



# **Unified Government of Wyandotte County and Kansas City, Kansas**

## **Single Audit Reports**

December 31, 2023



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**Unified Government of Wyandotte County and Kansas City, Kansas**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended December 31, 2023**

<b>Federal Grantor / Pass-Through Grantor / Program or Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-Through Identifying Number</b>	<b>Passed through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b>U.S. Department of Agriculture</b>				
Passed through Kansas Department of Health and Environment				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	202323W100643	\$ -	\$ 1,123,590
Total U.S. Department of Agriculture			-	1,123,590
<b>U.S. Department of Housing and Urban Development</b>				
Direct Funding				
COVID-19 Community Development Block Grants/Entitlement Grants	14.218		579,385	584,923
Community Development Block Grants/Entitlement Grants	14.218		96,011	2,009,506
Total CDBG - Entitlement Grants Cluster			675,396	2,594,429
COVID-19 Emergency Solutions Grant Program	14.231		44,257	68,289
Emergency Solutions Grant Program	14.231		455,754	492,756
Total Federal Assistance Listing Number 14.231			500,011	561,045
COVID-19 Home Investment Partnerships Program	14.239		-	7,702
Home Investment Partnerships Program	14.239		659,394	665,856
Total Federal Assistance Listing Number 14.239			659,394	673,558
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900		-	174,094
Total U.S. Department of Housing and Urban Development			1,834,801	4,003,126
<b>U.S. Department of the Interior</b>				
Passed through Kansas State Historic Preservation Office				
Historic Preservation Fund Grants-In-Aid	15.904	P22AF01275-00	-	42,106
Total U.S. Department of the Interior			-	42,106
<b>U.S. Department of Justice</b>				
Direct Funding				
Public Safety Partnership and Community Policing Grants	16.710		-	645,239
Byrne Criminal Justice Innovation Program	16.817		-	251,771
Passed through Kansas Governor's Grants Program				
		2020-V2-GX-0047 (GRN10101 & GRN10394)		
Crime Victim Assistance	16.575		-	301,819
Violence Against Women Formula Grants	16.588	N/A	-	237,167
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program				
	16.590	2015-WE-AX-0004 (GRN10276)	-	89,746
Passed through Board of Police Commissioners Kansas City Police Department				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	-	61,874
Total U.S. Department of Justice			-	1,587,616
<b>U.S. Department of Transportation</b>				
Passed through Kansas Department of Transportation				
Highway Research and Development Program	20.200	N-0723-01	-	95,557
Total Research and Development Cluster and U.S. Department of Transportation			-	95,557
<b>U.S. Department of the Treasury</b>				
Direct Funding				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027		5,849,535	8,479,594
Passed through State of Kansas				
Equitable Sharing	21.016	N/A	-	103,480
Total U.S. Department of the Treasury			5,849,535	8,583,074
<b>U.S. Environmental Protection Agency</b>				
Passed through Kansas Department of Health and Environment				
Air Pollution Control Program Support	66.001	A00796211	-	50,688
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	PM 96700701	-	20,514
Total U.S. Environmental Protection Agency			-	71,202

**Unified Government of Wyandotte County and Kansas City, Kansas**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended December 31, 2023**

**(Continued)**

<b>Federal Grantor / Pass-Through Grantor / Program or Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-Through Identifying Number</b>	<b>Passed through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b>U.S. Department of Health and Human Services</b>				
Passed through Kansas Department of Aging and Disability Services				
Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services	93.043	2301KSOAPH	\$ -	\$ 8,636
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers	93.044	2301KSOASS	31,619	220,970
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	2301KSOAHD	149,039	1,116,118
		2301KSOACT,		
		2301KSOAHD	-	112,108
Nutrition Services Incentive Program	93.053		-	112,108
Total Aging Cluster			180,658	1,449,196
Special Programs for the Aging Title IV And Title II Discretionary Projects	93.048	90MPPG008102	-	1,740
National Family Caregiver Support, Title III, Part E	93.052	2301KSOAFC	-	295,516
Medicare Enrollment Assistance Program	93.071	2301KSMIAA	-	13,943
State Health Insurance Assistance Program	93.324	90SAPG009305	-	20,314
Developmental Disabilities Basic Support and Advocacy Grants	93.630	2305KS5ADM	-	102,547
Social Services Block Grant	93.667	2301KSSOSR	-	641,786
Medical Assistance Program	93.778	2305KS5ADM	-	512,357
Total Medicaid Cluster Passed through Kansas Department of Aging and Disability Services			-	512,357
Passed through Kansas Department of Health and Environment				
Public Health Emergency Preparedness	93.069	NU90TP922049-04	-	101,961
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	5U52PS707869-23	-	218,804
Family Planning Services	93.217	FPHPA006552	-	464,499
Immunization Cooperative Agreements	93.268	NH23IP922627-04	-	112,733
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	NU50CK000549-01	-	47,665
National and State Tobacco Control Program (B)	93.387	NU58DP006823-01	20,000	20,474
Child Care and Development Block Grant	93.575	N/A	-	95,527
Total CCDF Cluster			-	95,527
Medical Assistance Program	93.778	N/A	-	38,883
Total Medicaid Cluster Passed through Kansas Department of Health and Environment			-	38,883
Total Medicaid Cluster			-	551,240
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	X10MC33581-01	-	311,072
Cancer Prevention and Control Programs for State, Territorial, and Tribal Organizations	93.898	N/A	-	69,266
		NU58DP006823-03,		
Preventive Health and Health Services Block Grant	93.991	NB01OT009385-01	-	26,080
		B0MC40135-01,		
		B04MC45217-01,		
		B04MC47419-01	-	236,319
Maternal and Child Health Services Block Grant to the States	93.994			
Passed through National Association of City and County Health Organization				
Strengthening Public Health Systems and Services through National				
		6NU38OT000306-01-01	-	110,796
Partnerships to Improve and Protect the Nation's Health	93.421			
Passed through The Substance Abuse and Mental Health Services Administration				
Congressional Directives	93.493	H79FG001121	-	9,062
Total U.S. Department of Health and Human Services			200,658	4,909,176
<b>Corporation for National and Community Service</b>				
Passed through Kansas State Department of Education				
AmeriCorps	94.006	N/A	-	18,318
Total Corporation for National and Community Service			-	18,318
<b>Executive Office of the President</b>				
Passed through Kansas Bureau of Investigation				
		G22MW0003A (GRN10179)		
		G23MW0003A (GRN10345)		
High Intensity Drug Trafficking Areas Program	95.001		-	13,645
Total Executive Office of the President			-	13,645
<b>U.S. Department of Homeland Security</b>				
Direct Funding				
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083		-	1,903,598
Passed through Federal Emergency Management Agency				
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared)				
		PA-07-KS-4504-PW-00063(97)	-	727,333
Disasters)	97.036		-	2,630,931
Total U.S. Department of Homeland Security			-	2,630,931
<b>Total Expenditures of Federal Awards</b>			<b>\$ 7,884,994</b>	<b>\$ 23,078,341</b>

**Unified Government of Wyandotte County and Kansas City, Kansas**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**December 31, 2023**

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**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, 2023. 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% de minimis indirect cost rate allowed under the Uniform Guidance.

