CITY OF JOPLIN, MISSOURI

SINGLE AUDIT REPORT

FOR THE YEAR ENDED OCTOBER 31, 2022

City of Joplin, Missouri
Single Audit Report

For the Year Ended October 31, 2022

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HOOD AND ASSOCIATES CPAs, PC

Independent Auditor's Report on Schedule of Expenditures of Federal Awards

To the Honorable Mayor and Members of the City Council
City of Joplin, Missouri

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Joplin, Missouri (the City) as of and for the year ended October 31, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated April 19, 2023 which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Hood and Associates CPAS PC

Kansas City, Missouri
April 19, 2023

ADDITIONAL INFORMATION

CITY OF JOPLIN, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR YEAR ENDED OCTOBER 31, 2022

PROGRAM	ALN	GRANT NUMBER	FEDERAL EXPENDITURES	AMOUNTS PAID TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE:				
PASSED THROUGH MISSOURI DEPT OF HEALTH:				
SPECIAL SUPPLEMENTAL FOOD NUTRITION FOR WOMEN, INFANTS, AND CHILDREN:				
WIC PROGRAM	10.557	ERS04522077	$ 454,225	$ -
WIC PROGRAM	10.557	ERS04523065	26,574	-
PEER COUNSELING PROJECT	10.557	ERS04522077	50,714	-
PEER COUNSELING PROJECT	10.557	ERS04523065	4,721	-
SUMMER FOOD SERVICE PROGRAM	10.559	ERS21952040	305	-
TOTAL U.S. DEPARTMENT OF AGRICULTURE			536,539	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:				
CDBG ENTITLEMENT GRANT CLUSTER:				
DIRECT PROGRAMS:				
2016 PROJECT	14.218	B-16-MC-29-0008	2,539	2,539
2020 PROJECT	14.218	B-20-MC-29-0008	96,879	14,819
2021 PROJECT	14.218	B-21-MC-29-0008	85,591	57,822
2022 PROJECT	14.218	B-22-MC-29-0008	849	-
CDBG DISASTER RECOVERY-2012	14.218	B-12-MT-29-0001	161,436	-
TOTAL CDBG ENTITLEMENT GRANT CLUSTER DIRECT PROGRAMS			347,294	75,180
DIRECT PROGRAMS:				
HOME CONSORTIUM - 2017	14.239	2017 M-17-DC-29-0209	8,535	8,535
HOME CONSORTIUM - 2018	14.239	2018 M-18-DC-29-0209	18,843	18,843
HOME CONSORTIUM - 2019	14.239	2019 M-19-DC-29-0209	97,562	97,562
HOME CONSORTIUM - 2020	14.239	2020 M-20-DC-29-0209	157,299	114,445
HOME CONSORTIUM - 2021	14.239	2021 M-21-DC-29-0209	60,878	34,373
HOME ARPA	14.239	M21-DP290209	20,380	-
TOTAL DIRECT PROGRAMS			363,497	273,758
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			710,791	348,938
U.S. DEPARTMENT OF INTERIOR				
PASSED THROUGH MISSOURI DEPARTMENT OF NATURAL RESOURCES				
HISTORIC PRESERVATION	15.904	29-21-100029-005	11,700	-
HISTORIC PRESERVATION	15.904	29-21-100029-009	1,578	-
TOTAL U.S. DEPARTMENT OF INTERIOR			13,278	-
U.S. DEPARTMENT OF JUSTICE:				
DIRECT PROGRAMS:				
ICE	16.606	2022	6,865	-
ICE	16.606	2023	1,107	-
BULLETPROOF VEST PROGRAM	16.607	2020-BUBX-20019983	6,416	-
BULLETPROOF VEST PROGRAM	16.607	2021-BUBX-21024667	3,846	-
JUSTICE ADMINISTRATION GRANT	16.738	15PBJ-21-GG-01610-JAGX	22,087	10,782
JUSTICE ADMINISTRATION GRANT - CARES	16.034	2020-VD-BX-0098	31,326	-
TOTAL DIRECT PROGRAMS			71,647	10,782
PASSED THROUGH MISSOURI DEPARTMENT OF PUBLIC SAFETY:				
MO - INTERNET CRIMES AGAINST CHILDREN GRANT	16.800	2020-MC-FX-K016	14,018	-
TOTAL PASSED THROUGH MISSOURI DEPARTMENT OF PUBLIC SAFETY			14,018	-
TOTAL U.S. DEPARTMENT OF JUSTICE			85,665	10,782
U.S. DEPARTMENT OF TRANSPORTATION:				
DIRECT PROGRAMS:				
AIRPORT IMPROVEMENT PROGRAM:				
RECONSTRUCT RUNWAY 18/36-CARES	20.106	3-29-0037-043-2020	305,492	-
RECONSTRUCT RUNWAY 18/36-CARES	20.106	3-29-0037-045-2021	2,441,145	-
ARFF EQUIPMENT BUILDING - DESIGN	20.106	3-29-0037-048-2022	34,392	-
AIRPORT PAVEMENT PLAN	20.106	3-29-0037-049-2022	54,271	-
TERMINAL AREA MASTER PLAN	20.106	3-29-0037-052-2022	39,412	-
AIRPORT CONCESSION - CARES	20.106	3-29-0037-051-2022	41,126	-
AIRPORT CARES	20.106	3-29-0037-044-2020	144,747	-
AIRPORT CARES	20.106	3-29-0037-046-2021	476,723	-
ZONING AND PLANNING MPO	20.505	MO810008	161,200	-
TOTAL DIRECT PROGRAMS			3,698,508	-

