



Unified Government of Wyandotte County and Kansas City, Kansas

Single Audit Reports

December 31, 2022



Unified Government of Wyandotte County and Kansas City, Kansas

December 31, 2022

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Unified Government of Wyandotte County and Kansas City, Kansas

Schedule of Expenditures of Federal Awards Year Ended December 31, 2022

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Passed through to Subrecipients	Total Federal Expenditures
U.S. Department of Agriculture				
Passed through Kansas Department of Health and Environment				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	202121W100643	\$ -	\$ (36,263)
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	202222W100643	-	869,452
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	202323W100643	-	263,480
Total Federal Assistance Listing Number 10.557 & U.S. Department of Agriculture			-	1,096,669
U.S. Department of Commerce				
Direct Funding				
Economic Adjustment Assistance	11.307		-	42,779
Total Economic Development Cluster			-	42,779
Total U.S. Department of Commerce			-	42,779
U.S. Department of Housing and Urban Development				
Direct Funding				
Community Development Block Grant/Entitlement Grants	14.218		133,074	2,007,547
COVID-19 Community Development Block Grant/Entitlement Grants	14.218		868,039	878,625
Total CDBG - Entitlement Grants Cluster			1,001,113	2,886,172
Emergency Solutions Grant Program	14.231		157,178	166,876
COVID-19 Emergency Solutions Grant Program	14.231		856,765	908,883
Total Federal Assistance Listing Number 14.231			1,013,942	1,075,759
Home Investment Partnerships Program	14.239		739,945	749,810
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900		20,425	239,876
Total U.S. Department of Housing and Urban Development			2,775,426	4,951,617
U.S. Department of Justice				
Direct Funding				
Public Safety Partnership and Community Policing Grants	16.710		-	354,783
Edward Byrne Memorial Justice Assistance Grant Program	16.738		-	280,440
Byrne Criminal Justice Innovation Program	16.817		-	51,726
Passed through the State of Kansas				
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-0477 2018-WF-AX-0011 & 2019-WF-AX-0017 2017-WF-AX-0002 & 2018-WF-AX-0011	-	99,556
Violence Against Women Formula Grants	16.588		-	78,497
Violence Against Women Formula Grants	16.588		-	84,822
Total Federal Assistance Listing Number 16.588			-	163,319
Passed through the Kansas Governor's Office				
Crime Victim Assistance	16.575	22-VOCA-66	-	258,650
Crime Victim Assistance	16.575	23-VOCA-67	-	75,759
Total Federal Assistance Listing Number 16.575			-	334,409
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2015-WE-AX-0004	-	27,512
Passed through the Midwest Innocence Project				
Capital Case Litigation Initiative	16.746	2020-FA-BX-0006	-	28,172
Total U.S. Department of Justice			-	1,339,917
U.S. Department of Transportation				
Direct Funding				
COVID-19 Federal Transit_Formula Grants	20.507		-	40,991
Total Federal Transit Cluster			-	40,991
Passed through the Kansas Department of Transportation				
State and Community Highway Safety	20.600	N/A	-	460,147
Total Highway Safety Cluster			-	460,147
Total U.S. Department of Transportation			-	501,138

Unified Government of Wyandotte County and Kansas City, Kansas

Schedule of Expenditures of Federal Awards (Continued) Year Ended December 31, 2022

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Passed through to Subrecipients	Total Federal Expenditures
U.S. Department of Treasury				
Direct Funding				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027		\$ 80,000	\$ 9,911,528
Passed through the State of Kansas				
Equitable Sharing	21.016	N/A	-	18,700
Total U.S. Department of Treasury			<u>80,000</u>	<u>9,930,228</u>
U.S. Environmental Protection Agency				
Direct Funding				
Solid Waste Assistance Grant	66.808		-	95,000
Passed through Kansas Department of Health and Environment				
Air Pollution Control Program Support	66.001	A00796211	-	226,310
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	PM97781601	-	38,417
Total U.S. Environmental Protection Agency			<u>-</u>	<u>359,727</u>
U.S. Department of Health and Human Services				
Passed through Kansas Department of Aging				
Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services	93.043	2201KSOAPH	-	3,635
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers	93.044	2201KSOASS 2201KSOACM, 2201KSOAHD	104,601	410,089
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	G-2201KSSOSR	313,570	862,257
Special Programs for the Aging Title III, Part C Nutrition Services	93.045		-	64,776
Total Federal Assistance Listing Number 93.045			<u>418,171</u>	<u>927,033</u>
Nutrition Services Incentive Program	93.053	2201KSOACM, 2201KSOAHD	-	251,323
Total Aging Cluster			<u>418,171</u>	<u>1,588,445</u>
National Family Caregiver Support, Title III, Part E	93.052	2201KSOAFC	-	129,555
Developmental Disabilities Basic Support and Advocacy Grants	93.630	CDDO-KDADS-087-2022	-	60,731
Developmental Disabilities Basic Support and Advocacy Grants	93.630	CDDO-KDADS-087-2023	-	86,947
Developmental Disabilities Basic Support and Advocacy Grants	93.630	CDDO-KDADS-087-2021	-	25,311
Developmental Disabilities Basic Support and Advocacy Grants	93.630	CDDO-KDADS-087-2022	-	48,045
Total Federal Assistance Listing Number 93.630			<u>-</u>	<u>221,034</u>
Social Services Block Grant	93.667	G-2201KSSOSR	-	596,437
Passed through Kansas Department of Health and Education				
Public Health Emergency Preparedness	93.069	NU90TP921936-01-04	-	103,036
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	5U52PS707869-23	-	194,740
Family Planning Services	93.217	FPHPA006448-02	-	201,997
Family Planning Services	93.217	FPHPA006448-03	-	147,764
Total Federal Assistance Listing Number 93.217			<u>-</u>	<u>349,761</u>
Immunization Cooperative Agreements	93.268	NH23IP922627-02-00	-	9,414
COVID-19 Immunization Cooperative Agreements	93.268	NH23IP922627-02-00	-	245,697
Total Federal Assistance Listing Number 93.268			<u>-</u>	<u>255,111</u>
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	NU50CK000549-01	-	91,697
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	NU50CK000549-02	-	502,390
Total Federal Assistance Listing Number 93.323			<u>-</u>	<u>594,087</u>
Child Care and Development Block Grant	93.575	N/A	-	80,219
Total CCDF Cluster			<u>-</u>	<u>80,219</u>
Medical Assistance Program	93.778	N/A	-	161,006
Total Medicaid Cluster			<u>-</u>	<u>161,006</u>
Maternal, Infant, and Early Childhood Home Visiting Grant	93.870	X10MC33581-01	-	304,090
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	N/A	-	51,023
Maternal and Child Health Block Grant to the States	93.994	B04MC40135-01	-	46,644
Maternal and Child Health Block Grant to the States	93.994	B04MC33839-01	-	6,164
Total Federal Assistance Listing Number 93.994			<u>-</u>	<u>52,808</u>
Total U.S. Department of Health and Human Services			<u>418,171</u>	<u>4,684,987</u>

The accompanying notes are an integral part of this Schedule.

Unified Government of Wyandotte County and Kansas City, Kansas

Schedule of Expenditures of Federal Awards (Continued)

Year Ended December 31, 2022

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Passed through to Subrecipients	Total Federal Expenditures
Executive Office of the President				
Passed through the State of Kansas				
High Intensity Drug Trafficking Areas Program	95.001	G20MW0003A	\$ -	\$ 49,391
Total Executive Office of the President			<u>-</u>	<u>49,391</u>
U.S. Department of Homeland Security				
Direct Funding				
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083		-	1,825,501
Passed through Kansas Highway Patrol				
Emergency Management Performance Grants	97.042	EMK-2021-EP-00002	-	90,660
Total U.S. Department of Homeland Security			<u>-</u>	<u>1,916,161</u>
Total Expenditures of Federal Awards			<u>\$ 3,273,597</u>	<u>\$ 24,872,614</u>

Unified Government of Wyandotte County and Kansas City, Kansas

Notes to the Schedule of Expenditures of Federal Awards Year Ended 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 Unified Government of Wyandotte County and Kansas City, Kansas (the Unified Government) 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 Title 2 U.S. Code of Federal Regulations 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 Unified Government, it is not intended to and does not present the financial position, changes in net position or cash flows of the Unified Government.