**Note 4. 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, a major fund and an administrative agency of the Unified Government. 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 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 (*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, 2023, 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 November 7, 2024 which includes an "Emphasis of Matter" paragraph for the adoption of a new accounting standard. 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 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 2023-005 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 Mazars, LLP**

**Kansas City, Missouri  
November 7, 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 the 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, 2023. 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, 2023.

#### ***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, 2023.



### ***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 2023-007 for Subrecipient Monitoring, 2023-008 for Earmarking and 2023-009 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 these programs.

### ***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 \$701,303 in federal awards which is not included in the Unified Government’s schedule of expenditures of federal awards during the year ended December 31, 2023. Our compliance audit, described in the “Qualified and Unmodified Opinions” section above, does not include the operations of BPU because the organizational unit engages other auditors to perform 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 other 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 2023-006, 2023-011, 2023-013 and 2023-014. 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,

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

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 2023-007, 2023-008, 2023-009 and 2023-012 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 2023-006, 2023-010, 2023-011, 2023-13 and 2023-14 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 the 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, 2023, 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 November 7, 2024, which contained unmodified opinions on those financial statements and emphasis of matter for change in accounting principle and error correction. 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  
December 23, 2024**

**Unified Government of Wyandotte County and Kansas City, Kansas**  
**Schedule of Findings and Questioned Costs**  
**Year Ended December 31, 2023**

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**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 programs:  
☒ **Unmodified**      ☒ **Qualified**      ☐ **Adverse**      ☐ **Disclaimer**

<b>Federal Grantor / Pass-Through Grantor / Program or Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Opinion</b>
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	Unmodified
CDBG - Entitlement Grants Cluster	14.218	Unmodified
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	Unmodified
Aging Cluster	93.044 / 93.045 / 93.053	Qualified
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	Unmodified
6. The audit disclosed findings required to be reported by 2 CFR 200.516(a)?	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	

**Unified Government of Wyandotte County and Kansas City, Kansas**  
**Schedule of Findings and Questioned Costs**  
**Year Ended December 31, 2023**

**(Continued)**

7. Identification of major federal programs:

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

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  
Year Ended December 31, 2023

(Continued)

Section II – Financial Statement Findings

Reference Number	Finding
	<b>Finding: Resources in the Accounting Department</b>
2023-001	<p><b>Criteria:</b>  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><b>Condition:</b>  During the audit, there were a significant number of audit adjustments proposed to the original trial balance that was presented to us at the beginning of the audit and material accounts that were not reconciled timely including property taxes receivable, property tax distributions and bank reconciliations. In total, there were eight auditor proposed adjustments and 25 passed adjustments. Most of the audit adjustments related to recognition of grant receivables, charitable contribution receivable, assets held for redevelopment, franchise taxes, litigation accrual, compensated absences, landfill closure liability, the Board of Public Utilities portion of long-term debt, pooled cash, cutoff of accounts payable, additions to capital assets, accrued interest, and activity related to unreconciled accounts and delays in timing of closing. There was also not any documented review of uncollected fines and penalties. This is a repeat finding from 2022.</p> <p><b>Cause:</b>  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><b>Effect:</b>  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><b>Recommendation:</b>  We recommend the Unified Government refine controls in place around the 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><b>View of Responsible Officials and Corrective Action:</b>  FY 2024 was the first full year of utilizing the Workday system. In FY 2023, the financial management system (FMS) was migrated from the previous system, and in January of 2024 payroll was migrated and live in the new system. With the implementation of an enterprise-wide new FMS, initial setups and organization of data, as well as ensuring all data had appropriate work tags (account codes), were continually under review for improvements. The audit process continued this review as reports were pulled, accounts were reconciled, and information was provided through work papers to the auditor. Several items have been identified for future modification to ensure this process continues more smoothly. The Unified Government will be contracting for additional Workday resources to make these changes in the system over the next few months in advance of the 2024 Annual Comprehensive Financial Report that will commence in March of 2025.</p> <p>Additionally, a full review of the existing staffing, division of duties, ongoing protocols for reconciling accounts on a monthly basis, and a year-end close out process are underway. Clearly defining the existing skill set will allow management to get appropriate training for members of the accounting team. Having a firm year end close process will also allow the staff to prepare a trial balance at the beginning of the audit process and facilitate a more smooth and timely year end audit.</p>

Unified Government of Wyandotte County and Kansas City, Kansas  
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Reference Number	Finding
	<b>Finding: Segregation of Duties</b>
2023-002	<p><b>Criteria:</b> 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><b>Condition:</b> The fiscal support specialist, fiscal support supervisor and the administrative coordinator in the treasury department have incompatible duties within the cash inflows cycle. In addition, the Treasury function did not consistently reconcile the remittances of taxes to the State of Kansas, timely. This is a repeat finding from 2022.</p> <p><b>Cause:</b> Due to recent turnover in the treasury department, the Unified Government has had limited resources to appropriately segregate duties.</p> <p><b>Effect:</b> 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><b>Recommendation:</b> 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><b>View of Responsible Officials and Corrective Action:</b> The segregation of duties matrix is under review, and appropriate changes will be implemented by the end of 2024. This will include making administrative rights changes in the system, separating duties by job function, and implementing additional outside controls for independent review.</p> <p><b>Responsible Official:</b> Dr. Shelley Kneuvean Chief Financial Officer Unified Government of Wyandotte County &amp; Kansas City, KS</p>

