

**Franklin County, Missouri**

Single Audit Report

For the year ended December 31, 2017



**Franklin County, Missouri**  
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**For the year ended December 31, 2017**

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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*

To the County Commission  
Franklin County, Missouri

We have audited, in accordance with 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, business-type activities, each major fund, and the aggregate remaining fund information of Franklin County, Missouri as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise Franklin County, Missouri's basic financial statements, and have issued our report thereon dated June 18, 2018.

***Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered Franklin County, Missouri's internal control over financial reporting (internal control) to determine the 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 Franklin County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Franklin County, Missouri'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 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 over financial reporting 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 financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned cost that we consider to be significant deficiency: 2017-001.

***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether Franklin County, Missouri'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

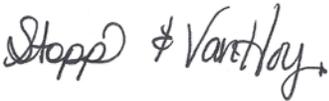
effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Franklin County, Missouri's Response to Findings**

Franklin County, Missouri's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. Franklin County, Missouri's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

### **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.

A handwritten signature in black ink, appearing to read "Stopp & VanHoy". The signature is written in a cursive style with a horizontal line extending from the end.

Creve Coeur, Missouri  
June 18, 2018

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL  
PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE  
IN ACCORDANCE WITH THE UNIFORM GUIDANCE

To the County Commission  
Franklin County, Missouri

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

We have audited Franklin County, Missouri's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Franklin County, Missouri's major federal programs for the year ended December 31, 2017. Franklin County, Missouri'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 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 Franklin County, Missouri'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 (CFR) 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 Franklin County, Missouri'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 Franklin County, Missouri's compliance.

***Opinion on Each Major Federal Program***

In our opinion, Franklin County, Missouri 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, 2017.

**Report on Internal Control over Compliance**

Management of Franklin County, Missouri 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 Franklin County, Missouri'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 Franklin County, Missouri'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 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.

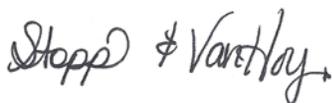
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any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

***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 Franklin County, Missouri, as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise Franklin County, Missouri's basic financial statements. We issued our report thereon dated June 18, 2018, 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.

***Other Matters***

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.



Creve Coeur, Missouri  
June 18, 2018

**FRANKLIN COUNTY, MISSOURI**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Number</u>	<u>Expenditures</u>
<b>U.S. Department of Transportation</b>			
Passed through Missouri Highway and Transportation Department:			
Highway Planning and Construction	20.205	BRM-9900(638)	\$ 1,595,994
Highway Planning and Construction	20.205	STP-5489(609)	71,205
Highway Planning and Construction	20.205	STP-9901(626)	48,386
Highway Planning and Construction	20.205	STP-5489(606)	1,298
Highway Planning and Construction	20.205	BRO-B036-(31)	6,169
Highway Planning and Construction	20.205	FWZEE03ZZ	<u>791</u>
			<u>1,723,843</u>
 Motor Carrier Safety Assistance	 20.218	 17-CMV-MC-012	 <u>156,995</u>
 Alcohol Open Container Requirements	 20.607	 17-154-AL-025	 7,113
Alcohol Open Container Requirements	20.607	17-154-AL-024	10,573
Alcohol Open Container Requirements	20.607	17-154-AL-163	14,370
Alcohol Open Container Requirements	20.607	18-154-AL-042	4,532
Alcohol Open Container Requirements	20.607	18-154-AL-131	3,080
Alcohol Open Container Requirements	20.607	18-154-AL-157	21,266
 Passed through University of Central Missouri:			
Alcohol Open Container Requirements	20.607	18-154-AL-154	<u>1,243</u>
Total Alcohol Open Container Requirements			<u>62,177</u>
 Highway Safety Cluster:			
Passed through Missouri Highway and Transportation Department:			
State and Community Highway Safety	20.600	17-PT-02-128	17,530
State and Community Highway Safety	20.600	18-PT-02-033	6,962
 Passed through University of Central Missouri:			
State and Community Highway Safety	20.600	17-CR-05-003	717
State and Community Highway Safety	20.600	17-OP-05-002	<u>3,966</u>
Total State and Community Highway Safety			<u>29,175</u>
 Passed through Missouri Highway and Transportation Department:			
National Priority Safety Programs	20.616	17-M5HVE-03-003	86,727
 Passed through University of Central Missouri:			
National Priority Safety Programs	20.616	17-M5HVE-03-022	<u>4,676</u>
Total National Priority Safety Programs			<u>91,403</u>
 Total Highway Safety Cluster			 <u>120,578</u>

