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***CITY OF LENEXA, KANSAS***  
*UNIFORM GUIDANCE*  
*SINGLE AUDIT REPORT*  
*DECEMBER 31, 2022*

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**Independent Auditors' 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***

Honorable Mayor and Members  
of the City Council  
City of Lenexa, Kansas

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Audit Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Lenexa, Kansas as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the City of Lenexa, Kansas' basic financial statements, and have issued our report thereon dated June 9, 2023.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City of Lenexa, Kansas' 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 City of Lenexa, Kansas' internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Lenexa, Kansas' 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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City of Lenexa, Kansas' financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit the attention of those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section, and was not designed to identify all deficiencies in internal control over financial reporting 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.

### **Report on Compliance And Other Matters**

As part of obtaining reasonable assurance about whether the City of Lenexa, Kansas' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the 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 City of Lenexa, Kansas' internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Lenexa, Kansas' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*RubinBrown LLP*

June 9, 2023

**Independent Auditors' Report On Compliance  
For The Major Federal Program; Report On  
Internal Control Over Compliance; And Report  
On Schedule Of Expenditures Of Federal  
Awards Required By The Uniform Guidance**

Honorable Mayor and Members  
of the City Council  
City of Lenexa, Kansas

**Report On Compliance For The Major Federal Program**

***Opinion On The Major Federal Program***

We have audited City of Lenexa, Kansas' 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 City of Lenexa, Kansas' major federal program for the year ended December 31, 2022. The City of Lenexa, Kansas' major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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

***Basis For Opinion On The 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 City of Lenexa, Kansas and to meet our 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 the major federal program. Our audit does not provide a legal determination of City of Lenexa, Kansas' 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 City of Lenexa, Kansas' federal programs.

### ***Auditors' 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 City of Lenexa, Kansas' 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 City of Lenexa, Kansas' compliance with the requirements of the 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 City of Lenexa, Kansas' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of City of Lenexa, Kansas' 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 City of Lenexa, Kansas' 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.

Honorable Mayor and Members  
of the City Council  
City of Lenexa, Kansas

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**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 City of Lenexa, Kansas as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the City of Lenexa, Kansas' basic financial statements. We issued our report thereon dated June 9, 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 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 financial statements as a whole.

*RubinBrown LLP*

June 9, 2023



# CITY OF LENEXA, KANSAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For The 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
<b>U.S. Department Of Justice</b>				
Direct:				
2021 Bulletproof Vest Partnership Grant	16.607	2021 - 4/01/21 -3/31/22	\$ —	\$ 2,072
2022 Bulletproof Vest Partnership Grant	16.607	Unknown	—	13,849
Subtotal AL 16.607			—	15,921
<b>U.S. Department Of Transportation</b>				
Passed Through Kansas Department of Transportation:				
Highway Safety Cluster:				
Special Traffic Enforcement Program (STEP) (407)	20.600	SP-1300-19/PT-1085-22 10/01/2021-09/30/2022	—	32,378
Special Traffic Enforcement Program (STEP) (407)	20.600	SP-1300-19/PT-1085-22 10/01/2022-09/30/2023	—	8,393
Subtotal ALN 20.600 - Highway Safety Cluster			—	40,771
Highway Planning and Construction Cluster:				
87th St Pkwy - Renner Blvd to Maurer Rd Improvement (60108) STP Funds	20.205	46 N-0699-01	—	2,483,494
87th St Pkwy - Renner Blvd to Maurer Rd Improvement (60108) (2021)	20.205	N-0699-01	—	163,611
Subtotal ALN 20.205 - Highway Planning and Construction Cluster			—	2,647,105
<b>Total U.S. Department Of Transportation</b>			—	2,687,876
<b>U.S. Fish And Wildlife Service</b>				
Passed Through State of Kansas:				
Fish and Wildlife Cluster:				
Federal Aid & Sport Fish Restoration 1/1/18-12/31/27	15.605	CFR 15.605	—	1,030
<b>U.S. Department Of The Treasury</b>				
Passed through Johnson County, Kansas				
CDBG - Entitlement Grants Cluster:				
Community Development Block Grant (60045 Lichtenauer Dr)	14.218	2021-10 -1/1/2021 -12/31/2021	—	50,000
Community Development Block Grant (60046 Santa Fe Dr)	14.218	2021-11 -1/1/2021 - 12/31/2021	—	134,687
Subtotal ALN 14.218 - CDBG - Entitlement Grants Cluster			—	184,687
<b>Total Expenditures Of Federal Awards</b>			\$ —	\$ 2,889,514

# CITY OF LENEXA, KANSAS

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## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

December 31, 2022

### 1. **Organization**

The accompanying schedule of expenditures of federal awards presents the activity of all federal award programs of the City of Lenexa, Kansas (the City) for the year ended December 31, 2022. All federal awards received directly from federal agencies, as well as federal awards passed through other governmental agencies, are included on the schedule.

### 2. **Basis Of Presentation**

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

### 3. **Local Government Contributions**

Local cost sharing, as defined by 2 CFR Section 200.306 of the Uniform Guidance, is required by certain federal grants. The amount of cost sharing varies with each program. Only the federal share of expenditures is presented in the Schedule of Expenditures of Federal Awards.

### 4. **Indirect Cost Rate**

The City has elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**CITY OF LENEXA, KANSAS**

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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
December 31, 2022**

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**Section I - Summary Of Auditors' Results**

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**Financial Statements**

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?      \_\_\_ yes     x  no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)?      \_\_\_ yes     x  none reported

Noncompliance material to financial statements noted?      \_\_\_ yes     x  no

**Federal Awards**

Internal control over major federal programs:

- Material weakness(es) identified?      \_\_\_ yes     x  no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)?      \_\_\_ yes     x  none reported

Type of auditors' report issued on compliance for major federal programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a) of the Uniform Guidance?

\_\_\_ yes     x  no

Identification of major programs:

**Assistance Listing**

Number	Name Of Federal Program Or Cluster
20.205	Highway Planning and Construction Cluster

Dollar threshold used to distinguish between type A and type B programs:

\$750,000

Auditee qualified as low-risk auditee?

x  yes    \_\_\_ no

**CITY OF LENEXA, KANSAS**

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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)***  
**December 31, 2022**

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**Section II - Financial Statement Findings**

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None

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**Section III - Financial Award Findings And Questioned Costs**

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None