

**JEFFERSON COUNTY, MISSOURI**  
**SINGLE AUDIT REPORTS**  
**YEAR ENDED DECEMBER 31, 2021**



CPAs | CONSULTANTS | WEALTH ADVISORS

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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**

The County Executive and Members of the County Council  
Jefferson County, Missouri  
St. Louis, 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 Jefferson County, Missouri, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Jefferson County, Missouri's basic financial statements, and have issued our report thereon dated June 13, 2023.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered Jefferson County, Missouri's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Jefferson County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Jefferson 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 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 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 that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2021-001 that we consider to be a significant deficiency.

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether Jefferson 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***Jefferson County, Missouri's Response to Findings***

Government Auditing Standards requires the auditor to perform limited procedures on the Jefferson County, Missouri's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Jefferson County, Missouri's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

***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 cursive script that reads "CliftonLarsonAllen LLP".

**CliftonLarsonAllen LLP**

St. Louis, Missouri  
August 23, 2023



**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 THE UNIFORM GUIDANCE**

The County Executive and Members of the County Council  
Jefferson County, Missouri  
Hillsboro, Missouri

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

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

We have audited Jefferson County, Missouri's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Jefferson County, Missouri's major federal programs for the year ended December 31, 2021. Jefferson County, Missouri's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Jefferson County, Missouri complied, in all material respects, with the 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, 2021.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Jefferson County, Missouri and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Jefferson County, Missouri's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Jefferson County, Missouri's federal programs.

### ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Jefferson County, Missouri's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Jefferson County, Missouri's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Jefferson County, Missouri's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of Jefferson County, Missouri's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Jefferson County, Missouri's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2021-002. Our opinion on each major federal program is not modified with respect to this matter.

*Government Auditing Standards* requires the auditor to perform limited procedures on Jefferson County, Missouri's response to the noncompliance finding identified in our audit described in the accompanying schedule of findings and questioned costs. Jefferson County, Missouri's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

## **Report on Internal Control Over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

*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 a 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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2021-002, to be a significant deficiency.


Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on Jefferson County, Missouri's response to the internal control over compliance finding identified in our audit described in the accompanying schedule of findings and questioned costs. Jefferson County, Missouri's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Jefferson County, Missouri as of and for the year ended December 31, 2021, and the related notes to the modified cash basis financial statements, which collectively comprise Jefferson County, Missouri's basic financial statements. We issued our report thereon, dated June 13, 2023, 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 basic 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.



**CliftonLarsonAllen LLP**

St. Louis, Missouri  
August 23, 2023



**JEFFERSON COUNTY, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2021**

| <b>Program Title</b>  | <b>Assistance<br/>Listing<br/>Number</b> | <b>Pass-<br/>Through<br/>Identification<br/>Number</b> | <b>Passed-through to<br/>Subrecipients</b> | <b>Expenditures</b> |
|---|--|--|--|---------------------|
| <u>U.S. Department of Housing and Urban Development:</u>  |  |  |  |                     |
| Direct:   |  |  |  |                     |
| Community Development Block Grants  | 14.218                                   | B14-UC-29-0002   | \$ -                                       | \$ 122              |
|   | 14.218                                   | B15-UC-29-0002   | -  | 15,651              |
|   | 14.218                                   | B16-UC-29-0002   | -  | 6,176               |
|   | 14.218                                   | B17-UC-29-0002   | -  | 3,223               |
|   | 14.218                                   | B18-UC-29-0002   | -  | 70,032              |
|   | 14.218                                   | B19-UC-29-0002   | -  | 415,138             |
|   | 14.218                                   | B20-UC-29-0002   | -  | 126,739             |
|   | 14.218                                   | B21-UC-29-0002   | -  | -                   |
| Subtotal Assistance Listing Number 14.218   |  |  | -  | 637,081             |
| Total U.S. Dept. of Housing and Urban Development   |  |  | -  | 637,081             |
| <u>U.S. Department of Justice</u>   |  |  |  |                     |
| Direct:   |  |  |  |                     |
| COVID 19 Coronavirus Emergency Supplemental Funding Program   | 16.034                                   | 2020-VD-BX-1559  | -  | 9,513               |
| JAG Program Cluster:  |  |  |  |                     |
| Edward Byrne Memorial Justice Assistance Grant Program<br>(Justice Assistance Grant - Local Solicitation) | 16.738                                   | 2020-DJ-BX-0070  | -  | 19,809              |
| Passed Through Missouri Department of Public Safety:  |  |  |  |                     |
| JAG Program Cluster:  |  |  |  |                     |
| Edward Byrne Memorial Justice Assistance Grant Program  | 16.738                                   | 2019-MU-BX-0110  | -  | 108,536             |
|   | 16.738                                   | 2020-MU-BX-0059-F-09-JAG-21                            | -  | 100,792             |
| Subtotal Assistance Listing Number 16.738   |  |  | -  | 229,137             |
| Juvenile Justice and Delinquency Prevention   | 16.540                                   | 2019-TITLE II-010                                      | -  | 16,590              |
| Total Passed Through Missouri Department of Public Safety   |  |  | -  | 245,727             |
| Passed Through Missouri Association of<br>Prosecuting Attorneys:  |  |  |  |                     |
| Crime Victim Assistance   | 16.575                                   | ER130200072  | -  | 41,810              |
| Total Passed Through Missouri Association of Prosecuting Attorneys  |  |  | -  | 41,810              |
| Total U.S. Department of Justice  |  |  | -  | 297,051             |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**JEFFERSON COUNTY, MISSOURI**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED DECEMBER 31, 2021**

