

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

**SINGLE AUDIT REPORT**  
**(OMB Circular A-133)**

**FOR THE YEAR ENDED APRIL 30, 2014**

The Police Department of Kansas City, Missouri

Single Audit Report  
(OMB Circular A-133)  
For the Year Ended April 30, 2014

Table of Contents

	<u>Page Number</u>
Independent Auditor's Report on Schedule of Expenditures of Federal Awards	1
A copy of the Police Department of Kansas City, Missouri's Basic Financial Statements for the year ended April 30, 2014 accompanies this report. The independent auditor's report and the Basic Financial Statements are hereby incorporated by reference.	
Additional information:	
Schedule of Expenditures of Federal Awards	2-3
Notes to the Schedule of Expenditures of Federal Awards	4-6
Schedule of Findings and Questioned Costs	7-8
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 <i>Government Auditing Standards</i>	9-10
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by OMB Circular A-133	11-12



**COCHRAN HEAD VICK & CO., P.C.**

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*Certified Public Accountants*

**Independent Auditor's Report on Schedule of  
Expenditures of Federal Awards Required by OMB Circular A-133**

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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, 2014, and the related notes to the financial statements, which collectively comprise the Department's basic financial statements. We issued our report thereon dated June 18, 2014, 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 expenditure of federal awards is presented for the purposes of additional analysis as required by OMB Circular A-133 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 expenditure of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Kansas City, Missouri  
June 18, 2014

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ADDITIONAL INFORMATION

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The Police Department of Kansas City, Missouri  
 Schedule of Expenditures of Federal Awards  
 For the Year Ended April 30, 2014

Federal Grantor/ Program Title	CFDA Number	Expenditures	Amount Passed Through to Sub-recipients
<b>Department of Transportation:</b>			
<b>National Highway Traffic Safety Administration:</b>			
<b>Pass-Through Missouri Department of Highway Safety:</b>			
Police Traffic Services 13-OP-05-002	20.600	\$ 23,821	-
Police Traffic Services 13-PT-02-013	20.600	104,882	-
Police Traffic Services 13-PT-02-127	20.600	15,740	-
Police Traffic Services 14-PT-02-054	20.600	858	-
Police Traffic Services 14-PT-02-053	20.600	88,979	-
Police Traffic Services 14-OP-05-019	20.600	17,510	-
Subtotal- CFDA 20.600		251,790	-
<b>Pass-Through Missouri Department of Highway Safety:</b>			
Police Traffic Services 13-K8-03-004	20.601	12,807	-
Police Traffic Services 13-K8-03-002	20.601	105,926	-
Police Traffic Services 13-K8-03-003	20.601	103,993	-
Police Traffic Services 14-K8-03-039	20.601	35,915	-
Police Traffic Services 14-K8-03-040	20.601	9,496	-
Police Traffic Services 14-K8-03-041	20.601	24,104	-
Subtotal- CFDA 20.601		292,241	-
<b>Pass-Through Missouri Safety Center:</b>			
DWI Mini Grant 2013 You Drink, You Drive, You Lose	20.607	4,818	-
Subtotal- CFDA 20.607		4,818	-
<b>Total National Highway Traffic Safety Administration</b>		548,849	-
<b>Federal Motor Carrier Safety Administration:</b>			
<b>Pass- Through Missouri Division of Highway Safety (MODOT):</b>			
MCSAP-12-CMV-MC-002	20.218	72,530	-
MCSAP-13-CMV-MC-3	20.218	600,830	-
Total Federal Motor Carrier Safety Administration		673,360	-
<b>Total Department of Transportation</b>		1,222,209	-
<b>Department of Justice:</b>			
<b>Office of Justice Program:</b>			
<b>National Institute of Justice:</b>			
Solving Cold Cases with DNA 2011-DN-BX-K526	16.560	14,403	-
<b>Pass- Through Rutgers University:</b>			
Risk Terrain Modeling Project 2012-IJ-CX-0038	16.560	1,147	-
Subtotal- CFDA 16.560		15,550	-
Forensic DNA Backlog Reduction Program 2011-DN-BX-K491	16.741	29,654	-
Forensic DNA Backlog Reduction Program 2012-DN-BX-0013	16.741	187,860	-
Forensic DNA Backlog Reduction Program 2013-DN-BX-0036	16.741	132,342	-
Subtotal- CFDA 16.741		349,856	-
<b>Pass-Through Missouri Department of Public Safety:</b>			
Paul Coverdell Forensic Science Improvement Grant 2012-CD-BX-0037	16.742	22,904	-
Paul Coverdell Forensic Science Improvement Grant 2013-CD-BX-0020	16.742	6,382	-
Subtotal- CFDA 16.742		29,286	-
<b>Total National Institute of Justice</b>		394,692	-
<b>Bureau of Justice Assistance:</b>			
Kansas City Foot Patrol Project 2011-DB-BX-0016	16.738	204,265	72,010
<b>Pass-Through Missouri Department of Public Safety:</b>			
Kansas City Interdiction Project 2010-JAG-033	16.738	119,651	17,900
Kansas City Interdiction Project 2013-JAG-030	16.738	287,367	-
<b>Pass-Through City of Kansas City, Missouri:</b>			
Justice Assistance Grant 2010-DJ-BX-0399	16.738	23,690	-
Justice Assistance Grant 2011	16.738	9,090	-
Justice Assistance Grant 2012H3030-MO-DJ	16.738	97,561	-
Justice Assistance Grant 2013	16.738	112,071	-
Subtotal- CFDA 16.738		853,695	89,910
<b>Total Bureau of Justice Assistance</b>		853,695	89,910