Note 2: Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3: Indirect Cost Rate

The Unified Government has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 4: Federal Loan Programs

The federal loan program listed subsequently is administered directly by the Unified Government, and balances and transactions relating to this program are included in the Unified Government's basic financial statements. Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the Schedule. The balance of loans outstanding at December 31, 2022, consists of:

Assistance Listing Number	Program Name	Outstanding Balance at December 31, 2022
11.307	Revolving Loan Funds	\$ 42,156

Unified Government of Wyandotte County and Kansas City, Kansas

Notes to the Schedule of Expenditures of Federal Awards (Continued) Year Ended December 31, 2022

Note 5: Scope of Audit Pursuant to the Uniform Guidance

This report does not include the federal financial assistance of the Board of Public Utilities of Kansas City, Kansas. This entity, including the federal financial assistance programs, is audited separately, if needed. Copies of financial statements and Single Audit reports can be obtained at the following address:

Board of Public Utilities of Kansas City, Kansas
540 Minnesota Avenue
Kansas City, Kansas 66101

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*

Independent Auditor's Report

Honorable Mayor, Board of Commissioners and Management
Unified Government of Wyandotte County and Kansas City, Kansas
Kansas City, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Unified Government of Wyandotte County and Kansas City, Kansas (the Unified Government), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Unified Government's basic financial statements, and have issued our report thereon dated January 31, 2024 which includes an "Emphasis of Matters" paragraph for the adoption of a new accounting standard and restatement of prior year financial statements. The financial statements of KCK 501 Minnesota, Inc. and KCK 501 Minnesota ALL, Inc., blended component units included in the financial statements of the governmental activities, were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with KCK 501 Minnesota, Inc. and KCK 501 Minnesota ALL, Inc.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Unified Government'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 the Unified Government's internal control. Accordingly, we do not express an opinion on the effectiveness of the Unified Government's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2022-001, 2022-002, 2022-003, 2022-004, and 2022-005 to be material weaknesses.

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2022-006 to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Unified Government'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*.

Unified Government's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Unified Government's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Unified Government'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.

FORVIS,LLP

Kansas City, Missouri
January 31, 2024

Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance

Independent Auditor's Report

Honorable Mayor, Board of Commissioners and Management
Unified Government of Wyandotte County and Kansas City, Kansas
Kansas City, Kansas

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited the Unified Government of Wyandotte County and Kansas City, Kansas (the Unified Government)'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 the Unified Government's major federal programs for the year ended December 31, 2022. The Unified Government's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Qualified Opinion on Assistance Listing No. 93.044 Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers, Assistance Listing No. 93.045 Special Programs for the Aging Title III, Part C Nutrition Services and Assistance Listing No. 93.053 Nutrition Services Incentive Program (Aging Cluster)

In our opinion, except for the noncompliance described in the "Basis for Qualified and Unmodified Opinions" section of our report, the Unified Government complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on Assistance Listing No. 93.044 Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers, Assistance Listing No. 93.045 Special Programs for the Aging Title III, Part C Nutrition Services and Assistance Listing No. 93.053 Nutrition Services Incentive Program (Aging Cluster) for the year ended December 31, 2022.

Qualified Opinion on Assistance Listing No. 14.231 Emergency Solutions Grants Program

In our opinion, except for the noncompliance described in the "Basis for Qualified and Unmodified Opinions" section of our report, the Unified Government complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on Assistance Listing No. 14.231 Emergency Solutions Grants Program for the year ended December 31, 2022.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the Unified Government complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2022.

Basis for Qualified and Unmodified Opinions

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 (*Government Auditing Standards*); 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 “Auditor’s Responsibilities for the Audit of Compliance” section of our report.

We are required to be independent of the Unified Government 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 the Unified Government’s compliance with the compliance requirements referred to above.

Matters Giving Rise to Qualified Opinion on Assistance Listing No. 93.044 Special Programs for the Aging_ Title III, Part B Grants for Supportive Services and Senior Centers, Assistance Listing No. 93.045 Special Programs for the Aging_ Title III, Part C_ Nutrition Services and Assistance Listing No. 93.053 Nutrition Services Incentive Program (Aging Cluster)

As described in the accompanying schedule of findings and questioned costs, the Unified Government did not comply with requirements regarding Assistance Listing No. 93.044 Special Programs for the Aging_ Title III, Part B Grants for Supportive Services and Senior Centers and Assistance Listing No. 93.045 Special Programs for the Aging_ Title III, Part C_ Nutrition Services (Aging Cluster) as described in finding numbers 2022-008 for Subrecipient Monitoring and 2022-019 for Allowable Costs/Cost Principles.

Compliance with such requirements is necessary, in our opinion, for the Unified Government to comply with the requirements applicable to that program.

Matters Giving Rise to Qualified Opinion on Assistance Listing No. 14.231 Emergency Solutions Grants Program

As described in the accompanying schedule of findings and questioned costs, the Unified Government did not comply with requirements regarding Assistance Listing No. 14.231 Emergency Solutions Grants Program as described in finding numbers 2022-015 for Matching and 2022-016 for Special Tests: Obligation, Expenditure and Payment Requirements.

Compliance with such requirements is necessary, in our opinion, for the Unified Government to comply with the requirements applicable to that program.

Other Matter – Federal Expenditures Not Included in the Compliance Audit

The Unified Government’s basic financial statements include the operations of the Board of Public Utilities of Kansas City, Kansas (BPU), which expended \$647,357 in federal awards which is not included in the Unified Government’s schedule of expenditures of federal awards during the year ended December 31, 2022. Our compliance audit, described in the “Qualified and Unmodified Opinions” section above, does not include the operations of BPU because the organizational unit engages in a separate audit of compliance, if needed.

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 the Unified Government's federal programs.

Auditor's 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 the Unified Government'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 the Unified Government'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 the Unified Government'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 the Unified Government'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 the Unified Government'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 instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2022-007, 2022-009, 2022-010, 2022-011, 2022-012, 2022-014, 2022-017 and 2022-018. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the Unified Government's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The Unified Government'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 Unified Government is responsible for preparing a corrective action plan to address each audit finding included in our auditor's report. The Unified Government's corrective action plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the "Auditor's 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. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-008, 2022-013, 2022-015, 2022-016, 2022-017 and 2022-019 to be material weaknesses.

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 deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-007, 2022-009, 2022-010, 2022-011, 2022-012, 2022-014 and 2022-018 to be significant deficiencies.

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 the Unified Government's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The Unified Government'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 Unified Government is responsible for preparing a corrective action plan to address each audit finding included in our auditor's report. The Unified Government's corrective action plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

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 Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Unified Government, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Unified Government's basic financial statements. We have issued our report thereon dated January 31, 2024, which contained unmodified opinions on those financial statements and emphasis of matter for change in accounting principle and error correct. 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 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 GAAS. 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.

Forvis Mazars, LLP

Kansas City, Kansas
August 5, 2024

Unified Government of Wyandotte County and Kansas City, Kansas

Schedule of Findings and Questioned Costs Year Ended December 31, 2022

Section I – Summary of Auditor’s Results

Financial Statements

1. Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

- Unmodified Qualified Adverse Disclaimer

2. Internal control over financial reporting:

Significant deficiency(ies) identified? Yes None reported

Material weakness(es) identified? Yes No

3. Noncompliance material to the financial statements noted? Yes No

Federal Awards

4. Internal control over major federal awards programs:

Significant deficiency(ies) identified? Yes None reported

Material weakness(es) identified? Yes No

5. Type of auditor’s report issued on compliance for major federal program(s):

- Unmodified Qualified Adverse Disclaimer

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Assistance Listing Number	Opinion
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	Unmodified
CDBG - Entitlement Grants Cluster	14.218	Unmodified
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	Unmodified
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	Unmodified
Aging Cluster	93.044 / 93.045 / 93.053	Qualified
Emergency Solutions Grant Program	14.231	Qualified

Unified Government of Wyandotte County and Kansas City, Kansas

Schedule of Findings and Questioned Costs (Continued) Year Ended December 31, 2022

6. The audit disclosed findings required to be reported by 2 CFR 200.516(a)? Yes No

7. Identification of major federal programs:

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Assistance Listing Number
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027
CDBG - Entitlement Grants Cluster	14.218
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083
Aging Cluster	93.044 / 93.045 / 93.053
Emergency Solutions Grant Program	14.231

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

9. Auditee qualified as a low-risk auditee? Yes No

Unified Government of Wyandotte County and Kansas City, Kansas

Schedule of Findings and Questioned Costs (Continued) Year Ended December 31, 2022

