
BOONE COUNTY, MISSOURI

*OMB CIRCULAR A-133
SINGLE AUDIT REPORT
DECEMBER 31, 2012*

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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, 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, each major fund, and the aggregate remaining fund information of Boone County, Missouri (the County) as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise Boone County's basic financial statements, and have issued our report thereon dated June 25, 2013.

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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion 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 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 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 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*.

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.

RubinBrown LLP

June 25, 2013

**Independent Auditors' Report On
Compliance For Each Major Federal
Program; Report On Internal Control Over
Compliance; And Report On The Schedule
Of Expenditures Of Federal Awards Required
By OMB Circular A-133**

County Commissioners
Boone County, Missouri

Report on Compliance for Each Major Federal Program

We have audited Boone County, Missouri's (the County) compliance with the types of compliance requirements described in the *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, 2012. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for the County's major federal program 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 OMB Circular A-133, *Audits of States, Local Governments, and Nonprofit 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 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, 2012.

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 a 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 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 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 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 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report On Schedule Of Expenditures Of Federal Awards Required By OMB Circular A-133

We have audited the financial statements of Boone County, Missouri as of and for the year ended December 31, 2012, and have issued our report thereon dated June 25, 2013 which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 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 other 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

RubinBrown LLP

August 8, 2013
(Except for paragraph 12,
which is dated June 25, 2013)

BOONE COUNTY, MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For The Year Ended December 31, 2012

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	13,306
					<u>13,725</u>
Child Nutrition Cluster:					
School Breakfast Program	—	National School Breakfast Program	1242	10.553	24,217
Total United States Department of Agriculture					<u>37,942</u>
United States Department of the Interior:					
Payments in Lieu of Taxes	—	Fish & Wildlife PILT	1190	15.226	1,264
Payments in Lieu of Taxes	—	Fish & Wildlife PILT	2049	15.226	39,608
Payments in Lieu of Taxes	—	Bureau of Land Management PILT	2049	15.226	7,974
Total United States Department of the Interior					<u>48,846</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	2,208
	Missouri Department of Social Services - Family Support Division	Child Support Enforcement	1221	93.563	9,590
	Missouri Department of Social Services - Family Support Division	Child Support Enforcement	1263	93.563	375,209
					<u>387,007</u>
Total United States Department of Health and Human Services					<u>387,007</u>
United States Environmental Protection Agency:					
Nonpoint Source Implementation Grants					
	Missouri Department of Natural Resources	DNR 319 Urban Retrofit	2140	66.460	198,111
Total United States Environmental Protection Agency					<u>198,111</u>

BOONE COUNTY, MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED) For The Year Ended December 31, 2012

Federal Grantor/Pass-Through Grantor	Pass-Through Grantor	Program Or Cluster Title	Dept	Federal CFDA Number	Federal Expenditures
United States Department of Justice:					
Juvenile Accountability Block Grants	Missouri Department of Public Safety	Juvenile Accountability Block Grants	1243	16.523	\$ 17,891
Juvenile Justice & Delinquency Prevention - Allocation to States	Missouri Department of Public Safety	Juvenile Detention Alternatives Initiative	1243	16.540	26,176
Missing Children's Assistance	Missouri Department of Public Safety	Missing Children's Assistance	1253	16.543	9,499
Crime Victim Assistance	Missouri Department of Public Safety	Victim Response Team	1262	16.575	68,770
Violence Against Women Formula Grants	Missouri Department of Public Safety	Domestic Violence Enforcement	1251	16.588	917
Violence Against Women Formula Grants	Missouri Department of Public Safety	Domestic Violence Enforcement	1261	16.588	74,951
ARRA - Violence Against Women Formula Grants	Missouri Department of Public Safety	STOP Violence Against Women Act (VAWA)	1243	16.588	<u>85,175</u>
					<u>161,043</u>
Justice Assistance Grant Cluster:					
Edward Byrne Memorial Justice Assistance Grant Program	—	Justice Assistance Grant	2530	16.738	4,271
	—	Justice Assistance Grant	2531	16.738	16,848
	—	Justice Assistance Grant	2532	16.738	27,042
ARRA - Edward Byrne Memorial Justice Assistance Grant Program/ Grants to States	Missouri Department of Public Safety	Multi-Jurisdictional Cyber Crime Grant	2972	16.803	<u>147,844</u>
					<u>196,005</u>
Federal Asset Sharing Program	—	Sheriff Forfeiture Money	2501	16.922	<u>8,883</u>
Total United States Department of Justice					<u>488,267</u>

