
JOHNSON COUNTY, KANSAS
UNIFORM GUIDANCE
SINGLE AUDIT REPORT
DECEMBER 31, 2019

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CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS CONSULTANTS

**Independent Auditors' Report On Internal
Control Over Financial Reporting And On
Compliance And Other Matters Based On An
Audit Of Financial Statements Performed
In Accordance With *Government Auditing Standards***

Board of County Commissioners
Johnson County, Kansas

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 Johnson County, Kansas (the County), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 24, 2020. Our report includes a reference to other auditors who audited the financial statements of Johnson County Fire District No. 1, Johnson County Consolidated Fire District No. 2, and Northwest Consolidated Fire District, as described in our report on the County's financial statements. The financial statements of the Johnson County Fire District No. 1 Johnson County Consolidated Fire District No. 2, and Northwest Consolidated Fire District were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the Johnson County Fire District No. 1, Johnson County Consolidated Fire District No. 2, or Northwest Consolidated Fire District.

Internal Control Over Financial Reporting

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

Compliance And Other Matters

As part of obtaining reasonable assurance about whether the County'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 result 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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

RubinBrown LLP

June 24, 2020

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

Board of County Commissioners
Johnson County, Kansas

Report On Compliance For Each Major Federal Program

We have audited the Johnson County, Kansas' 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 major federal programs of Johnson County, Kansas for the year ended December 31, 2019. The major federal programs of Johnson County, Kansas are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the major federal programs of Johnson County, Kansas 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 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* (the Uniform Guidance). Those standards and the Uniform Guidance 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 compliance of Johnson County, Kansas 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 Johnson County, Kansas' compliance.

Opinion On Each Major Federal Program

In our opinion, Johnson County, Kansas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2019.

Report On Internal Control Over Compliance

Management of Johnson County, Kansas 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 Johnson County, Kansas' 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 Johnson County, Kansas' 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 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 weakness. 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.

Report On Schedule Of Expenditures Of Federal Awards Required By The Uniform Guidance

We have audited the financial statements of Johnson County, Kansas as of and for the year ended December 31, 2019, and have issued our report thereon dated June 24, 2020, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. 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 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 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

RubinBrown LLP

July 7, 2020, except for our report on the Schedule of Expenditures of Federal Awards, for which the date is June 24, 2020

JOHNSON COUNTY, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2019

Pass-Through Grantor/ Program Title	Cluster#	CFDA#	Pass Thru/Grant Number	Passed Through To Subrecipients	Total Federal Expenditures
US Department Of Agriculture					
National School Lunch Program					
Passed Through Kansas State Department of Education					
255001948 SFY19 School Lunch Program	1	10.555	X0620	\$ — \$	34,969
255002048 SFY20 School Lunch Program	1	10.555	X0620	—	40,052
				Pass Through Total:	75,021
				Program Total:	75,021
Special Supplemental Nutrition Program For Women, Infants, And Children Program					
Passed Through Kansas Department of Health and Environment, WIC					
330019450 2019 WIC Program		10.557		—	1,075,731
330019451 2019 BFPC		10.557		—	15,431
330020450 2020 WIC Program		10.557		—	268,723
330020451 BFPC Program		10.557		—	5,368
				Pass Through Total:	1,365,253
				Program Total:	1,365,253
				Federal Agency Total:	1,440,274
US Department Of Housing And Urban Development					
Community Development Block Grants/Entitlement Grants Program					
Passed Through City of Overland Park for Grants					
235122621 16: MHR Administration - OP	2	14.218	235221621	—	20,012
235122724 17: City of Overland Park MHR	2	14.218	235221724	—	56,462
235122824 18: MHR City of Overland Park	2	14.218	235221824	—	37,285
				Pass Through Total:	113,759
				Program Total:	113,759
Direct Funding					
235055107 2014 Community Development Block Grant	2	14.218	B-14-UC-20-0001	36,117	36,117
235055115 2017 Community Development Block Grant	2	14.218	B-17-UC-20-0001	168,677	173,903
235055120 2018 Community Development Block Grant	2	14.218	B-18-UC-20-0001	220,601	355,006
235055125 2019 Community Development Block Grant	2	14.218	B-19-UC-20-0001	316,183	346,393
				Direct Funding Total:	911,419
				Program Total:	911,419
Emergency Solutions Grant Program					
Direct Funding					
235055117 Supplemental 2017 ESG		14.231	E17UC200001	161,770	230,712
				Direct Funding Total:	230,712
Passed Through Kansas Housing Resources Corp					
235055122 2019 Emergency Solutions Grant (ESG)		14.231	ESG-FFY2019	25,805	37,227
				Pass Through Total:	37,227
				Program Total:	267,939
Home Investment Partnerships Program					
Direct Funding					
235122613 16: HOME Olathe		14.239	MO16DC200206	472	472
235122614 16: HOME Overland Park		14.239	MO16DC200206	—	7,263
235122615 16: HOME Shawnee		14.239	MO16DC200206	—	3,004
235122616 16: HOME Non-Entitlement		14.239	MO16DC200206	—	30,024
235122711 17: HOME Administration		14.239	M17DC200206	—	35,447
235122712 17: CHDO CR		14.239	M17DC200206	10,029	10,029
235122713 17: CHDO CO		14.239	M17DC200206	14,277	14,277
235122714 17: HOME Olathe		14.239	M17DC200206	14,689	14,689
235122717 17: HOME Non-Entitlement		14.239	M17DC200206	—	58,052
235122813 18: CHDO Administrative funds		14.239	M18DC200206	48,120	48,120
235122832 18: CHDO (CR) Reserved Funding		14.239	M18DC200206	101,049	101,049
				Direct Funding Total:	322,426
				Program Total:	322,426
Continuum of Care Program					
Direct Funding					
315001539 FY2017 SPC PRIME		14.267	KS0050L7P051708	—	9,389
315001553 SPC Secondary 2018-2019		14.267	KS0025L7P051705	—	1,812
315001560 FY2018 SPC Consolidation - Competition		14.267	KS0050L7P051809	—	110,435
315001702 FY Continuum of Care Program		14.267	KS013L7P051800	—	3,719
				Direct Funding Total:	125,355
				Program Total:	125,355