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**(Continued)**

Reference Number	Finding
	<b>Finding: Tracking and Reporting of Federal Awards</b>
2023-003	<p><b>Criteria:</b>  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><b>Condition:</b>  The Unified Government operates in a decentralized environment where departments manage their own grant accounting. There was no centralized position monitoring the grants or tracking the expenditures or revenues. Therefore, at year-end, the Unified Government did not have the ability to timely complete the schedule of federal awards (SEFA), and did not have controls in place to ensure that the SEFA and the intergovernmental receivables both existed and were complete. This is a repeat finding from 2022.</p> <p><b>Cause:</b>  The grant manager position for the Unified Government was vacant during and subsequent to the fiscal year-end which included the timing of the audit process.</p> <p><b>Effect:</b>  The lack of a formal grant manager and a decentralized environment resulted in material adjusting entries to receivables, deferred revenue and certain revenue related to grants being recorded. In addition, the compliance requirements were not centrally monitored for certain grants including those in the aging department.</p> <p><b>Recommendation:</b>  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 worktags for each grant within Workday so that the revenues, expenditures and receivables for grants can be more easily monitored on an individual basis.</p> <p><b>View of Responsible Official and Planned Corrective Actions:</b>  The Financial Grants Administrator position was briefly filled during 2024, however, the individual decided to not relocate to Kansas for personal reasons. The position is currently posted, and the Unified Government is actively recruiting. In the interim, the Deputy Chief Financial Officer over Accounting has taken a lead in grant coordination and an individual in the Accounting department has been assigned to grants financial processing. A shared Team's site has been established to collect information from all departments for all grants, including award letters, approved grant budgets, required financial reporting to the granting agency, and draw down requests. An organization wide training session was held with all department directors and key staff that administer grants to discuss the approval and acceptance process and roll out the new centralized Team's site. One-on-one trainings and meetings are continuing while the information is gathered.</p> <p>In the next few months, the grants manual will be updated and distributed organization wide. This will outline the responsibilities of the departments, Budget, Accounting, Grants Management, and the CFO's office moving forward.</p> <p><b>Responsible Official:</b>  Dr. Shelley Kneuvean  Chief Financial Officer  Unified Government of Wyandotte County &amp; Kansas City, KS</p>



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Reference Number	Finding
	<b>Finding: Activity Recorded Outside of General Ledger</b>
2023-004	<p><b>Criteria:</b> 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><b>Condition:</b> Activity for KCK 501 Minnesota, Inc., KCK 501 Minnesota ALL, Inc., Sherriff Cash Bond/Inmate Trust Fund, Fire Insurance Proceeds Fund, Custodial Fund and the Register of Deeds office bank accounts are recorded as topside entries as part of the financial reporting process and are not tracked or accounted for in Workday.</p> <p><b>Cause:</b> Management converted to Workday and did not include these funds and accounts in the conversion.</p> <p><b>Effect:</b> The lack of adequate documentation of accounting transactions in these funds and accounts could create a situation where intentional or unintentional errors of misappropriation of assets could occur and not be detected and corrected timely.</p> <p><b>Recommendation:</b> We recommend that all activity for all funds and bank accounts which are presented in the Annual Comprehensive Financial Report be recorded in Workday and follow standard operating procedures of the Finance Department for approvals, accounting, reconciliations, reporting and record retention.</p> <p><b>View of Responsible Officials and Corrective Action:</b> The funds will be migrated into Workday before the end of the year to ensure better accounting.</p> <p><b>Responsible Official:</b> Dr. Shelley Kneuvean Chief Financial Officer Unified Government of Wyandotte County &amp; Kansas City, KS</p>

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Reference Number	Finding
	<b>Finding: Purchasing Cards</b>
2023-005	<p><b>Criteria:</b>  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><b>Condition:</b>  Certain purchase card transactions did not have the monthly reconciliation process documented and approved timely in accordance with the Visa Purchasing Card Policy. The condition was examined through quarterly legislative auditor's internal reports. This is a repeat finding from 2022.</p> <p><b>Cause:</b>  Unified Government departments with purchasing cards are not following the Visa Purchasing Card Policy that is currently in effect.</p> <p><b>Effect:</b>  The lack of timely, monthly reconciliations and approvals of purchase card activity by the department heads as 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><b>Recommendation:</b>  We recommend the Unified Government adhere to the stipulations included in the Visa Purchasing Card Policy when purchase cards are being used.</p> <p><b>View of Responsible Officials and Corrective Action:</b>  A comprehensive review of the purchasing policy, including the purchasing card policy, is underway including a review of other local government policies for best practices. One reoccurring issue has been the lack of timely approvals in the system. Departments are now being notified of pending approvals by Purchasing on a monthly basis, and beginning in January 2025 Purchasing will disable cards that are not reconciled timely with all required approvals within 30 days. Department directors have been notified of this change in procedure and encouraged to ensure timely approvals are completed.</p> <p>Additionally, we are reviewing the current process of approving individual transactions in Workday to bundle the transactions by month for each employee for a monthly approval. This will likely improve the efficiency of administrative approval.</p> <p>Finally, the Unified Government is purchasing a new data analytics system that will monitor purchasing card transactions and identify potential issues. This information will be shared with the CFO and the Legislative Auditor, and corrective action will be taken working jointly with departments as needed. In the Workday system, a description field will now be required to describe the business purpose of the expense. This will allow better monitoring of transactions for compliance with the policy.</p> <p><b>Responsible Official:</b>  Dr. Shelley Kneuvean  Chief Financial Officer  Unified Government of Wyandotte County &amp; Kansas City, KS</p>

### Section III – Federal Award Findings and Questioned Costs

Reference Number	Finding
2023-006	<p><b>U.S. Department of Health and Human Services, passed through Kansas Department of Aging Aging Cluster -</b>  <b>ALN 93.044 - Special Programs for the Aging _Title III, Part B _Grants for Supportive Services and Senior Centers - 2301KSOASS</b>  <b>ALN 93.045 - Special Programs for the Aging _Title III, Part C _Nutrition Services - 2301KSOAHD</b></p> <p><b>Criteria or Specific Requirement: Suspension and Debarment and Significant Deficiency</b>  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 (e.g., 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.e., 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.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.</p> <p><b>Condition:</b>  Suspension and debarment checks were not completed for the subrecipients that received federal funds.</p> <p><b>Questioned Costs:</b> None noted.</p> <p><b>Context:</b>  Only one subrecipient received pass-through funding from the Unified Government. The single subrecipient under both ALN 93.044 and 93.045, receiving approximately \$180,000, was not evaluated for suspension and debarment. It was noted after subsequent check, that the subrecipient was not suspended or debarred.</p> <p><b>Identification of Prior Year Finding:</b> 2022-007</p> <p><b>Effect:</b>  Federal funds could be paid to entities that are suspended or debarred.</p> <p><b>Cause:</b>  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><b>Recommendation:</b>  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><b>View of Responsible Official and Planned Corrective Actions:</b>  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>

