

TERM OF COMMISSION: December Session of the October Adjourned Term

PLACE OF MEETING: Roger B. Wilson Boone County Government Center
Boone County Commission Chambers

PRESENT WERE: Presiding Commissioner Kip Kendrick
District I Commissioner Justin Aldred
District II Commissioner Janet Thompson
Boone County Treasurer Jenna Redel
Columbia/Boone County Public Health and Human Services
Assistant Director Rebecca Roesslet
Boone County Juvenile Office Supervisor Angie Bezoni
Director of Resource Management Bill Florea
Deputy County Clerk Jodi Vanskike

Conference Call Information:

Number: 425-585-6224 Access Code: 802-162-168

The meeting was called to order at 9:30AM and roll call was taken.

Treasury

1. First Reading: Tilton Tax Surplus Claim & Redemption

Boone County Treasurer Jenna Redel stated this item is relating to Parcel #045110006002.00. Treasurer Redel stated the owner of record when it went to tax sale was Gabriel Tilton and he has assigned his tax sale surplus to the Boone County Collector as part of a redemption of the property. Treasurer Redel stated the application to her office is timely and she is satisfied that Gabriel Tilton is entitled to assign the total surplus of \$9,033.75 to the Boone County Collector and she recommends Commission approve the same.

Commissioner Kendrick stated this is a first reading and requested the Deputy County Clerk schedule this item for a second reading at the next available commission meeting with appropriate order for approval.

Health Department

2. First Reading: Hallsville Animal Control Co-op Agreement

Columbia/Boone County Public Health and Human Services Assistant Director Rebecca Roesslet stated this is their annual agreement with the City of Hallsville. Ms. Roesslet stated this agreement allows their officers to work with officers from Hallsville to take custody of animals from the city and place them for care at the Humane Society. Ms. Roesslet stated this year's agreement is an increase of \$0.76 per hour. Ms. Roesslet stated last year they responded to five calls from the City of Hallsville and the total cost to Hallsville was \$184.32, which is well below the cost not to exceed \$2,000.00.

Commissioner Kendrick stated this is a first reading and requested the Deputy County Clerk schedule this item for a second reading at the next available commission meeting with appropriate order for approval.

Auditor

3. Presentation of the Fiscal Year 2022 Independent Financial Audit Report

Representatives from Rubin Brown presented the FY2022 Independent Financial Audit Report. The overview of the audit report is attached to the end of the minutes.

4. 2024 Budget Public Hearing

Commissioner Kendrick opened and closed the public hearing. No members of the public were present in person or by phone for comment.

13th Judicial Court

5. First and Second Reading: Multidisciplinary Education for Child Welfare Cases Grant Application

Boone County Juvenile Office Supervisor Angie Bezoni stated they would like to have a training on January 24, 2023, and, in order to pay for that, they are looking at getting a grant from OSCA for multidisciplinary training so they can have the Juvenile Office Children's Division and contract attorneys present as well as CASA. Ms. Bezoni stated they will have up to 40 people in that training. Ms. Bezoni stated the total amount they are applying for is \$4,000.00, which is the full amount available through OSCA.

Commissioner Aldred moved now on this day, the County Commission of the County of Boone does hereby approve the attached Multidisciplinary Education for Child Welfare Cases grant application submitted by the 13th Judicial Circuit Court.

Commissioner Thompson seconded the motion.
The motion carried 3 to 0. **Order #548-2023**

P&Z

- 6. First and Second Reading: Adoption of Findings of Fact and Conclusions of Law and Order of Approval relative to a conditional use permit for an Indoor Shooting Range at 5885 W. Van Horn Tavern Road, Columbia.**

Director of Resource Management Bill Florea stated a public hearing was conducted on this item in August 2023, which led to an approval of this item on August 8, 2023. Director Florea stated this is the final step in the conditional use process.

Commissioner Thompson moved now on this day, the County Commission of the County of Boone does hereby adopt the Findings of Fact and Conclusions of Law relative to a conditional use permit for Corporation for the Promotion of Rifle Practice & Firearm Safety for an indoor shooting range on 5.32 acres located at 5885 W. Van Horn Tavern Road, Columbia.

It is further ordered that the Presiding Commissioner is hereby authorized to sign the attached Order of Approval.

Commissioner Aldred seconded the motion.
The motion carried 3 to 0. **Order #549-2023**

- 7. First and Second Reading: Adoption of Findings of Fact and Conclusions of Law and Order of Approval relative to a conditional use permit for a Restaurant Incidental to an Indoor Shooting Range at 5885 W. Van Horn Tavern Road, Columbia.**

Director of Resource Management Bill Florea stated this is the second in the series of three and stated this is an incidental restaurant use.

Commissioner Aldred moved now on this day, the County Commission of the County of Boone does hereby adopt the Findings of Fact and Conclusions of Law relative to a conditional use permit for Corporation for the Promotion of Rifle Practice & Firearm Safety for a restaurant incidental to an indoor shooting range on 5.32 acres located at 5885 W. Van Horn Tavern Road, Columbia.

