City of Joplin, Missouri
Post-Audit Report

2023 Audit Results

Governance Letter

Our audit standards require that we communicate certain matters to keep those charged with governance informed about matters relating to the audit:

- The City implemented GASB 96 related to Subscription Based IT Arrangements
- Describes significant estimates
  - Estimated claims liabilities
  - Allowances for uncollectible receivables
  - Net Pension Liabilities
  - Net Other Post-Employment Benefit Liabilities
  - Fair Value of Investments
- Audit adjustment related to accounts payable
- Not aware of any misstatements in the City's financial statements
- Significant deficiency related to accounts payable adjustment

Financial Audit

The Financial Audit includes:

- Compliance with laws and regulations
- Walkthroughs of internal control processes
- Answers the question, do the financial statements accurately reflect the books and records?

Result:

- Unmodified, or clean, opinion

Single Audit

Single Audit Major Programs:

- Community Development Block Grant (CDBG)
- Federal Transit Grant
- ARPA

Result:

- Unmodified, or clean, opinion

AGH CPAs & ADVISORS

Other audits

Pension

- Unmodified, or clean, opinion

Passenger Facility Charge Program

- Unmodified, or clean, opinion

Thank You For Your Business!



AGH
CPAs & ADVISORS