

THE POLICE DEPARTMENT OF KANSAS CITY, MISSOURI
A Component Unit of the City of Kansas City, Missouri

SINGLE AUDIT REPORT
(OMB Circular A-133)

FOR THE YEAR ENDED APRIL 30, 2015

The Police Department of Kansas City, Missouri

**Single Audit Report
(OMB Circular A-133)
For the Year Ended April 30, 2015**

Table of Contents

	<u>Page Number</u>
Independent Auditor's Report on Schedule of Expenditures of Federal Awards	1
A copy of the Police Department of Kansas City, Missouri's Basic Financial Statements for the year ended April 30, 2015 accompanies this report. The independent auditor's report and the Basic Financial Statements are hereby incorporated by reference.	
Additional information:	
Schedule of Expenditures of Federal Awards	2-3
Notes to the Schedule of Expenditures of Federal Awards	4-6
Schedule of Findings and Questioned Costs	7-8
Compliance reports:	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	9-10
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by OMB Circular A-133	11-12

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

**Independent Auditor's Report on Schedule of
Expenditures of Federal Awards Required by OMB Circular A-133**

1251 NW Briarcliff Pkwy
Suite 125
Kansas City, MO 64116
(816) 584-9955
Fax (816) 584-9958

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Police Department of Kansas City, Missouri (the Department), a component unit of the City of Kansas City, Missouri as of and for the year ended April 30, 2015, and the related notes to the financial statements, which collectively comprise the Department's basic financial statements. We issued our report thereon dated June 19, 2015, 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 expenditure of federal awards is presented for the purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Kansas City, Missouri
June 19, 2015

Cochran Head Vick & Co., P.C.

Other Offices

1333 Meadowlark Lane
Kansas City, KS 66102
(913) 287-4433
(913) 287-0010 FAX

5700 Broadmoor Street, Suite 202
Merriam, Kansas 66202
(913) 378-1100
(913) 378-1177 FAX

400 Jules Street
Suite 415
St. Joseph, MO 64501
(816) 364-1118
(816) 364-6144 FAX

ADDITIONAL INFORMATION

The Police Department of Kansas City, Missouri
Schedule of Expenditures of Federal Awards
For the Year Ended April 30, 2015

