BOARD OF CO. COMMISSION
APPD TBLD DND PLD ACK
DATE 8-3-2023
COUNTY CLERK

Shawnee County, Kansas

Single Audit Reports

December 31, 2022

Shawnee County, Kansas

December 31, 2022

Contents

Schedule of Expenditures of Federal Awards 1

Notes to the Schedule of Expenditures of Federal Awards 4

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 5

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 7

Schedule of Findings and Questioned Costs 10

Summary Schedule of Prior Audit Findings 12

Shawnee County, Kansas
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Agriculture:				
Passed through Kansas Department of Health and Environment:				
WIC Special Supplemental Nutrition Program for Women,	10.557	213KS703W1003	$ -	$ 555
Infants and Children	10.557	223KS703W1003	11,395	874,261
	10.557	17173KS803W5003	-	33,053
	10.557	233KS703W1003	4,302	259,984
Total U.S. Department of Agriculture			15,697	1,167,853
U.S. Department of Health and Human Services:				
Passed through Kansas Department of Health and Environment:				
Medical Reserve Corps Small Grant Program	93.008	N/A	-	2,574
	93.008	N/A	-	475
Total Federal Assistance Listing #93.008			-	3,049
Public Health Emergency Preparedness	93.069	NU90TP922049-03	-	67,604
	93.069	NU90TP922049-04	-	53,243
Total Federal Assistance Listing #93.069			-	120,847
Hospital Preparedness Program (HPP) and Public Health Emergency	93.074	N/A	-	25,560
Preparedness (PHEP) Aligned Cooperative Agreements	93.074	CDC-FRA-TP19-1901 BP4	-	15,673
Total Federal Assistance Listing #93.074			-	41,233
Family Planning Services	93.217	FPHPA006448-03	-	55,074
	93.217	FPHPA006552-01	-	32,926
Total Federal Assistance Listing #93.217			-	88,000
Immunization Cooperative Agreements	93.268	NH23IP922627-03	-	17,529
	93.268	NH23IP922627-04	-	14,356
	93.268	NH231P922627-02	-	133,492
Total Federal Assistance Listing #93.268			-	165,377
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	6NU50CK000549-03-01	-	23,571
	93.323	6 NU50CK0041-05-01	-	9,322
	93.323	NU50CK000549-01	-	368,454
	93.323	NU50CK000549-02	-	396,444
Total Federal Assistance Listing #93.323			-	797,791
National and State Tobacco Control Program	93.387	NU58DP006823-03	-	10,373
Medical Assistance Program	93.778	KDHE2019-068	110,000	110,000
	93.778	KDHE2019-068	-	40,903
	93.778	KDHE2023-009	52,000	94,430
Total Federal Assistance Listing #93.778 - Medicaid Cluster			162,000	245,333
Maternal and Child Health Services Block Grant to the State	93.994	B04MC32543-01	-	106,514
	93.994	B04MC40135-01	-	45,562
	93.994	B04MC45217-01	-	50,086
Total Federal Assistance Listing #93.994			-	202,162

The accompanying notes are an integral part of this Schedule.

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

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Passed through Kansas Department of Health and Environment:				
Child Care and Development Block Grant	93.575	3028/2643450M	$ -	$ 23,619
	93.575	3028/2643450N	-	117,446
Passed through Kansas Department for Children and Families:				
Child Care and Development Block Grant	93.575	N/A	-	458,637
Total Federal Assistance Listing #93.575 - CCDF Cluster			-	599,702
Total U.S. Department of Health and Human Services			162,000	2,273,867
U.S. Department of Homeland Security:				
Passed through Kansas Department of Emergency Management				
Emergency Management Performance Grants	97.042	DHS-22-GPD-042-07-01	-	107,692
Passed through North Central Regional Planning Commission				
Homeland Security Grant Program	97.067	19-NEK211012.003	-	5,960
	97.067	19-NEK211012.001	-	687
	97.067	19-NEK211012.002	-	2,108
	97.067	21-NEK211116.001	-	12,174
Total Federal Assistance Listing #97.067			-	20,929
Total U.S. Department of Homeland Security			-	128,621
U.S. Department of Housing and Urban Development:				
Passed through City of Topeka				
COVID-19 Community Development Block Grant/Entitlement Grants - CDBG Entitlement Grants Cluster	14.218	51438	-	285,126
Total U.S. Department of Housing and Urban Development			-	285,126
U.S. Department of Justice:				
Direct Funding				
State Criminal Alien Assistance Program	16.606	N/A	-	9,443
Equitable Sharing Program	16.922	N/A	-	38,237
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1287	-	20,472
Total U.S. Department of Justice			-	68,152
U.S. Environmental Protection Agency:				
Passed through Kansas Department of Health and Environment				
Clean Water State Revolving Fund - Clean Water State Revolving Fund (CWSRF) Cluster	66.458	C20 2079 01	-	37,995
Total U.S. Environmental Protection Agency			-	37,995
U.S. Small Business Administration:				
Direct Funding				
COVID-19 Shuttered Venue Operators Grant Program	59.075	SBAHQ21SV017178.2	-	1,415,257
Total U.S. Small Business Administration			-	1,415,257

