

FRANKLIN COUNTY, MISSOURI

REPORT ON FEDERAL AWARDS
(Audited)

Year Ended December 31, 2020

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, 2020, 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 30, 2021.

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 combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the County's financial statements are free 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
July 30, 2021

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND 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

We have audited the **FRANKLIN COUNTY, MISSOURI** (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, 2020. 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.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance

require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

**REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED
BY THE UNIFORM GUIDANCE**

We have audited the financial statements of the governmental activities, 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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated July 30, 2021 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
March 28, 2022

FRANKLIN COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020

<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-5489(609)	\$ 5,841	\$ -
Highway Planning and Construction	20.205	STP-5490(614)	16,302	-
Highway Planning and Construction	20.205	BRO-B036031	1,320,617	-
Highway Planning and Construction	20.205	STP-5490(615)	28,569	-
Highway Planning and Construction	20.205	20FZW-K01Z	43,914	-
Highway Planning and Construction	20.205	FWZEI01Z	<u>24,214</u>	<u>-</u>
Total Highway Planning And Construction Cluster			<u>1,439,457</u>	<u>-</u>
University of Central Missouri:				
Alcohol Open Container Requirements	20.607	20-154-AL-037	4,776	-
Alcohol Open Container Requirements	20.607	21-154-AL-037	1,623	-
Missouri Division of Highway Safety:				
Alcohol Open Container Requirements	20.607	20-154-AL-038	17,939	-
Alcohol Open Container Requirements	20.607	21-154-AL-026	27,809	-
Alcohol Open Container Requirements	20.607	20-154-AL-039	106,689	-
Alcohol Open Container Requirements	20.607	N/A	8,480	-
Alcohol Open Container Requirements	20.607	21-M5HVE-03-007	<u>4,567</u>	<u>-</u>
Total Alcohol Open Container Requirements			<u>171,883</u>	<u>-</u>
Missouri Department of Transportation:				
State and Community Highway Safety	20.600	20-PT-02-035	33,127	-
State and Community Highway Safety	20.600	21-PT-02-023	<u>4,597</u>	<u>-</u>
Total State And Community Highway Safety			<u>37,724</u>	<u>-</u>
Missouri Department of Transportation:				
National Priority Safety Programs	20.616	N/A	4,626	-
National Priority Safety Programs	20.616	20-M3DA-04-004	<u>10,620</u>	<u>-</u>
Total National Priority Safety Programs			<u>15,246</u>	<u>-</u>
Total Highway Safety Cluster			<u>52,970</u>	<u>-</u>
Total U.S. Department Of Transportation			<u>1,664,310</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	20WIC-FOA	193,114	-
Special Supplemental Nutrition Program For women, Infants, and Children	10.557	21WIC-FOA	<u>66,599</u>	<u>-</u>
Total U.S. Department Of Agriculture			<u>259,713</u>	<u>-</u>
U.S. Department of Justice				
Equitable Sharing Program	16.922	-	<u>41,166</u>	<u>-</u>
Missouri Department of Public Safety:				
Violence Against Women Formula Grant	16.588	2020-VAWA-016	<u>37,843</u>	<u>-</u>

FRANKLIN COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2020

<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	<u>96,027</u>	-
Missouri Department of Public Safety:				
Edward Byrne Memorial Justice Assistance Grant	16.738	2018-JAG-006	67,572	-
Edward Byrne Memorial Justice Assistance Grant	16.738	2019-MU-BX-0110	<u>73,026</u>	-
Total Edward Byrne Memorial Justice Assistance Grant			<u>140,598</u>	-
Total U.S. Department Of Justice			<u>315,634</u>	-
U.S. Department of Health and Human Services				
Missouri Department of Social Services:				
Child Support Enforcement (IV-D)	93.563	ER10220C032	<u>158,819</u>	-
Missouri Department of Health and Senior Services:				
Public Health Emergency Preparedness	93.069	AOC18380051	70,083	-
Public Health Emergency Preparedness	93.069	CDC-RFA-TP19-1901	<u>23,015</u>	-
Total Public Health Emergency Preparedness			<u>93,098</u>	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	N/A	<u>1,877</u>	-
Cities Readiness	93.074	AOC18380057	<u>8,293</u>	-
Immunization Cooperative Agreements	93.268	AOC19380252	<u>2,831</u>	-
Child Care and Development Block Grant	93.575	ERS220-20035	4,390	-
Child Care and Development Block Grant	93.575	20CCDF	<u>584</u>	-
Total CCDF Cluster			<u>4,974</u>	-
State Court Improvement Program	93.586	OSCA 19-00682.05	<u>162</u>	-
Maternal and Child Health Services Block Grant	93.994	19MCH/HRSA-20-001	38,439	-
Maternal and Child Health Services Block Grant	93.994	20MCH	<u>838</u>	-
Total Maternal And Child Health Services Block Grant			<u>39,277</u>	-
Total Missouri Department Of Health Health And Senior Services			<u>150,512</u>	-
Total U.S. Department Of Health And Human Services			<u>309,331</u>	-

FRANKLIN COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2020

<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. Office of National Drug Control Policy				
Missouri Highway Patrol:				
High Intensity Drug Trafficking Areas Program	95.001	G19MW0001A	44,002	-
High Intensity Drug Trafficking Areas Program	95.001	G20MW0001A	<u>78,459</u>	-
Total U.S. Office Of National Drug Control Policy			<u>122,461</u>	-
U.S. Department of Homeland Security				
Missouri Emergency Management Agency:				
Emergency Management Performance Grant	97.042	EMK-2020-EP-00001-042	38,070	-
Emergency Food and Shelter Program	97.024	N/A	<u>836</u>	-
Total U.S. Department Of Homeland Security			<u>38,906</u>	-
Election Assistance Commission				
Missouri State Board of Education				
COVID-19 HAVA Election Security Grant	90.404	N/A	<u>42,080</u>	-
U.S. Department of the Treasury				
COVID-19 Coronavirus Relief Fund	21.019	N/A	<u>5,533,757</u>	<u>4,191,123</u>
U.S. Department of the Interior				
Payments in Lieu of Taxes	15.226	N/A	<u>1,921</u>	-
Total Expenditures of Federal Awards			<u>\$8,288,113</u>	<u>\$4,191,123</u>

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, changes in net position or cash flows of the District.

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, 2020

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
--------	----------------------------------

- | | |
|---|-----------|
| 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