It is further ordered that the Presiding Commissioner is hereby authorized to sign the attached Order of Approval.

Commissioner Thompson seconded the motion.
The motion carried 3 to 0. **Order #550-2023**

8. First and Second Reading: Adoption of Findings of Fact and Conclusions of Law and Order of Approval relative to a conditional use permit for Retail Sales Incidental to an Indoor Shooting Range at 5885 W. Van Horn Tavern Road, Columbia.

Director of Resource Management Bill Florea stated this is the final piece related to this address. This is for incidental retail sales associated with the shooting range. Director Florea stated the retail sales area shall be limited to a maximum of 3,000 square feet and an additional 1,500 square feet for storage. Commissioner Kendrick stated there is nothing in a conditional use permit that would prohibit them from selling firearms or ammunition. Director Florea stated he reviewed the record and he had stated at the Planning & Zoning Commission hearing that his understanding is that there would not be firearm sales. Director Florea stated that was confirmed by David Butcher, who is representing the applicant. Director Florea stated that didn't translate to a condition on the permit. Commissioner Kendrick stated at a Board of Equalization meeting in mid to late August, 2023, the applicant was unsure about selling firearms or ammunition. Commissioner Kendrick stated, at that time, the CEO stated most of the firearms they had sold have been purchased through army surplus, but they were still unsure of how that would unfold. Director Florea stated if they do have firearm sales there, the Commission can review the decision at that point to see if the statements previously made are binding, and, if they are, he would apply to amend the permit and it would come back before the Commission to amend it without any risk of losing what they already have.

Commissioner Thompson moved now on this day, the County Commission of the County of Boone does hereby adopt the Findings of Fact and Conclusions of Law relative to a conditional use permit for Corporation for the Promotion of Rifle Practice & Firearm Safety for retail sales incidental to an indoor shooting range on 5.32 acres located at 5885 W. Van Horn Tavern Road, Columbia.

It is further ordered that the Presiding Commissioner is hereby authorized to sign the attached Order of Approval.

Commissioner Aldred seconded the motion.
The motion carried 3 to 0. **Order #551-2023**

9. First and Second Reading: Adoption of Findings of Fact and Conclusions of Law, and Order of Approval relative to a conditional use permit for a Duplex in the Single Family Residential (R-S) Zoning District at 2365 E. Bearfield Subdivision, Columbia.

Director of Resource Management Bill Florea stated this is a conditional use permit for a duplex in a single-family residential district. Director Florea stated in the public hearings, comments

were made about addressing the structure, another one was made about parking and vehicular circulation, lighting, stormwater and building footprint. Director Florea stated the applicant has worked with the staff to develop a plan that conforms with these conditions.

Commissioner Aldred moved now on this day, the County Commission of the County of Boone does hereby adopt the Findings of Fact and Conclusions of Law relative to a conditional use permit for Briley Investments, LLC for a duplex in the Single-Family Residential (R-S) Zoning District located at 2365 E. Bearfield Subdivision, Columbia.

It is further ordered that the Presiding Commissioner is hereby authorized to sign the attached Order of Approval.

Commissioner Thompson seconded the motion.
The motion carried 3 to 0. **Order #552-2023**

10. Second Reading: Request to by Philip and Debbie Douce to vacate Lot 1 of Douce Division Subdivision, Recorded in Plat Book 56, Page 86 of the Boone County Records – First Read 11.28.23

Commissioner Thompson moved now on this day, the County Commission of the County of Boone does hereby approve a Request by Philip and Debbie Douce to vacate Lot 1 of Douce Division Subdivision, Recorded in Plat Book 56, Page 86 of the Boone County Records, subject to the following condition:

1. Said vacation is not effective until the lot and right-of-way proposed to be vacated have been incorporated into a subdivision plat in accordance with Boone County Subdivision Regulations and said plat is recorded in the Records of Boone County Missouri.

Commissioner Aldred seconded the motion.
The motion carried 3 to 0. **Order #553-2023**

11. Second Reading: Request to by Lon Hedglin and J. Denese Frink-Hedglin to vacate Lot 17 and 18 of Jay Dains Subdivision, Recorded in Plat Book 11, Page 149 of the Boone County Records – First Read 11.28.23

Commissioner Aldred moved now on this day, the County Commission of the County of Boone does hereby approve a Request by Lon Hedglin and J. Denese Frink-Hedglin to vacate Lot 17 and 18 of Jay Dains Subdivision, Recorded in Plat Book 11, Page 149 of the Boone County Records, subject to the following condition:

1. Said vacation is not effective until the lot and right-of-way proposed to be vacated have been incorporated into a subdivision plat in accordance with Boone County Subdivision Regulations and said plat is recorded in the Records of Boone County Missouri.

