

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, 2019

**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, 2019

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CHV**COCHRAN HEAD VICK & CO., P.C.****& Co***Certified Public Accountants*

**Independent Auditor's Report on Schedule of
Expenditures of Federal Awards Required by the Uniform Guidance**

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

And other offices in
Missouri and Kansas

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, 2019, and the related notes to the financial statements, which collectively comprise the Department's basic financial statements. We issued our report thereon dated June 19, 2019, 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.

Cochran Head Vick & Co., P.C.

Kansas City, Missouri
June 19, 2019

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, 2019

| Federal Grantor/Program Title | CFDA 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 19-PT-02-017 | 20.600 | \$ 56,471 | \$ - |
| Police Traffic Services 18-PT-02-032 | 20.600 | 72,330 | - |
| Police Traffic Services 18-PT-02-102 | 20.600 | 614 | - |
| Police Traffic Services BPCCK81Z | 20.600 | 12,370 | - |
| Police Traffic Services 19-AI-04-002 | 20.600 | 6,844 | - |
| Police Traffic Services 18-M2HVE-05-005 | 20.616 | 15,730 | - |
| Police Traffic Services 19-M2HVE-004 | 20.616 | 8,493 | - |
| Police Traffic Services 18-M5HVE-03-023 | 20.616 | 75,337 | - |
| Subtotal- Highway Safety Cluster | | <u>248,189</u> | <u>-</u> |
| Pass-Through Missouri Department of Highway Safety: | | | |
| Police Traffic Services 19-154-AL-022 | 20.607 | 55,493 | - |
| Police Traffic Services 19-154-AL-015 | 20.607 | 50,470 | - |
| Police Traffic Services 19-154-AL-014 | 20.607 | 5,125 | - |
| Police Traffic Services 18-154-AL-041 | 20.607 | 18,152 | - |
| Police Traffic Services 18-154-AL-180 | 20.607 | 16,365 | - |
| Police Traffic Services 18-154-AL-075 | 20.607 | 2,631 | - |
| Pass-Through University of Central Missouri: | | | |
| Police Traffic Services 18-154-AL-154 | 20.607 | 2,001 | - |
| Subtotal- CFDA 20.607 | | <u>150,237</u> | <u>-</u> |
| Total National Highway Traffic Safety Administration | | <u>398,426</u> | <u>-</u> |
| Federal Highway Administration | | | |
| Pass-Through Missouri Department of Highway Safety: | | | |
| Police Traffic Services CWZEG04Z | 20.205 | 39,253 | - |
| Police Traffic Services CWZEE05Z | 20.205 | 47,168 | - |
| Total Federal Highway Administration | | <u>86,421</u> | <u>-</u> |
| Federal Motor Carrier Safety Administration: | | | |
| Pass- Through Missouri Division of Highway Safety (MODOT): | | | |
| MCSAP 17-CMV-MC-008 | 20.218 | 210,016 | - |
| MCSAP 18-CMV-MC-002 | 20.218 | 757,124 | - |
| Total Federal Motor Carrier Safety Administration | | <u>967,140</u> | <u>-</u> |
| Total Department of Transportation | | <u>1,451,987</u> | <u>-</u> |
| Department of Justice: | | | |
| Office of Justice Program: | | | |
| National Institute of Justice: | | | |
| Forensic DNA Backlog Reduction Program 2016-DN-BX-0110 | 16.741 | 62,352 | - |
| Forensic DNA Backlog Reduction Program 2017-DN-BX-0068 | 16.741 | 261,724 | - |
| Forensic DNA Laboratory Efficiency Improvement and Capacity Enhancement 2017-DN-BX-0192 | 16.741 | 100,119 | - |
| Subtotal- CFDA 16.741 | | <u>424,195</u> | <u>-</u> |
| Pass-Through Missouri Department of Public Safety: | | | |
| Paul Coverdell Forensic Science Improvement Grant 2017-CD-BX-0002 | 16.742 | 35,911 | - |
| Subtotal- CFDA 16.742 | | <u>35,911</u> | <u>-</u> |
| Total National Institute of Justice | | <u>460,106</u> | <u>-</u> |
| Bureau of Justice Assistance | | | |
| Strategies for Policing Innovation 2016-WY-BX-0006 | 16.738 | 270,446 | 59,893 |
| Pass-Through Missouri Department of Public Safety: | | | |
| Missouri Western Interdiction and Narcotics Task Force 2016-JAG-002 | 16.738 | 208,197 | 164,190 |
| Missouri Western Interdiction and Narcotics Task Force 2017-JAG-002 | 16.738 | 244,823 | 157,183 |
| Pass-Through City of Kansas City, Missouri: | | | |
| Justice Assistance Grant 2016-DJ-BX-0996 | 16.738 | 85,997 | 85,997 |
| Pass-Through Jackson County, Missouri: | | | |
| Justice Assistance Grant 2015-DJ-BX-0910 | 16.738 | 31,884 | 31,884 |
| Subtotal- CFDA 16.738 | | <u>841,347</u> | <u>499,147</u> |
| Bulletproof Vest | 16.607 | 60,463 | - |
| Subtotal- CFDA 16.607 | | <u>60,463</u> | <u>-</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
Schedule of Expenditures of Federal Awards
For the Year Ended April 30, 2019