**FRANKLIN COUNTY, MISSOURI**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

<b>Federal Grantor/Pass-Through Grantor/Program Title</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Number</b>	<b>Expenditures</b>
<b>U.S. Department of Transportation (Continued)</b>			
Passed through Missouri Emergency Management Agency:			
Hazardous Materials Emergency Preparedness	20.703	-	900
Total U.S. Department Of Transportation			2,064,493
<b>U.S. Department of Health and Human Services</b>			
Passed through Missouri Department of Social Services:			
Child Support Enforcement (IV-D)	93.563	ER10217C032	130,699
Passed through Missouri Department of Health and Senior Services:			
Public Health Emergency Preparedness	93.069	TP921857-01	57
Public Health Emergency Preparedness	93.069	AOC14380149	70,676
Public Health Emergency Preparedness	93.069	AOC18380051	51,477
Public Health Emergency Preparedness	93.069	AOC18380057	18,624
Public Health Emergency Preparedness	93.069	AOC14380148	6,305
			147,139
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	PS004711-03	1,400
Immunization Cooperative Agreements	93.268	IP000942-01	401
Child Care and Development Block Grant	93.575	ERS220-17035	6,410
Child Care and Development Block Grant	93.575	DH180015091	650
Child Care and Development Block Grant	93.575	DH170009094	1,644
			8,704
Preventive Health and Health Services Block Grant	93.758	17PHS	97
Children's Health Insurance Program	93.767	AOC15380266	106,957
Maternal and Child Health Services Block Grant	93.994	AOC15380077	41,584
Maternal and Child Health Services Block Grant	93.994	AOC18380116	4,701
Maternal and Child Health Services Block Grant	93.994	DH170009094	755
			47,040
Total U.S. Department Of Health And Human Services			442,437

**FRANKLIN COUNTY, MISSOURI**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Number</u>	<u>Expenditures</u>
<b>U.S. Department of Justice</b>			
Equitable Sharing Program	16.922	-	<u>44,757</u>
Passed through Missouri Department of Public Safety:			
Violence Against Women Formula Grant	16.588	2015-VAWA-002	<u>36,044</u>
Crime Victim Assistance	16.575	16-VOCA-115-MO	25,718
Passed through Missouri Association of Prosecuting Attorneys:			
Crime Victim Assistance	16.575	ER130180073	<u>14,682</u> <u>40,400</u>
Passed through Missouri Department of Public Safety:			
Edward Bryne Memorial Justice Assistance Grant	16.738	2015-JAG-008	56,299
Edward Bryne Memorial Justice Assistance Grant	16.738	2016-JAG-007	<u>12,671</u> <u>68,970</u>
Total U.S. Department Of Justice			<u>190,171</u>
<b>U.S. Department of Commerce</b>			
Economic Adjustment Assistance	11.307	-	<u>80</u>
<b>U.S. Department of Agriculture</b>			
Passed through Missouri Department of Health and Senior Services:			
Special Supplemental Nutrition Program For women, Infants, and Children	10.557	17WIC-FOA	232,145
Special Supplemental Nutrition Program For women, Infants, and Children	10.557	18WIC-FOA	<u>63,216</u>
Total U.S. Department Of Agriculture			<u>295,361</u>
<b>U.S. Department of Housing and Urban Development</b>			
Passed through Missouri Department of Economic Development:			
Community Development Block Grant	14.228	-	<u>1,177</u>
<b>U.S. Department of Homeland Security</b>			
Passed through Missouri Emergency Management Agency:			
Emergency Management Performance Grant	97.042	EMK-2017-EP-APP-00006-041	53,145
Disaster Grants – Public Assistance	97.036	FEMA-4317-DR-MO	<u>305,495</u>
Total U.S. Department Of Homeland Security			<u>358,640</u>