Commissioner Thompson seconded the motion.
The motion carried 3 to 0. **Order #554-2023**

12. Second Reading: Request to by Nichols Property, LLC to vacate all of Hancox Plaza, Plat No. 1 including the right of way for Roanoke Drive, unrecorded – First Read 11.28.23

Commissioner Thompson moved now on this day, the County Commission of the County of Boone does hereby approve a Request by Nichols Property, LLC to vacate all of Hancox Plaza, Plat No. 1 including the right of way for Roanoke Drive, unrecorded, subject to the following condition:

1. Said vacation is not effective until the lot and right-of-way proposed to be vacated have been incorporated into a subdivision plat in accordance with Boone County Subdivision Regulations and said plat is recorded in the Records of Boone County Missouri.

Commissioner Aldred seconded the motion.
The motion carried 3 to 0. **Order #555-2023**

13. Second Reading: Request by 7841 Management Inc to rezone from Recreation (REC) to Agriculture (A-2) on 2.85 acres located at 20650 N Hwy 124, Centralia – First Read 11.28.23

Commissioner Aldred moved now on this day, the County Commission of the County of Boone does hereby approve a request by 7841 Management, Inc. to rezone from Recreation (REC) to Agriculture (A-2) on 2.85 acres located at 20650 N. Hwy 124, Centralia.

Commissioner Thompson seconded the motion.
The motion carried 3 to 0. **Order #556-2023**

14. Second Reading: Request by 7841 Management Inc to rezone from Agriculture (A-2) to Recreation (REC) on 1.03 acres located at 20650 N Hwy 124, Centralia – First Read 11.28.23

Commissioner Thompson moved now on this day, the County Commission of the County of Boone does hereby approve a request by 7841 Management, Inc. to rezone from Agriculture (A-2) to Recreation (REC) on 1.03 acres located at 20650 N. Hwy 124, Centralia.

Commissioner Aldred seconded the motion.
The motion carried 3 to 0. **Order #557-2023**

Resource Management

15. Second Reading: Approval of Stormwater Security Agreement and Erosion and Sediment Control Performance Bond for Wilson Trailer Company Site Improvements – First Read 11.30.23

Commissioner Aldred moved now on this day, the County Commission of the County of Boone does hereby approve the Stormwater Security Agreement and Erosion and Sediment Control Performance Bond between the County of Boone and Wilson Trailer Company.

The terms of the Agreement are set out in the attached Contract and the Presiding Commissioner is authorized to sign the same.

Commissioner Thompson seconded the motion.
The motion carried 3 to 0. **Order #558-2023**

16. Second Reading: Approval of Stormwater Security Agreement and Erosion and Sediment Control Irrevocable Letter of Credit for Columbia Depot South – First Read 11.30.23

Commissioner Thompson moved now on this day, the County Commission of the County of Boone does hereby approve the Stormwater Security Agreement and Erosion and Sediment Control Irrevocable Letter of Credit between the County of Boone and Terrance Bahr.

The terms of the agreement are set out in the attached contract and the Presiding Commissioner is authorized to sign the same.

Commissioner Aldred seconded the motion.
The motion carried 3 to 0. **Order #559-2023**

17. Second Reading: Approval of Stormwater Security Agreement and Erosion and Sediment Control Cash Deposit for Midway USA Roosevelt Office Site – First Read 11.30.23

Commissioner Aldred moved now on this day, the County Commission of the County of Boone does hereby approve the Stormwater Security Agreement and Erosion and Sediment Control Cash Deposit between the County of Boone and 40 & J Development, LLC.

The terms of the agreement are set out in the attached contract and the Presiding Commissioner is authorized to sign the same.

Commissioner Thompson seconded the motion.
The motion carried 3 to 0. **Order #560-2023**

18. Second Reading: Release of the Stormwater Security Agreement and Erosion and Sediment Control Irrevocable Letter of Credit for Perche Ridge Plat 1 – First Read 11.30.23

Commissioner Thompson moved now on this day, the County Commission of the County of Boone does hereby release the Irrevocable Letter of Credit No. 0126516-0399 issued by Central

Bank of Boone County in the amount of \$62,926.16. Said letter of credit was issued on behalf of Fred Overton Development, Inc. for stormwater improvements located at Perche Ridge Plat 1, S. Coats Ln. and W. Gillespie Bridge Rd., Columbia, Missouri 65203. The work has been completed as required. The original Commission Order accepting the letter of credit is 26-2020.

Commissioner Aldred seconded the motion.
The motion carried 3 to 0. **Order #561-2023**

Sheriff's Office

19. Second Reading: Howell County Sheriff's K-9 Maintenance Training Agreement – First Read 11.30.23

Commissioner Aldred moved now on this day, the County Commission of the County of Boone does hereby approve the attached K-9 Maintenance Training Agreement between Boone County and the Howell County Sheriff's Department.

