

TERM OF COMMISSION: September Session of the July Adjourned Term

PLACE OF MEETING: Roger B. Wilson Boone County Government Center
Boone County Commission Chambers

PRESENT WERE: Presiding Commissioner Kip Kendrick
District I Commissioner Justin Aldred
District II Commissioner Janet Thompson
Director of Human Resources Angela Wehmeyer
Court Administrator Cindy Garrett
Boone County Clerk Brianna Lennon
Deputy County Clerk III Jodi Vanskike

Conference Call Information:

Number: 425-585-6224 Access Code: 802-162-168

The meeting was called to order at 9:30AM and roll call was taken.

Commission

1. Proclamation Recognizing September as National Suicide Prevention + Action Month

Commissioner Thompson read the following Proclamation:

Whereas, according to the Centers for Disease Control and Prevention, suicide is the eleventh leading cause of death overall in the US, claiming the lives of over 49,476 people in 2022; and

Whereas, in the United States in 2022, there were over two times as many suicides as there were homicides, with an average of 136 suicides completed daily and an estimated 1.6 million attempts made; and

- Whereas, suicide is the second leading cause of death among individuals between the ages of 10–14 and 25–34; the third leading cause of death among individuals between the ages of 15–24; and the fourth leading cause of death among individuals between the ages of 35–44; and
- Whereas, Boone County is not exempt from this devastating trend, with 133 suicides having been completed in Boone County between 2017 and 2021, with the male suicide rate being 3.5 times higher than the female rate; and
- Whereas, suicidal thoughts can affect anyone, regardless of age, gender, race, orientation, income level, religion, or background; and each and every suicide directly impacts a minimum of 100 individuals, including family, friends, co-workers, neighbors, and community members; and
- Whereas, September, as National Suicide Prevention Awareness Month, is a time for all community members to gain an awareness of how they can help decrease the risk of suicide by speaking openly about the importance of mental health and the impacts of suicide; to help remove the surrounding stigmas; and to help provide access to support services for those in need; and
- Whereas, local campaign Look Around Boone believes mental health is “everybody’s business,” in a literal sense, and therefore encourages the community to work toward reducing mental health stigma and encourages youth and families to address social, emotional, and behavioral concerns; and
- Whereas, regional organizations, like the American Foundation for Suicide Prevention (AFSP) Greater Mid-Missouri Chapter and Suicide Prevention Services, and national organizations, like the National Alliance on Mental Illness (NAMI) and the National Suicide Prevention Lifeline, are on the front lines of a war many refuse to acknowledge, as suicide and mental health remain, for many, too uncomfortable to discuss.
- Therefore, the Boone County Commission does hereby recognize September as National Suicide Prevention Awareness Month, identify suicide prevention as a priority, and encourage all Boone County citizens to learn how they can help their loved ones and their community at large.

Commissioner Aldred moved now on this day, the County Commission of the County of Boone does hereby enter into the record a Proclamation recognizing September as National Suicide Prevention + Action Month.

Commissioner Thompson seconded the motion.
The motion carried 3 to 0. **Order #445-2024**

Human Resources

2. First Reading: Approval to Adopt Changes to Boone County Matching Pension Profit Sharing Plan with Nationwide/DST Retirement Solutions, LLC.

Director of Human Resources, Angela Wehmeyer, stated this is to amend the current retirement plan with Nationwide to carve out eligibility for the adoption of the new plan. Director Wehmeyer stated this is an adoption amendment that carves out Post-certified employees from the current Nationwide plan, which is the only change.

Commissioner Kendrick stated this is a first reading and requested the Deputy County Clerk schedule this item for a second reading at the next available commission meeting with appropriate order for approval.

3. First Reading: Adoption of New Retirement Plan for POST-Certified Employees with Nationwide/DST Retirement Solutions, LLC.

Director of Human Resources, Angela Wehmeyer, stated this will be a new retirement plan, but the eligible employees will be Post-certified employees. Director Wehmeyer stated they will have their own match and there will be a 5% match and a vesting period of eight years.

Commissioner Kendrick stated this is a first reading and requested the Deputy County Clerk schedule this item for a second reading at the next available commission meeting with appropriate order for approval.