Federal Grantor/ Program Title	CFDA Number	Expenditures	Amount Passed Through to Sub-recipients
Department of Transportation:			
National Highway Traffic Safety Administration:			
Pass-Through Missouri Department of Highway Safety:			
Police Traffic Services 14-OP-05-019	20.600	\$ 27,032	-
Police Traffic Services 14-PT-02-053	20.600	119,795	-
Police Traffic Services 14-PT-02-054	20.600	9,405	-
Police Traffic Services 15-PT-02-067	20.600	5,084	-
Police Traffic Services 15-PT-02-042	20.600	84,597	-
Subtotal- CFDA 20.600		<u>245,913</u>	<u>-</u>
Pass-Through Missouri Department of Highway Safety:			
Police Traffic Services 12-154-AL-030	20.601	38	-
Police Traffic Services 14-K8-03-039	20.601	135	-
Subtotal- CFDA 20.601		<u>173</u>	<u>-</u>
Pass-Through Missouri Department of Highway Safety:			
Police Traffic Services 15-154-AL-043	20.607	40,380	-
Police Traffic Services 15-154-AL-044	20.607	7,273	-
Police Traffic Services 15-154-AL-045	20.607	40,451	-
Subtotal- CFDA 20.607		<u>88,104</u>	<u>-</u>
Pass-Through Missouri Department of Highway Safety:			
Police Traffic Services 15-M2HVE-05-026	20.616	26,855	-
Police Traffic Services 14-M5HVE-03-019	20.616	16,204	-
Police Traffic Services 14-M5HVE-03-020	20.616	76,800	-
Police Traffic Services 14-M5HVE-03-018	20.616	87,782	-
Subtotal- CFDA 20.616		<u>207,641</u>	<u>-</u>
Total National Highway Traffic Safety Administration		<u>541,831</u>	<u>-</u>
Federal Motor Carrier Safety Administration:			
Pass- Through Missouri Division of Highway Safety (MODOT):			
MCSAP-13-CMV-MC-3	20.218	157,096	-
MCSAP 14-CMV-MC-002	20.218	580,172	-
Total Federal Motor Carrier Safety Administration		<u>737,268</u>	<u>-</u>
Total Department of Transportation		<u>1,279,099</u>	<u>-</u>
Department of Justice:			
Office of Justice Program:			
National Institute of Justice:			
Pass- Through Rutgers University:			
Risk Terrain Modeling Project 2012-IJ-CX-0038	16.560	28,853	-
Subtotal- CFDA 16.560		<u>28,853</u>	<u>-</u>
Forensic DNA Backlog Reduction Program 2012-DN-BX-0013	16.741	130,995	-
Forensic DNA Backlog Reduction Program 2013-DN-BX-0036	16.741	279,919	-
Forensic DNA Backlog Reduction Program 2014-DN-BX-0113	16.741	119,522	-
Subtotal- CFDA 16.741		<u>530,436</u>	<u>-</u>
Pass-Through Missouri Department of Public Safety:			
Paul Coverdell Forensic Science Improvement Grant 2013-CD-BX-0020	16.742	24,320	-
Paul Coverdell Forensic Science Improvement Grant 2014-CD-BX-0029	16.742	14,599	-
Subtotal- CFDA 16.742		<u>38,919</u>	<u>-</u>
Total National Institute of Justice		<u>598,208</u>	<u>-</u>
Kansas City Foot Patrol Project 2011-DB-BX-0016	16.738	93,463	65,631
Pass-Through Missouri Department of Public Safety:			
Kansas City Interdiction Project 2013-JAG-030	16.738	92,148	20,471
Kansas City Interdiction Project 2013-JAG-002	16.738	91,885	-
Pass-Through City of Kansas City, Missouri:			
Justice Assistance Grant 2011	16.738	59,570	-
Justice Assistance Grant 2012H3030-MO-DJ	16.738	3,913	-
Subtotal- CFDA 16.738		<u>340,979</u>	<u>86,102</u>
Total Bureau of Justice Assistance		<u>340,979</u>	<u>86,102</u>

See accompanying notes to the schedule of federal awards

The Police Department of Kansas City, Missouri
Schedule of Expenditures of Federal Awards
For the Year Ended April 30, 2015

Federal Grantor/ Program Title	CFDA Number	Expenditures	Amount Passed Through to Sub-recipients
Office on Violence Against Women:			
Pass-Through Missouri Department of Public Safety:			
Prevention and Prosecution of Sexual Assault 2012-VAWA-014-NW	16.588	82,538	-
Kansas City Anti-Domestic Violence Network Grant 2012-VAWA-015-NW	16.588	18,298	-
Subtotal- CFDA 16.588		<u>100,836</u>	<u>-</u>
Pass-Through Rose Brooks Center:			
Community Arrest Program 2012-WE-AX-0027	16.590	53,814	-
Subtotal- CFDA 16.590		<u>53,814</u>	<u>-</u>
Total Office on Violence Against Women		<u>154,650</u>	<u>-</u>
Total Office of Justice Programs		<u>1,093,837</u>	<u>86,102</u>
Office of Community Oriented Policing Services:			
ARRA COPS Hiring and Recovery Program 2009-RJ-WX-0056	16.710	80,551	-
COPS Hiring Program 2011-UL-WX-0020	16.710	432,545	-
COPS Hiring Program 2012-UL-WX-0017	16.710	526,794	-
Subtotal- CFDA 16.710		<u>1,039,890</u>	<u>-</u>
Total Office of Community Oriented Policing Services		<u>1,039,890</u>	<u>-</u>
Total Department of Justice		<u>2,133,727</u>	<u>86,102</u>
Executive Office of the President			
Office of National Drug Control Policy:			
HIDTA Metro Drug Task Force G13MW0005A	95.001	474,419	22,959
HIDTA Metro Drug Task Force G43MW0005A	95.001	451,082	67,600
HIDTA Forensic Lab G13MW0005A	95.001	45,693	-
HIDTA Forensic Lab G14MW0005A	95.001	125,518	-
HIDTA Gang Squad G13MW0005A	95.001	35,087	-
HIDTA Gang Squad G14MW0005A	95.001	111,345	-
Pass-Through Kansas Bureau of Investigation:			
HIDTA Analyst G14MW0003A	95.001	413,044	-
Subtotal- CFDA 95.001		<u>1,656,188</u>	<u>90,559</u>
Total Executive Office of the President		<u>1,656,188</u>	<u>90,559</u>
Department of Homeland Security:			
US Port Authority Security Grant EMW-2012-PU-00294			
	97.056	238,837	-
US Port Authority Security Grant EMW-2014-PU-00268			
	97.056	63,843	-
Pass-Through Mid America Regional Council (MARC):			
Homeland Security Grant Program	97.056	13,332	-
Subtotal- CFDA 97.056		<u>316,012</u>	<u>-</u>
Pass-Through Mid America Regional Council (MARC):			
Kansas City Terrorism Early Warning Program	97.067	139,048	-
Urban Area Security Initiative Grant Program	97.067	109,463	-
Subtotal- CFDA 97.067		<u>248,511</u>	<u>-</u>
Total Department of Homeland Security		<u>564,523</u>	<u>-</u>
Department of Treasury Federal Seizure and Forfeiture		99.999	145,809
Department of Justice Federal Seizure and Forfeiture		16.922	804,396
		<u>950,205</u>	<u>-</u>
Total expenditure of federal awards		<u>\$ 6,583,742</u>	<u>176,661</u>