The terms of the Agreement are set out in the attached and the Presiding Commissioner is authorized to sign the same.

Commissioner Thompson seconded the motion.
The motion carried 3 to 0. **Order #562-2023**

20. Second Reading: MoDOT Highway Safety Contract Revision for HMV Enforcement Contract 24-PR-02-002 – First Read 11.30.23

This item was removed by Captain Brian Leer from the Boone County Sheriff's Office.

Purchasing

21. Second Reading: Surplus Disposal – First Read 11.30.23

Commissioner Thompson moved now on this day, the County Commission of the County of Boone does hereby approve the attached list of surplus for disposal by auction on GovDeals or by destruction for whatever is not suitable for auction.

Commissioner Aldred seconded the motion.
The motion carried 3 to 0. **Order #563-2023**

Commission

22. Public Comment

None

23. Commissioner Reports

Commissioner Thompson stated that yesterday, she and Director of Community Services Joanne Nelson spoke with a reporter who plans to publish an article this Thursday about the funding not-for-profits are doing in this country affecting local policy. Commissioner Thompson stated she wanted to talk to them about the grant from the Urban Institute, which was funded by the Gates Foundation, for our Upward Mobility project. Commissioner Thompson stated it was fascinating for this reporter to hear the kinds of change that grant has facilitated in our County. Commissioner Thompson stated Verna Lavoy was on the call, who explained what work was being done through the community and keeping the community at the forefront of that process; that it's not something that is government driven-- it's community driven. Commissioner Thompson stated it was exciting to be part of that conversation, and she looks forward to seeing the article when it's published.

Attest:



Brianna L. Lennon
Clerk of the County Commission



Kip Kendrick
Presiding Commissioner



Justin Aldred
District I Commissioner

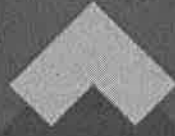


Janet M. Thompson
District II Commissioner

BOONE COUNTY, MISSOURI

DECEMBER 31, 2022

Auditor Communications



Auditor Communications



County Commissioners
Boone County, Missouri

We have audited the financial statements of Boone County, Missouri (the County) as of and for the year ended December 31, 2022, and have issued our report thereon dated July 31, 2023. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 2, 2023. Professional standards also require that we communicate to you the following information related to our audit.

This information is intended solely for the information and use of the County Commissioners, elected officials and management and is not intended to be and should not be used by anyone other than these specified parties.

July 31, 2023



Auditor Communications



QUALITATIVE ASPECTS OF ACCOUNTING PRACTICES

- Management is responsible for the selection and use of appropriate accounting policies
- Significant accounting policies are described in Note 1 to the financial statements
- No new accounting policies were adopted and none were changed
- No transactions entered into during the year lacked authoritative guidance or consensus
- No transactions were recorded out of the period they occurred
- No instances where a significant accounting practice acceptable under the applicable financial reporting framework isn't appropriate
- No significant unusual transactions noted

COMMENTS

No further comments



Auditor Communications



QUALITATIVE ASPECTS OF ACCOUNTING PRACTICES (CONTINUED)

ACCOUNTING ESTIMATES

Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- The estimate of useful lives of capital assets is based on asset classification.
- The fair value of investments is based on quoted market prices.
- The amount of property taxes collectible is based on the County's collection history.
- The period of availability for revenue recognition is based on historical collections.
- Actuarial assumptions utilized in the calculation of pension and other post-employment benefit liabilities and related accounts are based on actuarial valuations.

- The estimated liability for payments of incurred (both reported and unreported) but unpaid insurance claims is based on reports provided from the insurance company for claims filed in previous years.
- The estimates impacting the measurement of the right-of-use asset and lease liability includes the estimate of the incremental borrowing rate, which is based on the risk free rate with similar terms and management's estimate of the lease terms, which is based on the lease contract and economic terms of the leases.

We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.



Auditor Communications



QUALITATIVE ASPECTS OF ACCOUNTING PRACTICES (CONTINUED)

DISCLOSURES

The disclosures to the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to the users of the financial statements. The most sensitive disclosures affecting the financial statements are:

- Note 2 – Cash and investments
- Note 7 – Capital assets
- Note 8 – Leases
- Note 9 – Long-term liabilities
- Note 11 – Employee benefit plans
- Note 12 – Other postemployment benefit plan
- Note 14 – Risk management

COMMENTS

No further comments



Auditor Communications



CORRECTED AND UNCORRECTED MISSTATEMENTS

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. There were no uncorrected misstatements of the financial statements proposed by us during the audit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. There were no material, corrected misstatements of the financial statements proposed by us during the audit.