13th Judicial Circuit Court

4. First Reading: Budget Revision - Department 1242 – Fencing Extension

13th Judicial Circuit Court Administrator Cindy Garrett stated they were fortunate enough to receive ARPA funding for this project, and she felt the cleanest way to do this was to pay for all the fencing out of the budget, and to use ARPA funding for their camera project.

Commissioner Kendrick stated this is a first reading and requested the Deputy County Clerk schedule this item for a second reading at the next available commission meeting with appropriate order for approval.

Auditor

5. Presentation of the FY2023 Independent Financial Audit Report

Brandi Lawyer from Rubin Brown presented the audit report, which is attached to the end of the minutes.

Resource Management

6. Second Reading: Approval of Stormwater Security Agreement and Erosion and Sediment Control Performance Bond for UniFirst – Meyer Industrial – First Read 09.12.24

Commissioner Thompson moved now on this day, the County Commission of the County of Boone does hereby approve the Stormwater Security Agreement and Erosion and Sediment Control Performance Bond between the County of Boone and Uni Investments, LLC.

The terms of the agreement are set out in the attached contract and the Presiding Commissioner is authorized to sign the same.

Commissioner Aldred seconded the motion.
The motion carried 3 to 0. **Order #446-2024**

7. Second Reading: Extension of Stormwater Security Agreement and Erosion and Sediment Control Performance Bond for WW Commercial – First Read 09.12.24

Commissioner Aldred moved now on this day, the County Commission of the County of Boone does hereby approve an extension of the Stormwater Security Agreement and Erosion and Sediment Control Performance Bond between the County of Boone and Emery Sapp & Sons, Inc.

The terms of the agreement are set out in the attached contract and the Presiding Commissioner is authorized to sign the same.

Commissioner Thompson seconded the motion.
The motion carried 3 to 0. **Order #447-2024**

Emergency Management

8. Second Reading: Budget Amendment - Dept 2101- LEPC Budget – First Read 09.03.2024 – Open Public Hearing

Commissioner Kendrick opened and closed the public hearing.

Commissioner Thompson moved now on this day, the County Commission of the County of Boone does hereby approve the attached Budget Amendment for Department 2101 for the LEPC budget.

Commissioner Aldred seconded the motion.
The motion carried 3 to 0. **Order #448-2024**

Commission

9. First Reading and Public Hearing: Proposed Tax Rate Setting for Boone County (pursuant to state law, Sections 137.055; 137.073, RSMo)

Boone County Clerk Brianna Lennon stated every year, before September 20th, the County is required to set its tax rate. Clerk Lennon stated these are based on assessed evaluations and sales tax rolls and stated the maximum amount they are permitted in general revenue this year is \$0.31 cents and for Road & Bridge it is \$0.26. Clerk Lennon stated to use that maximum rate permitted in the calculations, the County must have a tax rate hearing which is what is happening right now. Clerk Lennon stated they will then take from the tax rate ceiling from a calculation of the sales tax, and Boone County historically and continues to take a voluntary roll-back to get a recommended tax rate levy of \$0.12 for general revenue and \$0.05 for Road & Bridge. Clerk Lennon stated, this year, there will also be a proposed tax rate of \$0.1134 for Boone County Family Resources, because they are a Boone County entity, so the County sets the tax rate for them as well.

Commissioner Kendrick opened and closed the public hearing.

Commissioner Kendrick stated this is a first reading and requested the Deputy County Clerk schedule this item for a second reading at the next available commission meeting with appropriate order for approval.

10. First Reading: 2024 Boone County Tax Rates

Boone County Clerk Brianna Lennon stated every entity in the County is required to set its tax rate the same way we just did through the public hearing process and by filling out the paperwork from the State Auditor's Office. Clerk Lennon stated once they have done that, it is returned to her office and then they are reported to the State and then they memorialize them in a Commission order and that is what this order will be.

Commissioner Kendrick stated this is a first reading and requested the Deputy County Clerk schedule this item for a second reading at the next available commission meeting with appropriate order for approval.