U.S. Department of Transportation

|  |        |                 |   |           |
|--|--------|-----------------|---|-----------|
| Passed Through Missouri Department of Transportation       |        |                 |   |           |
| Highway Planning and Construction Cluster:                 |        |                 |   |           |
| Antire at Williams Creek                                   | 20.205 | STP-5460 (604)  | - | 221,170   |
| Charter Church Road Bridge at Mitch Sweet                  | 20.205 | STP-5403 (673)  | - | 694,945   |
| Cedar Hill Road @ Local Hillsboro                          | 20.205 | STP-5403 (689)  | - | 129,811   |
| Doc Sargent Road Bridge                                    | 20.205 | STP-5403 (674)  | - | 485,773   |
| East Four Ridge Pavement Preservation                      | 20.205 | STP-5476 (611)  | - | 107,981   |
| East Rock Creek Safety Improvement                         | 20.205 | STP-5403 (677)  | - | 17,201    |
| Hillsboro House Springs Bridge                             | 20.205 | STP-5403 (693)  | - | 23,386    |
| Hillsboro Valley Park PSP                                  | 20.205 | STP-5476 (612)  | - | 31,806    |
| Jefferson County Bridge Program                            | 20.205 | STP-5403 (691)  | - | 183,926   |
| Main Street - House Springs                                | 20.205 | STP-5403 (679)  | - | 7,116     |
| Miller Road Intersection - Phase 1                         | 20.205 | STP-5403 (680)  | - | 21,711    |
| Old Antonia Road PSP                                       | 20.205 | STP-5479 (603)  | - | 12,967    |
| Old Lemay Ferry Phase 1 & 2                                | 20.205 | STP-5461 (609)  | - | 284,629   |
| Old Lemay Ferry Safety Improvements                        | 20.205 | STP-5461 (611)  | - | 109,489   |
| Old State Route 21 @ East/West Four Ridge                  | 20.205 | STP-5462 (608)  | - | 160,048   |
| Old State Route 21 @ Lions Den                             | 20.205 | STP-5462 (607)  | - | 198,137   |
| Rougly Kiepe Road Bridge                                   | 20.205 | STP-5403 (685)  | - | 114,323   |
| Seckman Road @ Mastodon Park Entrance                      | 20.205 | STP-7202 (604)  | - | 64,218    |
| Seckman Road @ Mastodon Park Phase 2                       | 20.205 | STP-5461 (612)  | - | 31,806    |
| Seckman Road Roundabout Phase 1                            | 20.205 | STP-7202 (602)  | - | 342,192   |
| Seckman Road Roundabout Phase 2                            | 20.205 | STP-5403 (686)  | - | 124,686   |
| Whitehead Road Bridge                                      | 20.205 | STP-5403 (675)  | - | 337,867   |
| Total Passed Through Missouri Department of Transportation |        |                 | - | 3,705,187 |
| Passed Through Missouri Division of Highway Safety:        |        |                 |   |           |
| Highway Planning and Construction                          |        |                 |   |           |
| (Work Zone Enforcement)                                    | 20.205 | FWKEK02Z        | - | 329       |
| Total Passed through Missouri Division of Highway Safety   |        |                 | - | 329       |
| Total Highway Planning and Construction Cluster            |        |                 | - | 3,705,516 |
| State and Community Highway Safety                         |        |                 |   |           |
|  | 20.600 | 21-PT-02-104    | - | 110,637   |
|  | 20.600 | 22-PT-02-089    | - | 46,948    |
| Total State and Community Highway Safety                   |        |                 | - | 157,585   |
| National Priority Safety Programs                          |        |                 |   |           |
|  | 20.616 | 21-154-AL-108   | - | 85,762    |
|  | 20.616 | 21-M2HVE-05-021 | - | 18,158    |
|  | 20.616 | 22-M2HVE-05-016 | - | 7,404     |
| Total National Priority Safety Programs                    |        |                 | - | 111,324   |
| Total Highway Safety Cluster                               |        |                 | - | 268,909   |
| Passed Through Missouri Department of Transportation       |        |                 |   |           |
| Alcohol Open Container Requirements                        |        |                 |   |           |
|  | 20.607 | 21-154-AL-110   | - | 129,622   |
|  | 20.607 | 21-154-AL-109   | - | 138,225   |
|  | 20.607 | 22-154-AL-086   | - | 33,083    |
|  | 20.607 | 22-154-AL-085   | - | 58,674    |
| Total Alcohol Open Container Requirements                  |        |                 | - | 359,604   |
| Total U.S. Department of Transportation                    |        |                 | - | 4,334,030 |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**JEFFERSON COUNTY, MISSOURI**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED DECEMBER 31, 2021**