See accompanying notes to the schedule

The Police Department of Kansas City, Missouri  
Schedule of Expenditures of Federal Awards  
For the Year Ended April 30, 2014

Federal Grantor/ Program Title	CFDA Number	Expenditures	Amount Passed Through to Sub-recipients
<b>Office on Violence Against Women:</b>			
<b>Pass-Through Missouri Department of Public Safety:</b>			
Prevention and Prosecution of Sexual Assault 2010-VAWA-088-NW	16.588	37,926	-
Prevention and Prosecution of Sexual Assault 2012-VAWA-014-NW	16.588	24,774	-
ARRA Kansas City Anti-Domestic Violence Network Grant			
Recovery 2009-VAWA-04R-NW	16.588	11,061	-
Kansas City Anti-Domestic Violence Network Grant 2012-VAWA-015-NW	16.588	1,899	-
Subtotal- CFDA 16.588		<u>75,660</u>	<u>-</u>
<b>Pass-Through Rose Brooks Center:</b>			
Community Arrest Program 2006-WE-AX-0039	16.590	7,042	-
Community Arrest Program 2012-WE-AX-0027	16.590	92,455	-
Subtotal- CFDA 16.590		<u>99,497</u>	<u>-</u>
Total Office on Violence Against Women		<u>175,157</u>	<u>-</u>
Total Office of Justice Programs		<u>1,423,544</u>	<u>89,910</u>
<b>Office of Community Oriented Policing Services:</b>			
ARRA COPS Hiring and Recovery Program 2009-RJ-WX-0056	16.710	290,608	-
COPS Hiring Program 2011-UL-WX-0020	16.710	542,321	-
COPS Hiring Program 2012-UL-WX-0017	16.710	400,195	-
Subtotal- CFDA 16.710		<u>1,233,124</u>	<u>-</u>
Total Office of Community Oriented Policing Services		<u>1,233,124</u>	<u>-</u>
Total Department of Justice		<u>2,656,668</u>	<u>89,910</u>
<b>Executive Office of the President</b>			
<b>Office of National Drug Control Policy:</b>			
HIDTA Metro Drug Task Force G12MW0005A	95.001	486,114	49,493
HIDTA Metro Drug Task Force G13MW0005A	95.001	211,862	17,632
HIDTA Forensic Lab G12MW0005A	95.001	2,100	-
HIDTA Forensic Lab G13MW0005A	95.001	67,203	-
HIDTA Forensic Lab G14MW0005A	95.001	31	-
HIDTA Gang Squad G12MW0005A	95.001	90,173	-
HIDTA Gang Squad G13MW0005A	95.001	121,347	-
HIDTA Gang Squad G14MW0005A	95.001	8,330	-
<b>Pass-Through Kansas Bureau of Investigation:</b>			
HIDTA Analyst G13MW0003A	95.001	290,633	-
HIDTA Analyst G14MW0003A	95.001	35,020	-
Subtotal- CFDA 95.001		<u>1,312,813</u>	<u>67,125</u>
Total Executive Office of the President		<u>1,312,813</u>	<u>67,125</u>
<b>Department of Homeland Security:</b>			
<b>US Port Authority Security Grant EMW-2012-PU-00294</b>			
US Port Authority Security Grant EMW-2012-PU-00294	97.056	38,000	-
<b>Pass-Through Mid America Regional Council (MARC):</b>			
Homeland Security Grant Program	97.056	7,300	-
Subtotal- CFDA 97.056		<u>45,300</u>	<u>-</u>
<b>Pass-Through Mid America Regional Council (MARC):</b>			
Urban Area Security Initiative Grant Program	97.067	16,436	-
Subtotal- CFDA 97.067		<u>16,436</u>	<u>-</u>
<b>Pass-Through State Emergency Management Agency:</b>			
Buffer Zone Program 2010-BF-T0-0032	97.078	182	-
Subtotal- CFDA 97.078		<u>182</u>	<u>-</u>
Total Department of Homeland Security		<u>61,918</u>	<u>-</u>
Department of Treasury Federal Seizure and Forfeiture	99.999	38	-
Department of Justice Federal Seizure and Forfeiture	16.922	664,734	-
		<u>664,772</u>	<u>-</u>
Total federal financial assistance		<u>\$ 5,918,380</u>	<u>157,035</u>