11. Proclamation Recognizing Constitution Week and the 237th Anniversary

Commissioner Aldred read the following Proclamation:

- Whereas, the Constitution of the United States of America, the guardian of our liberties, embodies the principles of limited government in a Republic dedicated to rule by law; and
- Whereas, September 17, 2024, marks the 237th anniversary of the first signing of the Constitution of the United States of America by the Constitutional Convention; and
- Whereas, it is fitting and proper to accord official recognition to this magnificent document and its memorable anniversary, and to the patriotic celebrations which will commemorate it; and
- Whereas, in 1955, the Daughters of the American Revolution petitioned Congress to set aside September 17-23 annually to be dedicated for the observance of Constitution Week; and
- Whereas, on August 2, 1956, a resolution was adopted by U.S. Congress and signed into public law by President Dwight D. Eisenhower dedicating September 17-23 each year for the observance of Constitution Week, which is recognized annually by the President of the United States of America through the issuance of a proclamation; and
- Whereas, by honoring Constitution Week, we commemorate its history and importance and recognize it as a testament to the tenacity of Americans throughout history to maintain their liberties, freedoms, and inalienable rights; and
- Whereas, on September 17, 2024, Boone County, led by the Columbia Chapter of the National Society of Daughters of the American Revolution, will participate in Bells Across America, an annual celebration of the signing of the U.S. Constitution, during which participants gather to ring bells, much as the church bells of Philadelphia rang out when the Constitution was first signed at 4 p.m. on September 17, 1787.
- Therefore, the Boone County Commission does hereby recognize September 17 – 23, 2024, as Constitution Week, honor the 237th anniversary of the first signing of the U.S. Constitution, and encourage all Boone Countians to learn more about this important document and celebrate and protect the freedoms it gave us.

Commissioner Aldred moved now on this day, the County Commission of the County of Boone does hereby enter into the record a Proclamation Recognizing Constitution Week and the 237th Anniversary.

Commissioner Thompson seconded the motion.

The motion carried 3 to 0. **Order #449-2024**

12. Public Comment

None

13. Commissioner Reports

None

Attest:



Brianna L. Lennon
Clerk of the County Commission



Kip Kendrick
Presiding Commissioner



Justin Aldred
District I Commissioner



Janet M. Thompson
District II Commissioner

BOONE COUNTY, MISSOURI

DECEMBER 31, 2023

**Auditor
Communications**



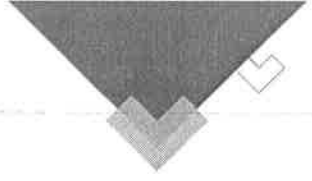
Auditor Communications

County Commissioners
Boone County, Missouri

We have audited the financial statements of Boone County, Missouri (the County) as of and for the year ended December 31, 2023, and have issued our report thereon dated June 28, 2024. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States and Government Auditing Standards issued by the Comptroller General of the United States of America, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 3, 2024. Professional standards also require that we communicate to you the following information related to our audit.

This information is intended solely for the information and use of the County Commissioners, elected officials and management and is not intended to be and should not be used by anyone other than these specified parties.

June 28, 2024



Auditor Communications

QUALITATIVE ASPECTS OF ACCOUNTING PRACTICES

- Management is responsible for the selection and use of appropriate accounting policies.
- Significant accounting policies are described in Note 1 to the financial statements.
- One new accounting policy was adopted as discussed in the comments section.
- No accounting policies were changed.
- No transactions entered into during the year lacked authoritative guidance or consensus.
- No transactions were recorded out of the period they occurred.
- No instances where a significant accounting practice acceptable under the applicable financial reporting framework isn't appropriate.
- No significant unusual transactions noted.

COMMENTS

During 2023, the County implemented provisions of Governmental Accounting Standards Board Statement Number 96, *Subscription Based Information Technology Arrangements*.

Auditor Communications

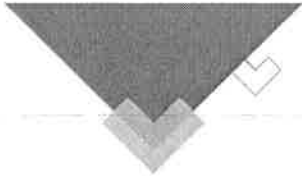
QUALITATIVE ASPECTS OF ACCOUNTING PRACTICES (CONTINUED)

ACCOUNTING ESTIMATES

Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Actuarial assumptions utilized in the calculation of pension and other post-employment benefit liabilities and related accounts are based on actuarial valuations.

We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.