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Reference Number	Finding
2023-007	<p data-bbox="298 352 1365 491"><b>U.S. Department of Health and Human Services, passed through Kansas Department of Aging Aging Cluster -</b>  <b>ALN 93.044 - Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers - 2301KSOASS</b>  <b>ALN 93.045 - Special Programs for the Aging Title III, Part C Nutrition Services - 2301KSOAHD</b></p> <p data-bbox="298 522 1198 548"><b>Criteria or Specific Requirement: Subrecipient Monitoring and Material Weakness</b></p> <p data-bbox="298 552 1406 661">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 data-bbox="298 693 1450 772">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 data-bbox="298 804 415 829"><b>Condition:</b></p> <p data-bbox="298 833 1167 858">No risk assessment or ongoing formal monitoring of the subrecipient was performed.</p> <p data-bbox="298 890 639 915"><b>Questioned Costs:</b> None noted.</p> <p data-bbox="298 947 394 972"><b>Context:</b></p> <p data-bbox="298 976 1421 1115">There is only one subrecipient associated with this program. During 2023, the subrecipient received \$180,658 (\$31,619 - ALN 93.044, \$149,039- 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 data-bbox="298 1146 794 1171"><b>Identification of Prior Year Finding:</b> 2022-008</p> <p data-bbox="298 1203 371 1228"><b>Effect:</b></p> <p data-bbox="298 1232 1422 1283">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 data-bbox="298 1314 378 1339"><b>Cause:</b></p> <p data-bbox="298 1344 1372 1423">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 data-bbox="298 1455 503 1480"><b>Recommendation:</b></p> <p data-bbox="298 1484 1385 1623">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 data-bbox="298 1654 977 1680"><b>View of Responsible Official and Planned Corrective Actions:</b></p> <p data-bbox="298 1684 1386 1734">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>

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Reference Number	Finding
2023-008	<p data-bbox="298 352 1365 491"><b>U.S. Department of Health and Human Services, passed through Kansas Department of Aging Aging Cluster -</b>  <b>ALN 93.044 - Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers - 2301KSOASS</b>  <b>ALN 93.045 - Special Programs for the Aging Title III, Part C Nutrition Services - 2301KSOAHD</b></p> <p data-bbox="298 525 1073 550"><b>Criteria or Specific Requirement – Earmarking and Material Weakness</b></p> <p data-bbox="298 552 1451 634">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 data-bbox="298 663 1474 745">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 data-bbox="298 777 415 800"><b>Condition:</b></p> <p data-bbox="298 804 1461 861">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 data-bbox="298 890 1464 1001"><b>Questioned Costs</b> – \$4,149 (Legal services expenses which exceeded budgeted amounts by more than 20% for ALN 93.044 - 2301KSOASS). \$106,409 (Congregate meals expenses which exceeded budgeted amounts by more than 20% of ALN 93.045 - 2301KSOAHD). \$450,762 (Meals and delivery expenses which exceeded budgeted amounts by more than 20% of ALN 93.045 - 2301KSOACT and 2301KSOAHD).</p> <p data-bbox="298 1031 394 1054"><b>Context:</b></p> <p data-bbox="298 1058 1477 1115">We reviewed the budget to actual comparison for the grant period ended September 30, 2023, which is associated with the awards year end. We noted expenses exceeded the budgeted threshold of 120% by \$561,320.</p> <p data-bbox="298 1144 794 1169"><b>Identification of Prior Year Finding:</b> 2022-009</p> <p data-bbox="298 1199 371 1222"><b>Effect:</b></p> <p data-bbox="298 1226 769 1251">Compliance with earmarking is not being met.</p> <p data-bbox="298 1281 378 1304"><b>Cause:</b></p> <p data-bbox="298 1308 1320 1333">The Unified Government's controls to follow the earmarking requirement did not operate effectively.</p> <p data-bbox="298 1365 503 1388"><b>Recommendation:</b></p> <p data-bbox="298 1392 1455 1449">We recommend that the Unified Government put in place processes/controls to monitor earmarking requirement for compliance.</p> <p data-bbox="298 1478 990 1503"><b>Views of Responsible Official and Planned Corrective Actions:</b></p> <p data-bbox="298 1507 1479 1589">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. Management will put controls and processes in place to ensure earmarking is being monitored for compliance.</p>

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Reference Number	Finding
2023-009	<p data-bbox="298 352 1349 438"><b>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 - 2301KSOAHD</b></p> <p data-bbox="298 480 1299 506"><b>Criteria or Specific Requirement – Allowable Costs/Cost Principles and Material Weakness</b></p> <p data-bbox="298 516 1451 653">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 properly allocated” and “budget estimates alone do not qualify as support for charges to federal awards” (2 CFR 200.430(i)).</p> <p data-bbox="298 684 1451 764">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 data-bbox="298 798 415 821"><b>Condition:</b></p> <p data-bbox="298 827 1409 907">During our test work over the ALN 93.045 grant, we noted 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.</p> <p data-bbox="298 940 506 963"><b>Questioned Costs:</b></p> <p data-bbox="298 970 1411 1020">Total questioned costs of \$200,949 were identified as a result of lack of proper documentation to support the charge and allocation to the grant.</p> <p data-bbox="298 1054 394 1077"><b>Context:</b></p> <p data-bbox="298 1083 1451 1274">We selected a sample of 60 charges totaling \$16,075 to the Aging Cluster grants related to salaries and benefits expenditures. Within our sample, none of the 60 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 \$200,949 and represented 14% of the total grant expenditures for the period. The sample was not intended to be, and was not, a statistically valid sample.</p> <p data-bbox="298 1308 794 1331"><b>Identification of Prior Year Finding: 2022-019</b></p> <p data-bbox="298 1365 373 1388"><b>Effect:</b></p> <p data-bbox="298 1394 1398 1444">Based on testing completed, the Unified Government did not have sufficient procedures to allocate salaries and fringe benefits activity related to Aging Cluster throughout fiscal year 2023.</p> <p data-bbox="298 1478 378 1501"><b>Cause:</b></p> <p data-bbox="298 1507 1409 1558">Management indicated that this was attributed to a misunderstanding of the requirements and the inability to rely on budgeted estimates alone.</p> <p data-bbox="298 1591 503 1614"><b>Recommendation:</b></p> <p data-bbox="298 1621 1419 1671">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.</p> <p data-bbox="298 1705 989 1728"><b>Views of Responsible Official and Planned Corrective Actions:</b></p> <p data-bbox="298 1734 1391 1814">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. Management agrees with the stated finding and has implemented a corrective action plan.</p>