Auditor Communications



OTHER REQUIRED COMMUNICATIONS

- No circumstances affected the form and content of our independent auditors' report
- No significant matters resulted in consultation outside our engagement team
- No significant difficulties in dealing with management in performing or completing our audit
- No disagreements with management related to financial accounting, reporting or auditing matters
- Management did not consult with other independent accountants
- No other audit findings or issues
- Management representation letter attached

COMMENTS

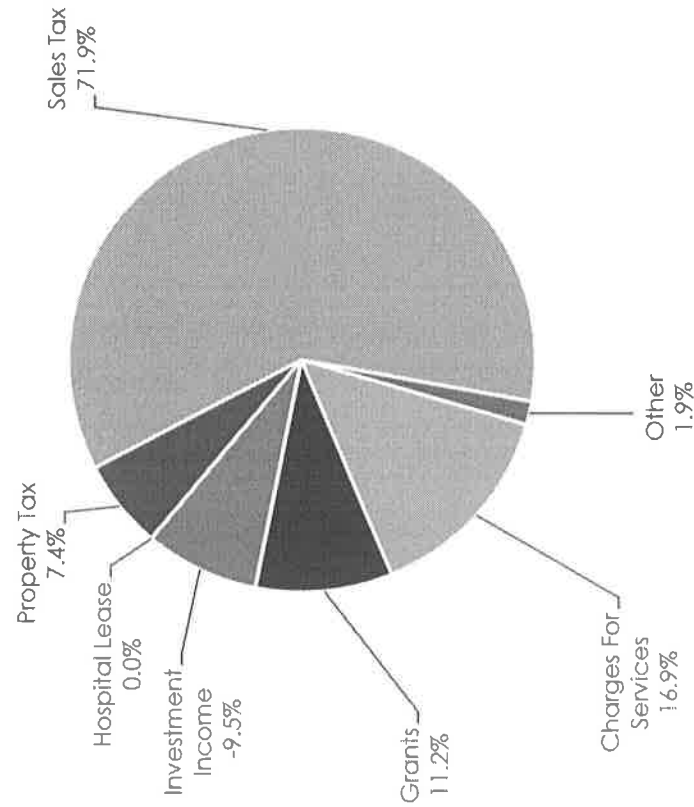
No further comments



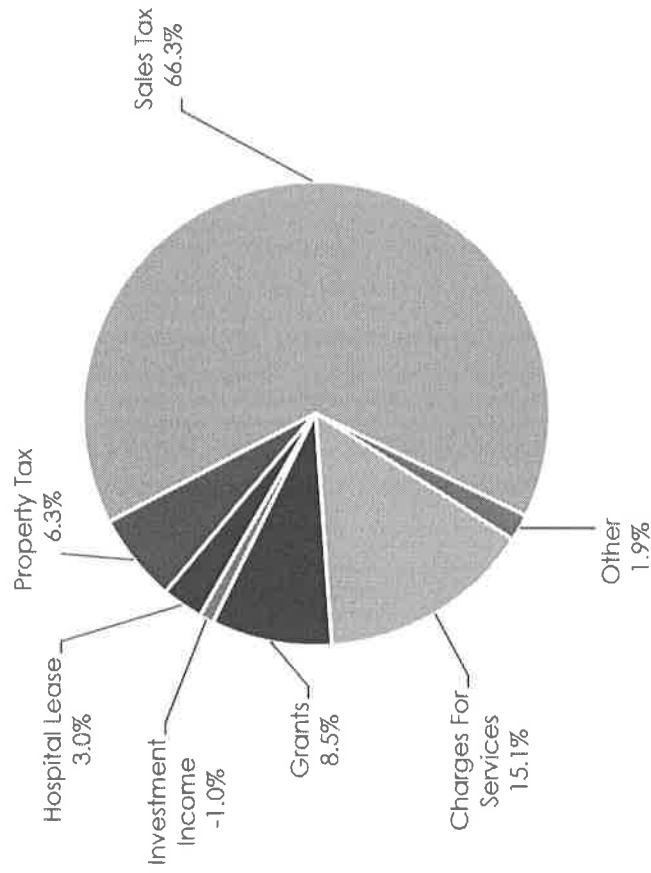
Government-Wide Revenues



2022 = \$86,562,076



2021 = \$88,444,255



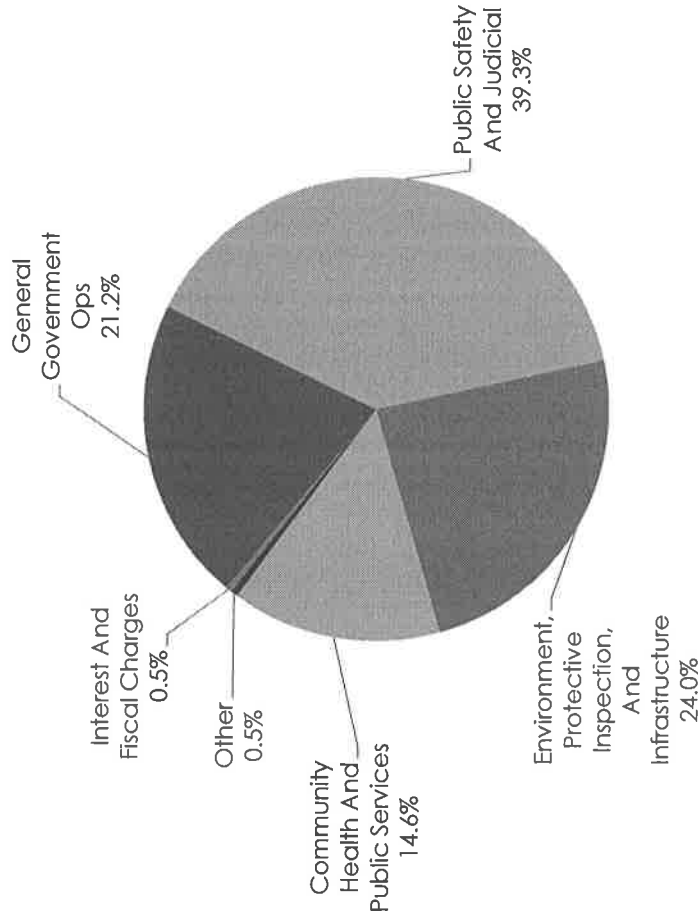
NOTE: Total revenue on a government-wide basis was \$86.5 million, a decrease of \$1.8 million over the previous fiscal year. The decrease is primarily due to the elimination of the Hospital Lease in the current year.