Auditor Communications

QUALITATIVE ASPECTS OF ACCOUNTING PRACTICES (CONTINUED)

DISCLOSURES

The disclosures to the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to the users of the financial statements. The most sensitive disclosures affecting the financial statements are:

- Note 2 – Cash and investments
- Note 7 – Capital assets
- Note 8 – Leases
- Note 9 – Subscription Based Information Technology Arrangements
- Note 10 – Long-term liabilities
- Note 11 – Employee benefit plans
- Note 12 – Other postemployment benefit plan
- Note 14 – Risk management

COMMENTS

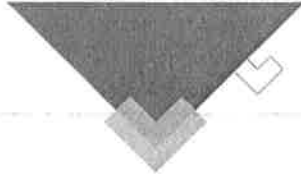
No further comments

Auditor Communications

CORRECTED AND UNCORRECTED MISSTATEMENTS

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. The attached schedule summarizes uncorrected misstatements, including disclosures, of the financial statements. Those uncorrected misstatements (including the current year effect of prior periods' uncorrected misstatements), in the aggregate would have increased net position by \$703,879. Management has determined these uncorrected misstatements are not material, both individually and in the aggregate, to the financial statements taken as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. There were no material, corrected misstatements of the financial statements proposed by us during the audit.



Auditor Communications

OTHER REQUIRED COMMUNICATIONS

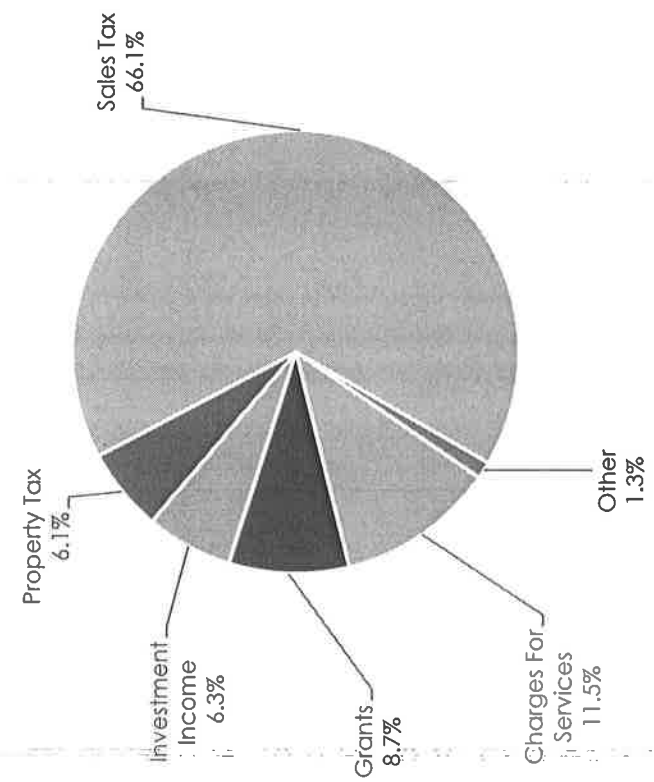
- No circumstances affected the form and content of our independent auditors' report
- No significant matters resulted in consultation outside our engagement team
- No significant difficulties in dealing with management in performing or completing our audit
- No disagreements with management related to financial accounting, reporting or auditing matters
- Management did not consult with other independent accountants
- No other audit findings or issues
- Management representation letter attached

