
BOONE COUNTY, MISSOURI

*OMB CIRCULAR A-133
SINGLE AUDIT REPORT
DECEMBER 31, 2011*

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**Independent Auditors' Report On Internal
Control Over Financial Reporting And On
Compliance And Other Matters Based On An
Audit Of Financial Statements Performed In
Accordance With *Government Auditing Standards***

County Commissioners
Boone County, Missouri

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Boone County, Missouri (the County) as of and for the year ended December 31, 2011, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 26, 2012. Our report on the basic financial statements was modified because we did not audit the financial statements of the discretely presented component unit. We conducted our audit 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 discretely presented component unit were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

Management of the County is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

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 deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined previously.

Compliance And Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the 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*.

This report is intended solely for the information and use of the County Commissioners of Boone County, Missouri; management; federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

RubinBrown LLP

June 26, 2012

**Independent Auditors' Report On Compliance
With Requirements That Could Have A Direct And Material Effect
On Each Major Program And On Internal Control Over Compliance
In Accordance With OMB Circular A-133 And On
The Schedule Of Expenditures Of Federal Awards**

County Commissioners
Boone County, Missouri

Compliance

We have audited Boone County, Missouri's (the County) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 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, 2011. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Boone County, Missouri's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the 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, 2011.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Boone County, Missouri as of and for the year ended December 31, 2011, and have issued our report thereon dated June 26, 2012, which contained unqualified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise Boone County, Missouri's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for the purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the 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 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

This report is intended solely for the information and use of the County Commissioners of Boone County, Missouri; management; federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

RubinBrown LLP

July 18, 2012
(Except for paragraph 7,
which is dated June 26, 2012)

BOONE COUNTY, MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For The Year Ended December 31, 2011

Federal Grantor/Pass-Through Grantor	Pass-Through Grantor	Program Or Cluster Title	Dept	Federal CFDA Number	Federal Expenditures
United States Department of Agriculture:					
Schools and Roads Cluster:					
Schools and Roads-Grants to Counties	—	Forest Cropland PILT	1150	10.666	\$ 419
Schools and Roads-Grants to Counties	—	National Forest PILT	2049	10.666	<u>14,597</u>
					<u>15,016</u>
Child Nutrition Cluster:					
School Breakfast Program	—	National School Breakfast Program	1242	10.553	9,109
National School Lunch Program	—	National School Lunch Program	1242	10.555	<u>14,133</u>
					<u>23,242</u>
Total United States Department of Agriculture					<u>38,258</u>
United States Department of the Interior:					
Payments in Lieu of Taxes	—	Fish & Wildlife PILT	1190	15.226	1,180
Payments in Lieu of Taxes	—	Fish & Wildlife PILT	2049	15.226	39,083
Payments in Lieu of Taxes	—	Bureau of Land Management PILT	2049	15.226	<u>7,785</u>
Total United States Department of the Interior					<u>48,048</u>
United States Department of Health and Human Services:					
Child Support Enforcement	Missouri Department of Social Services - Family Support Division	Family Court Service and Justice IV-D Reimbursement	1210	93.563	1,912
	Missouri Department of Social Services - Family Support Division	Child Support Enforcement	1221	93.563	10,242
	Missouri Department of Social Services - Family Support Division	Child Support Enforcement	1263	93.563	<u>379,132</u>
					<u>391,286</u>
Total United States Department of Health and Human Services					<u>391,286</u>
United States Environmental Protection Agency					
ARRA - Capitalization Grants for Clean Water State Revolving Funds	Missouri Department of Natural Resources	Brown Station Sanitary Sewer System NID	5240	66.458	54,353
ARRA - Capitalization Grants for Clean Water State Revolving Funds	Missouri Department of Natural Resources	Country Squire Sanitary Sewer System NID	5250	66.458	<u>17,384</u>
					<u>71,737</u>
Nonpoint Source Implementation Grants	Missouri Department of Natural Resources	DNR 319 Urban Retrofit	2140	66.460	51,076
Nonpoint Source Implementation Grants	Missouri Department of Natural Resources	DNR Minigrant	2141	66.460	5,178
Nonpoint Source Implementation Grants	Missouri Department of Natural Resources	Hinkson Creek Watershed Restoration Project Phase II	1751	66.460	<u>5,575</u>
					<u>61,829</u>
Total United States Environmental Protection Agency					<u>133,566</u>

BOONE COUNTY, MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended December 31, 2011