The accompanying notes are an integral part of this Schedule.

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

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Transportation:				
Passed through Kansas Department of Transportation				
State and Community Highway Safety	20.600	69A37521300004020KS0	$ -	$ 768
National Priority Safety Program	20.616	69A3752030000405DKSL	-	1,440
Total U.S. Department of Transportation - Highway Safety Cluster			-	2,208
U.S. Department of Treasury:				
Direct Funding				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	-	8,871,662
Total U.S. Department of Treasury			-	8,871,662
Office of National Drug Control Policy:				
Funding through Kansas Bureau of Investigation				
High Intensity Drug Trafficking Areas Program	95.001	G20MW0003A	-	18,677
High Intensity Drug Trafficking Areas Program	95.001	G21MW0003A	-	18,988
Total Office of National Drug Control Policy			-	37,665
Total Expenditures of Federal Awards			$ 177,697	$ 14,288,406

The accompanying notes are an integral part of this Schedule.

Shawnee County, Kansas

Notes to the Schedule of Expenditures of Federal Awards

Year Ended December 31, 2022

Note 1: Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Shawnee County, Kansas (the "County") under programs of the federal government for the year ended December 31, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

Note 2: Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the 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 County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

FORVIS

1201 Walnut Street, Suite 1700 / Kansas City, MO 64106
P 816.221.6300 / F 816.221.6380
forvis.com

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

Board of County Commissioners
Shawnee County, Kansas
Topeka, 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 Shawnee County, Kansas (the County) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 24, 2023.

Report on Internal Control Over Financial Reporting

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

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

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

FORVIS is a trademark of FORVIS, LLP, registration of which is pending with the U.S. Patent and Trademark Office.

PRAXITY
Empowering business globally

Report on Compliance and Other Matters

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

Purpose of This Report

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

FORVIS, LLP

Kansas City, Missouri
July 24, 2023

FORVIS

1201 Walnut Street, Suite 1700 / Kansas City, MO 64106
P 816.221.6300 / F 816.221.6380
forvis.com

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

Board of County Commissioners
Shawnee County, Kansas
Topeka, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

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

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (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 County 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 County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

FORVIS is a trademark of FORVIS, LLP, registration of which is pending with the U.S. Patent and Trademark Office.

PRAXITY
Empowering Business Globally

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 County'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 County'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 County'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 County'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 County's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the "Auditor's Responsibilities for the Audit of Compliance" section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

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 County, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We have issued our report thereon dated July 24, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

FORVIS, LLP

Kansas City, Missouri
July 24, 2023

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

Section I – Summary of Auditor's Results

Financial Statements

1. Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:
   ☒ Unmodified ☐ Qualified ☐ Adverse ☐ Disclaimer

2. Internal control over financial reporting:

Significant deficiency(ies) identified?	☐ Yes	☒ None reported
Material weakness(es) identified?	☐ Yes	☒ No

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

Federal Awards

4. Internal control over major federal awards programs:

Significant deficiency(ies) identified?	☐ Yes	☒ None reported
Material weakness(es) identified?	☐ Yes	☒ No

5. Type of auditor's report issued on compliance for major federal programs:
   ☒ Unmodified ☐ Qualified ☐ Adverse ☐ Disclaimer

6. Any audit findings disclosed that are required to be reported by 2 CFR 200.516(a)? ☐ Yes ☒ No

7. Identification of major federal programs:

Assistance Listing Numbers	Name of Federal Program or Cluster
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children
59.075	Shuttered Venue Operators Grant Program
21.027	Coronavirus State and Local Fiscal Recovery Funds

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

Shawnee County, Kansas

Schedule of Findings and Questioned Costs (Continued)

Year Ended December 31, 2022

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

Shawnee County, Kansas

Summary Schedule of Prior Audit Findings

Year Ended December 31, 2022

No matters are reportable.