See Accompanying Notes to the Schedule of Expenditures of Federal Awards.

CITY OF JOPLIN, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR YEAR ENDED OCTOBER 31, 2022

PROGRAM	ALN	GRANT NUMBER	FEDERAL EXPENDITURES	AMOUNTS PAID TO SUBRECIPIENTS
PASSED THROUGH THE MISSOURI DEPT OF TRANSPORTATION:				
HIGHWAY SAFETY GRANT CLUSTER				
HAZARDOUS MOVING VIOLATION	20.600	22-PT-02-018	4,382	-
DWI OFFICER GRANT	20.616	23-M5HVE-03-026	3,998	-
TOTAL HIGHWAY SAFETY GRANT CLUSTER			8,380	-
DWI ENFORCEMENT	20.607	22-154-AL-022	2,546	-
DWI OFFICER GRANT	20.607	22-154-AL-023	69,807	-
TOTAL DWI GRANTS			72,353	-
TOTAL PASSED THROUGH THE MISSOURI DEPT OF TRANSPORTATION			80,733	-
FEDERAL TRANSIT CLUSTER:				
DIRECT PROGRAMS:				
OPERATING ASSISTANCE - CARES	20.507	MO90x358	1,034,114	-
TOTAL FEDERAL TRANSIT CLUSTER			1,034,114	-
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			4,813,355	-
NATIONAL ENDOWMENT FOR THE HUMANITIES				
PASSED THROUGH MISSOURI STATE LIBRARY:				
SUMMER LIBRARY PROGRAM	45.310	2022-LFL1-SLP21-015	10,224	-
SUMMER LIBRARY PROGRAM - Mini	45.310	SRP Mini CSLP	437	-
SHOW ME STEPS	45.310	2021-LCE1-SHM21-114	677	-
SHOW ME STEPS	45.310	2021-LCE1-SHM21-117	710	-
SHOW ME STEPS	45.310	2021-LCE1-SHM21-118	1,440	-
SHOW ME STEPS	45.310	2021-LCE1-SHM21-135	507	-
FOSTERING STEM AND PHONICS EDUCATION	45.310	2022-LFL1-STM21-090	3,401	-
ARPA - STRENGTHEN MISSOURIANS	45.310	2021-LAS1-STR21-123	47,450	-
TOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES			64,846	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:				
PASSED THROUGH MISSOURI DEPARTMENT OF HEALTH:				
CCDF CLUSTER				
CHILD CARE SANITATION INSPECTION	93.575	ERS22020051	3,775	-
TOTAL CCDF CLUSTER			3,775	-
MEDICAID CLUSTER				
MEDICAID, TITLE XIX	93.778	GMDM6455-R001	6,376	-
TOTAL MEDICAID CLUSTER			6,376	-
REGIONAL PUBLIC HEALTH EMERGENCY PLANNING	93.069	DH210048520	43,305	-
COUNTY HEALTH PREPAREDNESS	93.069	E0205-6008	62,727	-
COVID-19 & ADULT VACCINATION SUPPLEMENTAL	93.268	6NH23IP922606	100,532	-
EPIDEMIOLOGY AND LABORATORY CAPACITY (ELC) CARES	93.323	DH210049166	31,684	-
EPIDEMIOLOGY AND LABORATORY CAPACITY (ELC-ED) CARES	93.323	DH220051268	112,686	-
CORE FUNCTION	93.767	DH220050476	68,785	-
MATERNAL & CHILD HEALTH BLOCK GRANT	93.944	1B04MC33849-01	29,082	-
MATERNAL & CHILD HEALTH BLOCK GRANT	93.944	DH220051095	4,347	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			463,299	-
U.S. DEPARTMENT OF HOMELAND SECURITY:				
PASSED THROUGH MISSOURI DEPARTMENT OF PUBLIC SAFETY:				
EMERGENCY MANAGEMENT	97.042	EMK-2021-EP-00006-057	36,806	-
EMERGENCY MANAGEMENT	97.042	EMK-2022-EP-00004-054	29,105	-
TOTAL PASSED THROUGH MO DEPT OF PUBLIC SAFETY			65,911	-
DIRECT PROGRAMS:				
TSA AIRPORT SECURITY	97.117	70T02021T6114N140	16,300	-
TOTAL DIRECT PROGRAMS			16,300	-
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			82,211	-
TOTAL EXPENDITURES OF FEDERAL AWARDS			$ 6,769,984	$ 359,720

