

JEFFERSON COUNTY, MISSOURI
SINGLE AUDIT REPORTS
YEAR ENDED DECEMBER 31, 2022



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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, 2022, and the related notes to the financial statements, which collectively comprise the Jefferson County, Missouri's modified cash financial statements, and have issued our report thereon dated December 18, 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. 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 or significant deficiencies may exist that were not identified.

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*.

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
December 18, 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, 2022. 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, 2022.

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.

Report on 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 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.

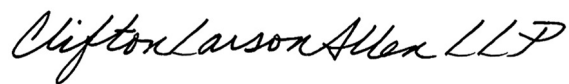
Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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 modified cash basis 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, 2022, and the related notes to the modified cash basis financial statements, which collectively comprise Jefferson County, Missouri's modified cash financial statements. We issued our report thereon, dated December 18, 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 modified cash 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 modified cash 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 modified cash financial statements. The information has been subjected to the auditing procedures applied in the audit of the modified cash financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the modified cash financial statements or to the modified cash 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 modified cash financial statements as a whole.



CliftonLarsonAllen LLP

St. Louis, Missouri
March 20, 2024

**JEFFERSON COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2022**

Program Title	Assistance Listing Number	Pass- Through Identification Number	Passed-through to Subrecipients	Expenditures
<u>U.S. Department of Housing and Urban Development:</u>				
Direct:				
Community Development Block Grants	14.218	B15-UC-29-0002	\$ -	\$ 4,484
	14.218	B16-UC-29-0002	-	809
	14.218	B17-UC-29-0002	-	5,404
	14.218	B18-UC-29-0002	-	2,493.00
	14.218	B19-UC-29-0002	-	169,497.00
	14.218	B20-UC-29-0002	-	1,068,859.00
	14.218	B20-UW-29-0002	-	1,412,090.00
	14.218	B21-UC-29-0002	-	62,320.00
Subtotal Assistance Listing Number 14.218			-	2,725,956.00
Total U.S. Dept. of Housing and Urban Development			-	2,725,956.00
<u>U.S. Department of Justice</u>				
Direct:				
Equitable Sharing Program	16.922	N/A	-	281,877.00
Community Policing Development Crisis Intervention	16.710	15JCPS-21-GG-02325-SPPS		71,910.00
JAG Program Cluster:				
Edward Byrne Memorial Justice Assistance Grant Program (Justice Assistance Grant - Local Solicitation)	16.738	15-PBJA-21-GG-00249-MUMU	-	107,962.00
	16.738	15-PBJA-21-GG-0168-JAGX	-	27,772.00
			-	135,734.00
Passed Through Missouri Department of Public Safety:				
JAG Program Cluster:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-MU-BX-0059-F-09-JAG-21	-	107,482.00
Subtotal Assistance Listing Number 16.738			-	243,216.00
Juvenile Justice and Delinquency Prevention	16.540	2019-TITLE II-010	-	5,208.00
Total Passed Through Missouri Department of Public Safety			-	112,690.00
Passed Through Missouri Association of				
Prosecuting Attorneys:				
Crime Victim Assistance	16.575	ER130220129	-	34,344.00
	16.575	ER130220128-01	-	9,084.00
Total Passed Through Missouri Association of Prosecuting Attorneys			-	43,428.00
Total U.S. Department of Justice			-	645,639.00
<u>U.S. Department of Transportation</u>				
Passed Through Missouri Department of Transportation				
Highway Planning and Construction Cluster:				
Allen Road Bridge	20.205	STP-5460 (695)	-	114,577.00
Charter Church Road Bridge at Mitch Sweet	20.205	STP-5403 (673)	-	(591,279.00)
East Rock Creek Safety Improvement	20.205	STP-5403 (677)	-	342,668.00
Hillsboro House Springs Bridge	20.205	STP-5403 (693)	-	24,989.00
Hunning	20.205	STP-5403 (696)	-	72,693.00
Jefferson County Bridge Program	20.205	STP-5403 (691)	-	66,264.00
Laguna Palma & McGehan Rd Bridges	20.205	STP-5403 (697)	-	192,951.00
Local Hillsboro PSP	20.205	STP-5403 (678)	-	135,426.00
Main Street - House Springs	20.205	STP-5403 (679)	-	456,821.00
Miller Road Intersection - Phase 1	20.205	STP-5403 (680)	-	449,519.00
Miller Road Curve-Phase 3	20.205	STP-5403 (681)	-	244,945.00
New Sugar Creek PSP	20.205	STP-5403 (682)	-	4,646.00
Northwest Blvd PSP	20.205	STP-5403 (683)	-	2,766.00
Old Lemay Ferry Phase 1 & 2	20.205	STP-5461 (609)	-	805,314.00
Old Lemay Ferry Safety Improvements	20.205	STP-5461 (611)	-	88,597.00
Old 21 PSP	20.205	STP-5403 (684)	-	295,942.00
Seckman Road @ Mastodon Park Entrance	20.205	STP-7202 (604)	-	12,372.00
Seckman Road @ Mastodon Park Phase 2	20.205	STP-5461 (612)	-	23,302.00
Seckman Road Roundabout Phase 2	20.205	STP-5403 (686)	-	232,204.00
Sycamore Lane Bridge	20.205	BRO-B050 (023)	-	289,541.00
Dulin Creek	20.205	STP-9901 (657)	-	17,036.00
Mt. Olive Over McMullen	20.205	STP-5444 (601)	-	915.00
Total Passed Through Missouri Department of Transportation			-	3,282,209.00

