

THE POLICE DEPARTMENT OF KANSAS CITY, MISSOURI
A Component Unit of the City of Kansas City, Missouri

SINGLE AUDIT REPORT

FOR THE YEAR ENDED APRIL 30, 2023

**The Police Department of Kansas City, Missouri
A Component Unit of the City of Kansas City, Missouri**

Single Audit Report

For the Year Ended April 30, 2023

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**Independent Auditor's Report on Schedule
of Expenditures of Federal Awards**

To the Board of Police Commissioners
The Police Department of Kansas City, Missouri

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Police Department of Kansas City, Missouri (the Department), a component unit of the City of Kansas City, Missouri as of and for the year ended April 30, 2023, and the related notes to the financial statements, which collectively comprise the Department's basic financial statements. We issued our report thereon dated June 23, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Hood and Associates CPAs PC

June 23, 2023
Kansas City, Missouri

ADDITIONAL INFORMATION

The Police Department of Kansas City, Missouri
A Component Unit of the City of Kansas City, Missouri
Schedule of Expenditures of Federal Awards
For the Year Ended April 30, 2023

Federal Grantor/ Program Title	Assistance Listing Number	Expenditures	Amount Passed Through to Sub-recipients
Department of Transportation:			
National Highway Traffic Safety Administration:			
Highway Safety Cluster			
Pass-Through Missouri Department of Highway Safety:			
Police Traffic Services 22-PT-02-096	20.600	\$ 59,224	\$ -
Police Traffic Services 22-RS-11-003	20.600	1,347	-
Police Traffic Services 22-PT-02-158	20.600	5,950	-
Police Traffic Services 22-M5HVE-03-017	20.616	15,860	-
Police Traffic Services 22-M2HVE-05-020	20.616	4,413	-
Police Traffic Services 23-PT-02-016	20.600	77,199	-
Police Traffic Services 23-M2HVE-05-004	20.616	3,717	-
Police Traffic Services 23-M5HVE-03-010	20.616	145,732	-
Police Traffic Services 23-M5HVE-03-008	20.616	33,994	-
Police Traffic Services 23-M5HVE-03-009	20.616	16,608	-
Subtotal- Highway Safety Cluster		364,044	-
Police Traffic Services 22-154-AL-076	20.607	5,289	-
Police Traffic Services 22-154-AL-090	20.607	140,539	-
Police Traffic Services 22-154-AL-092	20.607	14,537	-
Police Traffic Services 22-154-AL-091	20.607	16,596	-
Police Traffic Services 23-154-AL-009	20.607	89	-
Subtotal- ALN 20.607		177,050	-
Total National Highway Traffic Safety Administration		541,094	-
Federal Highway Administration			
Pass-Through Missouri Department of Highway Safety:			
Police Traffic Services CWZEP03Z	20.205	5,992	-
Subtotal- Highway Planning and Construction Cluster		5,992	-
Federal Motor Carrier Safety Administration:			
Pass - Through Missouri Division of Highway Safety (MODOT):			
MCSAP 21-CMV-MC-003	20.218	248,940	-
MCSAP 22-CMV-MC-003	20.218	444,021	-
Subtotal- Federal Motor Carrier Safety Administration		692,961	-
Total Department of Transportation		1,240,047	-
Department of Justice:			
Office of Justice Program:			
Bureau of Justice			
DNA Capacity Enhancement for Backlog Reduction Program 2020-DN-BX-0089	16.741	203,036	-
DNA Capacity Enhancement for Backlog Reduction Program 15PBJA-21-GG-03142-DNAX	16.741	356,215	-
DNA Capacity Enhancement for Backlog Reduction Program 15PBJA-22-GG-01676-DNAX	16.741	5,141	-
Subtotal- ALN 16.741		564,392	-
Pass-Through Missouri Department of Public Safety:			
Paul Coverdell Forensic Science Improvement Grant 15PBJA-21-GG-02912-COVE-01	16.742	35,091	-
Subtotal- ALN 16.742		35,091	-
Edward Byrne Memorial Justice Assistance:			
Operation LeGend 2020-DJ-BX-0002	16.738	682,400	136,588
Pass-Through Platte County Sheriff's Office			
Missouri Western Interdiction and Narcotics Task Force 2020-MU-BX-0059	16.738	65,980	-
Missouri Western Interdiction and Narcotics Task Force 15-PBJA-21-GG-00249-MUMU	16.738	56,654	-
Subtotal- ALN 16.738		805,034	136,588
Bulletproof Vest 2021-BO-BX-21027216	16.607	22,459	-
Bulletproof Vest 2022-BO-BX-22031674	16.607	125,176	-
Subtotal- ALN 16.607		147,635	-

See accompanying notes to the schedule of federal awards.