Section II – Financial Statement Findings

Reference Number	Finding
2022-001	<p>Criteria:</p> <p>Management of the Unified Government is responsible for establishing and maintaining effective internal controls over financial reporting. These controls should allow management or employees to prevent, or detect and correct, misstatements to the financial statements on a timely basis.</p> <p>Condition:</p> <p>During the audit there were a significant number of audit adjustments proposed to the original trial balance that were presented to us at the beginning of the audit, which materially affected year-end balances. Most of the audit adjustments related to recognition of capital assets, landfill closure liability, litigation accrual, STAR bonds, the Board of Public Utilities portion of long-term debt, land bank properties and activity related to unreconciled accounts from prior periods.</p> <p>Cause:</p> <p>The Unified Government experienced turnover of finance personnel as well as resource constraints due to a focus on implementing a new Enterprise Resource Planning (ERP) system.</p> <p>Effect:</p> <p>There were significant financial statement adjustments proposed during the audit process. The lack of proper procedures and controls in place over the preparation of the financial statements could also potentially result in material misstatements of the financial statements and material departures from generally accepted accounting principles. The financial statements were also not available in a timely manner for users of the information.</p> <p>Recommendation:</p> <p>We recommend the Unified Government refine controls in place around the month and year-end financial statement close process as well as increase resources within the accounting department to ensure the accounting and financial reporting are accurate, timely, and in accordance with applicable standards.</p> <p>View of Responsible Official and Planned Corrective Actions:</p> <p>Management agrees there were resource constraints in 2022 and 2023 effecting timely completion of some work products for the audit. Management approached the 2022 audit with the same organization of work as prior years audits have been performed. Management feels it is common to have adjustments to the Trial Balance as adjustments can be identified as work progress to financial statement preparation. Management does and will continue to have controls in place around year end close.</p>

Unified Government of Wyandotte County and Kansas City, Kansas

Schedule of Findings and Questioned Costs (Continued) Year Ended December 31, 2022

Reference Number	Finding
2022-002	<p>Criteria: Management of the Unified Government is responsible for establishing and maintaining effective internal controls over financial reporting. These controls should allow management or employees to prevent, or detect and correct, misstatements to the financial statements on a timely basis.</p> <p>Condition: The Unified Government has multiple Information Technology related limitations and does not have canned reports that can be ran real time without manual manipulation. This includes the following types of reports: aging of accounts receivable, accounts payable detail, trial balances and journal entry files.</p> <p>Cause: The Unified Government's accounting system, Cayenta was never set up to be able to run these types of reports.</p> <p>Effect: The lack of being able to run these types of reports did not allow management to effectively review the balances in accounts receivable, accounts payable or certain trial balance accounts to effectively determine if adjustments to any of these balances need to be made.</p> <p>Recommendation: We recommend the Unified Government create canned reports for accounts receivable, accounts payable, trial balance and journal entry details within the new ERP system. This will allow management to properly review these accounts on a periodic basis to ensure that the balances in each account are accurate as well as to utilize the information for operational purposes and reporting to governance.</p> <p>View of Responsible Official and Planned Corrective Actions: Management agrees with the recommendation. The lack of financial reporting was one of the main driving factors that drove the organization to look for better functioning solutions to manage financial data.</p>

Unified Government of Wyandotte County and Kansas City, Kansas

Schedule of Findings and Questioned Costs (Continued) Year Ended December 31, 2022

Reference Number	Finding
2022-003	<p>Criteria:</p> <p>Management of the Unified Government is responsible for establishing and maintaining effective internal controls over financial reporting. These controls should allow management or employees to prevent, or detect and correct, misstatements to the financial statements on a timely basis.</p> <p>Condition:</p> <p>For the Unified Government to be in compliance with generally accepted accounting principles for financial reporting, as set forth in GASB 13, 39, 61, 80 and 90, the reporting entity should be evaluated annually to determine that all required component units are properly recorded. Without doing so, precludes the readers of your financial statements from adequately seeing the breadth and scope of your activities.</p> <p>Cause:</p> <p>The Unified Government did not have proper procedures and controls in place to evaluate the proper reporting entity, including inclusion of appropriate component units, and do so in a timely manner.</p> <p>Effect:</p> <p>The lack of having an accurate reporting model resulted in the Unified Government not considering the Land Bank as a component unit which resulted in an \$10.5M restatement to the January 1, 2022 net position and an adjustment to the 2022 financial statements for \$10.1M to account for properties in the Land Bank.</p> <p>Recommendation:</p> <p>We recommend the Unified Government look for ways to strengthen the internal controls by reviewing the GASB reporting model to ensure that all component units are accurately reflected in the financial statements.</p> <p>View of Responsible Official and Planned Corrective Actions:</p> <p>The Land Bank was established as a unit of our Economic Development Department in 1999, and it was not considered to be a component unit by previous administrations or auditors. The funds flow through the Unified Government accounts, there is no separate accounting for the Land Bank, or separate tax identification number, as there are for other component units. Management will add a procedure to our audit process to evaluate that all component units are properly recorded.</p>

Unified Government of Wyandotte County and Kansas City, Kansas

Schedule of Findings and Questioned Costs (Continued) Year Ended December 31, 2022

Reference Number	Finding
2022-004	<p>Criteria:</p> <p>Management of the Unified Government is responsible for establishing and maintaining effective internal controls over financial reporting. These controls should allow management or employees to prevent, or detect and correct, misstatements to the financial statements on a timely basis.</p> <p>Condition:</p> <p>The Unified Government operates in a decentralized environment where departments manage their own grant accounting. There was no centralized position monitoring the grant or tracking the expenditures or revenues by grant. Therefore, at year-end, the Unified Government did not have the ability to timely complete the schedule of expenditures of federal awards (SEFA), and did not have controls in place to ensure that the SEFA and the intergovernmental receivables were complete.</p> <p>Cause:</p> <p>The grant manager position for the Unified Government was vacant subsequent to the fiscal year-end which included the timing of the audit process.</p> <p>Effect:</p> <p>The lack of a formal grant manager and a decentralized environment resulted in overspending of two grants, and significant delays in applying for reimbursements for expenditures, which caused a negative fund balance in the Special Revenues Grant Fund. Additionally, this resulted in various adjustments to correct the presentation of the SEFA.</p> <p>Recommendation:</p> <p>We recommend the Unified Government fill the grant manager position to centralize the accounting and compliance aspects of all grants and awards. We also recommend the Unified Government create individual account codes for each grant within Workday so that the revenues, expenditures and receivables for grants can be more easily monitored on an individual basis. Lastly, we recommend the Unified Government implement a specific review checklist for the preparation of the SEFA to ensure proper reconciliation back to grant records.</p> <p>View of Responsible Official and Planned Corrective Actions:</p> <p>Management agrees that the tracking of grants and compliance should be the oversight of the Finance department and is working to get the grant manager position filled. The turnover of multiple staff involved with the grants process, the decentralized grant environment and the implementation of the new ERP system contributed to delays. Prior to the grant position being created two years ago, the Finance department worked with the grant departments to track grant activity and assist with budgeting. Our previous financial system did not have a grants module that could assist with grant tracking of expenses and reimbursements. Within Workday awards are set up with controlling grant worktags that identify transactions related to the grant activity. There is more change management with the departments to occur so that we can effectively report activity.</p>

Unified Government of Wyandotte County and Kansas City, Kansas

Schedule of Findings and Questioned Costs (Continued) Year Ended December 31, 2022

Reference Number	Finding
2022-005	<p>Criteria: Management of the Unified Government is responsible for establishing and maintaining effective internal controls over financial reporting. These controls should allow management or employees to prevent, or detect and correct, misstatements to the financial statements on a timely basis.</p> <p>Condition: The fiscal support specialist, fiscal support supervisor and the administrative coordinator in the treasury department have incompatible duties within the cash inflows cycle.</p> <p>Cause: Due to recent turnover in the treasury department, the Unified Government has had limited resources to appropriately segregate duties.</p> <p>Effect: The lack of segregation of duties over cash inflows could create a situation where intentional or unintentional errors of misappropriation of assets could occur and not be detected and corrected timely.</p> <p>Recommendation: We recommend the Unified Government look for ways to strengthen the internal controls by realigning or reassigning duties where practical and putting in place compensating controls to mitigate and reduce the risk to the Unified Government. This could include restricting who in the treasury department has access to the custody of cash and implementing a control that does not allow individuals with access to cash to be able to record the cash payments in the general ledger or review cash reconciliations.</p> <p>View of Responsible Official and Planned Corrective Actions: Management agrees with the recommendation. During Workday implementation, the majority of cash recording has been moved to central accounting. Further, in 2023 there was a change to the UMB vault process that changed the deposit model from a receiving point at treasury to a direct route from the department to the vault and the electronic receipts processed at the vault are reconciled daily by central accounting then entered to the system most commonly on an interface.</p>