See accompanying notes to the schedule of federal awards

The Police Department of Kansas City, Missouri
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended April 30, 2015

Note 1. Organization

The Police Department of Kansas City, Missouri, (the Department) is the recipient of several federal awards. The accompanying schedule of expenditures of federal awards presents the activity of all federal awards programs of the Department for the year ended April 30, 2015. All federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, are included on the schedule.

Note 2. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Department and is presented on the modified accrual basis of accounting. The information presented in this schedule is in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 3. Local Government Contributions

Local cost sharing, as defined by the Office of Management and Budget Circular A-102, is required by certain federal grants. The amount of cost sharing varies with each program. Only the federal share of expenditures is presented in the Schedule of Expenditures of Federal Awards.

Note 4. Additional Audits

Grantor agencies reserve the right to conduct additional audits of the Department's grant programs for economy and efficiency and program results which may result in disallowed costs to the Department. However, management does not believe such audits would result in any disallowed costs that would be material to the Department's financial position at April 30, 2015.

Note 5. Purpose of Grant Programs

The following descriptions are included to outline the purpose of each of the federal grant programs the Department has been awarded:

- *Police Traffic Services* – The National Highway Traffic Safety Administration through the Missouri Department of Highway Safety provides federal funds to target and increase enforcement of hazardous moving violations through traffic laws related to excessive speed and occupant restraint usage. This program also provides training related to accident reconstruction.
- *Police Traffic Services* - The National Highway Traffic Safety Administration through the Missouri Department of Highway Safety provides federal funds for overtime and equipment to target and increase enforcement of hazardous moving violations through traffic laws related to driving while intoxicated and multiple offenders of driving under the influence.
- *Police Traffic Services* – The National Highway Traffic Safety Administration through the Missouri Department of Highway Safety provides federal funds for overtime and equipment to target and increase enforcement of hazardous moving violations through traffic laws related to driving while intoxicated and multiple offenders of driving under the influence.
- *Police Traffic Services* – The National Highway Traffic Safety Administration through the Missouri Department of Highway Safety provides federal funds for overtime and equipment to target and increase enforcement of hazardous moving violations through traffic laws related to driving while intoxicated and multiple offenders of driving under the influence as well as ensuring safety belt usage.

The Police Department of Kansas City, Missouri
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended April 30, 2015