JOHNSON COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended December 31, 2019

Federal Grantor/ Pass-Through Grantor/ Program Title	Cluster#	CFDA#	Pass Thru/Grant Number	Passed Through To Subrecipients	Total Federal Expenditures
Section 8 Housing Choice Vouchers Program					
Direct Funding					
235121802	18:	HCV Administration	3 14.871	KS162VO	\$ — \$ 591
235121902	19:	HCV Administration	3 14.871	KS162VO	5,374 1,004,741
235123801	18:	HCV Rental Assistance	3 14.871	KS162VO	— 4,959
235123901	19:	HCV Portability	3 14.871	235231901	216,077 216,077
235123902	19:	HCV Rental Assistance	3 14.871	KS162VO	157,722 10,517,660
				Direct Funding Total:	379,173 11,744,028
				Program Total:	379,173 11,744,028
Family Self-Sufficiency Program Program					
Direct Funding					
235000040	02:	FSS ACCOUNT	14.896	235000341	— 11,242
235121801	18:	HCV FSS Coordinator	14.896	235211801	— 2,854
235121901	19:	FSS Coordinator	14.896	235211901	— 62,974
				Direct Funding Total:	— 77,070
				Program Total:	— 77,070
				Federal Agency Total:	1,496,962 13,561,996
US Department of Justice					
Crime Victim Assistance Program					
Passed Through Kansas Office of the Governor					
120000076		VOCA 2019	16.575	19-VOCA-27	— 94,359
120000080		VOCA 2020	16.575	2018-V2-GX-0003	— 23,814
				Pass Through Total:	— 118,173
				Program Total:	— 118,173
Drug Court Discretionary Grant Program					
Direct Funding					
260017555		Veterans Treatment Court	16.585	2016-VV-BX-0004	— 117,229
				Direct Funding Total:	— 117,229
				Program Total:	— 117,229
Violence Against Women Formula Grants Program					
Passed Through Kansas Office of the Governor					
260019020		Violence Against Women Grant	16.588	19-VAWA-11	— 49,810
				Pass Through Total:	— 49,810
				Program Total:	— 49,810
State Criminal Alien Assistance Program					
Direct Funding					
125000818		State Criminal Alien Assistance program	16.606	2016-AP-BX-0074	— 3,397
				Direct Funding Total:	— 3,397
				Program Total:	— 3,397
DNA Backlog Reduction Program					
Direct Funding					
125000808	FY17	NIJ Property Crime Case Backlog	16.741	125000809	— 63,097
125000812	FY17	DNA Capacity backlog CEBRA	16.741	2017-DN-BX-0006	— 195,022
125000834	FY18	DNA CEBRA	16.741	2018-DN-BX-0103	— 14,461
				Direct Funding Total:	— 272,580
Passed Through Kansas Criminal Justice Coordinating Council					
125000816	FY18	Paul Coverdell: Firearms OT	16.742	18-NFSIA-01	— 60
125000826		Coverdell Latent Print Eqpt Photo and Digital Images	16.742	2018-CD-BX-0074	— 133,273
125000836	FY17	SCAAP Program	16.742	2019-AP-BX-0401	— 106,199
125000852	FY19	Forensic Examination and Analysis Digital Media	16.742	19-NFSIA-01	— 62,382
				Pass Through Total:	— 301,914
				Program Total:	— 574,494
National Sexual Assault Kit Initiative Program					
Passed Through Kansas Bureau of Investigations					
125000762		National Sexual Assault Kit Initiative	16.833	2015-AK-BX-K001	— 1,000
				Pass Through Total:	— 1,000
				Program Total:	— 1,000