U.S. Department of the Treasury

|  |        |                |                  |                   |
|--|--------|----------------|------------------|-------------------|
| Direct:  |        |                |                  |                   |
| COVID 19 State and Local Fiscal Recovery Fund          | 21.027 | N/A            |                  | 709,599           |
| COVID 19 Emergency Rental Assistance Funds             | 21.023 | ERA-2101123645 | 5,083,168        | 5,106,554         |
| COVID 19 Emergency Rental Assistance Funds 2.0         | 21.023 | ERA20333       | 1,496,050        | 1,496,050         |
| Subtotal Assistance Listing Number 21.023              |        |                | <u>6,579,218</u> | <u>6,602,604</u>  |
| Passed Through Missouri State Treasurer's Office:      |        |                |                  |                   |
| COVID 19 Coronavirus Relief Fund                       | 21.019 | 268            | -                | 9,908,136         |
| Total Passed through Missouri State Treasurer's Office |        |                | <u>-</u>         | <u>9,908,136</u>  |
| Total U.S. Department of the Treasury                  |        |                | <u>6,579,218</u> | <u>17,220,338</u> |

U.S. Department of Health and Human Services

|   |        |                        |          |                |
|---|--------|------------------------|----------|----------------|
| Passed Through Missouri Department of Social Services |        |                        |          |                |
| Child Support Enforcement                             | 93.563 | COUNTY FIPS #099-06    | -        | 302,656        |
|   | 93.563 | COUNTY FIPS #29-099-01 | -        | 2,181          |
| Total Child Support Enforcement                       |        |                        | <u>-</u> | <u>304,838</u> |
| Total U.S. Department of Health and Human Services    |        |                        | <u>-</u> | <u>304,838</u> |

U.S. Executive Office of the President

|   |        |               |          |                |
|---|--------|---------------|----------|----------------|
| Passed Through Missouri State Highway Patrol:       |        |               |          |                |
| High Intensity Drug Trafficking Areas Program       | 95.001 | G20MW0001A-V  | -        | 4,567          |
|   | 95.001 | G20MW0001A-JJ |          | 52,511         |
|   | 95.001 | G21MW0001A-JJ |          | 120,882        |
| Total High Intensity Drug Trafficking Areas Program |        |               | <u>-</u> | <u>177,960</u> |
| Total U.S. Executive Office of the President        |        |               | <u>-</u> | <u>177,960</u> |

Federal Emergency Management Agency

|   |        |                       |                     |                      |
|---|--------|-----------------------|---------------------|----------------------|
| Passed Through Missouri State Emergency Management Agency       |        |                       |                     |                      |
| EMPG-ARPA   | 97.042 | EMK-2021-EP-00005-S21 | -                   | 1,179                |
| Emergency Management Performance Grants                         | 97.042 | EMK-2020-EP-00004-054 | -                   | 60,645               |
| Total Passed Through Missouri State Emergency Management Agency |        |                       | <u>-</u>            | <u>61,824</u>        |
| Total Federal Emergency Management Agency                       |        |                       | <u>-</u>            | <u>61,824</u>        |
| Total Expenditures of Federal Awards                            |        |                       | <u>\$ 6,579,218</u> | <u>\$ 23,033,121</u> |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**JEFFERSON COUNTY, MISSOURI**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**DECEMBER 31, 2021**

**NOTE 1 BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the County under programs of the federal government for the year ended December 31, 2021. The information in this Schedule is presented in accordance with the requirements of 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the modified cash basis of accounting as described in Note 1 of the County's financial statements. Such expenditures are recognized consistent with the cost principles contained in the Uniform Guidance for all awards with the exception of Assistance Listing 21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Under these principles, certain types of expenditures are not allowable or are limited as to reimbursement.