| Federal Grantor/Program Title | CFDA Number | Expenditures | Amount Passed Through to Sub-recipients |
|---|----------------|--------------|--|
| National Gun Crime Intelligence Center 2017-DG-BX-0001 | 16.751 | 180,675 | 10,459 |
| Subtotal- CFDA 16.751 | | 180,675 | 10,459 |
| Total Bureau of Justice Assistance | | 1,082,485 | 509,606 |
| Total Office of Justice Programs | | 1,542,591 | 509,606 |
| Office on Violence Against Women: | | | |
| Pass-Through Missouri Department of Public Safety: | | | |
| Prevention and Prosecution of Sexual Assault 2018-VAWA-09 | 16.588 | 103,209 | - |
| Kansas City Anti-Domestic Violence Network Grant 2018-VAWA-08 | 16.588 | 24,583 | - |
| Pass-Through Avila University: | | | |
| Avila Campus Safety 2015-WA-AX-0012 | 16.588 | 1,008 | - |
| Subtotal- CFDA 16.588 | | 128,800 | - |
| Pass-Through Rose Brooks Center: | | | |
| Community Arrest Program 2017-WE-AX-0024 | 16.590 | 57,456 | - |
| Subtotal- CFDA 16.590 | | 57,456 | - |
| Total Office on Violence Against Women | | 186,256 | - |
| Office of Community Oriented Policing Services: | | | |
| COPS Hiring Program 2012-UL-WX-0017 | 16.710 | 36,463 | - |
| COPS Hiring Program 2017-UL-WX-0007 | 16.710 | 46,187 | - |
| Total Office of Community Oriented Policing Services | | 82,650 | - |
| Total Department of Justice | | 1,811,497 | 509,606 |
| Executive Office of the President | | | |
| Office of National Drug Control Policy: | | | |
| HIDTA Metro Drug Task Force G17MW0005A | 95.001 | 92,324 | - |
| HIDTA Metro Drug Task Force G18MW0005A | 95.001 | 863,811 | 71,178 |
| HIDTA Metro Drug Task Force G19MW0005A | 95.001 | 14,676 | - |
| HIDTA Gang Squad G18MW0005A | 95.001 | 47,055 | - |
| HIDTA Gang Squad G17MW0005A | 95.001 | 58,204 | - |
| Pass-Through Kansas Bureau of Investigation: | | | |
| HIDTA Analyst G17MW0003A | 95.001 | 48,910 | - |
| HIDTA Analyst G18MW0003A | 95.001 | 395,929 | - |
| Total Executive Office of the President | | 1,520,909 | 71,178 |
| Department of Homeland Security | | | |
| Federal Emergency Management Agency | | | |
| Pass-Through Mid America Regional Council (MARC): | | | |
| Kansas City Terrorism Early Warning Program | 97.067 | 50,493 | - |
| Total Department of Homeland Security | | 50,493 | - |
| Department of Treasury Federal Seizure and Forfeiture | 99.999 | 232 | - |
| Department of Justice Federal Seizure and Forfeiture | 16.922 | 439,361 | - |
| | | 439,593 | - |
| Total federal financial assistance | | \$ 5,274,479 | \$ 580,784 |

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, 2019

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, 2019. 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 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, 2019.