See accompanying notes to the schedule

**The Police Department of Kansas City, Missouri**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**For the Year Ended April 30, 2014**

**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, 2014. All federal awards received directly from federal agencies, as well as federal awards passed through 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. 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 the Office of Management and Budget Circular A-102, 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, 2014.

**Note 5. 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* – The National Highway Traffic Safety Administration through the Missouri Department of Highway Safety provides federal funds to target and increase enforcement of hazardous moving violations through traffic laws related to excessive speed and occupant restraint usage.
- *Police Traffic Services* - The National Highway Traffic Safety Administration through the Missouri Department of Highway Safety provides federal funds for overtime and equipment to target and increase enforcement of hazardous moving violations through traffic laws related to driving while intoxicated and multiple offenders of driving under the influence.
- *DWI Mini Grant* - The National Highway Traffic Safety Administration through the Missouri Safety Center provides funding to participate in a campaign to target impaired drivers to reduce the number of related accidents and deaths.
- *Motor Carrier Safety Assistance Program* – The Federal Motor Carrier Safety Administration through the Missouri Division of Highway Safety provides federal funds for six officers, services, commodities and equipment used for roadside inspections of commercial vehicles, and for enforcement of operator and equipment violations.

**The Police Department of Kansas City, Missouri**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**For the Year Ended April 30, 2014**

- *Solving Cold Cases with DNA* – The Office of Justice Program through the National Institute of Justice provides federal funds to identify, review and prioritize violent crime cold cases that have the potential to be solved using DNA analysis in order to determine whether biological evidence exists that might help in solving the cold case. The program provides funding for the salary and benefits of three detectives, overtime, and travel.
- *Risk Terrain Modeling Project* – The Office of Justice Program through Rutgers University provides federal funds for overtime to implement customized intervention strategies to suppress and prevent property crimes.
- *Forensic DNA Backlog Reduction Program* – The Office of Justice Program through the National Institute of Justice provides federal funds for overtime to screen and analyze evidence, and purchase DNA related equipment and supplies used in analysis. In addition, funding will assist in employing four forensic specialists and one contract technician to screen biological evidence as well as perform other entry level duties.
- *Paul Coverdell Forensic Science Improvement Grant* – The Office of Justice Program through the Missouri Department of Public Safety provides federal funds for laboratory personnel training and travel fees.
- *Kansas City Foot Patrol Project* – The Bureau of Justice Assistance provides funding for salary and benefits for a sergeant, overtime, travel and research for the purpose of impacting violence in high crime areas.
- *Kansas City Interdiction Project* - The Bureau of Justice Assistance through the Missouri Department of Public Safety provides federal funds to increase the number of drug-related arrests and seizures of drugs being brought into the Metropolitan Kansas City area.
- *Justice Assistance Grant* - The Bureau of Justice Assistance through the City of Kansas City, Missouri provides federal funds to upgrade/expand the police services through the purchase of equipment.
- *Prevention and Prosecution of Sexual Assault* - The Office on Violence Against Women through the Missouri Department of Public Safety provides federal funds for two forensic specialists to improve the collection, preservation and processing of sexual assault evidence from area hospitals, and training of crime scene investigators, prosecutors and hospital staff.
- *ARRA Kansas City Anti-Domestic Violence Network Grant Recovery*– The Office on Violence Against Women through the Missouri Department of Public Safety provides federal recovery funds to increase domestic violence victims' awareness of support services and options available, and to improve the effectiveness of prosecution of municipal and state 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 to increase domestic violence victims' awareness of support services and options available, and to improve the effectiveness of prosecution of municipal and state domestic violence cases.
- *Community Arrest Program* – The Office on Violence Against Women through the Rose Brooks Center provides funding for the salary and benefits of a detective with the specific responsibilities of providing immediate follow-up on domestic violence cases. It also funds travel expenses, office equipment and office supplies.