Unified Government of Wyandotte County and Kansas City, Kansas

Schedule of Findings and Questioned Costs (Continued) Year Ended December 31, 2022

Reference Number	Finding
2022-006	<p>Criteria: Management of the Unified Government is responsible for establishing and maintaining effective internal controls over financial reporting. These controls should allow management or employees to prevent, or detect and correct, misstatements to the financial statements on a timely basis.</p> <p>Condition: Certain purchase card transactions did not have the monthly reconciliation process documented and approved timely in accordance with the Visa Purchasing Card Policy. Additionally, there was a large amount of transactions in excess of the \$1,000 individual transaction limit noted in the policy.</p> <p>Cause: Unified Government departments with purchasing cards are not following the Visa Purchasing Card Policy that is currently in effect.</p> <p>Effect: The lack of timely monthly reconciliations and approvals of purchase card activity by the department heads along with having individual transactions that exceed the \$1,000 threshold established by the Visa Purchasing Card Policy puts the Unified Government at risk of improper usage of the purchase cards that may not be identified by management in a timely manner.</p> <p>Recommendation: We recommend the Unified Government adhere to the stipulations included in the Visa Purchasing Card Policy when purchase cards are being used.</p> <p>View of Responsible Official and Planned Corrective Actions: Management agrees that transactions were not approved in a timely manner due to changes made by the previous administration. Prior to August 2022, all user card transactions that were not approved at the department level were reviewed by accounting personnel and approved for payment. In 2022, the Interim County Administrator made changes to that model where central accounting was removed from the approval flow. Once this was done certain transactions were not approved and resulted in this finding. Our cardholder limits are \$5,000 (commonly) per month per the procurement policy, not \$1,000, and there are exceptions to that monthly limit approved by the procurement card manager. Any transactions found to be in violation of the procurement card policy are brought to the attention of the CFO, the procurement director and the County Administrator's office. Elected offices may not be required to follow the policy per state statute or other state governance.</p>

Unified Government of Wyandotte County and Kansas City, Kansas

Schedule of Findings and Questioned Costs (Continued) Year Ended December 31, 2022

Section III – Federal Award Findings and Questioned Costs

Reference Number	Finding
2022-007	<p>U.S. Department of Health and Human Services, passed through Kansas Department of Aging Aging Cluster -</p> <p>ALN 93.044 - Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers - 2201KSOASS and 2201KSOACM ALN 93.045 - Special Programs for the Aging Title III, Part C Nutrition Services - 2201KSOAHD</p> <p>Criteria or Specific Requirement: Suspension and Debarment and Significant Deficiency In accordance with 2 CFR 200.214, non-federal entities are prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred. “Covered transactions” include contracts for goods and services awarded under a non-procurement transaction (<i>e.g.</i>, grant or cooperative agreement) that are expected to equal or exceed \$25,000 or meet certain other criteria as specified in 2 CFR section 180.220. All non-procurement transactions entered into by a pass-through entity (<i>i.e.</i>, subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless they are exempt as provided in 2 CFR section 180.215.</p> <p>Per 2 CFR 200.303, the non-Federal entities receiving federal awards (<i>i.e.</i>, auditee management) establish and maintain internal control design to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.</p> <p>Condition: Suspension and debarment checks were not completed for the subrecipients that received federal funds.</p> <p>Questioned Costs: None noted.</p> <p>Context: The single subrecipient under both ALN 93.044 and 93.045 receiving approximately \$418,000 was not evaluated for suspension and debarment. It was noted after subsequent check, that the subrecipient was not suspended or debarred.</p> <p>Identification of Prior Year Finding: 2021-005</p> <p>Effect: Federal funds could be paid to entities that are suspended or debarred.</p> <p>Cause: For the Unified Government, this is typically included in the contracts, but was not included in the subrecipient contracts for this program and the Unified Government did not have another means of validating suspension and debarment.</p>

Unified Government of Wyandotte County and Kansas City, Kansas

Schedule of Findings and Questioned Costs (Continued) Year Ended December 31, 2022

Reference Number	Finding
2022-007	<p data-bbox="342 575 537 602">Recommendation:</p> <p data-bbox="342 611 1442 701">Policies and procedures should be modified to ensure that suspension and debarment checks are performed on vendors and subrecipients alike prior to making purchases with federal funds. When newly established programs include subrecipients, we also recommend the contracts include suspension and debarment language.</p> <p data-bbox="342 737 992 764">View of Responsible Official and Planned Corrective Actions:</p> <p data-bbox="342 772 1442 894">The reason for recurrence is the finding was communicated late in the prior year and due to transition and turnover within the department's staff. Procurement has begun the process of checking SAM.gov for debarment for potential suppliers. Also, departments have been informed of this required step for both suppliers and subrecipients. Downstream, need to evaluate if this language can be added to the contract templates.</p>

Unified Government of Wyandotte County and Kansas City, Kansas

Schedule of Findings and Questioned Costs (Continued) Year Ended December 31, 2022

Reference Number	Finding
2022-008	<p>U.S. Department of Health and Human Services, passed through Kansas Department of Aging Aging Cluster - ALN 93.044 - Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers - 2201KSOASS and 2201KSOACM ALN 93.045 - Special Programs for the Aging Title III, Part C Nutrition Services - 2201KSOAHD</p> <p>Criteria or Specific Requirement: Subrecipient Monitoring and Material Weakness Per 2 CFR 200.332, a pass-through entity is required to evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and terms and conditions of the subaward as well as monitor the activities of the subrecipient which include reviewing financial and performance reports, obtaining and reviewing subrecipient single audit reports, etc.</p> <p>Per 2 CFR 200.303, the non-Federal entities receiving federal awards (<i>i.e.</i>, auditee management) establish and maintain internal control design to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.</p> <p>Condition: No risk assessment or ongoing formal monitoring of the subrecipient was performed.</p> <p>Questioned Costs: None noted.</p> <p>Context: There is only one subrecipient associated with this program. During 2022, the subrecipient received \$418,171 (\$104,601 - ALN 93.044, \$313,570 - ALN 93.045) from the Unified Government. The subrecipient for this program is a long-time subrecipient that is familiar with federal compliance requirements, but the risk assessment was not done in writing. Additionally, ongoing monitoring including reviewing for single audit filings were not completed.</p> <p>Identification of Prior Year Finding: 2021-007</p> <p>Effect: Federal funds could be improperly utilized by a subrecipient which does not have an adequate understanding of the requirements or tools to support the program.</p> <p>Cause: The Unified Government has a long-time relationship with this subrecipient and did not formalize the risk assessment process. Further, formalized processes for monitoring subrecipients were not operating effectively.</p> <p>Recommendation: We recommend that the Unified Government develop procedures to perform a risk assessment on all potential subrecipients before entering into an agreement to provide federal funds to that entity and revisit annually thereafter. Additionally, formal policies and procedures should be put in place over the various levels of monitoring that may occur as a result of the risk assessment and should also include a trigger to ensure single audit reports of subrecipients are reviewed.</p> <p>View of Responsible Official and Planned Corrective Actions: The reason for recurrence is the finding was communicated late in the prior year and due to transition and turnover within the department's staff. Aging department is now completing these assessments annually.</p>

Unified Government of Wyandotte County and Kansas City, Kansas

Schedule of Findings and Questioned Costs (Continued) Year Ended December 31, 2022