- *Motor Carrier Safety Assistance Program* – The Federal Motor Carrier Safety Administration through the Missouri Division of Highway Safety provides federal funds for six officers, services, commodities and equipment used for roadside inspections of commercial vehicles, and for enforcement of operator and equipment violations.
- *Risk Terrain Modeling Project* – The Office of Justice Program through Rutgers University provides federal funds for overtime to implement customized intervention strategies to suppress and prevent property crimes. This project also paid for travel expenses to the American Society of Criminology Conference.
- *Forensic DNA Backlog Reduction Program* – The Office of Justice Program through the National Institute of Justice provides federal funds for overtime to screen and analyze evidence, and purchase DNA related equipment and supplies used in analysis. In addition, funding will assist in employing four forensic specialists to screen biological evidence as well as perform other entry level duties.
- *Paul Coverdell Forensic Science Improvement Grant* – The Office of Justice Program through the Missouri Department of Public Safety provides federal funds for laboratory personnel training and travel fees.
- *Kansas City Foot Patrol Project* – The Bureau of Justice Assistance provides funding for salary and benefits for a sergeant, overtime, travel and research for the purpose of impacting violence in high crime areas.
- *Kansas City Interdiction Project* - The Bureau of Justice Assistance through the Missouri Department of Public Safety provides federal funds to increase the number of drug-related arrests and seizures of drugs being brought into the Metropolitan Kansas City area.
- *Justice Assistance Grant* - The Bureau of Justice Assistance through the City of Kansas City, Missouri provides federal funds to upgrade/expand the police services through the purchase of equipment.
- *Prevention and Prosecution of Sexual Assault* - The Office on Violence Against Women through the Missouri Department of Public Safety provides federal funds for two forensic specialists to improve the collection, preservation and processing of sexual assault evidence from area hospitals, and training of crime scene investigators, prosecutors and hospital staff.
- *Kansas City Anti-Domestic Violence Network Grant* – The Office on Violence Against Women through the Missouri Department of Public Safety provides federal funds for overtime and supplies to increase domestic violence victims' awareness of support services and options available, and to improve the effectiveness of prosecution of municipal and state domestic violence cases.
- *Community Arrest Program* – The Office on Violence Against Women through the Rose Brooks Center provides funding for the salary and benefits of a detective with the specific responsibilities of providing immediate follow-up on domestic violence cases. It also funds travel expenses, office equipment and office supplies.
- *ARRA COPS Hiring and Recovery Program* – The Office of Community Oriented Policing Services provides federal recovery funds to assist in the payroll costs of adding and retaining police officers through the first three years of employment.
- *COPS Hiring Program* – The Office of Community Oriented Policing Services provides federal funds to assist in the payroll costs of adding and retaining police officers through the first three years of employment.

The Police Department of Kansas City, Missouri
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended April 30, 2015

- *COPS Hiring Program* – The Office of Community Oriented Policing Services provides federal funds to assist in the payroll costs of adding military veteran police officers through the first three years of employment.
- *HIDTA Metro Drug Task Force* – The Office of National Drug Control Policy provides federal funds for six civilians and overtime for detectives and pass-through funding for other agencies to operate a multijurisdictional task force to investigate poly-drug trafficking.
- *HIDTA Forensic Lab Enhancement* – The Office of National Drug Control Policy provides federal funds for one contract technician and for overtime to improve the effectiveness and efficiency of collecting evidence for methamphetamine investigations.
- *HIDTA Gang Squad* – The Office of National Drug Control Policy provides federal funds for one civilian and overtime, services and supplies for detectives to improve the effectiveness and efficiency of collecting evidence for drug and gang investigations.
- *HIDTA Analyst* – The Office of National Drug Control Policy through the Kansas Bureau of Investigation provides federal funds for one sergeant, one detective and two civilian intelligence analysts to concentrate full-time on drug investigations.
- *US Port Authority Security Grant* – The Department of Homeland Security provides funding to help protect critical port infrastructure from terrorism, enhance maritime domain awareness, improve port-wide maritime security risk management, and maintain or reestablish maritime security mitigation protocols that support port recovery and resiliency capabilities.
- *Homeland Security Grant Program* – The Department of Homeland Security through the Mid America Regional Council (MARC) provides equipment to upgrade/expand police services.
- *Kansas City Terrorism Early Warning Program* – The Department of Homeland Security through the Mid America Regional Council (MARC) provides funding for one civilian analyst and one civilian information technology specialist. The mission of the program is to reduce the threat to all citizens and infrastructure through a heightened level of inter-agency communications, analysis and information sharing designed to anticipate and counter terrorism and criminal acts.
- *Urban Area Security Initiative* – The Department of Homeland Security through the Mid America Regional Council (MARC) provides equipment to upgrade/expand police services.
- *Federally Forfeited Property* – This program consists of monetary instruments, hauling conveyances and other property submitted through the U.S. Department of Justice or U.S. Department of Treasury for forfeiture, either administratively or by means of criminal indictment.