COMMENTS

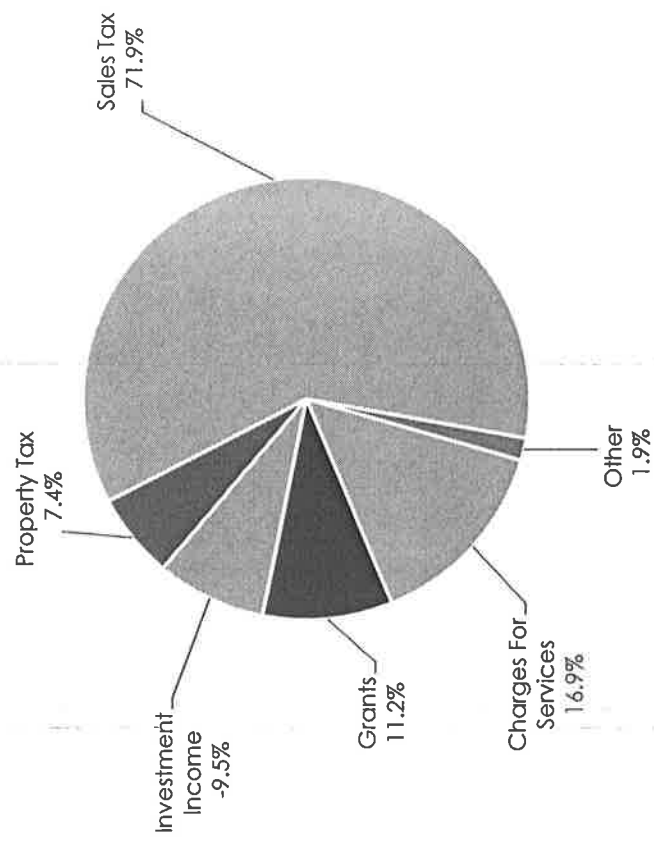
No further comments

Government-Wide Revenues

2023 = \$113,550,056



2022 = \$86,561,076



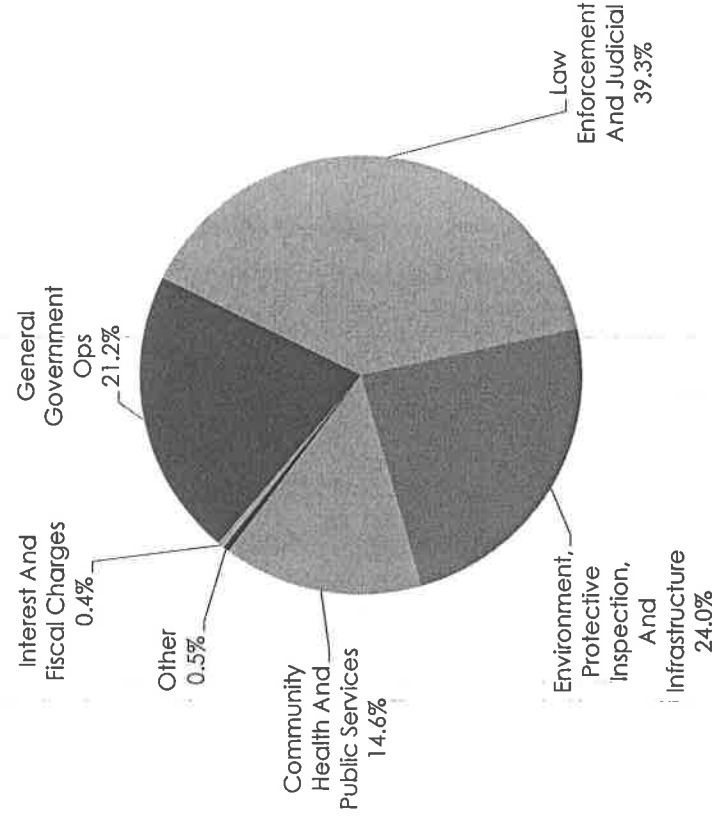
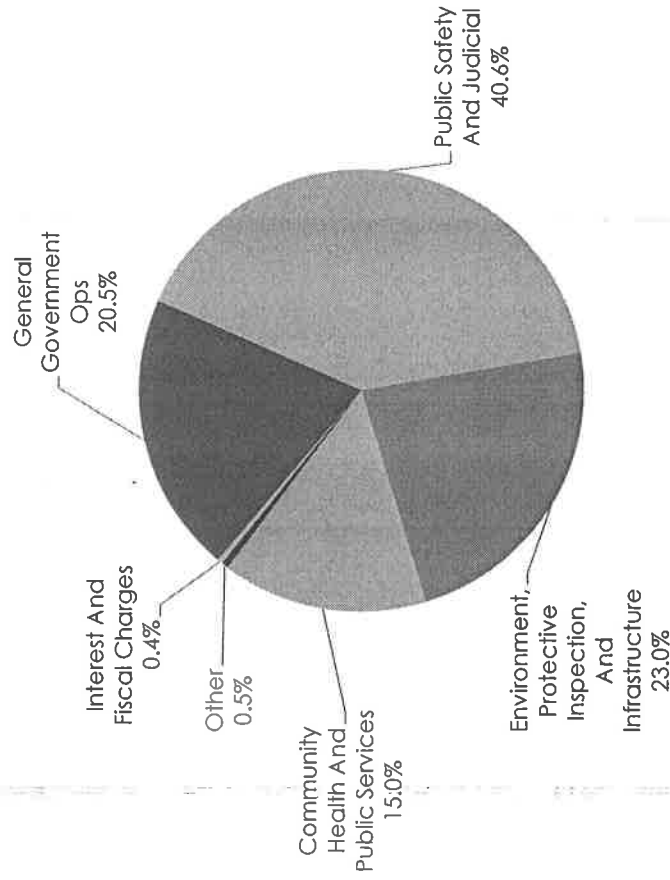
NOTE:

Total revenue on a government-wide basis was \$113.5 million, an increase of \$27 million over the previous fiscal year. The increase is due to an increase in investment income of \$15.3 as market performance resulted in a gain in 2023. In addition, sales tax income increased \$12.8 due to a new use tax that was enacted and collections began in January 2023.