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Reference Number	Finding
2023-010	<p data-bbox="300 352 1092 407"><b>U.S. Department of Treasury COVID 19 - Coronavirus State and Local Fiscal Recovery Funds - 21.027</b></p> <p data-bbox="300 438 924 464"><b>Criteria or Specific Requirement – Significant Deficiency</b></p> <p data-bbox="300 468 1471 634">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 (SLFRF) 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 data-bbox="300 665 1451 745">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 data-bbox="300 777 415 802"><b>Condition:</b></p> <p data-bbox="300 806 1357 858">During our test work over the Coronavirus State and Local Fiscal Recovery grant, we noted the Unified Government did not timely file one of the required reports.</p> <p data-bbox="300 890 651 915"><b>Questioned Costs –</b> None noted.</p> <p data-bbox="300 947 394 972"><b>Context:</b></p> <p data-bbox="300 976 1377 1056">One out of the two quarterly reports selected for testing was submitted on May 31, 2023 rather than the Department of Treasury's due date of April 30, 2023. The sample was not intended to be, and was not, a statistically valid sample.</p> <p data-bbox="300 1087 794 1113"><b>Identification of Prior Year Finding:</b> 2022-012</p> <p data-bbox="300 1144 373 1169"><b>Effect:</b></p> <p data-bbox="300 1173 797 1199">Required reports are not being submitted timely.</p> <p data-bbox="300 1230 378 1255"><b>Cause:</b></p> <p data-bbox="300 1260 1313 1285">The Unified Government's controls to ensure reports are filed timely were not operating effectively.</p> <p data-bbox="300 1316 503 1341"><b>Recommendation:</b></p> <p data-bbox="300 1346 1438 1398">We recommend that the Unified Government implement a process that includes tracking the timely submission of reports.</p> <p data-bbox="300 1430 992 1455"><b>Views of Responsible Official and Planned Corrective Actions:</b></p> <p data-bbox="300 1459 1406 1539">The reason for recurrence is the finding was communicated late in the prior year. In concert with our ARPA consultant, we were able to combine the City &amp; County on the portal and report timely quarterly since this initial issue in the reporting portal.</p>

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Reference Number	Finding
2023-011	<p><b>U.S. Department of Treasury COVID 19 - Coronavirus State and Local Fiscal Recovery Funds - 21.027</b></p> <p><b>Criteria or Specific Requirement: Procurement and Significant Deficiency</b> In accordance with 2 CFR 200.318, recipients and subrecipients must maintain and use documented procedures for procurement transactions under a Federal award or subaward, including acquisition of property and services. These documented procurement procedures must be consistent with State, local and tribal laws and regulations and the standards identified in 2 CFR 200.317 through 2 CFR 200.327.</p> <p><b>Condition:</b> During our test work over the Coronavirus State and Local Fiscal Recovery grant, we noted the Unified Government did not perform procurement procedures on one of its vendor contracts.</p> <p><b>Questioned Costs</b> - None noted.</p> <p><b>Context:</b> For 21.027, there were 29 vendors receiving a total of \$1,789,214 subject to procurement requirements. Of those 29, a sample of eight vendors receiving a total of \$470,106 were selected for testing. One of the eight vendor: selected for testing did not undergo the Unified Government's formal procurement procedures. However, the vendor did undergo proper suspension and debarment checks and no issues were identified during this check. The sample was not intended to be, and was not, a statistically valid sample.</p> <p><b>Identification of Prior Year Finding:</b> N/A</p> <p><b>Effect:</b> Federal funds could be paid to entities outside of the Unified Government's procurement policy.</p> <p><b>Cause:</b> The vendor identified was granted a non-competitive procurement under national emergency conditions due to the effects of COVID-19. However, the vendor was utilized again after the national emergency period and the Unified Government's procurement policy should have been followed at this time, but was not.</p> <p><b>Recommendation:</b> We recommend that the Unified Government communicate to all departments that purchases using federal funds follow the procurement policy procedures prior to purchase and the procurement department provide training on the requirements to properly document that the procedures are completed.</p> <p><b>View of Responsible Official and Planned Corrective Actions:</b> Departments have been informed of the procurement requirements and the procurement policy will be adhered to on a go forward basis.</p>



Unified Government of Wyandotte County and Kansas City, Kansas  
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Year Ended December 31, 2023

(Continued)

Number	Finding
2023-012	<p data-bbox="293 323 1032 375"><b>U.S. Department of Homeland Security Staffing for Adequate Fire and Emergency Response (SAFER) - 97.083</b></p> <p data-bbox="293 405 854 426"><b>Criteria or Specific Requirement – Material Weakness</b></p> <p data-bbox="293 430 1479 506">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 data-bbox="293 539 402 560"><b>Condition:</b></p> <p data-bbox="293 564 1430 640">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 data-bbox="293 674 618 695"><b>Questioned Costs:</b> None noted.</p> <p data-bbox="293 728 383 749"><b>Context:</b></p> <p data-bbox="293 753 1446 888">We selected a sample of 40 charges to the SAFER grant of which, all were salaries and benefits expenditures. Within our sample, we noted three 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 data-bbox="293 921 764 942"><b>Identification of Prior Year Finding:</b> 2022-013</p> <p data-bbox="293 976 362 997"><b>Effect:</b></p> <p data-bbox="293 1001 1422 1050">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 data-bbox="293 1083 367 1104"><b>Cause:</b></p> <p data-bbox="293 1108 1122 1129">The Unified Government's controls to not charge overtime did not operate effectively.</p> <p data-bbox="293 1163 488 1184"><b>Recommendation:</b></p> <p data-bbox="293 1188 1406 1236">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 data-bbox="293 1270 951 1291"><b>Views of Responsible Official and Planned Corrective Actions:</b></p> <p data-bbox="293 1295 1455 1371">The reason for recurrence is the finding was communicated late in the prior year. 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**  
**Year Ended December 31, 2023**

**(Continued)**

Number	Finding
2023-013	<p data-bbox="300 325 1040 380"><b>U.S. Department of Housing and Urban Development Community Block Development Grants/Entitlement Cluster - 14.218</b></p> <p data-bbox="300 411 1299 436"><b>Criteria or Specific Requirement – Special Tests and Provisions and Significant Deficiency</b></p> <p data-bbox="300 438 1422 548">Projects must have an environmental review unless they meet criteria in the regulations that would exempt or exclude them from RROF and environment certification requirements (24 CFR sections 58.1, 58.22, 58.34, 58.35 and 570.604). If it is determined that an environment review is not required, the entity should document the determination consistent with the criteria contained in 24 CFR sections 58.34 and 58.35(b).</p> <p data-bbox="300 579 415 604"><b>Condition:</b></p> <p data-bbox="300 606 1365 688">During our test work over the Community Block Development Grants/Entitlement Cluster, we noted no environment reviews were performed on projects. The Unified Government did maintain documentation surrounding the determination that no environmental reviews were required for projects.</p> <p data-bbox="300 720 651 745"><b>Questioned Costs –</b> None noted.</p> <p data-bbox="300 777 394 802"><b>Context:</b></p> <p data-bbox="300 804 1308 858">None of the projects funded by the Community Block Development Grants/Entitlement Cluster had documentation regarding consideration of environmental reviews.</p> <p data-bbox="300 890 735 915"><b>Identification of Prior Year Finding:</b> N/A</p> <p data-bbox="300 947 371 972"><b>Effect:</b></p> <p data-bbox="300 974 1349 1029">There was not sufficient documentation to substantiate management's decision to forgo environmental reviews on projects.</p> <p data-bbox="300 1060 378 1085"><b>Cause:</b></p> <p data-bbox="300 1087 1385 1142">The Unified Government's controls to ensure documentation of environmental review considerations were not operating effectively.</p> <p data-bbox="300 1173 503 1199"><b>Recommendation:</b></p> <p data-bbox="300 1201 1341 1255">We recommend that the Unified Government implement a process to document environmental review considerations for each project.</p> <p data-bbox="300 1287 989 1312"><b>Views of Responsible Official and Planned Corrective Actions:</b></p> <p data-bbox="300 1314 1369 1369">Departments have been informed of the requirement and management will work with staff to ensure and environmental assessment is conducted for each project with documentation maintained in the files.</p>