Reference Number	Finding
2022-009	<p>U.S. Department of Health and Human Services, passed through Kansas Department of Aging Aging Cluster - ALN 93.044 - Special Programs for the Aging_ Title III, Part B_ Grants for Supportive Services and Senior Centers - 2201KSOASS and 2201KSOACM</p> <p>Criteria or Specific Requirement – Earmarking and Significant Deficiency As described in the <i>Older American Acts</i> (OAA) Field Manual, Section 8.1.6.A.5 of the Kansas Department for Aging and Disability Services, the Unified Government is required to perform earmarking to ensure that no more than 120% of the budgeted amount of each category is spent and reimbursed.</p> <p>Per 2 CFR 200.303, the non-Federal entities receiving federal awards (<i>i.e.</i>, auditee management) establish and maintain internal control design to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.</p> <p>Condition: While performing procedures over the Aging Cluster, the Unified Government did not comply with the earmarking requirements as set forth by the grant.</p> <p>Questioned Costs – \$22,234 (In home services expenses which exceeded budgeted amounts by more than 20% for ALN 93.044 - 2201KSOASS and 2201KSOACM)</p> <p>Context: We reviewed the budget to actual comparison for the grant period ended September 30, 2022, which is associated with the awards year end. We noted in home services expenses exceeded the budgeted threshold of 120% by \$22,234.</p> <p>Identification of Prior Year Finding: N/A</p> <p>Effect: Compliance with earmarking is not being met.</p> <p>Cause: The Unified Government's controls to follow the earmarking requirement did not operate effectively.</p> <p>Recommendation: We recommend that the Unified Government put in place processes/controls to monitor earmarking requirement for compliance.</p> <p>Views of Responsible Official and Planned Corrective Actions: Management will put controls and processes in place to ensure earmarking is being monitored for compliance.</p>

Unified Government of Wyandotte County and Kansas City, Kansas

Schedule of Findings and Questioned Costs (Continued)

Year Ended December 31, 2022

Reference Number	Finding
2022-010	<p>U.S. Department of Agriculture Passed through the Kansas Department of Health and Environment Special Supplemental Nutrition Program for Women, Infants, and Children - 10.557 - Award number 202222W100643</p> <p>Criteria or Specific Requirement – Allowable Costs/Cost Principles and Significant Deficiency</p> <p>Per 2 CFR 200.412 costs may be classified as direct or indirect costs and the charging of indirect costs are further governed by 2 CFR 200.414. The Unified Government has not elected to use the De Minimus indirect cost rate as allowed under the regulations nor do they have a federally negotiated indirect cost rate agreement.</p> <p>Per the WIC Policy and Procedures Manual, Expenses Section, 15.b., the Unified Government should negotiate a rate with the State Agency (SA) annually. As part of the negotiation, the Local Agency (LA) must submit an Indirect Cost Rate (ICR) proposal, including all documents and calculations used to determine the ICR, to the SA with the annual budget. The rate negotiated by the SA will be equal to or less than the indirect rate approved by the U.S. Dept. of Health and Human Services for KDHE.</p> <p>Per 2 CFR 200.303, the non-Federal entities receiving federal awards (<i>i.e.</i>, auditee management) establish and maintain internal control design to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.</p> <p>Condition:</p> <p>For the Unified Government's Special Supplemental Nutrition Program for Women, Infants, and Children grant, for specific indirect cost rate was negotiated and approved by the Kansas Department of Health for the period July 1, 2021 through June 30, 2022. The Unified Government was unable to find a subsequent renewal or change in the negotiated rate governing such charges to the award.</p> <p>Questioned Costs – \$37,931 related to the award number 202222W100643 for the grant period of October 1, 2021 through September 30, 2022. An approved indirect cost rate was not available for the period of July 1, 2022 through September 30, 2022.</p> <p>Context:</p> <p>In the absence of an updated agreement, the Unified Government used the indirect cost rate from its most recent agreement, which covered the period of July 2021 to June 2022 for periods outside of the agreed upon time (July 2022 through September 2022). Given an updated agreement was not present, it was uncertain if such charges were allowable or accurately charged to the award.</p> <p>Identification of Prior Year Finding: N/A</p> <p>Effect:</p> <p>Inappropriate indirect costs may be charged to the award based on unapproved agreements.</p> <p>Cause:</p> <p>The Unified Government does not have proper controls in place to monitor indirect costs and timing of when new negotiations may be required to support ongoing indirect costs.</p>

Unified Government of Wyandotte County and Kansas City, Kansas

Schedule of Findings and Questioned Costs (Continued) Year Ended December 31, 2022

Reference Number	Finding
2022-010	<p data-bbox="337 575 532 600">Recommendation:</p> <p data-bbox="337 606 1333 665">We recommend the Unified Government appropriately store records where department personnel can access them when needed.</p> <p data-bbox="337 703 992 728">Views of Responsible Official and Planned Corrective Actions:</p> <p data-bbox="337 735 1446 793">Management will work internally to complete the annual calculation of the indirect rate and develop a solution, a shared document solution to provide indirect rate information to departments in a consistent and timely manner.</p>

Unified Government of Wyandotte County and Kansas City, Kansas

Schedule of Findings and Questioned Costs (Continued) Year Ended December 31, 2022

Reference Number	Finding
2022-011	<p>U.S. Department of Treasury COVID 19 - Coronavirus State and Local Fiscal Recovery Funds - 21.027</p> <p>Criteria or Specific Requirement: Suspension and Debarment and Significant Deficiency In accordance with 2 CFR 200.214, non-federal entities are prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred. "Covered transactions" include contracts for goods and services awarded under a non-procurement transaction (<i>e.g.</i>, grant or cooperative agreement) that are expected to equal or exceed \$25,000 or meet certain other criteria as specified in 2 CFR section 180.220.</p> <p>Per 2 CFR 200.303, the non-Federal entities receiving federal awards (<i>i.e.</i>, auditee management) establish and maintain internal control design to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.</p> <p>Condition: For vendor contracts, suspension and debarment checks were not performed.</p> <p>Questioned Costs - None noted.</p> <p>Context: For 21.027, there were 15 vendors receiving a total of \$1,382,977 subject to suspension and debarment requirements. Of those 15, a sample of 3 vendors receiving a total of \$324,205 were selected for testing and none of the three were verified by the Unified Government for Suspension and Debarment. A subsequent check was completed and none of the associated three vendors selected for testing were suspended or debarred. The sample was not intended to be, and was not, a statistically valid sample.</p> <p>Identification of Prior Year Finding: 2021-002</p> <p>Effect: Federal funds could be paid to entities that are suspended or debarred.</p> <p>Cause: Expenditures for these programs were identified after many of these purchases had taken place. Departments performing their own procurement processes may not have been familiar with federal requirements or known at the time of purchase that this would be reimbursed with federal funds and did not complete the required suspension and debarment checks.</p> <p>Recommendation: We recommend that the Unified Government communicate to all departments that purchases using federal funds have suspension and debarment checks completed prior to purchase and the procurement department provide training on the requirements to properly document that suspension and debarment checks are completed.</p> <p>View of Responsible Official and Planned Corrective Actions: The reason for recurrence is the finding was communicated late in the prior year and due to transition and turnover within the department's staff. Procurement has begun the process of checking SAM.gov for debarment for potential suppliers. Also, departments have been informed of this required step.</p>

Unified Government of Wyandotte County and Kansas City, Kansas

Schedule of Findings and Questioned Costs (Continued) Year Ended December 31, 2022

Reference Number	Finding
2022-012	<p>U.S. Department of Treasury COVID 19 - Coronavirus State and Local Fiscal Recovery Funds - 21.027</p> <p>Criteria or Specific Requirement – Reporting and Significant Deficiency Per 2 CFR 200.303, the non-Federal entities receiving federal awards (<i>i.e.</i>, auditee management) establish and maintain internal control design to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Per the Coronavirus State and Local Fiscal Recovery Funds Guidance on Recipient Compliance and Reporting Responsibilities, metropolitan cities and counties with a population below 250,000 residents that are allocated more than \$10,000,000 in SLFRF are required to submit quarterly project and expenditure reports.</p> <p>Per 2 CFR 200.303, the non-Federal entities receiving federal awards (<i>i.e.</i>, auditee management) establish and maintain internal control design to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.</p> <p>Condition: During our test work over the Coronavirus State and Local Fiscal Recovery grant, we noted the Unified Government did not timely file required reports.</p> <p>Questioned Costs – None noted.</p> <p>Context: One out of the two quarterly reports selected for testing was submitted on August 18, 2022 rather than the Department of Treasury's due date of July 31, 2022. The sample was not intended to be, and was not, a statistically valid sample.</p> <p>Identification of Prior Year Finding: N/A</p> <p>Effect: Required reports are not being submitted timely.</p> <p>Cause: The Unified Government's controls to ensure reports are filed timely were not operating effectively.</p> <p>Recommendation: We recommend that the Unified Government implement a process that includes tracking the timely submission of reports.</p> <p>Views of Responsible Official and Planned Corrective Actions: In concert with our ARPA consultant, we were able to combine the City & County on the portal and report timely quarterly since this initial issue in the reporting portal.</p>