The Police Department of Kansas City, Missouri
A Component Unit of the City of Kansas City, Missouri
Schedule of Expenditures of Federal Awards
For the Year Ended April 30, 2023

Federal Grantor/ Program Title	Assistance Listing Number	Expenditures	Amount Passed Through to Sub-recipients
Pass-Through Kansas City Metropolitan Crime Commission			
Project Safe Neighborhoods 2018-GP-BX-0040	16.609	120	-
Project Safe Neighborhoods 2019-GP-BX-0062	16.609	151,983	-
Project Safe Neighborhoods 2020-GP-BX-0004	16.609	20,919	-
Subtotal- ALN 16.609		<u>173,022</u>	<u>-</u>
Office on Violence Against Women:			
Pass-Through Missouri Department of Public Safety:			
Prevention and Prosecution of Sexual Assault 2022-VAWA-008	16.588	149,030	-
Kansas City Anti-Domestic Violence Network Grant 2022-VAWA-007	16.588	8,118	-
Subtotal- ALN 16.588		<u>157,148</u>	<u>-</u>
Pass-Through Rose Brooks Center:			
Improving Criminal Justice Responses Grant Program 2017-WE-AX-0024	16.590	53,892	-
Subtotal- ALN 16.590		<u>53,892</u>	<u>-</u>
Total Office on Violence Against Women		<u>211,040</u>	<u>-</u>
National Institute of Justice			
Impact of Gunshot Detection Technology on Gun Violence 2019-R2-CX-0004	16.560	8,701	-
Total National Institute of Justice		<u>8,701</u>	<u>-</u>
Total Department of Justice Programs		<u>1,944,915</u>	<u>136,588</u>
Executive Office of the President			
Office of National Drug Control Policy:			
HIDTA Metro Drug Task Force G21MW0005A	95.001	104,585	-
HIDTA Metro Drug Task Force G22MW0005A	95.001	1,090,952	-
HIDTA Metro Drug Task Force G23MW0005A	95.001	54,619	-
Pass-Through Kansas Bureau of Investigation:			
HIDTA Analyst G21MW0003A	95.001	36,345	-
HIDTA Analyst G22MW0003A	95.001	388,874	-
Total Executive Office of the President		<u>1,675,375</u>	<u>-</u>
Department of Homeland Security:			
Pass-Through Missouri Department of Public Safety:			
Homeland Security Grant Program EMW-2021-SS-00038-64	97.067	24,650	-
Homeland Security Grant Program EMW-2021-SS-00038-72	97.067	15,968	-
Pass-Through Mid-America Regional Council			
MO Homeland Security Grant Program EMW-2019-SS-00039-02	97.067	22,711	-
Total Department of Homeland Security		<u>63,329</u>	<u>-</u>
		<u>4,923,666</u>	<u>136,588</u>
Equitable Sharing Program:			
Department of Treasury Federal Seizure and Forfeiture	21.016	230	-
Department of Justice Federal Seizure and Forfeiture	16.922	784,697	-
		<u>784,927</u>	<u>-</u>
Total expenditures of federal awards		<u>\$ 5,708,593</u>	<u>\$ 136,588</u>

See accompanying notes to the schedule of federal awards.

**The Police Department of Kansas City, Missouri
A Component Unit of the City of Kansas City, Missouri
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended April 30, 2023**

Note 1. Organization

The Police Department of Kansas City, Missouri, (the Department) is the recipient of several federal awards. The accompanying schedule of expenditures of federal awards presents the activity of all federal awards programs of the Department for the year ended April 30, 2023. All federal awards received directly from federal agencies, as well as federal awards passed through from other government agencies, are included on the schedule.