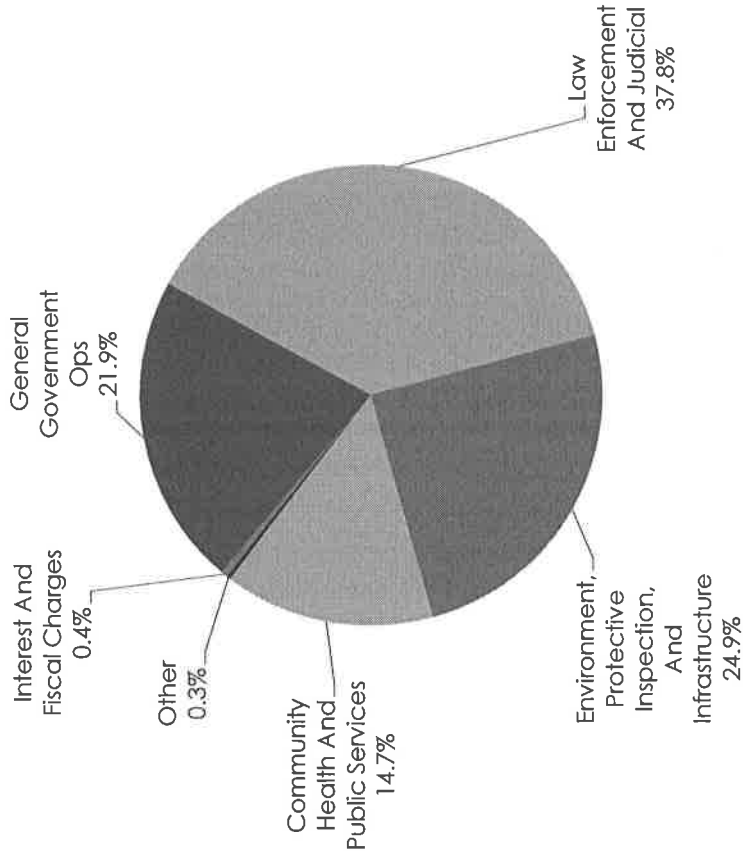
Government-Wide Expenses



2022 = \$76,389,282



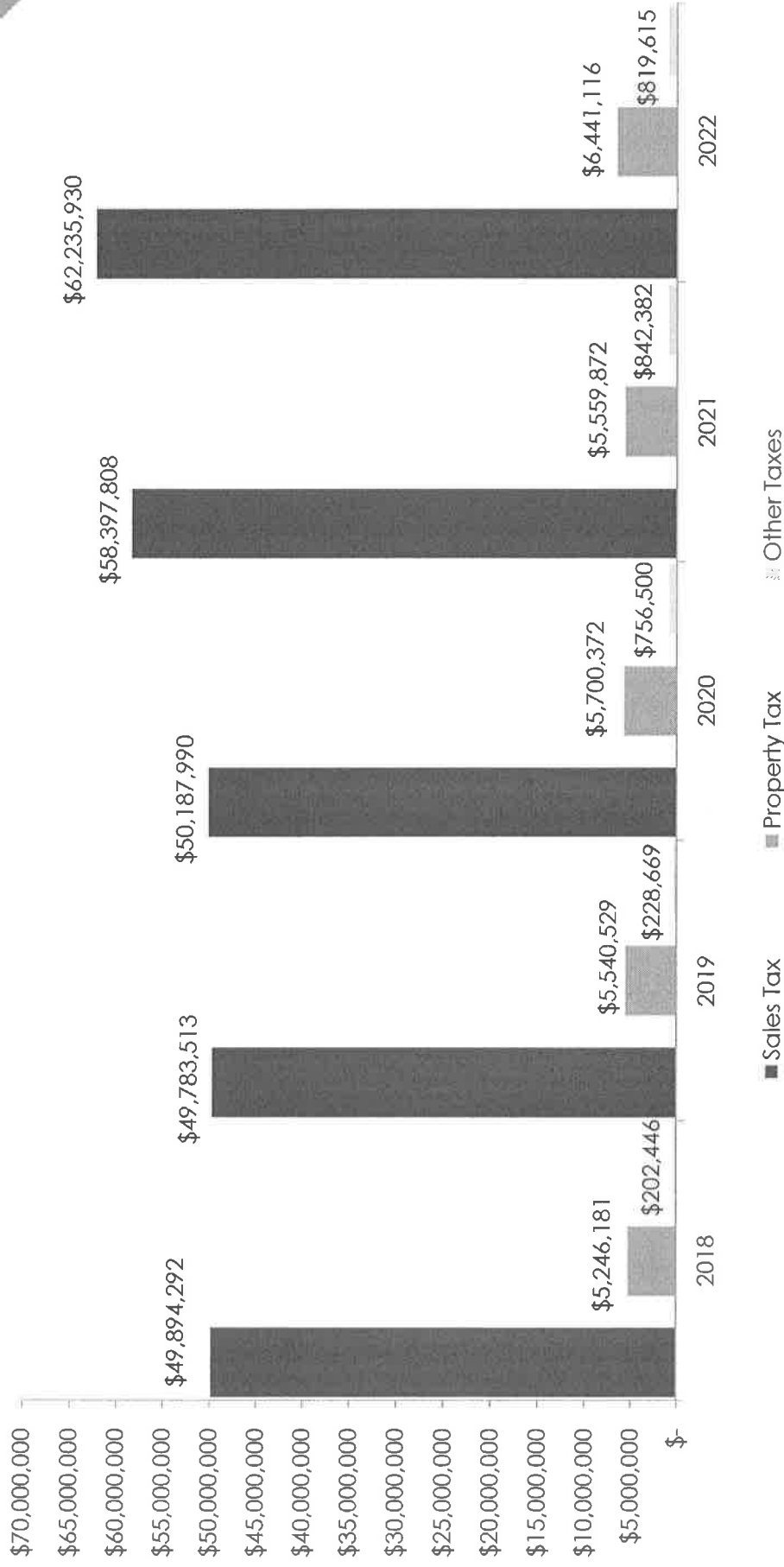
2021 = \$77,819,146



NOTE: The total cost of all programs and services was \$76.4 million, a decrease of approximately \$1.4 million. This decrease is primarily attributable to an overall decrease in spending across governmental activities.



Tax Revenues



NOTE: Locally-enacted sales tax is the County's single largest operating revenue. Expected annual growth in local sales tax has flattened. The increase in the past 2 years is the result of inflation and the return to normal purchasing after the pandemic. The on-going erosion of this tax base is the result of growth in untaxed e-commerce.





Appendix A
*Management
Representation Letter*



BOONE COUNTY AUDITOR KYLE RIEMAN

BOONE COUNTY GOVERNMENT CENTER

801 East Walnut, Room 304 • Columbia, MO 65201-4890 • (573) 886-4275 OFFICE • (573) 886-4280 FAX

July 31, 2023

RubinBrown LLP
One North Brentwood
Saint Louis, Missouri 63105

This representation letter is provided in connection with your audit of the financial statements of Boone County, Missouri as of December 31, 2022 and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Boone County, Missouri and the respective changes in financial position, and where applicable, cash flows thereof in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

We understand we are responsible for management decisions and functions, for designating a qualified employee to oversee any nonattest services you provide, for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

Certain representations in this letter are described as being limited to matters that are material. Misstatements, including omissions, are considered material if there is a substantial likelihood that individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

We confirm that, to the best of our knowledge and belief, the following representations made to you during your audit:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
2. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. Significant assumptions used by us in making accounting estimates are reasonable.
5. All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
6. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
7. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.