**FRANKLIN COUNTY, MISSOURI**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Number</u>	<u>Expenditures</u>
<b>U.S. Office of National Drug Control Policy</b>			
Passed through Missouri Highway Patrol:			
High Intensity Drug Trafficking Areas Program	95.001	G16MW0001A	522
High Intensity Drug Trafficking Areas Program	95.001	G17MW0001A	<u>113,063</u>
Total U.S. Office Of National Drug Control Policy			<u>113,585</u>
 <b>U.S. Department of the Interior</b>			
Payments in Lieu of Taxes	15.226	-	<u>1,804</u>
 Total Awards Expended			<u>\$3,467,748</u>

**Franklin County, Missouri**  
**Notes to Schedule of Expenditures of Federal Awards**  
**For the year ended December 31, 2017**

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**Note 1 - Summary of Significant Accounting Policies**

Purpose of Schedule and Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards has been prepared to comply 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). This Uniform Guidance requires a schedule that provides total federal awards expended for each federal program and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number when the CFDA number is not available.

This schedule includes all federal awards administered by Franklin County, Missouri.

Basis of Presentation

The *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* includes these definitions, which govern the contents of the schedule:

*Federal financial assistance* means assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursement for services rendered to individuals.

*Federal award* means Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors.

Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note A of the County's basic financial statements. The information in this schedule is presented in accordance with the requirements of the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the financial statements.

Franklin County, Missouri has not elected to use the 10% de minimis indirect cost rate.

**Note 2 - Subrecipients**

Franklin County, Missouri provided no federal awards to subrecipients during the year ended December 31, 2017.

**Franklin County, Missouri**  
**Schedule of Findings and Questioned Costs**  
**For the year ended December 31, 2017**

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**Section 1 - Summary of Auditor's Results**

Financial Statements

Type of auditor's report issued Unmodified

Internal control over financial reporting:

Material weakness(es) identified? \_\_\_\_\_ Yes   X   No

Significant deficiencies identified that are not considered to be material weaknesses?   X   Yes \_\_\_\_\_ None Reported

Any noncompliance material to financial statements noted? \_\_\_\_\_ Yes   X   No

Federal Awards

Internal control over major programs:

Material weakness(es) identified? \_\_\_\_\_ Yes   X   No

Significant deficiencies identified not considered to be material weaknesses? \_\_\_\_\_ Yes   X   None Reported

Type of auditor's report issued on compliance for major programs: Unmodified

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:

CFDA Number	Name of Federal Program or Cluster
20.205	Highway Planning and Construction

Dollar threshold used to distinguish between type A and type B programs:   \$ 750,000  

Auditee qualified as low-risk auditee?   X   Yes \_\_\_\_\_ No

**Franklin County, Missouri**  
**Schedule of Findings and Questioned Costs**  
**For the year ended December 31, 2017**

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**Section 2 - Financial Statement Findings**

2017-001 **Condition:** During our audit, we noted that the controls put in place to ensure assessed valuation of personal and real property reconcile between the Collector's office and Assessor's office were not being performed on a regular basis. Due to this lack of regular reconciliation of assessed valuation, tax abatements may be occurring in the Collector's office without following the proper approval process.

**Criteria:** Strong internal controls over property tax require the assessed valuation of property tax be reconciled between the Collector's office and the Assessor's office when the Collector's office has the ability to make changes to assessed valuations.