**The Police Department of Kansas City, Missouri**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**For the Year Ended April 30, 2014**

- *ARRA COPS Hiring and Recovery Program* – The Office of Community Oriented Policing Services provides federal recovery funds to assist in the payroll costs of adding and retaining police officers through the first three years of employment.
- *COPS Hiring Program* – The Office of Community Oriented Policing Services provides federal funds to assist in the payroll costs of adding and retaining police officers through the first three years of employment.
- *COPS Hiring Program* – The Office of Community Oriented Policing Services provides federal funds to assist in the payroll costs of adding military veteran police officers through the first three years of employment.
- *HIDTA Metro Drug Task Force* – The Office of National Drug Control Policy provides federal funds for six civilians and overtime for detectives and pass-through funding for other agencies to operate a multijurisdictional task force to investigate poly-drug trafficking.
- *HIDTA Forensic Lab Enhancement* – The Office of National Drug Control Policy provides federal funds for one criminalist and one contract technician to improve the effectiveness and efficiency of collecting evidence for methamphetamine investigations.
- *HIDTA Gang Squad* – The Office of National Drug Control Policy provides federal funds for one civilian and overtime, services and supplies for detectives to improve the effectiveness and efficiency of collecting evidence for drug and gang investigations.
- *HIDTA Analyst* – The Office of National Drug Control Policy through the Kansas Bureau of Investigation provides federal funds for one sergeant, one detective and two civilian intelligence analysts to concentrate full-time on drug investigations.
- *US Port Authority Security Grant* – The Department of Homeland Security provides funding to help protect critical port infrastructure from terrorism, enhance maritime domain awareness, improve port-wide maritime security risk management, and maintain or reestablish maritime security mitigation protocols that support port recovery and resiliency capabilities.
- *Homeland Security Grant Program* – The Department of Homeland Security through the Mid America Regional Council (MARC) provides equipment to upgrade/expand police services.
- *Urban Area Security Initiative* – The Department of Homeland Security through the Mid America Regional Council (MARC) provides equipment to upgrade/expand police services.
- *Buffer Zone Program* – The Department of Homeland Security through the State Emergency Management Agency provides equipment to enhance the protection around critical infrastructure and key resource sites in order to deter threats or incidents of terrorism.
- *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  
Schedule of Findings and Questioned Costs  
For the Year Ended April 30, 2014**

**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 that are required to be reported in accordance with OMB Circular A-133

The audit disclosed no audit findings that are required to be reported under OMB A-133.

Major Programs

<u>CFDA Number</u>	<u>Name of Federal Program</u>
16.710	Public Safety Partnership and Community Policing Grants (ARRA)
20.218	Motor Carrier Safety Assistance Program
16.922/99.999	Federal Seizure and Forfeiture
20.600/20.601	Police Traffic Services
95.001	High Intensity Drug Trafficking Area (HIDTA)

Dollar Threshold Used to Distinguish Between Type A and Type B Program

\$300,000

Auditee Qualified as a Low-risk Auditee

Yes.

**The Police Department of Kansas City, Missouri  
Schedule of Findings and Questioned Costs  
For the Year Ended April 30, 2014**

**Section 2 – Financial Statement Findings**

Financial Statement Findings Required to be Reported in Accordance with Generally Accepted 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 OMB Circular A-133

None

Summary Schedule of Prior Audit Findings

None

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COMPLIANCE REPORTS

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**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, 2014 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 18, 2014.

**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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, 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 entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

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### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Department's financial statements are free of 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 determination of financial statement amounts. 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 Department's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Kansas City, Missouri  
June 18, 2014

*Cochran Hood Vichelo, P.C.*



COCHRAN HEAD VICK & CO., P.C.

Certified Public Accountants

**Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by OMB Circular A- 133**

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

**Report on Compliance for 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 described in the *OMB Circular A-133 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, 2014. 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.

**Management's Responsibility**

Management is responsible for the compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the Department's major federal programs based on our audit of the types of compliance requirements referred to above. 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Department's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Department's compliance.

**Opinion on Each Major Federal Program**

In our opinion, the Department complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended April 30, 2014.

## Report on Internal Control Over Compliance

Management of the Department is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Department's internal control over compliance with the requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Department's 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Kansas City, Missouri  
June 18, 2014

*Cahron Head Vick & Co. P.C.*