8. With regard to items reported at fair value:
 - a. The underlying assumptions are reasonable, and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - c. The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
 - d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
9. All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
10. All funds and activities are properly classified.
11. All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements— and Management's Discussion and Analysis—for State and Local Governments*, and GASB Statement No. 37, *Basic Financial Statements— and Management's Discussion and Analysis—for State and Local Governments: Omnibus*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
12. All net position components and fund balance classifications have been properly reported.
13. All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
14. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
15. All interfund and intra-entity transactions and balances have been properly classified and reported.
16. Special Items and extraordinary items have been properly classified and reported.
17. Deposit and investment risks have been properly and fully disclosed.
18. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
19. All required supplementary information is measured and presented within the prescribed guidelines.
20. Nonexchange and exchange financial guarantees, either written or oral, under which it is more likely than not that a liability exists have been properly recorded, or if we are obligated in any manner, are disclosed.
21. With regard to pensions and OPEB:
 - a. We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.
 - b. We are unable to determine the possibility of a withdrawal liability from the County Employees' Retirement Fund (CERF) Plan of which we are a sponsor and are not currently contemplating withdrawing from the CERF Plan.
 - c. Increases in benefits, elimination of benefits and all similar amendments have been disclosed in accordance with U.S. GAAP and are included in the most recent actuarial valuation, or disclosed as a subsequent event.

Information Provided

22. We have provided you with:
 - a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - b. Additional information that you have requested from us for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
23. All transactions have been recorded in the accounting records and are reflected in the financial statements.
24. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

25. We have provided to you our analysis of the entity's ability to continue as a going concern, including significant conditions and events present, and if necessary, our analysis of management's plans, and our ability to achieve those plans.
26. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a. Management;
 - b. Employees who have significant roles in internal control; or
 - c. Others where the fraud could have a material effect on the financial statements.
27. We have no knowledge of any instances, that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance, whether communicated by employees, former employees, vendors (contractors), regulators, or others.
28. We have no knowledge of any instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
29. We have no knowledge of any instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
30. We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that you have reported to us.
31. We have a process to track the status of audit findings and recommendations.
32. We have identified for you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
33. We have provided views on your reported audit findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
34. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
35. We have disclosed to you the identity of all the entity's related parties and the nature of all the related party relationships and transactions of which we are aware.
36. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
37. The entity has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
38. We have disclosed to you all guarantees, whether written or oral, under which the entity is contingently liable.
39. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
40. There are no violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
41. There are no other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB 62.
42. We are not aware of any pending or threatened litigation, claims or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP, and we have not consulted a lawyer concerning litigation, claims or assessments.
43. The entity has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
44. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
45. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB-62. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.

46. We acknowledge our responsibility for presenting the supplementary information in accordance with U.S. GAAP, and we believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
47. When the supplementary information is not presented with the audited financial statements, management will make the audited financial statements ready available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditors' report thereon.
48. We have provided you with:
 - a. A written acknowledgement of all the documents that we expect to issue that will be included in the annual report and the planned timing and method of issuance of that annual report;
 - b. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditors' report.
49. The financial statements and any other information included in the annual report are consistent with one another, and the other information does not contain any material misstatements.

Single Audit


50. With respect to federal awards, we represent the following to you:
 - a. We are responsible for understanding and complying with, and have complied with, the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).
 - b. We are responsible for the preparation and presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance.
 - c. We believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance.
 - d. We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period, and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
 - e. We are responsible for including the auditor's report on the schedule of expenditures of federal awards in any document that contains the schedule and that indicates that the auditor has reported on such information.
 - f. We have identified and disclosed all of our government programs and related activities subject to the Uniform Guidance compliance audit.
 - g. When the schedule of expenditures of federal awards is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by the entity of the schedule of expenditures of federal awards and the auditor's report thereon.
 - h. We have, in accordance with the Uniform Guidance, identified in the schedule of expenditures of federal awards, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, food commodities, direct appropriations, and other assistance.
 - i. We have provided to you our interpretations of any compliance requirements that are subject to varying interpretations.
 - j. We have made available to you all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.
 - k. We have received no requests from a federal agency to audit one or more specific programs as a major program.

- l. We have identified and disclosed to you all amounts questioned and any known noncompliance with the direct and material compliance requirements of federal awards, including the results of other audits or program reviews, or stated that there was no such noncompliance. We also know of no instances of noncompliance with direct and material compliance requirements occurring subsequent to period covered by the auditor's report.
- m. We have disclosed to you any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- n. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
- p. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- q. We have properly classified amounts claimed or used for matching in accordance with related guidelines in the Uniform Guidance, as applicable.
- r. We have charged costs to federal awards in accordance with applicable cost principles.
- s. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- t. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- u. The reporting package does not contain personally identifiable information.
- v. We have disclosed all contracts or other agreements with service organizations and disclosed to you all communications from these service organizations relating to noncompliance at the organizations.
- w. We have reviewed, approved, and taken responsibility for the financial statements and related notes and an acknowledgment of the auditor's role in the preparation of this information.
- x. We have disclosed to you the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.


In addition:

- y. We are responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major federal program; and we have complied with these direct and material compliance requirements.
- z. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provide reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award that could have a material effect on our federal programs. Also, no changes have been made in the internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditor's report.
- aa. We are responsible for and have accurately completed the appropriate sections of the Data Collection Form and we are responsible for taking corrective action on audit findings of the

compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.



Kip Kendrick, Presiding Commissioner



Kyle Ripman, County Auditor