**Effect:** Without a regular reconciliation of assessed valuation between the Collector's office and Assessor's office, erroneous or fraudulent tax abatements may occur and not be caught in a timely manner.

**Cause:** Because the Collector's and Assessor's software are not integrated, tax abatements can and must be manually entered into the Collector's software. The issue has occurred due to this lack of integrated software and the fact the County has not implemented controls to reconcile the assessed valuation of real property between the Collector's office and Assessor's office.

**Recommendation:** We recommend the County upgrade the software in the Collector's office with software that integrates with the Assessor's software. The software should not allow any changes to be made to assessed valuation by the Collector or Collector's staff. All tax abatements should be initiated by the Assessor, follow the proper approval process, and be electronically transmitted to the Collector's software once approved. If the County does not implement integrated software in the Collector's office, the County must design and implement controls to reconcile the assessed valuation of real property between the Collector's office and Assessor's office on at least a quarterly basis.

**Management's Response:** Franklin County Commission has taken immediate steps to allow the integration of the Collectors office to that of the Assessor's office. This software implementation that is currently underway will not allow any changes to be made to assessed valuation by the Collector or any of the Collectors designees/staff. Any abatements will only be initiated by the Assessor with proper approval process thereafter and be electronically transferred to the Collectors database for the appropriate action. The result of this software integration action taken by Franklin County will also be reconciliation of the Assessors and Collectors data regularly/monthly at a minimum.

The completion of the implementation will be before end of 2019 calendar year. Franklin County is contracted with AQM to execute said integration. The contact person for this finding is the County Commission (636) 583-6358.

**Section 3 - Federal Award Findings and Questioned Cost**

None

**Franklin County, Missouri**  
**Summary of Prior Year Audit Findings**  
**For the year ended December 31, 2017**

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In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Franklin County, Missouri, on the applicable findings in the prior audit report issued for the year ended December 31, 2016.

**Financial Statement Findings - Prior Year**

2016-001 **Condition:** During our audit, we noted that the controls put in place to ensure assessed valuation of personal and real property reconcile between the Collector's office and Assessor's office were not being performed on a regular basis. Due to this lack of regular reconciliation of assessed valuation, tax abatements may be occurring in the Collector's office without following the proper approval process.

**Criteria:** Strong internal controls over property tax require the assessed valuation of property tax be reconciled between the Collector's office and the Assessor's office when the Collector's office has the ability to make changes to assessed valuations.

**Effect:** Without a regular reconciliation of assessed valuation between the Collector's office and Assessor's office, erroneous or fraudulent tax abatements may occur and not be caught in a timely manner.

**Cause:** Because the Collector's and Assessor's software are not integrated, tax abatements can and must be manually entered into the Collector's software. The issue has occurred due to this lack of integrated software and the fact the County has not implemented controls to reconcile the assessed valuation of real property between the Collector's office and Assessor's office.

**Recommendation:** We recommend the County upgrade the software in the Collector's office with software that integrates with the Assessor's software. The software should not allow any changes to be made to assessed valuation by the Collector or Collector's staff. All tax abatements should be initiated by the Assessor, follow the proper approval process, and be electronically transmitted to the Collector's software once approved. If the County does not implement integrated software in the Collector's office, the County must design and implement controls to reconcile the assessed valuation of real property between the Collector's office and Assessor's office on at least a quarterly basis.

**Management's Response:** The Franklin County Commission is unanimously committed to funding a permanent solution to the computer software and hardware integration between the assessor's and collector's offices in the upcoming Fiscal Year 2018 budget. The contact person for this finding is the County Commission (636) 583-6358.

**Status:** The County has implemented a process in which to reconcile the assessed valuation of personal property and real property between the Collector's office and the Assessor's office. It was noted during our audit this process has not been performed on a regular basis, therefore, this finding will be repeated in the current year as finding 2017-001.

**Federal Award Findings and Questioned Costs - Prior Year**

No federal award findings or questioned costs for the year ended December 31, 2016.