**Unified Government of Wyandotte County and Kansas City, Kansas**  
**Schedule of Findings and Questioned Costs**  
**Year Ended December 31, 2023**

**(Continued)**

Number	Finding
2023-014	<p data-bbox="300 325 1040 378"><b>U.S. Department of Housing and Urban Development Community Block Development Grants/Entitlement Cluster - 14.218</b></p> <p data-bbox="300 411 1089 432"><b>Criteria or Specific Requirement – Reporting and Significant Deficiency</b></p> <p data-bbox="300 438 1487 575">Under the requirements of the Federal Funding Accountability and Transparency Act (Pub. L. No. 109-282), as amended by Section 6202 of Pub. L. No. 110-252, hereafter referred as the “Transparency Act” that are codified in : CFR Part 170, recipients (i.e., direct recipients) of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS).</p> <p data-bbox="300 609 415 630"><b>Condition:</b></p> <p data-bbox="300 636 1435 716">During our test work over the Community Block Development Grants/Entitlement Cluster, we noted the Unified Government did not report to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS).</p> <p data-bbox="300 749 651 770"><b>Questioned Costs –</b> None noted.</p> <p data-bbox="300 804 394 825"><b>Context:</b></p> <p data-bbox="300 831 1463 884">Two of the Unified Government's first-tier subrecipients of the Community Block Development Grants/Entitlement Cluster exceeded \$30,000 in funding. Neither of these subawards were submitted to the FSRS.</p> <p data-bbox="300 917 735 938"><b>Identification of Prior Year Finding:</b> N/A</p> <p data-bbox="300 972 373 993"><b>Effect:</b></p> <p data-bbox="300 999 1015 1020">The Unified Government did not submit required reports to the FSRS.</p> <p data-bbox="300 1054 378 1075"><b>Cause:</b></p> <p data-bbox="300 1081 1435 1102">The Unified Government's controls to ensure required report submissions occur were not operating effectively.</p> <p data-bbox="300 1136 503 1157"><b>Recommendation:</b></p> <p data-bbox="300 1163 1446 1215">We recommend that the Unified Government implement a process to ensure required report submissions to the FSRS occur.</p> <p data-bbox="300 1249 990 1270"><b>Views of Responsible Official and Planned Corrective Actions:</b></p> <p data-bbox="300 1276 1370 1329">Departments have been informed of the requirement and management will work with staff to ensure and reports are submitted to FSRS as required.</p>

**Unified Government of Wyandotte County and Kansas City, Kansas**  
**Summary Schedule of Prior Audit Findings**  
**Year Ended December 31, 2023**

Reference Number	Summary of Finding	Status
2022-001	<p><b>Criteria:</b>  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><b>Condition:</b>  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><b>Cause:</b>  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><b>Effect:</b>  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>	Unresolved See current year 2023-001
2022-002	<p><b>Criteria:</b>  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><b>Condition:</b>  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><b>Cause:</b>  The Unified Government's accounting system, Cayenta was never set up to be able to run these types of reports.</p> <p><b>Effect:</b>  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>	Resolved

**Unified Government of Wyandotte County and Kansas City, Kansas**  
**Summary Schedule of Prior Audit Findings**  
**Year Ended December 31, 2023**

**(Continued)**

<b>Reference Number</b>	<b>Summary of Finding</b>	<b>Status</b>
2022-003	<p><b>Criteria:</b>  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><b>Condition:</b>  For the Unified Government to be in compliance with generally accepted accounting principles for financial reporting, as set forth in GASBs 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><b>Cause:</b>  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><b>Effect:</b>  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>	Resolved
2022-004	<p><b>Criteria:</b>  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><b>Condition:</b>  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><b>Cause:</b>  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><b>Effect:</b>  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>	Unresolved See current year 2023-003

**Unified Government of Wyandotte County and Kansas City, Kansas**  
**Summary Schedule of Prior Audit Findings**  
**Year Ended December 31, 2023**

**(Continued)**

<b>Reference Number</b>	<b>Summary of Finding</b>	<b>Status</b>
2022-005	<p><b>Criteria:</b>  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><b>Condition:</b>  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><b>Cause:</b>  Due to recent turnover in the treasury department, the Unified Government has had limited resources to appropriately segregate duties.</p> <p><b>Effect:</b>  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>	Unresolved See current year 2023-002

<b>Reference Number</b>	<b>Summary of Finding</b>	<b>Status</b>
2022-006	<p><b>Criteria:</b>  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><b>Condition:</b>  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><b>Cause:</b>  Unified Government departments with purchasing cards are not following the Visa Purchasing Card Policy that is currently in effect.</p> <p><b>Effect:</b>  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>	Unresolved See current year 2023-005

**Unified Government of Wyandotte County and Kansas City, Kansas**  
**Summary Schedule of Prior Audit Findings**  
**Year Ended December 31, 2023**

**(Continued)**

Reference Number	Summary of Finding	Status
2022-007 2021-005 2020-002	<p><b>U.S. Department of Health and Human Services, passed through Kansas Department of Aging Aging Cluster -</b></p> <p><b>ALN 93.044 - Special Programs for the Aging _Title III, Part B _Grants for Supportive Services and Senior Centers - 2201KSOASS and 2201KSOACM</b></p> <p><b>ALN 93.045 - Special Programs for the Aging _Title III, Part C _Nutrition Services - 2201KSOAHD</b></p> <p><b>Criteria or Specific Requirement: Suspension and Debarment and Significant Deficiency</b>  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><b>Condition:</b>  Suspension and debarment checks were not completed for the subrecipients that received federal funds.</p> <p><b>Questioned Costs:</b> None noted.</p> <p><b>Context:</b>  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><b>Identification of Prior Year Finding:</b> 2021-005</p> <p><b>Effect:</b>  Federal funds could be paid to entities that are suspended or debarred.</p> <p><b>Cause:</b>  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><b>Reason for Recurrence and Planned Corrective Action</b>  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>	<p>93.044/93.045  Unresolved  See current year  2023-006</p>