Unified Government of Wyandotte County and Kansas City, Kansas

Schedule of Findings and Questioned Costs (Continued) Year Ended December 31, 2022

Reference Number	Finding
2022-013	<p>U.S. Department of Homeland Security Staffing for Adequate Fire and Emergency Response (SAFER) - 97.083, Award number EMW-2019-FF-0819</p> <p>Criteria or Specific Requirement – Material Weakness Per 2 CFR 200.303, the non-Federal entities receiving federal awards (<i>i.e.</i>, auditee management) establish and maintain internal control design to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.</p> <p>Condition: It is the Unified Government's policy that no funding received through the Staffing for Adequate Fire and Emergency Response (SAFER) grant is to be utilized for overtime pay even when it is allowed under the grant. During testing of allowable costs, we identified instances in which funding was used for overtime pay.</p> <p>Question Costs: None noted</p> <p>Context: We selected a sample of 40 charges to the SAFER grant of which, all were salaries and benefits expenditures. Within our sample, we noted 10 of the selections were overtime and were charged and allocated to the grant. These were determined to be allowable under the grant as it was for overtime that the fire department routinely pays as a part of the firefighter's regularly scheduled and contracted shift hours to comply with the <i>Fair Labor Standards Act</i> (FLSA). This sample was not intended to be, and was not, a statistically valid sample.</p> <p>Identification of Prior Year Finding: N/A</p> <p>Effect: The Unified Government's control surrounding overtime pay was not operating effectively and overtime was applied against the grant despite their internal policies and controls.</p> <p>Cause: The Unified Government's controls to not charge overtime did not operate effectively.</p> <p>Recommendation: We recommend that the Unified Government review its control structure surrounding the SAFER award document and ensure they are designed around compliance requirements and that they are operating effectively.</p> <p>Views of Responsible Official and Planned Corrective Actions: Management will work with stakeholders so that only the allowed costs are used as the basis of the reimbursement packet. We have also created fencing around allowed costs and period of performance in our new ERP system.</p>

Unified Government of Wyandotte County and Kansas City, Kansas

Schedule of Findings and Questioned Costs (Continued) Year Ended December 31, 2022

Reference Number	Finding
2022-014	<p>U.S. Department of Homeland Security Staffing for Adequate Fire and Emergency Response (SAFER) - 97.083, Award number EMW-2019-FF-0819</p> <p>Criteria or Specific Requirement – Reporting and Significant Deficiency Per 2 CFR 200.303, the non-Federal entities receiving federal awards (<i>i.e.</i>, auditee management) establish and maintain internal control design to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Per The Department of Homeland Security (DHS) Notice of Funding Opportunity (NOFO) FY 2019 Staffing for Adequate Fire and Emergency Response (SAFER), quarterly performance reports which include a summary of project expenditures are required to be submitted.</p> <p>Per 2 CFR 200.303, the non-Federal entities receiving federal awards (<i>i.e.</i>, auditee management) establish and maintain internal control design to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.</p> <p>Condition: During our test work over the Staffing for Adequate Fire and Emergency Response (SAFER) grant, we noted the Unified Government was not able to supply support to evidence that a quarterly performance report selected for testing was properly completed and filed.</p> <p>Questioned Costs – None noted.</p> <p>Context: One out of the two quarterly reports selected for testing was unable to be supplied. This sample was not intended to be, and was not, a statistically valid sample.</p> <p>Identification of Prior Year Finding: N/A</p> <p>Effect: Required reports may not be submitted and/or submitted timely.</p> <p>Cause: The Unified Government's controls to ensure quarterly reports were submitted did not operate effectively.</p> <p>Recommendation: We recommend that the Unified Government implement a process that includes tracking the timely submission of reports.</p> <p>Views of Responsible Official and Planned Corrective Actions: Management has begun the process of centralizing documents related to reporting, monitoring and compliance.</p>

Unified Government of Wyandotte County and Kansas City, Kansas

Schedule of Findings and Questioned Costs (Continued) Year Ended December 31, 2022

Reference Number	Finding
2022-015	<p>U.S. Department of Housing and Urban Development Emergency Solutions Grant Program - 14.231, Award number E-22-MC-20-0001</p> <p>Criteria or Specific Requirement – Matching and Material Weakness Per 24 CFR 576.201, ESG, recipients, other than states and territories, must match the funding provided by HUD under its ESG program in an amount that equals the recipient's fiscal year grant from sources other than those provided under the ESG program.</p> <p>Per 2 CFR 200.303, the non-Federal entities receiving federal awards (<i>i.e.</i>, auditee management) establish and maintain internal control design to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.</p> <p>Condition: During our test work over the Emergency Solutions grant, we noted that the Unified Government did not meet the matching requirements during the year ended December 31, 2022.</p> <p>Questioned Costs – \$166,876, which are the total expenditures under the grant award number E-22-MC-20-0001. The entire amount is considered a questioned costs as no match was made for the related expenditures.</p> <p>Context: The Unified Government did not comply with matching requirement as set forth by the U.S. Department of Housing and Urban Development. The award agreement is for a total of \$195,473 and the period of performance does extend until November 2, 2024; therefore, a match could still be met, but it will not be within the same fiscal year as when the funds were spent.</p> <p>Identification of Prior Year Finding: N/A</p> <p>Effect: Compliance with the matching requirements for this program is not being met.</p> <p>Cause: The Unified Government controls to ensure matching requirements are met was not operating effectively.</p> <p>Recommendation: We recommend that the Unified Government implement a process that includes tracking the matching requirements to ensure compliance.</p> <p>Views of Responsible Official and Planned Corrective Actions: With our new ERP system, in the grant/award module, the Unified Government of Wyandotte County & Kansas City KS are working with departments to establish match components and trackable spend items to enhance compliance with award terms.</p>

Unified Government of Wyandotte County and Kansas City, Kansas

Schedule of Findings and Questioned Costs (Continued) Year Ended December 31, 2022

Reference Number	Finding
2022-016	<p>U.S. Department of Housing and Urban Development Emergency Solutions Grant Program - 14.231, Award number E-22-MC-20-0001</p> <p>Criteria or Specific Requirement – Special Tests - Obligation, Expenditure and Payment Requirements and Material Weakness Per 24 CFR Section 576.203(b), all of the recipient’s grant must be expended for eligible activity costs within 24 months after the date HUD signs the grant agreement with the recipient.</p> <p>Per 2 CFR 200.303, the non-Federal entities receiving federal awards (<i>i.e.</i>, auditee management) establish and maintain internal control design to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.</p> <p>Condition: Various expenditures were dated outside of the applicable expenditure periods.</p> <p>Questioned Costs – \$166,028</p> <p>Context: Based on the expenditure listing provided by the Unified Government, a total of \$166,028 of expenditures were outside of the period of performance on the award. The expenses were incurred from December 2021 through October 2022, but the award did not begin until November 2022.</p> <p>Identification of Prior Year Finding: N/A</p> <p>Effect: Compliance with the expenditure requirements is not being met.</p> <p>Cause: The Unified Government's controls to follow expenditure requirements did not operate effectively.</p> <p>Recommendation: We recommend that the Unified Government ensure that costs allocated to federal programs are incurred during the period of performance.</p> <p>Views of Responsible Official and Planned Corrective Actions: With the aid of technology available through our new ERP system, management plans to enhance operations by having training documents and processes for various awards so as personnel attrition occurs there is continuity in processes.</p>

Unified Government of Wyandotte County and Kansas City, Kansas

Schedule of Findings and Questioned Costs (Continued) Year Ended December 31, 2022

Reference Number	Finding
2022-017	<p>U.S. Department of Housing and Urban Development Emergency Solutions Grant Program - 14.231, Award number E-22-MC-0001 COVID-19 Emergency Solutions Grant Program - 14.231, Award number E-20-MW-20-0001</p> <p>Criteria or Specific Requirement – Special Tests: Obligation, Expenditure and Payment Requirements and Material Weakness According to 24 CFR section 576.203, a recipient must pay each subrecipient for allowable costs within 30 days after receiving the subrecipient's complete payment request.</p> <p>Per 2 CFR 200.303, the non-Federal entities receiving federal awards (<i>i.e.</i>, auditee management) establish and maintain internal control design to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.</p> <p>Condition: While performing testing over the Emergency Solutions Grant, we noted the Unified Government did not pay three subrecipients within the 30 days of receiving the subrecipients completed payment request.</p> <p>Questioned Costs – None noted.</p> <p>Context: There were 74 payments made to subrecipients receiving a total of \$1,013,942. Of those 74 payments, a sample of eight payments totaling \$143,908 were selected for testing. Out of the eight payments, three payments totaling \$96,853 were made past the 30 day requirement (ranged from 39 to 77 days for payment). This sample was not intended to be, and was not, a statistically valid sample.</p> <p>Identification of Prior Year Finding: N/A</p> <p>Effect: Payments to subrecipients are not being made within 30 days of the payment request.</p> <p>Cause: The Unified Government's controls to ensure timely payment did not operate effectively.</p> <p>Recommendation: We recommend that the Unified Government put in place processes/controls to ensure payment requests received from subrecipients within 30 days of receipt.</p> <p>Views of Responsible Official and Planned Corrective Actions: Departmental stakeholders should work with central accounting to be sure payments are made in time and develop solutions where there could potentially be a shortfall.</p>

