-</u>
Missouri Department of Public Safety:				
Violence Against Women Formula Grant	16.588	2020-VAWA-016	<u>37,563</u>	<u>-</u>

FRANKLIN COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2021

<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>
U.S. Department of Justice (Continued)				
Missouri Association of Prosecuting Attorneys: Crime Victim Assistance	16.575	ER130200072	113,290	-
Missouri Department of Public Safety: Edward Byrne Memorial Justice Assistance Grant	16.738	2020-MU-BX-0059	54,825	-
Edward Byrne Memorial Justice Assistance Grant	16.738	2019-MU-BX-0110	70,756	-
Total Edward Byrne Memorial Justice Assistance Grant			125,581	-
Total U.S. Department Of Justice			311,096	-
U.S. Department of Health and Human Services				
Missouri Department of Social Services: Child Support Enforcement (IV-D)	93.563	ER10220C032	20,318	-
Missouri Department of Health and Senior Services: Public Health Emergency Preparedness	93.069	20PHEP	70,383	-
Public Health Emergency Preparedness	93.069	21PHEP	52,746	-
Public Health Emergency Preparedness	93.069	20 CRI	7,355	-
Total Public Health Emergency Preparedness			130,484	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	N/A	1,362	-
COVID-19 Immunization Cooperative Agreements	93.268	IP922606-02L	39,606	-
COVID-19 Epidemiology and Laboratory Capacity	93.323	CK00546-01A	71,150	-
COVID-19 Epidemiology and Laboratory Capacity	93.323	CK00546-01B	36,311	-
COVID-19 Epidemiology and Laboratory Capacity	93.323	CK00546-02S	18,689	-
Total Epidemiology And Laboratory Capacity			126,150	-
CORE/CHIP Child Health Insurance	93.767	21LPHAMEDEAR	32,486	-
CORE/CHIP Child Health Insurance	93.767	22LPHAMEDEAR	67,231	-
Total CORE/CHIP Health Insurance			99,717	-

FRANKLIN COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2021

<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>
U.S. Department of Health and Human Services (Continued)				
Missouri Department of Health and Senior Services (Continued):				
Child Care and Development Block Grant	93.575	21CCDF	<u>5,162</u>	<u>-</u>
Maternal and Child Health Services Block Grant	93.994	20MCH	7,241	-
Maternal and Child Health Services Block Grant	93.994	21MCH	<u>34,621</u>	<u>-</u>
Total Maternal And Child Health Services Block Grant			<u>41,862</u>	<u>-</u>
Total Missouri Department Of Health And Senior Services			<u>444,343</u>	<u>-</u>
Total U.S. Department Of Health And Human Services			<u>464,661</u>	<u>-</u>
U.S. Office of National Drug Control Policy				
Missouri Highway Patrol:				
High Intensity Drug Trafficking Areas Program	95.001	G20MW0001A	58,373	-
High Intensity Drug Trafficking Areas Program	95.001	G21MW0001A	<u>36,437</u>	<u>-</u>
Total U.S. Office Of National Drug Control Policy			<u>94,810</u>	<u>-</u>
U.S. Department of Homeland Security				
Missouri Emergency Management Agency:				
Emergency Management Performance Grant	97.042	EMK-2020-EP-00001-042	22,265	-
Emergency Food and Shelter Program	97.024	EMK-2020-EP-00001-042	<u>32,432</u>	<u>-</u>
Total U.S. Department Of Homeland Security			<u>54,697</u>	<u>-</u>
Election Assistance Commission				
Missouri State Board of Education				
COVID-19 HAVA Election Security Grant	90.404	N/A	<u>38,444</u>	<u>-</u>
U.S. Department of the Treasury				
COVID-19 Coronavirus Relief Fund	*21.019	N/A	<u>6,699,218</u>	<u>4,553,155</u>
U.S. Department of the Treasury				
Coronavirus State and Local Fiscal Recovery Fund	21.027	N/A	<u>33,674</u>	<u>-</u>
U.S. Department of the Interior				
Payments in Lieu of Taxes	15.226	N/A	<u>1,951</u>	<u>-</u>
Total Expenditures Of Federal Awards			<u>\$ 8,831,420</u>	<u>\$ 4,553,155</u>

*Denotes federal major program

FRANKLIN COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2021

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.

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 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.

FRANKLIN COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS AND
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2021

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 <u> X </u> No |
| b) Significant deficiency(ies) identified? | _____ Yes <u> X </u> None reported |
| 3. Noncompliance material to financial statements noted? | _____ Yes <u> X </u> No |

B. Federal Awards:

- | | |
|---|--------------------------------------|
| 1. Internal control over major programs: | |
| a) Material weakness(es) identified? | _____ Yes <u> X </u> No |
| b) Significant deficiency(ies) identified? | _____ Yes <u> X </u> 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 <u> X </u> No |

4. Major programs:

<u>ALN Number(s)</u>	<u>Name Of Federal Program Or Cluster</u>
-----------------------------	--

21.019	COVID-19 Coronavirus Relief Fund
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- | | |
|---|-----------|
| 5. Dollar threshold used to distinguish between type A and type B programs: | \$750,000 |
|---|-----------|

- | | |
|---|------------------------------|
| 6. Auditee qualified as low-risk auditee? | <u> X </u> Yes _____ 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