See accompanying Notes to Schedule of Expenditures of Federal Awards.

JEFFERSON COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2022

Passed Through Missouri Division of Highway Safety:				
Highway Planning and Construction				
(Work Zone Enforcement)	20.205	22-FWZE-M-002	-	14,744.00
	20.205	23-FWZE-P-002	-	4,522.00
Total Passed through Missouri Division of Highway Safety			-	19,266.00
Total Highway Planning and Construction Cluster			-	3,301,475.00
State and Community Highway Safety	20.600	22-PT-02-089	-	127,386.00
	20.600	23-PT-02-116	-	33,633.00
Total State and Community Highway Safety			-	161,019.00
National Priority Safety Programs	20.616	22-M2HVE-05-016	-	20,357.00
	20.616	23-M2HVE-05-021	-	4,436.00
	20.616	21-154-AL-081	-	92,144.00
	20.616	22-154-AL-084	-	23,040.00
Total National Priority Safety Programs			-	139,977.00
Total Highway Safety Cluster			-	300,996.00
Passed Through Missouri Department of Transportation				
Alcohol Open Container Requirements	20.607	22-154-AL-086	-	146,869.00
	20.607	22-154-AL-085	-	201,998.00
	20.607	23-154-AL-086	-	62,978.00
	20.607	23-154-AL-085	-	24,854.00
Total Alcohol Open Container Requirements			-	436,699.00
Total U.S. Department of Transportation			-	4,039,170.00
<u>U.S. Department of the Treasury</u>				
Direct:				
COVID 19 State and Local Fiscal Recovery Fund	21.027	N/A	-	10,520,818.00
COVID 19 Emergency Rental Assistance Funds	21.023	ERA-2101123645	1,563,631	1,584,523.00
COVID 19 Emergency Rental Assistance Funds 2.0	21.023	ERA20333	-	15,754.00
Subtotal Assistance Listing Number 21.023			1,563,631	1,600,277.00
Total U.S. Department of the Treasury			1,563,631	12,121,095.00
<u>U.S. Department of Health and Human Services</u>				
Passed Through Missouri Department of Social Services				
Child Support Enforcement	93.563	COUNTY FIPS #099-06	-	288,466.00
	93.563	COUNTY FIPS #29-099-01	-	2,669.00
Total Child Support Enforcement			-	291,135.00
Total U.S. Department of Health and Human Services			-	291,135.00
<u>U.S. Executive Office of the President</u>				
Passed Through Missouri State Highway Patrol:				
High Intensity Drug Trafficking Areas Program	95.001	G21MW0001A-JJ	-	49,093.00
	95.001	G22MW0001A-JJ	-	134,750.00
Total High Intensity Drug Trafficking Areas Program			-	183,843.00
Total U.S. Executive Office of the President			-	183,843.00
<u>Federal Emergency Management Agency</u>				
Passed Through Missouri State Emergency Management Agency				
COVID-19 EMPG-ARPA	97.042	EMK-2021-EP-00005-S21	-	2,210.00
Emergency Management Performance Grants	97.042	EMK-2020-EP-00004-054	-	60,385.00
	97.042	EMK-2022-EP-00004-052	-	61,313.00
Subtotal Assistance Listing Number 97.042			-	123,908.00
St. Louis Fusion Center Personnel	97.067		-	61,129.00
Total Passed Through Missouri State Emergency Management Agency			-	185,037.00
Total Federal Emergency Management Agency			-	185,037.00
Total Expenditures of Federal Awards			\$ 1,563,631	\$ 20,191,875

See accompanying Notes to Schedule of Expenditures of Federal Awards.

JEFFERSON COUNTY, MISSOURI
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2022

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, 2022. 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, 2022**

Section I – Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? _____ yes X no

Significant deficiency(ies) _____ yes X 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) _____ yes X 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)? _____ yes X no

Identification of major federal programs:

Assistance Listing Number

Name of Federal Program or Cluster

14.218	Community Development Block Grant - Entitlement Grants Cluster
20.205	Highway Planning and Construction Cluster
21.023	COVID-19 Emergency Rental Assistance Program
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds

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, 2022**

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Section III – Findings and Questioned Costs – Major Federal Programs

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).



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