Unified Government of Wyandotte County and Kansas City, Kansas

Schedule of Findings and Questioned Costs (Continued) Year Ended December 31, 2022

Reference Number	Finding
2022-018	<p>U.S. Department of Housing and Urban Development Emergency Solutions Grant Program - 14.231, Award number E-22-MC-0001 COVID-19 Emergency Solutions Grant Program - 14.231, Award number E-20-MW-20-0001</p> <p>Criteria or Specific Requirement: Suspension and Debarment and Significant Deficiency In accordance with 2 CFR 200.214, non-federal entities are prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred. “Covered transactions” include contracts for goods and services awarded under a non-procurement transaction (<i>e.g.</i>, grant or cooperative agreement) that are expected to equal or exceed \$25,000 or meet certain other criteria as specified in 2 CFR section 180.220. All non-procurement transactions entered into by a pass-through entity (<i>i.e.</i>, subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless they are exempt as provided in 2 CFR section 180.215.</p> <p>Per 2 CFR 200.303, the non-Federal entities receiving federal awards (<i>i.e.</i>, auditee management) establish and maintain internal control design to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.</p> <p>Condition: Suspension and debarment checks were not completed for the subrecipients that received federal funds.</p> <p>Questioned Costs - None noted.</p> <p>Context: For 14.231, there were seven subrecipients receiving a total of \$1,013,942 subject to suspension and debarment requirements. Of those seven, a sample of two subrecipients receiving a total of \$469,455 were selected for testing and none of the two were verified by the Unified Government for Suspension and Debarment. A subsequent check was completed and none of the associated two subrecipients selected for testing were suspended or debarred. The sample was not intended to be, and was not, a statistically valid sample.</p> <p>Identification of Prior Year Finding: N/A</p> <p>Effect: Federal funds could be paid to entities that are suspended or debarred.</p> <p>Cause: For the Unified Government, this is typically included in the contracts, but was not included in the subrecipient contracts for this program and the Unified Government did not have another means of validating suspension and debarment.</p> <p>Recommendation: Policies and procedures should be modified to ensure that suspension and debarment checks are performed on vendors and subrecipients alike prior to making purchases with federal funds. When newly established programs include subrecipients, we also recommend the contracts include suspension and debarment language.</p> <p>View of Responsible Official and Planned Corrective Actions: Procurement has begun the process of checking SAM.gov for debarment for potential suppliers. Also, departments have been informed of this required step.</p>

Unified Government of Wyandotte County and Kansas City, Kansas

Schedule of Findings and Questioned Costs (Continued)

Year Ended December 31, 2022

**Reference
Number**

Finding

2022-019 U.S. Department of Health and Human Services, passed through Kansas Department of Aging
Aging Cluster -
ALN 93.045 - Special Programs for the Aging _Title III, Part C_Nutrition Services - 2201KSOAHD

Criteria or Specific Requirement – Allowable Costs/Cost Principles and Material Weakness

Federal regulations state that “charges to federal awards for salaries and wages, must be based on records that accurately reflect the work performed.” The regulations also state that “the records must be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and property allocated” and “budget estimates alone do not qualify as support for charges to federal awards” (2 CFR 200.430(i)).

Per 2 CFR 200.303, the non-Federal entities receiving federal awards (i.e., auditee management) establish and maintain internal control design to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Condition – During our test work over the ALN 93.045 grant, we noted the the Unified Government did not have time and activity records with sufficient detail per federal regulations document to support its compensation and fringe benefit expenses.

Questioned Costs – Total questioned costs of \$2,332 were identified as a result of lack of proper documentation to support the charge and allocation to the grant.

Context – We selected a sample of 40 charges totaling \$16,402 to the Aging Cluster grants of which 28 were salaries and benefits expenditures with a value of \$2,332. Within our sample, none of the 28 selections had proper documentation to support allocation to the grant. Per discussions with management and further review, the amounts charged to the grant were based on the approved budget for the position and the internal allocation performed each payroll period. Salaries and benefits charged to the entire cluster in the audit period totaled \$306,658 and represented 16% of the total grant expenditures for the period. The sample was not intended to be, and was not, a statistically valid sample.

Identification of Prior Year Finding: N/A

Effect – Based on testing completed, the the Unified Government did not have sufficient procedures to allocate salaries and fringe benefits activity related to Aging Cluster throughout fiscal year 2022.

Cause – Management indicated that this was attributed to a misunderstanding of the requirements and the inability to rely on budgeted estimates alone.

Recommendation – We recommend that management utilize a time and activity method which meets the requirements of federal regulations. We also recommend employees and their supervisors are provided training on the requirements.

Views of Responsible Official and Planned Corrective Actions – Management agrees with the stated finding and has implemented a corrective action plan.

Unified Government of Wyandotte County and Kansas City, Kansas

Summary Schedule of Prior Audit Findings Year Ended December 31, 2022

Reference Number	Summary of Finding	Status
2021-001	<p>Purchasing Policy - Professional Services (Significant Deficiency)</p> <p>Criteria or Specific Requirement: Internal controls should be designed to provide adequate control over monitoring that purchase orders processed adhere with the Unified Government's purchasing policy.</p> <p>Context: In performing additional procedures related to vendors who received purchase orders annually for several years, support could not be provided indicating that certain professional services related to insurance coverage and related personnel services had been subjected to the request for proposal process as outlined by the Unified Government's purchasing policy.</p> <p>Effect: Purchase orders may not follow the Unified Government's purchasing policy which may lead to overpayment of services.</p> <p>Cause: These contracts have been in place for many years and the underlying support could not be located to support the services had been through the request for proposal process as outlined by the Unified Government's purchasing policy.</p>	Resolved

Unified Government of Wyandotte County and Kansas City, Kansas

Summary Schedule of Prior Audit Findings (Continued) Year Ended December 31, 2022

Reference Number	Summary of Finding	Status
2021-002	<p>U.S. Department of Treasury COVID 19 - Coronavirus State and Local Fiscal Recovery Funds - 21.027</p> <p>U.S. Department of Health and Human Services, passed through Kansas Department of Health and Education Epidemiology and Laboratory Capacity for Infectious Diseases - 93.323 Multiple Awards and Award Years</p> <p>Criteria or Specific Requirement: Per 2 CFR 200.318(h), the non-federal entity must award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contract integrity, compliance with public policy, record of past performance, and financial and technical resources. Part of the process for determining if contractors are responsible is to ensure that contractors are not suspended or debarred under 2 CFR 200.213.</p> <p>Context: For 21.027, there were 10 vendors subject to suspension and debarment testing. Of those 10, 9 vendors were not evaluated for suspension and debarment that received funds. For 93.323, there were 5 vendors subject to suspension and debarment testing. Of those 5, 3 vendors were not evaluated for suspension and debarment that received federal funds.</p> <p>When purchases go through the Unified Government’s procurement department, a suspension and debarment check is completed or is incorporated into the request for proposal process; however, for 9 of these vendors, the procurement did not go through the procurement department and the suspension and debarment checks were not completed. Subsequent review was completed noting that these vendors were not suspended or debarred.</p> <p>The sample size was determined based up on guidelines provided by the AICPA which is not a statistically valid sample.</p> <p>Effect: Federal funds could be paid to entities that are suspended or debarred.</p> <p>Cause: Expenditures for these programs were identified after many of these purchases had taken place. Departments performing their own procurement processes may not have been familiar with federal requirements or known at the time of purchase that this would be reimbursed with federal funds and did not complete the required suspension and debarment checks.</p> <p>Reason for Recurrence and Planned Corrective Actions: The reason for recurrence is the finding was communicated late in the prior year and due to transition and turnover within the department's staff. Procurement has begun the process of checking SAM.gov for debarment for potential suppliers. Also, departments have been informed of this required step.</p>	<p>21.027 - Unresolved See current year 2022-011</p> <p>93.323 - Unresolved</p>