**Unified Government of Wyandotte County and Kansas City, Kansas**  
**Summary Schedule of Prior Audit Findings**  
**Year Ended December 31, 2023**

**(Continued)**

<b>Reference Number</b>	<b>Summary of Finding</b>	<b>Status</b>
2022-008 2021-007	<p><b>U.S. Department of Health and Human Services, passed through Kansas Department of Aging Aging Cluster -</b>  <b>ALN 93.044 - Special Programs for the Aging _Title III, Part B _Grants for Supportive Services and Senior Centers - 2201KSOASS and 2201KSOACM</b>  <b>ALN 93.045 - Special Programs for the Aging _Title III, Part C _Nutrition Services - 2201KSOAHD</b></p> <p><b>Criteria or Specific Requirement: Subrecipient Monitoring and Material Weakness</b>  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><b>Condition:</b>  No risk assessment or ongoing formal monitoring of the subrecipient was performed.</p> <p><b>Questioned Costs:</b> None noted.</p> <p><b>Context:</b>  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><b>Identification of Prior Year Finding:</b> 2021-007</p> <p><b>Effect:</b>  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><b>Cause:</b>  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><b>Reason for Recurrence and Planned Corrective Action</b>  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>93.044/93.045  Unresolved  See current year  2023-007</p>



**Unified Government of Wyandotte County and Kansas City, Kansas**  
**Summary Schedule of Prior Audit Findings**  
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**(Continued)**

Reference Number	Summary of Finding	Status
2022-009	<p><b>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</b></p> <p><b>Criteria or Specific Requirement – Earmarking and Significant Deficiency</b>  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><b>Condition:</b>  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><b>Questioned Costs – \$22,234</b> (In home services expenses which exceeded budgeted amounts by more than 20% for ALN 93.044 - 2201KSOASS and 2201KSOACM)</p> <p><b>Context:</b>  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><b>Effect:</b>  Compliance with earmarking is not being met.</p> <p><b>Cause:</b>  The Unified Government's controls to follow the earmarking requirement did not operate effectively.</p> <p><b>Recommendation:</b>  We recommend that the Unified Government put in place processes/controls to monitor earmarking requirement for compliance.</p> <p><b>Reason for Recurrence and Planned Corrective Action</b>  The reason for recurrence is the finding was communicated late in the prior year. Management will put controls and processes in place to ensure earmarking is being monitored for compliance.</p>	<p>93.044  Unresolved  See current year  2023-008</p>

**Unified Government of Wyandotte County and Kansas City, Kansas**  
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**(Continued)**

Reference Number	Finding
2023-010	<p data-bbox="298 352 1092 407"><b>U.S. Department of Treasury COVID 19 - Coronavirus State and Local Fiscal Recovery Funds - 21.027</b></p> <p data-bbox="298 436 924 462"><b>Criteria or Specific Requirement – Significant Deficiency</b></p> <p data-bbox="298 466 1469 632">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 (SLFRF) 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 data-bbox="298 661 1450 743">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 data-bbox="298 772 415 798"><b>Condition:</b></p> <p data-bbox="298 802 1354 856">During our test work over the Coronavirus State and Local Fiscal Recovery grant, we noted the Unified Government did not timely file one of the required reports.</p> <p data-bbox="298 886 651 911"><b>Questioned Costs –</b> None noted.</p> <p data-bbox="298 940 394 966"><b>Context:</b></p> <p data-bbox="298 970 1373 1052">One out of the two quarterly reports selected for testing was submitted on May 31, 2023 rather than the Department of Treasury's due date of April 30, 2023. The sample was not intended to be, and was not, a statistically valid sample.</p> <p data-bbox="298 1081 794 1106"><b>Identification of Prior Year Finding:</b> 2022-012</p> <p data-bbox="298 1136 373 1161"><b>Effect:</b></p> <p data-bbox="298 1165 797 1190">Required reports are not being submitted timely.</p> <p data-bbox="298 1220 378 1245"><b>Cause:</b></p> <p data-bbox="298 1249 1312 1274">The Unified Government's controls to ensure reports are filed timely were not operating effectively.</p> <p data-bbox="298 1304 503 1329"><b>Recommendation:</b></p> <p data-bbox="298 1333 1437 1388">We recommend that the Unified Government implement a process that includes tracking the timely submission of reports.</p> <p data-bbox="298 1417 990 1442"><b>Views of Responsible Official and Planned Corrective Actions:</b></p> <p data-bbox="298 1446 1404 1528">The reason for recurrence is the finding was communicated late in the prior year. In concert with our ARPA consultant, we were able to combine the City &amp; 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**  
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**(Continued)**

<b>Reference Number</b>	<b>Summary of Finding</b>	<b>Status</b>
2022-011	<b>U.S. Department of Treasury</b>	21.027 - Resolved
2021-002	<b>COVID 19 - Coronavirus State and Local Fiscal Recovery Funds - 21.027</b>	
	<b>U.S. Department of Health and Human Services, passed through Kansas Department of Health and Education</b>	93.323 - Resolved
	<b>Epidemiology and Laboratory Capacity for Infectious Diseases - 93.323</b>	
	<b>Multiple Awards and Award Years</b>	
	<p><b>Criteria or Specific Requirement: Suspension and Debarment and Significant Deficiency</b>            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 (e.g., 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.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.</p> <p><b>Condition:</b>            For vendor contracts, suspension and debarment checks were not performed.</p> <p><b>Questioned Costs</b> - None noted.</p> <p><b>Context:</b>            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 three 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><b>Effect:</b>            Federal funds could be paid to entities that are suspended or debarred.</p> <p><b>Cause:</b>            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>	

**Unified Government of Wyandotte County and Kansas City, Kansas**  
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**(Continued)**

Reference Number	Summary of Finding	Status
2022-012	<p><b>U.S. Department of Treasury COVID 19 - Coronavirus State and Local Fiscal Recovery Funds - 21.027</b></p> <p><b>Criteria or Specific Requirement – Reporting and Significant Deficiency</b>  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><b>Condition:</b>  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><b>Questioned Costs –</b> None noted.</p> <p><b>Context:</b>  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><b>Effect:</b>  Required reports are not being submitted timely.</p> <p><b>Cause:</b>  The Unified Government's controls to ensure reports are filed timely were not operating effectively.</p> <p><b>Reason for Recurrence and Planned Corrective Action</b>  The reason for recurrence is the finding was communicated late in the prior year. In concert with our ARPA consultant, we were able to combine the City &amp; County on the portal and report timely quarterly since this initial issue in the reporting portal.</p>	<p>21.027  Unresolved  See current year  2023-010</p>

**Unified Government of Wyandotte County and Kansas City, Kansas**  
**Summary Schedule of Prior Audit Findings**  
**Year Ended December 31, 2023**