Federal Grantor/Pass-Through Grantor	Pass-Through Grantor	Program Or Cluster Title	Dept	Federal CFDA Number	Federal Expenditures
United States Department of Justice:					
Federal Asset Sharing Program	—	Sheriff Forfeiture Money	2501	16.000	\$ 8,474
Federal Asset Sharing Program	—	Sheriff Forfeiture Money	2502	16.000	<u>10,924</u>
					<u>19,398</u>
Juvenile Accountability Block Grants	Missouri Department of Public Safety	Juvenile Accountability Block Grants	1243	16.523	20,908
Juvenile Justice & Delinquency Prevention - Allocation to States	Missouri Department of Public Safety	Juvenile Detention Alternatives Initiative	1243	16.540	26,979
Crime Victim Assistance	Missouri Department of Public Safety	Victim Response Team	1262	16.575	63,146
Violence Against Women Formula Grants	Missouri Department of Public Safety	STOP Violence Against Women Act (VAWA)	1243	16.588	51,614
Violence Against Women Formula Grants	Missouri Department of Public Safety	Domestic Violence Enforcement	1251	16.588	23,383
Violence Against Women Formula Grants	Missouri Department of Public Safety	Domestic Violence Enforcement	1261	16.588	58,366
ARRA - Violence Against Women Formula Grants	Missouri Department of Public Safety	STOP Violence Against Women Act (VAWA)	1243	16.588	40,048
ARRA - Violence Against Women Formula Grants	Missouri Department of Public Safety	Domestic Violence Enforcement	2971	16.588	<u>37,118</u>
					<u>210,529</u>
Public Safety Partnership and Community Policing Grants	—	Community Oriented Policing Services (COPS) Technology Grant	1259	16.710	<u>2,175</u>
Justice Assistance Grant Cluster:					
Edward Byrne Memorial Justice Assistance Grant Program	—	Justice Assistance Grant	2530	16.738	19,543
	—	Justice Assistance Grant	2531	16.738	44,667
	—	Justice Assistance Grant	2537	16.738	4,719
	—	Justice Assistance Grant	2538	16.738	1,049
	—	Justice Assistance Grant	2539	16.738	1,617
ARRA - Edward Byrne Memorial Justice Assistance Grant Program/ Grants to States	—	Multi-Jurisdictional Cyber Crime Grant	2972	16.803	147,670
ARRA - Edward Byrne Memorial Justice Assistance Grant Program/ Grants To Units Of Local Government	—	Justice Assistance Grant	2981	16.804	<u>5,053</u>
					<u>224,318</u>
Bureau of Justice Assistance	—	Bulletproof Vest Partnership	1251	16.607	7,694
Bureau of Justice Assistance	—	Bulletproof Vest Partnership	2901	16.607	1,460
Bureau of Justice Assistance	—	Bulletproof Vest Partnership	1255	16.607	<u>1,095</u>
					<u>10,249</u>
Total United States Department of Justice					<u>577,702</u>

BOONE COUNTY, MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended December 31, 2011

Federal Grantor/Pass-Through Grantor	Pass-Through Grantor	Program Or Cluster Title	Dept	Federal CFDA Number	Federal Expenditures
United States Department of Transportation:					
Highway Planning and Construction Cluster:					
Federal-Aid Highway Program	Missouri Department of Transportation	McBaine Bridge Project	2049	20.205	\$ 27,321
Highway Safety Cluster:					
State and Community Highway Safety	Missouri Department of Transportation - Highway Safety Division	Police Traffic Services Sobriety Checkpoint	1251	20.600	17,163
	Missouri Department of Transportation - Highway Safety Division	Police Traffic Services Hazardous Moving Violation Enforcement	1251	20.600	15,640
	Missouri Department of Transportation - Highway Safety Division	State and Community Highway Safety Full-Time Traffic Unit	1251	20.600	50,402
	Missouri Department of Transportation - Highway Safety Division	Sobriety Checkpoint	2901	20.600	6,024
National Highway Traffic Safety Administration	Office of State Court Administrator	DWI Court Pilot Project	1243	20.601	39,668
	Missouri Department of Transportation - Highway Safety Division	Compliance Operation	1251	20.607	1,046
					<u>129,943</u>
					<u>157,264</u>
Total United States Department of Transportation					
United States Election Assistance Commission:					
Voting Access for Individuals with Disabilities	Missouri Secretary of State	Election Assistance for Individuals with Disabilities	2312	93.617	618
Help America Vote Act College Pollworker	Missouri Secretary of State	College Pollworker	7522	90.400	853
Help America Vote Act Requirements Payments	Missouri Secretary of State	Federal Voting Equipment Maintenance and Security	2311	90.401	42,347
Total United States Election Assistance Commission					
					<u>43,818</u>
United States Department of Homeland Security:					
Disaster Grants - Public Assistance (Presidentially Declared)	Missouri Department of Public Safety	FEMA 1961 DR-MO (Jan 31 - Feb 5, 2011 snow storm)	1251	97.036	433
Disaster Grants - Public Assistance (Presidentially Declared)	Missouri Department of Public Safety	FEMA 1961 DR-MO (Jan 31 - Feb 5, 2011 snow storm)	2901	97.036	626
Disaster Grants - Public Assistance (Presidentially Declared)	Missouri Department of Public Safety	FEMA 1961 DR-MO (Jan 31 - Feb 5, 2011 snow storm)	2049	97.036	72,923
					<u>73,982</u>
Total United States Department of Homeland Security					
					<u>73,982</u>
United States Department of Energy:					
ARRA - Energy Efficiency and Conservation Block Grant	Missouri Department of Natural Resources	Water and Wastewater Treatment Efficiency	2973	81.128	25,999
ARRA - Energy Efficiency and Conservation Block Grant	Missouri Department of Natural Resources	Public Buildings Energy Efficiency Retrofit	4050	81.128	38,423
					<u>64,422</u>
Total United States Department of Energy					
					<u>64,422</u>
					<u>\$ 1,528,346</u>
		Total Federal Awards			