BOONE COUNTY, MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED) For The Year Ended December 31, 2012

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:					
Highway Safety Cluster:					
State and Community Highway Safety	Missouri Department of Transportation - Highway Safety Division	Police Traffic Services Sobriety Checkpoint	1251	20.600	\$ 13,354
	Missouri Department of Transportation - Highway Safety Division	Police Traffic Services Hazardous Moving Violation Enforcement	1251	20.600	18,460
	Missouri Department of Transportation - Highway Safety Division	State and Community Highway Safety Full-Time Traffic Unit	1251	20.600	52,362
	Missouri Department of Transportation - Highway Safety Division	Drive Sober or Get Pulled Over	1251	20.600	480
	Missouri Department of Transportation - Highway Safety Division	Alcohol Traffic Safety Grant	1251	20.607	40,000
	Missouri Department of Transportation - Highway Safety Division	Compliance Operation	1251	20.607	910
	Missouri Department of Transportation - Highway Safety Division	Click It or Ticket	1251	20.607	2,000
					<u>127,566</u>
Total United States Department of Transportation					<u>127,566</u>
United States Department of Treasury:					
Federal Asset Sharing Program					
	—	Sheriff Forfeiture Money	2502	21.000	10,722
Total United States Department of Treasury					<u>10,722</u>
United States General Services Administration					
Election Reform Payments					
	Missouri Secretary of State	Federal Voting Equipment Maintenance and Security	2311	39.011	28,604
Total United States General Services Administration					<u>28,604</u>
United States Election Assistance Commission:					
Help America Vote Act Requirements Payments					
	Missouri Secretary of State	2011 Poll Worker Training	2310	90.401	6,991
Help America Vote Act Requirements Payments					
	Missouri Secretary of State	Federal Voting Equipment Maintenance and Security	2311	90.401	51,907
Total United States Election Assistance Commission					<u>58,898</u>
United States Department of Energy:					
ARRA - Energy Efficiency and Conservation Block Grant					
	Missouri Department of Natural Resources	Public Buildings Energy Efficiency Retrofit	2120	81.128	29,810
ARRA - Energy Efficiency and Conservation Block Grant					
	Missouri Department of Natural Resources	Water and Wastewater Treatment Efficiency	2973	81.128	87,303
ARRA - Energy Efficiency and Conservation Block Grant					
	Missouri Department of Natural Resources	Public Buildings Energy Efficiency Retrofit	4050	81.128	15,518
					<u>132,631</u>
Total United States Department of Energy					<u>132,631</u>
Total Federal Awards					<u>\$ 1,518,594</u>

BOONE COUNTY, MISSOURI

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

December 31, 2012

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, 2012 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 \$111,029 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	\$23,726
81.128	Energy Efficiency and Conservation Block Grant	\$87,303

BOONE COUNTY, MISSOURI

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended December 31, 2012**

Section I - Summary Of Auditors' Results

Financial Statements

Type of auditors' report issued: Unmodified 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: Unmodified 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 and U.S. Department of Justice - Recovery Act - 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 #16.738 - U.S. Department of Justice - Edward Byrne Memorial Justice Assistance Grant (JAG)
CFDA #81.128 - U.S. Department of Energy - Recovery Act - Energy Efficiency and Conservation Block Grant Program (EECBG)
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, 2012

Section II - Financial Statement Findings

None

Section III - Federal Award Findings And Questioned Costs

None