**(Continued)**

Reference Number	Summary of Finding	Status
2022-013	<p><b>U.S. Department of Homeland Security Staffing for Adequate Fire and Emergency Response (SAFER) - 97.083, Award number EMW-2019-FF-0819</b></p> <p><b>Criteria or Specific Requirement – Material Weakness</b>  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><b>Condition:</b>  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><b>Question Costs:</b> None noted.</p> <p><b>Context:</b>  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><b>Effect:</b>  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><b>Cause:</b>  The Unified Government's controls to not charge overtime did not operate effectively.</p> <p><b>Reason for Recurrence and Planned Corrective Action</b>  The reason for recurrence is the finding was communicated late in the prior year. 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>	<p>97.083  Unresolved  See current year  2023-012</p>

**Unified Government of Wyandotte County and Kansas City, Kansas**  
**Summary Schedule of Prior Audit Findings**  
**Year Ended December 31, 2023**

**(Continued)**

Reference Number	Summary of Finding	Status
2022-014	<p><b>U.S. Department of Homeland Security Staffing for Adequate Fire and Emergency Response (SAFER) - 97.083, Award number EMW-2019-FF-0819</b></p> <p><b>Criteria or Specific Requirement – Reporting and Significant Deficiency</b>  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><b>Condition:</b>  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><b>Questioned Costs –</b> None noted.</p> <p><b>Context:</b>  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><b>Effect:</b>  Required reports may not be submitted and/or submitted timely.</p> <p><b>Cause:</b>  The Unified Government's controls to ensure quarterly reports were submitted did not operate effectively.</p>	97.083 - Resolved

**Unified Government of Wyandotte County and Kansas City, Kansas**  
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**Year Ended December 31, 2023**

**(Continued)**

Reference Number	Summary of Finding	Status
2022-015	<p><b>U.S. Department of Housing and Urban Development Emergency Solutions Grant Program - 14.231, Award number E-22-MC-20-0001</b></p> <p><b>Criteria or Specific Requirement – Matching and Material Weakness</b>  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><b>Condition:</b>  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><b>Questioned Costs –</b> \$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><b>Context:</b>  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><b>Effect:</b>  Compliance with the matching requirements for this program is not being met.</p> <p><b>Cause:</b>  The Unified Government controls to ensure matching requirements are met was not operating effectively.</p>	14.231 - Resolved

**Unified Government of Wyandotte County and Kansas City, Kansas**  
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**Year Ended December 31, 2023**

**(Continued)**

Reference Number	Summary of Finding	Status
2022-016	<p data-bbox="280 342 1040 390"><b>U.S. Department of Housing and Urban Development Emergency Solutions Grant Program - 14.231, Award number E-22-MC-20-0001</b></p> <p data-bbox="280 417 1268 466"><b>Criteria or Specific Requirement – Special Tests - Obligation, Expenditure and Payment Requirements and Material Weakness</b></p> <p data-bbox="280 468 1284 516">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 data-bbox="280 541 1289 613">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 data-bbox="280 640 383 661"><b>Condition:</b></p> <p data-bbox="280 663 995 688">Various expenditures were dated outside of the applicable expenditure periods.</p> <p data-bbox="280 716 561 737"><b>Questioned Costs – \$166,028</b></p> <p data-bbox="280 764 363 785"><b>Context:</b></p> <p data-bbox="280 787 1279 863">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 data-bbox="280 890 345 911"><b>Effect:</b></p> <p data-bbox="280 913 857 938">Compliance with the expenditure requirements is not being met.</p> <p data-bbox="280 966 350 987"><b>Cause:</b></p> <p data-bbox="280 989 1154 1010">The Unified Government's controls to follow expenditure requirements did not operate effectively.</p>	14.231 - Resolved



**Unified Government of Wyandotte County and Kansas City, Kansas**  
**Summary Schedule of Prior Audit Findings**  
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**(Continued)**

Reference Number	Summary of Finding	Status
2022-017	<p><b>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</b></p> <p><b>Criteria or Specific Requirement – Special Tests: Obligation, Expenditure and Payment Requirements and Material Weakness</b> 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><b>Condition:</b> 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><b>Questioned Costs –</b> None noted.</p> <p><b>Context:</b> 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><b>Effect:</b> Payments to subrecipients are not being made within 30 days of the payment request.</p> <p><b>Cause:</b> The Unified Government's controls to ensure timely payment did not operate effectively.</p>	14.231 - Resolved

**Unified Government of Wyandotte County and Kansas City, Kansas**  
**Summary Schedule of Prior Audit Findings**  
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**(Continued)**

Reference Number	Summary of Finding	Status
2022-018	<p><b>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</b></p> <p><b>Criteria or Specific Requirement: Suspension and Debarment and Significant Deficiency</b>  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><b>Condition:</b>  Suspension and debarment checks were not completed for the subrecipients that received federal funds.</p> <p><b>Questioned Costs</b> - None noted.</p> <p><b>Context:</b>  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><b>Effect:</b>  Federal funds could be paid to entities that are suspended or debarred.</p> <p><b>Cause:</b>  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>	14.231 - Resolved

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Reference Number	Summary of Finding	Status
2022-019	<p><b>U.S. Department of Health and Human Services, passed through Kansas Department of Aging Aging Cluster -</b>  <b>ALN 93.045 - Special Programs for the Aging _Title III, Part C_Nutrition Services - 2201KSOAHD</b></p> <p><b>Criteria or Specific Requirement – Allowable Costs/Cost Principles and Material Weakness</b>  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)).</p> <p>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.</p> <p><b>Condition</b> – 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.</p> <p><b>Questioned Costs</b> – 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.</p> <p><b>Context</b> – 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.</p> <p><b>Effect</b> – Based on testing completed, the Unified Government did not have sufficient procedures to allocate salaries and fringe benefits activity related to Aging Cluster throughout fiscal year 2022.</p> <p><b>Cause</b> – Management indicated that this was attributed to a misunderstanding of the requirements and the inability to rely on budgeted estimates alone.</p> <p><b>Reason for Recurrence and Planned Corrective Action</b> – The reason for recurrence is the finding was communicated late in the prior year. Management agrees with the stated finding and has implemented a corrective action plan.</p>	<p>Unresolved  See current year  2023-009</p>

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**(Continued)**

Reference Number	Summary of Finding	Status
2021-003	<p><b>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</b></p> <p><b>Criteria or Specific Requirement:</b> 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><b>Condition:</b> Contracts entered into during the year did not contain the applicable provisions described in 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><b>Effect:</b> Contractors will not be alerted to these provisions and may mis-use federal funding.</p> <p><b>Cause:</b> 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>	93.323 - Resolved