Note 2. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Department and is presented on the modified accrual basis of accounting. The information presented in this schedule is 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). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 3. Local Government Contributions

Local cost sharing, as defined by Title 2 U.S. Code of Federal Regulations Part 200, is required by certain federal grants. The amount of cost sharing varies with each program. Only the federal share of expenditures is presented in the Schedule of Expenditures of Federal Awards.

Note 4. Additional Audits

Grantor agencies reserve the right to conduct additional audits of the Department's grant programs for economy and efficiency and program results which may result in disallowed costs to the Department. However, management does not believe such audits would result in any disallowed costs that would be material to the Department's financial position at April 30, 2023.

Note 5. Indirect Cost Rate

The Department has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

Note 6. Purpose of Grant Programs

The following descriptions are included to outline the purpose of each of the federal grant programs the Department has been awarded:

- *Police Traffic Services/Roadway Safety Services* – The National Highway Traffic Safety Administration through the Missouri Department of Highway Safety provides federal funds for personnel, overtime, training, and equipment to target and increase enforcement and awareness of traffic laws regarding aggressive driving actions, substance-impaired driving, and seat belt usage.
- *Police Traffic Services* – The Federal Highway Administration through the Missouri Department of Highway Safety provides federal funds for overtime for enforcement of traffic laws in highway work-zone areas.

The Police Department of Kansas City, Missouri
A Component Unit of the City of Kansas City, Missouri
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended April 30, 2023

- *Motor Carrier Safety Assistance Program* – The Federal Motor Carrier Safety Administration through the Missouri Division of Highway Safety provides federal funds for personnel, overtime, travel, training, equipment, and supplies used for roadside inspections of commercial vehicles and for enforcement of operator and equipment violations.
- *DNA Capacity Enhancement for Backlog Reduction Program* – The Bureau of Justice Assistance provides federal funds to employ forensic specialists to screen and analyze biological evidence as well as perform other entry level duties. In addition, funding is used for travel and training and to purchase DNA related equipment and supplies used in analysis.
- *Paul Coverdell Forensic Science Improvement Grant* – The Bureau of Justice Assistance through the Missouri Department of Public Safety provides federal funds for laboratory personnel training and travel expenses.
- *Operation LeGend* – The Bureau of Justice Assistance provides federal funds for overtime, equipment, supplies, and funding for a Subaward to Kansas City, Kansas Police Department to purchase equipment. Through a partnership with the US Attorney's Office, Western District of Missouri and the United States Attorney's Office, Kansas, the Board of Police Commissioners Kansas City Police Department (BOPC) and the Kansas City, Kansas Police Department (KCKPD) have partnered to reduce violence by utilizing the funds to assist in building federal cases against violent offenders and their organizations.
- *Missouri Western Interdiction and Narcotics Task Force* - The Bureau of Justice Assistance through the Platte County Sheriff's Office provides federal funds to increase the number of drug-related arrests and seizures of drugs being brought into the Metropolitan Kansas City area.
- *Bulletproof Vest* – The Bureau of Justice Assistance provides up to 50 percent of the total cost of armored vests purchased.
- *Project Safe Neighborhood* – The Bureau of Justice Assistance through Kansas City Metropolitan Crime Commission provides funding for one civilian CGIC analyst and overtime for Violent Crimes personnel. The mission of the task force is to focus on the reduction of violent crime in Kansas City, Missouri, Independence, Missouri and the surrounding areas. This mission will be generally accomplished through a maximum effort of investigation, arrest, detention and enhanced prosecution of criminally active violent offenders.
- *Prevention and Prosecution of Sexual Assault* - The Office on Violence Against Women through the Missouri Department of Public Safety provides federal funds for personnel to process evidence and aid in investigations regarding sexual offenses and domestic violence cases.
- *Kansas City Anti-Domestic Violence Network Grant* – The Office on Violence Against Women through the Missouri Department of Public Safety provides federal funds for overtime to aid in investigations involving victims of domestic violence. This program also provides federal funds to provide emergency supplies for victims of domestic violence.
- *Improving Criminal Justice Responses Grant Program* – The Office on Violence Against Women through the Rose Brooks Center provides funding for detective overtime for immediate follow-up on domestic violence cases. It also funds travel expenses, office equipment, and office supplies.
- *Impact of Gunshot Detection Technology on Gun Violence* – The National Institute of Justice through the City University of New York provides overtime funds and supplies for personnel to extract data from ShotSpotter gunshot detection technology. This study tests whether this technology effectively aids in the prevention of gun crime and on-scene evidence collection.