Unified Government of Wyandotte County and Kansas City, Kansas

Summary Schedule of Prior Audit Findings (Continued) Year Ended December 31, 2022

Reference Number	Summary of Finding	Status
2021-003	<p>U.S. Department of Treasury COVID 19 - Coronavirus State and Local Fiscal Recovery Funds - 21.027</p>	21.027 - Resolved
	<p>U.S. Department of Health and Human Services, passed through Kansas Department of Health and Education Epidemiology and Laboratory Capacity for Infectious Diseases - 93.323 Multiple Awards and Award Years</p> <p>Criteria or Specific Requirement: Per 2 CFR 200.327, the non-federal entity's contracts must contain the applicable provisions described in appendix II of 2 CFR Part 200.</p> <p>Context: All contracts tested for both programs did not contain the applicable provisions of appendix II of 2 CFR Part 200.</p> <p>The sample size was determined based up on guidelines provided by the AICPA which is not a statistically valid sample.</p> <p>Effect: Contractors will not be alerted to these provisions and may mis-use federal funding.</p> <p>Cause: Standard contract language did not include the required provisions as applicable so they were not built into the contracts entered into during fiscal year 2021.</p> <p>Reason for Recurrence and Planned Corrective Actions: The reason for recurrence is the finding was communicated late in the prior year and due to transition and turnover within the department's staff. Contracts entered into during the year now have an appendix that contains the applicable provisions of appendix II of 2 CFR Part 200. We have also received templates from our grant consultants i-parametrics.</p>	93.323 - Unresolved

Unified Government of Wyandotte County and Kansas City, Kansas

Summary Schedule of Prior Audit Findings (Continued) Year Ended December 31, 2022

Reference Number	Summary of Finding	Status
2021-004	<p>U.S. Department of Treasury COVID 19 - Coronavirus State and Local Fiscal Recovery Funds - 21.027</p> <p>Criteria or Specific Requirement: Per CFR sections 200.308, 200.309 and 200.403(h), a non-federal entity may charge only allowable costs incurred during the approved budget period of a federal award's period of performance and any costs incurred before the federal awarding agency or pass-through entity made the federal award that were authorized by the federal awarding agency or pass-through entity.</p> <p>Condition: Costs were charged to the program prior to the period of performance of March 3, 2021.</p> <p>Questioned Costs: \$15,706</p> <p>Context: \$15,706 of \$821,636 tested for period of performance was incurred prior to the period of performance beginning period. This program had total expenditures of \$27,088,857.</p> <p>The sample size was determined based up on guidelines provided by the AICPA which is not a statistically valid sample.</p> <p>Effect: Costs could be unallowable if incurred outside of the period of performance.</p> <p>Cause: Invoices for the underlying transaction was received during the period of performance; however the actual expenditure was incurred prior to the period of performance.</p>	Resolved

Unified Government of Wyandotte County and Kansas City, Kansas

Summary Schedule of Prior Audit Findings (Continued) Year Ended December 31, 2022

Reference Number	Summary of Finding	Status
2021-005	U.S. Department of Treasury	21.027 - Resolved
2020-002	COVID 19 - Coronavirus State and Local Fiscal Recovery Funds - 21.027	
	U.S. Department of Treasury, passed through Kansas Department of Aging COVID 19 - Coronavirus Relief Fund - 21.019 Award #182000006	21.019 - Resolved
	U.S. Department of Health and Human Services, passed through Kansas Department of Aging Aging Cluster - 93.044/93.045/93.053 Multiple Awards and Award Years	93.044/93.045/93.053 Unresolved See current year 2022-007
	Criteria or Specific Requirement: Per 2 CFR 200.318(h), the non-federal entity must award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contract integrity, compliance with public policy, record of past performance, and financial and technical resources. Part of the process for determining if contractors are responsible is to ensure that contractors are not suspended or debarred under 2 CFR 200.213.	
	Context: The subrecipients were not evaluated for suspension and debarment that received federal funds. It was noted after subsequent check, that subrecipients were not suspended or debarred. The sample size was determined based up on guidelines provided by the AICPA which is not a statistically valid sample.	
	Effect: Federal funds could be paid to entities that are suspended or debarred.	
	Cause: For the Unified Government, this is typically included in the contracts, but was not included in the subrecipient contracts for this program.	
	Reason for Recurrence and Planned Corrective Actions: The reason for recurrence is the finding was communicated late in the prior year and due to transition and turnover within the department's staff. Procurement has begun the process of checking SAM.gov for debarment for potential suppliers. Also, departments have been informed of this required step. Downstream, need to evaluate if this language can be added to the contract templates.	

Unified Government of Wyandotte County and Kansas City, Kansas

Summary Schedule of Prior Audit Findings (Continued) Year Ended December 31, 2022

Reference Number	Summary of Finding	Status
2021-006	<p>U.S. Department of Treasury COVID 19 - Coronavirus State and Local Fiscal Recovery Funds - 21.027</p> <p>Criteria or Specific Requirement: Per 2 CFR 200.332(d)(1) and (2), the non-federal entity must review financial and performance reports required by the pass-through entity and follow-up and ensure that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and written confirmation from the subrecipient, highlighting the status of actions planned or taken to address Single Audit findings related to the particular subaward.</p> <p>Context: The subrecipients were monitored through monthly reports provided to the Unified Government; however, the Unified Government did not review single audit reports for subrecipients that were required to have a single audit.</p> <p>The sample size was determined based up on guidelines provided by the AICPA which is not a statistically valid sample.</p> <p>Effect: Subrecipients may have findings related to the particular award the Unified Government passed to the subrecipients that does not get addressed.</p> <p>Cause: The Unified Government did not have a process in place to review if subrecipients were required to have a single audit and review the results of the single audit reports.</p>	Resolved

Unified Government of Wyandotte County and Kansas City, Kansas

Summary Schedule of Prior Audit Findings (Continued) Year Ended December 31, 2022

Reference Number	Summary of Finding	Status
2021-007	<p>U.S. Department of Health and Human Services, passed through Kansas Department of Aging Aging Cluster - 93.044/93.045/93.053 Multiple Awards and Award Years</p> <p>Criteria or Specific Requirement: Per 2 CFR 200.332(b), a pass-through entity is required to evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and terms and conditions of the subaward.</p> <p>Condition: No risk assessment of the subrecipient was performed.</p> <p>Questioned Costs: None noted.</p> <p>Context: The subrecipient for this program is a long-time subrecipient that is familiar with federal compliance requirements, but the risk assessment was not done in writing.</p> <p>The sample size was determined based up on guidelines provided by the AICPA which is not a statistically valid sample.</p> <p>Effect: Federal funds could be improperly utilized by a subrecipient which does not have an adequate understanding of the requirements or tools to support the program.</p> <p>Cause: The Unified Government has a long-time relationship with this subrecipient and did not formalize the risk assessment process.</p> <p>Reason for Recurrence and Planned Corrective Actions: The reason for recurrence is the finding was communicated late in the prior year and due to transition and turnover within the department's staff. Aging department is now completing these assessments annually.</p>	<p>Unresolved See current year 2022-008</p>

Unified Government of Wyandotte County and Kansas City, Kansas

Summary Schedule of Prior Audit Findings (Continued) Year Ended December 31, 2022

Reference Number	Summary of Finding	Status
2021-008	<p>U.S. Department of Health and Human Services, passed through Kansas Department of Health and Education Epidemiology and Laboratory Capacity for Infectious Diseases - 93.323 Multiple Awards and Award Years</p> <p>Criteria or Specific Requirement: Per review of the grant award, quarterly reporting was required to be submitted by the 15th day following the end of the quarter.</p> <p>Context: All reports tested were filed accurately, but all were filed after 15 days following the end of the quarter.</p> <p>The sample size was determined based up on guidelines provided by the AICPA which is not a statistically valid sample.</p> <p>Effect: Information may not be received by granting agencies timely and impact granting agencies reporting requirements.</p> <p>Cause: New grant program of the Unified Government which delayed reporting submissions.</p> <p>Reason for Recurrence and Planned Corrective Actions: The reason for recurrence is the finding was communicated late in the prior year and due to transition and turnover within the department's staff. Decentralized staff need to validate the reporting occurs as required.</p>	Unresolved