BOONE COUNTY, MISSOURI

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS December 31, 2011

1. Basis Of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) presents the activity of all federal awards programs of Boone County, Missouri (the County) for the year ended December 31, 2011 and is presented on the accrual basis of accounting. For the purpose of the Schedule, federal awards include grants, contracts, loans, and loan guarantee agreements entered into directly between the County and agencies and departments of the federal government or passed through other government agencies or other organizations.

2. Basis Of Accounting And Relationship To Federal Financial Reports

Amounts reported in the accompanying Schedule are presented using the accrual basis of accounting, which is described in Note 1 to the County's financial statements. Related federal financial reports are prepared on the cash basis of accounting.

3. Grants To Subrecipients

Of the federal expenditures presented in the Schedule, the County provided \$62,908 in expenditures to subrecipients as follows:

<u>CFDA Number</u>	<u>Program</u>	<u>Amounts Provided To Subrecipients</u>
16.738	Edward Byrne Memorial Justice Assistance Grant Program	\$36,909
81.128	Energy Efficiency and Conservation Block Grant	\$25,999

BOONE COUNTY, MISSOURI

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended December 31, 2011**

Section I - Summary Of Auditors' Results

Financial Statements

Type of auditors' report issued: Unqualified Opinion

Internal control over financial reporting:

- Material weakness(es) identified? yes no
- Significant deficiency(s) identified that are not considered to be material weakness(es)? yes None noted

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? yes no
- Significant deficiency(s) identified that are not considered to be material weakness(es)? yes no

Type of auditors' report issued on compliance for major programs: Unqualified Opinion

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? yes no

Identification of Major Programs:

CFDA #16.588 – U.S. Department of Justice – Violence Against Women Formula Grants

Justice Assistance Grant Cluster:

CFDA #16.803 – U.S. Department of Justice – Recovery Act – Edward Byrne Memorial Justice Assistance Grant (JAG)

CFDA #16.804 – U.S. Department of Justice – Recovery Act – Edward Byrne Memorial Justice Assistance Grant (JAG)

CFDA #16.738 – U.S. Department of Justice – Edward Byrne Memorial Justice Assistance Grant (JAG)

CFDA #93.563 – U.S. Department of Health and Human Services – Child Support Enforcement

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee? yes no

BOONE COUNTY, MISSOURI

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (*Continued*)
December 31, 2011

Section II - Financial Statement Findings

None

Section III - Federal Award Findings And Questioned Costs

None

BOONE COUNTY, MISSOURI

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

December 31, 2011

Finding No. 2010-1 Physical inventories of federally funded fixed assets were not being performed on a bi-annual basis as required by federal regulations.

Comment: The finding was corrected in fiscal year 2011. The County has added a field to its Fixed Asset Program to identify federally funded fixed assets. Additionally, all federally funded fixed assets purchased in 2011 have been indicated as such within the Fixed Asset Program. The County also identified fixed assets purchased prior to 2010 with federal funds, and is performing the bi-annual physical inventories.