The Police Department of Kansas City, Missouri
A Component Unit of the City of Kansas City, Missouri
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended April 30, 2023

- *High Intensity Drug Trafficking Areas Program (HIDTA) Metro Drug Task Force* – The Office of National Drug Control Policy provides federal funds for services, supplies, equipment, training, and personnel expenses for seven civilians to operate a multijurisdictional task force to investigate poly-drug trafficking.
- *High Intensity Drug Trafficking Areas Program (HIDTA) Analyst* – The Office of National Drug Control Policy through the Kansas Bureau of Investigation provides federal funds for one detective, one civilian supervisor, one call taker/dispatcher and one intelligence analyst to concentrate full-time on drug investigations.
- *Homeland Security Grant Program* - The Department of Homeland Security through the Missouri Department of Public Safety provides federal funds for training, equipment and supplies to protect critical infrastructure and ensure the protection and safety of citizen's rights to peacefully assemble.
- *Homeland Security Grant Program* – The Department of Homeland Security through the Mid-America Regional Council provides equipment and supplies to directly sustain the Kansas City Regional Fusion Center.
- *Federally Forfeited Property* – This program consists of monetary instruments, hauling conveyances and other property submitted through the U.S. Department of Justice or U.S. Department of Treasury for forfeiture, either administratively or by means of criminal indictment.

**The Police Department of Kansas City, Missouri
A Component Unit of the City of Kansas City, Missouri
Schedule of Findings and Questioned Costs
For the Year Ended April 30, 2023**

Section 1 - Summary of Auditor's Results

Financial Statements:

Type Audit Report Issued on Financial Statements of Auditee

Unmodified

Internal Control Over Financial Reporting

No significant deficiencies reported. No material weaknesses identified.

General Compliance

The audit did not disclose any instances of noncompliance which would be material to the financial statements which would be required to be reported in accordance with *Government Auditing Standards*.

Federal Awards:

Internal Control Over Major Programs

No significant deficiencies reported. No material weaknesses identified.

Type Audit Report Issued on Compliance for Major Programs

Unmodified

Audit Findings

The audit disclosed no audit findings that are required to be reported with the Uniform Guidance.

Major Programs

CFDA Number	Name of Federal Program
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95.001	High Intensity Drug Trafficking Areas Program (HIDTA)
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16.741	DNA Capacity Enhancement for Backlog Reduction Program
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Dollar Threshold Used to Distinguish Between Type A and Type B Program

\$750,000

Auditee Qualified as a Low-risk Auditee

Yes.

**The Police Department of Kansas City, Missouri
A Component Unit of the City of Kansas City, Missouri
Schedule of Findings and Questioned Costs
For the Year Ended April 30, 2023**

Section 2 – Financial Statement Findings

Financial Statement Findings Required to be Reported in Accordance with Government Auditing Standards

None

Summary Schedule of Prior Audit Findings

None

Section 3 – Federal Award Findings and Questioned Costs

Federal Award Findings Required to be Reported in Accordance with Uniform Guidance

None

Summary Schedule of Prior Audit Findings

None

COMPLIANCE REPORTS



**Independent Auditor's 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***

To the Board of Police Commissioners
The Police Department of Kansas City, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Police Department of Kansas City, Missouri (the Department), a component unit of the City of Kansas City, Missouri, as of and for the year ended April 30, 2023 and the related notes to the financial statements, which collectively comprise the Department's basic financial statements and have issued our report thereon dated June 23, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Department'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Department's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Department's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hood and Associates CPAs PC

Kansas City, Missouri
June 23, 2023



**Independent Auditor's Report on Compliance for the Major Program
and on Internal Control Over Compliance Required by the Uniform Guidance**

To the Board of Police Commissioners
The Police Department of Kansas City, Missouri

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Police Department of Kansas City, Missouri's (the Department), a component unit of the City of Kansas City, Missouri 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 Department's major federal programs for the year ended April 30, 2023. The Department's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Department complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended April 30, 2023.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of the Department 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 Department's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Department'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 Department'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 generally accepted auditing standards, *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 Department's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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 Department'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 Department'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 Department's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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

Hood and Associates CPAs PC

Kansas City, Missouri
June 23, 2023