**NOTE 3 INDIRECT COST RATE**

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

**JEFFERSON COUNTY, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2021**

**Section I – Summary of Auditors' Results**

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?                      yes       X       no

Significant deficiency(ies)       X       yes                      none reported

Noncompliance material to financial statements noted?                      yes       X       no

**Federal Awards**

Internal control over major programs:

Material weakness(es) identified?                      yes       X       no

Significant deficiency(ies)       X       yes                      none reported

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?       X       yes                      no

Identification of major federal programs:

**Assistance Listing Number**

**Name of Federal Program or Cluster**

21.023

Section 8 Housing Choice Vouchers

21.027

Equitable Sharing Program

21.019

COVID-19 Coronavirus Relief Fund

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

Auditee qualified as low-risk auditee?                      yes       X       no

**JEFFERSON COUNTY, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2021**

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***Section II – Financial Statement Findings***

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|   |   |
|---|---|
| <b>2021-001</b>                         | Implementation of New Accounting Standard   |
| <b>Type of Finding</b>                  | Significant Deficiency in Internal Controls Over Financial Reporting  |
| <b>Criteria or specific requirement</b> | The County's internal controls over financial reporting should adopt and implement new accounting standard timely.  |
| <b>Condition</b>                        | GASB Statement No. 84, Fiduciary Activities, (GASB 84) was issued in January 2017 and was effective for reporting periods beginning after December 15, 2019.  |
| <b>Context</b>                          | The standard was applicable to the County for the year ending December 31, 2020. However, the standard was not timely adopted. The County implemented the new standard for the year ending December 31, 2021.           |
| <b>Cause</b>                            | The County was unaware of the new standard.   |
| <b>Effect</b>                           | The Statement of Changes in Fiduciary Net Position was not prepared by the County in the December 31, 2020 financial statements. The adoption of the new standard did not require a restatement to opening net position |
| <b>Recommendation</b>                   | County management should discuss all new accounting standards with their auditor and determine the impact to the County, if any, and the required implementation date.  |
| <b>Repeat Finding</b>                   | No  |
| <b>Views of Responsible Officials</b>   | There is no disagreement with the audit finding.  |

**JEFFERSON COUNTY, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2021**

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***Section III – Findings and Questioned Costs – Major Federal Programs***

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|  |  |
|--|--|
| <b>2021-002</b>                                      | <b>FFATA reporting.</b>  |
| <b>Federal Agency</b>                                | U.S. Department of Treasury  |
| <b>Federal Program Name</b>                          | Emergency Rental Assistance Program  |
| <b>Assistance Listing Number</b>                     | 21.023   |
| <b>Federal Award Identification Number and Year:</b> | ERA-2101123645 - 2020<br>ERA20333 - 2021   |
| <b>Pass-through Entity</b>                           | N/A  |
| <b>Type of Finding</b>                               | Significant Deficiency in Internal Control over Compliance, Other Matters  |
| <b>Criteria or Specific Requirement</b>              | Under the requirements of the Federal Funding Accountability and Transparency Office (Pub. L. No. 109-282) as amended by Section 6202 of Public Law 110-252, recipients of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) no later than the last day of the month following the month in which the subaward/subaward amendment obligation was made or the subcontract award/subcontract modification was made. must establish and maintain effective internal controls over federal awards that provides reasonable assurance that they are managing federal awards in compliance with federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs. |
| <b>Condition Context</b>                             | The County did not complete the required Federal Funding Accountability and Transparency Act (FFATA) reporting.<br>During testing of the Federal Funding Accountability and Transparency Act (FFATA) reporting, it was noted that the report was not filed for the 2021 award year. The County has one subrecipient requiring FFATA reporting.   |
| <b>Questioned Costs</b>                              | None   |
| <b>Cause</b>   | The County was unaware of the FFATA reporting requirement.   |
| <b>Effect</b>  | Submitting FFATA reports is mandatory so that FSRS has accurate information. Failure to submit reports could result in losing grants due to noncompliance.   |
| <b>Repeat Finding</b>                                | No   |

**JEFFERSON COUNTY, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2021**

|                       |   |
|-----------------------|---|
| <b>Recommendation</b> | We recommend the County implement a process that includes tracking timely submission of the FFATA reports and training employees on the FFATA reporting requirements. |
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| <b>Views of Responsible Officials</b> | There is no disagreement with the audit finding. |
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