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* . 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.
- *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.

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, 2019

- *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 to screen biological evidence as well as perform other entry level duties.
- *Forensic DNA Laboratory Efficiency Improvement and Capacity Enhancement* . The Office of Justice Program through the National Institute of Justice provides federal funds to enhance the capacity and increase the efficiency of the Biology Section in order to decrease the turnaround time for Biology cases. Funds will be used to employ one forensic specialist and for overtime to screen and analyze evidence.
- *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.
- *Strategies for Policing Innovation* – The Bureau of Justice Assistance provides federal funds to pay for salary, overtime, training for one officer. Funding for the project's research partner is passed through to the University of Missouri-Kansas City. The goal of the project is to introduce a data and evidence driven approach to criminal justice.
- *Missouri Western Interdiction and Narcotics Task Force* - 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 and Jackson County, Missouri provides federal funds for case workers for the Kansas City No Violence Alliance project.
- *Bulletproof Vest* – The Office of Justice Program through the Bureau of Justice Assistance provides up to 50 percent of the total cost of armored vests purchased.
- *National Gun Crime Intelligence Center Initiative* . The Bureau of Justice Assistance provides federal funds for salaries and fringe benefits for three Forensic Specialists, equipment, and training. Funding for the research partner is passed through to the University of Missouri-Kansas City. Funding for the community partner is passed through to KC Mother's In Charge. The mission of this program is to expedite crime gun processing through a series of strategic organizational changes, formalized partnerships, increased staffing, and comprehensive data collection, evaluation, and sustainability plans.
- *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.
- *Avila Campus Safety Grant* - The Office on Violence Against Women through Avila University provides federal funds for Special Victims Unit detectives to attend meetings on an overtime basis, to provide cross-training to Avila University's campus security. This grant also provides funding for training and travel expenses.

**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, 2019**

- *Community Arrest Program* . The Office on Violence Against Women through the Rose Brooks Center provides funding for detective overtime in order to provide immediate follow-up on domestic violence cases. It also funds travel expenses, office equipment, and office supplies.
- *COPS Hiring Program* . The Office of Community Oriented Policing Services provides federal funds to assist in the first three years of personnel costs for hiring additional officers.
- *HIDTA Metro Drug Task Force* . The Office of National Drug Control Policy provides federal funds for seven civilians, overtime for detectives, and pass-through funding for outside agencies to operate a multijurisdictional task force to investigate poly-drug trafficking.
- *HIDTA Gang Squad* . The Office of National Drug Control Policy provides federal funds for 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.
- *Kansas City Terrorism Early Warning Program* . The Department of Homeland Security through the Mid America Regional Council (MARC) provides funding for one civilian analyst and one contractor. The mission of the program is to reduce the threat to all citizens and infrastructure through a heightened level of inter-agency communications, analysis and information sharing designed to anticipate and counter terrorism and criminal acts.
- *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, 2019**

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

| <u>CFDA Number</u> | <u>Name of Federal Program</u> |
|--------------------|---|
| 20.600/20.616 | Highway Safety Cluster |
| 20.218 | Federal Motor Carrier Safety Administration Program (MCSAP) |

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, 2019**

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



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Missouri and Kansas

**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, 2019 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 19, 2019.

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 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 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.

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 Department'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.

Cochran Head Vick & Co., P.C.

Kansas City, Missouri
June 19, 2019



COCHRAN HEAD VICK & CO., P.C.

& Co

Certified Public Accountants

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

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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 (the Department), a component unit of the City of Kansas City, Missouri compliance with the types of compliance requirements described 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, 2019. 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 federal statutes, regulations and the terms and conditions of its federal awards 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 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). Those standards and the Uniform Guidance 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.

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 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, 2019.

And other offices in
Missouri and Kansas

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 the Uniform Guidance, 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Cochran Head Vick & Co., P.C.

Kansas City, Missouri
June 19, 2019