Government-Wide Expenses

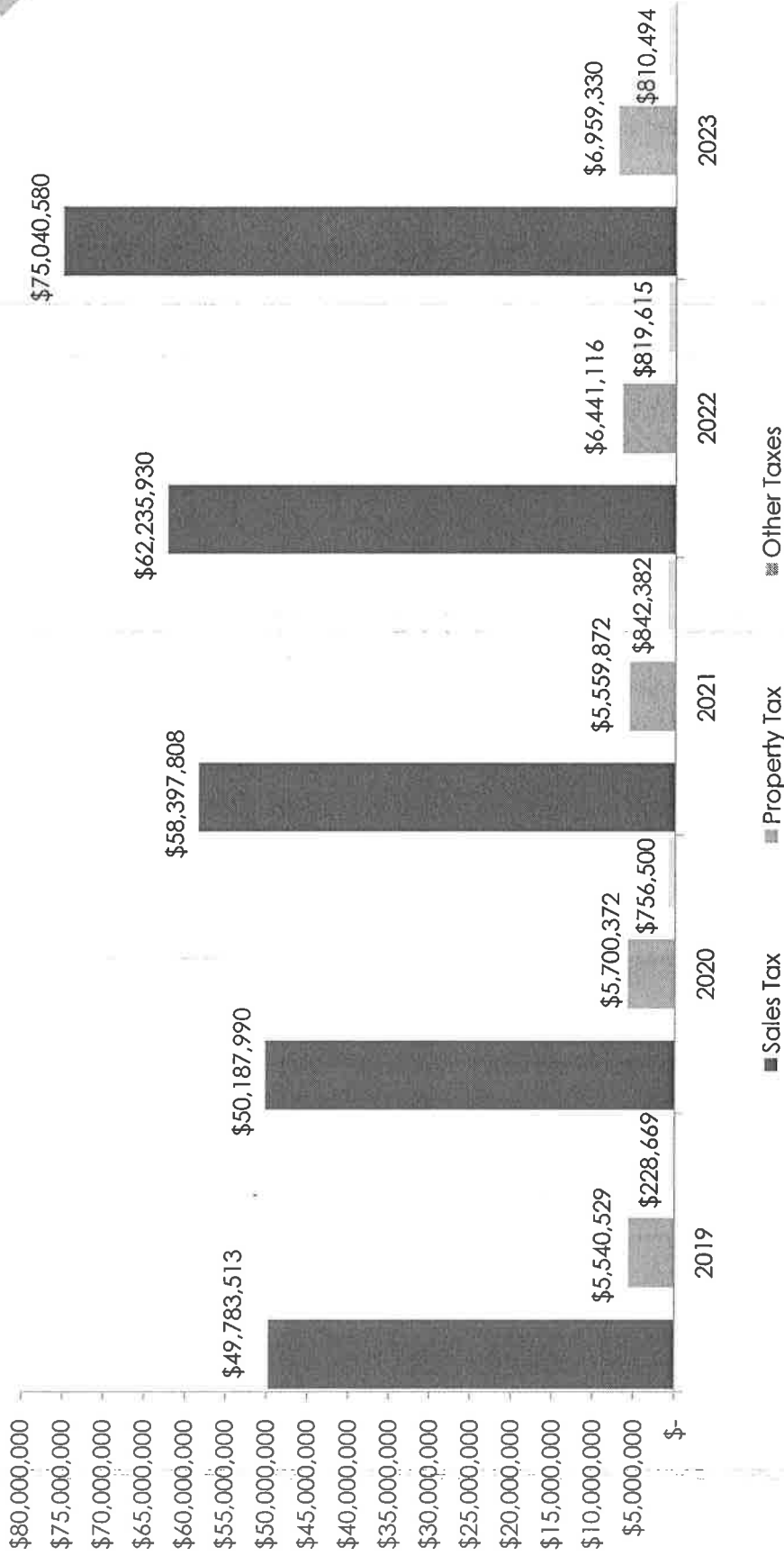
2023 = \$88,348,241

2022 = \$76,389,282



NOTE: The total cost of all programs and services was \$88.4 million, an increase of approximately \$12 million. This increase is primarily attributable to an overall increase in spending across governmental activities.