**The Police Department of Kansas City, Missouri
Schedule of Findings and Questioned Costs
For the Year Ended April 30, 2015**

Section 1 - Summary of Auditor's Results

Financial Statements:

Type Audit Report Issued on Financial Statements of Auditee
Unmodified

Internal Control Over Financial Reporting

No significant deficiencies reported. No material weaknesses identified.

General Compliance

The audit did not disclose any instances of noncompliance which would be material to the financial statements which would be required to be reported in accordance with *Government Auditing Standards*.

Federal Awards:

Internal Control Over Major Programs

No significant deficiencies reported. No material weaknesses identified.

Type Audit Report Issued on Compliance for Major Programs

Unmodified

Audit Findings that are required to be reported in accordance with OMB Circular A-133

The audit disclosed no audit findings that are required to be reported under OMB A-133.

Major Programs

<u>CFDA Number</u>	<u>Name of Federal Program</u>
16.710	Public Safety Partnership and Community Policing Grants (ARRA)
97.067	Kansas City Early Terrorism Warning/ Urban Area Security Initiative
16.922/99.999	Federal Seizure and Forfeiture
95.001	High Intensity Drug Trafficking Area (HIDTA)

Dollar Threshold Used to Distinguish Between Type A and Type B Program

\$300,000

Auditee Qualified as a Low-risk Auditee

Yes.

**The Police Department of Kansas City, Missouri
Schedule of Findings and Questioned Costs
For the Year Ended April 30, 2015**

Section 2 – Financial Statement Findings

Financial Statement Findings Required to be Reported in Accordance with Generally Accepted Government Auditing Standards

None

Summary Schedule of Prior Audit Findings

None

Section 3 – Federal Award Findings and Questioned Costs

Federal Award Findings Required to be Reported in Accordance with OMB Circular A-133

None

Summary Schedule of Prior Audit Findings

None

COMPLIANCE REPORTS



COCHRAN HEAD VICK & CO., P.C.

& Co

Certified Public Accountants

1251 NW Briarcliff Pkwy
Suite 125
Kansas City, MO 64116
(816) 584-9955
Fax (816) 584-9958

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Police Department of Kansas City, Missouri (the Department), a component unit of the City of Kansas City, Missouri, as of and for the year ended April 30, 2015 and the related notes to the financial statements, which collectively comprise the Department's basic financial statements and have issued our report thereon dated June 19, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Department's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control.

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

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

Other Offices

1333 Meadowlark Lane
Kansas City, KS 66102
(913) 287-4433
(913) 287-0010 FAX

5700 Broadmoor Street, Suite 202
Merriam, Kansas 66202
(913) 378-1100
(913) 378-1177 FAX

400 Jules Street
Suite 415
St. Joseph, MO 64501
(816) 364-1118
(816) 364-6144 FAX

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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 Department's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Kansas City, Missouri
June 19, 2015

Cochran Heald Vick & Co., P.C.



Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by OMB Circular A- 133

1251 NW Briarcliff Pkwy
Suite 125
Kansas City, MO 64116
(816) 584-9955
Fax (816) 584-9958

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

Report on Compliance for Each Major Federal Program

We have audited the Police Department of Kansas City, Missouri's (the Department), a component unit of the City of Kansas City, Missouri compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Department's major federal programs for the year ended April 30, 2015. The Department's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for the compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Department's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Department's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Department's compliance.

Opinion on Each Major Federal Program

In our opinion, the Department complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended April 30, 2015.

Other Offices

1333 Meadowlark Lane
Kansas City, KS 66102
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(913) 287-0010 FAX

5700 Broadmoor Street, Suite 202
Merriam, Kansas 66202
(913) 378-1100
(913) 378-1177 FAX

400 Jules Street
Suite 415
St. Joseph, MO 64501
(816) 364-1118
(816) 364-6144 FAX

Report on Internal Control Over Compliance

Management of the Department is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Department's internal control over compliance with the requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Kansas City, Missouri
June 19, 2015

Cochran Heald Vick & Co., P.C.