See Accompanying Notes to the Schedule of Expenditures of Federal Awards.

City of Joplin, Missouri
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended October 31, 2022

Note 1. Organization

The City of Joplin, Missouri (the City), is the recipient of several federal awards. All federal awards received directly from federal agencies as well as those awards that are passed through other government agencies, are included on the Schedule of Expenditures of Federal Awards.

Note 2. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the City of Joplin, Missouri, and is presented on the modified accrual basis of accounting. The information presented in this schedule is in accordance with the requirements of Title 2 U.S. *Code of Federal Regulation* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.* 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 Title 2 CFR Part 200, Subpart D, Section 200.306 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 City's grant programs for economy and efficiency and program results that may result in disallowed costs to the City of Joplin, Missouri. However, management does not believe such audits would result in any disallowed costs that would be material to the City's financial position at October 31, 2022.

Note 5. Indirect Cost Rate

The City does not allocate indirect costs, and therefore has not elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

City of Joplin, Missouri
Schedule of Findings and Questioned Costs
For the Year Ended October 31, 2022

Section 1 - Summary of Auditor's Results

Financial Statements:

Type Audit Report Issued on the Basic 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 basic financial statements.

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
None

Major Programs

CFDA Number	Name of Federal Program
20.106	Airport Improvement Program

Dollar Threshold Used to Distinguish Between Type A and Type B Program
$750,000

Auditee Qualified as a Low-risk Auditee
Yes

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 the Uniform Guidance

None

Summary Schedule of Prior Audit Findings

None

COMPLIANCE REPORTS

HOOD AND ASSOCIATES CPAs, PC

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 Honorable Mayor and Members of the City Council
City of Joplin, 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, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Joplin, Missouri (the City), as of and for the year ended October 31, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated April 19, 2023. Our report includes a reference to other auditors who audited the financial statements of the Joplin Sports Authority, a discretely presented component unit, as described in our report on the City's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the Joplin Sports Authority were not audited in accordance with *Government Auditing Standards*.

Report on Internal Control over Financial Reporting

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hood and Associates CPAS PC

Kansas City, Missouri
April 19, 2023

HOOD AND ASSOCIATES CPAs, PC

Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance

To the Honorable Mayor and Members of the City Council
City of Joplin, Missouri

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Joplin, Missouri's (the City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended October 31, 2022. The City's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the

compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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

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

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

Report on Internal Control Over Compliance

Management of the City 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 City's internal control over compliance with the types of 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 federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City'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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Hood and Associates CPAS PC

Kansas City, Missouri
April 19, 2023