Tax Revenues



NOTE: Locally-enacted sales tax is the County's single largest operating revenue. The County enacted a use tax for locally-enacted sales taxes to be collected and remitted by out-of-state retailers. Collections began in January 2023 and totaled approximately \$10.4M.

Appendix A
*Management
Representation Letter*



Boone County Missouri

June 28, 2024

RubinBrown LLP
7676 Forsyth Boulevard, Suite 2100
Saint Louis, Missouri 63105

This representation letter is provided in connection with your audit of the financial statements of Boone County, Missouri as of December 31, 2023 and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Boone County, Missouri and the respective changes in financial position, and where applicable, cash flows thereof in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

We understand we are responsible for management decisions and functions, for designating a qualified employee to oversee any nonattest services you provide, for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

Certain representations in this letter are described as being limited to matters that are material. Misstatements, including omissions, are considered material if there is a substantial likelihood that individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

We confirm that, to the best of our knowledge and belief, the following representations made to you during your audit:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
2. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of the applicable financial reporting framework.
5. All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
6. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
7. The effects of uncorrected misstatements summarized in the attached schedule and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the applicable opinion units and to the financial statements as a whole.
8. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
9. With regard to items reported at fair value:
 - a. The underlying assumptions are reasonable, and they appropriately reflect management's intent and ability to carry out its stated courses of action.

Boone County Missouri

- b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - c. The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
 - d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
10. All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
 11. All funds and activities are properly classified.
 12. All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements— and Management's Discussion and Analysis—for State and Local Governments*, and GASB Statement No. 37, *Basic Financial Statements— and Management's Discussion and Analysis—for State and Local Governments: Omnibus*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
 13. All net position components and fund balance classifications have been properly reported.
 14. All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
 15. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
 16. All interfund and intra-entity transactions and balances have been properly classified and reported.
 17. Special items and extraordinary items have been properly classified and reported.
 18. Deposit and investment risks have been properly and fully disclosed.
 19. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
 20. All required supplementary information is measured and presented within the prescribed guidelines.
 21. Nonexchange and exchange financial guarantees, either written or oral, under which it is more likely than not that a liability exists have been properly recorded, or if we are obligated in any manner, are disclosed.
 22. With regard to pensions and OPEB:
 - a. We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.
 - b. We are unable to determine the possibility of a withdrawal liability from the County Employees' Retirement Fund (CERF) Plan of which we are a sponsor and are not currently contemplating withdrawing from the CERF Plan.
 - c. Increases in benefits, elimination of benefits and all similar amendments have been disclosed in accordance with U.S. GAAP and are included in the most recent actuarial valuation, or disclosed as a subsequent event.

Information Provided

23. We have provided you with:
 - a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - b. Additional information that you have requested from us for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
24. All transactions have been recorded in the accounting records and are reflected in the financial statements.
25. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
26. We have provided to you our analysis of the entity's ability to continue as a going concern, including significant conditions and events present, and if necessary, our analysis of management's plans, and our ability to achieve those plans.
27. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:

Boone County Missouri

- a. Management;
 - b. Employees who have significant roles in internal control; or
 - c. Others where the fraud could have a material effect on the financial statements.
28. We have no knowledge of any instances, that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance, whether communicated by employees, former employees, vendors (contractors), regulators, or others.
 29. We have no knowledge of any instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
 30. We have no knowledge of any instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
 31. We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that you have reported to us.
 32. We have a process to track the status of audit findings and recommendations.
 33. We have identified for you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
 34. We have provided views on your reported audit findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
 35. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
 36. We have disclosed to you the identity of all the entity's related parties and the nature of all the related party relationships and transactions of which we are aware.
 37. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
 38. The entity has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
 39. We have disclosed to you all guarantees, whether written or oral, under which the entity is contingently liable.
 40. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
 41. There are no violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 42. There are no other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB 62.
 43. We are not aware of any pending or threatened litigation, claims or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP, and we have not consulted a lawyer concerning litigation, claims or assessments.
 44. The entity has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
 45. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
 46. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB-62. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
 47. We acknowledge our responsibility for presenting the supplementary information in accordance with U.S. GAAP, and we believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have

Boone County Missouri

- disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
48. When the supplementary information is not presented with the audited financial statements, management will make the audited financial statements ready available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditors' report thereon.
 49. We have provided you with:
 - a. A written acknowledgement of all the documents that we expect to issue that will be included in the annual report and the planned timing and method of issuance of that annual report;
 - b. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditors' report.
 50. The financial statements and any other information included in the annual report are consistent with one another, and the other information does not contain any material misstatements.

Single Audit

51. With respect to federal awards, we represent the following to you:
 - a. We are responsible for understanding and complying with, and have complied with, the 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).
 - b. We are responsible for the preparation and presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance.
 - c. We believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance.
 - d. We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period, and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
 - e. We are responsible for including the auditor's report on the schedule of expenditures of federal awards in any document that contains the schedule and that indicates that the auditor has reported on such information.
 - f. We have identified and disclosed all of our government programs and related activities subject to the Uniform Guidance compliance audit.
 - g. When the schedule of expenditures of federal awards is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by the entity of the schedule of expenditures of federal awards and the auditor's report thereon.
 - h. We have, in accordance with the Uniform Guidance, identified in the schedule of expenditures of federal awards, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, food commodities, direct appropriations, and other assistance.
 - i. We have provided to you our interpretations of any compliance requirements that are subject to varying interpretations.
 - j. We have made available to you all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.
 - k. We have received no requests from a federal agency to audit one or more specific programs as a major program.
 - l. We have identified and disclosed to you all amounts questioned and any known noncompliance with the direct and material compliance requirements of federal awards, including the results of other audits or program reviews, or stated that there was no such noncompliance. We also know

Boone County Missouri

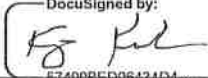
- of no instances of noncompliance with direct and material compliance requirements occurring subsequent to period covered by the auditor's report.
- m. We have disclosed to you any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
 - n. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
 - o. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
 - p. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
 - q. We have properly classified amounts claimed or used for matching in accordance with related guidelines in the Uniform Guidance, as applicable.
 - r. We have charged costs to federal awards in accordance with applicable cost principles.
 - s. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
 - t. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
 - u. The reporting package does not contain personally identifiable information.
 - v. We have disclosed all contracts or other agreements with service organizations and disclosed to you all communications from these service organizations relating to noncompliance at the organizations.
 - w. We have reviewed, approved, and taken responsibility for the financial statements and related notes and an acknowledgment of the auditor's role in the preparation of this information.
 - x. We have disclosed to you the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.

In addition:

- y. We are responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major federal program; and we have complied with these direct and material compliance requirements.
- z. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provide reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award that could have a material effect on our federal programs. Also, no changes have been made in the internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditor's report.
- aa. We are responsible for and have accurately completed the appropriate sections of the Data Collection Form and we are responsible for taking corrective action on audit findings of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.

Boone County Missouri

DocuSigned by:



574908ED96434D4

Kip Kendrick, Presiding Commissioner

DocuSigned by:



776C236682404E3

Kyle Rieman, County Auditor

Boone County Missouri Passed Journal Entries

Boone County, Missouri			
Passed Adjusting Journal Entries Report			
December 31, 2023			
			CY (Understated)
			Overstated
2022 Deferred Outflow for Contributions Subsequent to the measurement date were overstated. The entry below reflects the impact on the 2023 financial statements			
Pension Expense			703,879
Net Assets			703,879
Projected Mistatement From Testing - Public Administrator Funds - See wp 4112.1			
Cash/Investments			(246,116)
Due To Others			(246,116)

Appendix B
*Uncorrected
Misstatements*



Schedule Of Uncorrected Misstatements

Known Adjustments:	Debit	Credit
Government-wide financial statements:		
Beginning of year net position	703,879	
Pension expense		703,879
(To correct prior year deferred outflows of resources related to contributions made after measurement date.)		
Projected Adjustments:	Debit	Credit
Fiduciary Funds - Public Administrator		
Cash and investments	246,116	
Due to others		246,116
(To correct cash and investment balances in Public Administrator funds based on testwork performed.)		