JOHNSON COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended December 31, 2019

Federal Grantor/ Pass-Through Grantor/ Program Title	Cluster#	CFDA#	Pass Thru/Grant Number	Passed Through To Subrecipients	Total Federal Expenditures
Equitable Sharing Program					
Direct Funding					
125000822		Federal Forfeiture - DOJ - Warehouse Project	16.922	\$ —	\$ 31,215
125000824		Drug Task Force-Federal Forfeiture	16.922		256,879
				Direct Funding Total:	288,094
				Program Total:	288,094
				Federal Agency Total:	1,152,197
US Department Of Transportation					
Airport Improvement Program					
Direct Funding					
350000074		OJC Rwy 18 36 Construction	20.106	3-20-0062-031	5,083,624
				Direct Funding Total:	5,083,624
				Program Total:	5,083,624
Federal Transit Capital Investment Grants Program					
Direct Funding					
335001549		12-FTA Bus Livability-BPI	4 20.500	1801	84,799
				Direct Funding Total:	84,799
				Program Total:	84,799
Federal Transit Formula Grants Program					
Direct Funding					
335001660		2012 CMAQ: CNG Buses	4 20.507	KS-95-X011-00	338,371
335001691		17- FTA 5307	4 20.507	MO-90-X316-01	3,084,547
				Direct Funding Total:	3,422,918
				Program Total:	3,422,918
Formula Grants for Rural Areas Program					
Passed Through Kansas Department of Transportation					
335001704		18 FTA 5311 Grant	20.509	18-FTA-5311	255,151
335001904		19 FTA 5311 Grant	20.509	19-FTA-5311	19,132
				Pass Through Total:	274,283
				Program Total:	274,283
National Priority Safety Program					
Passed Through Kansas Department of Transportation					
125000802		FY17 KDOT Toxicology Lab Eqpt	5 20.616	SP-4705-17	25,519
125000830		FY19 KDOT Step	5 20.616	PT-1291-19	5,647
125000832		FY19 Impaired Driving Deterrent Program	5 20.616	SP4704-19	6,416
125000858		KDOT Step	5 20.616		1,844
				Pass Through Total:	39,426
				Program Total:	39,426
				Federal Agency Total:	8,905,050
US Department Of The Treasury					
Equitable Sharing Program					
Direct Funding					
120000062		2014 DOJ Equitable Sharing Fund	21.016	120000363	5,185
125000846		US Treasury BPV Replacement - Forfeiture	21.016		100,819
125000862		Axon Camera project	21.016		222,588
				Direct Funding Total:	328,592
				Program Total:	328,592
				Federal Agency Total:	328,592

JOHNSON COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended December 31, 2019

Federal Grantor/ Pass-Through Grantor/ Program Title	Cluster#	CFDA#	Pass Thru/Grant Number	Passed Through To Subrecipients	Total Federal Expenditures
<u>US Environmental Protection Agency</u>					
Air Pollution Control Program Support Program					
Passed Through Kansas Department of Health & Environment					
330019470	2019	AQ 105	66.001	796209	\$ — \$ 75,046
330020470	2020	Air Quality Grant Federal 105	66.001	796209	— 17,903
				Pass Through Total:	— 92,949
				Program Total:	— 92,949
				Federal Agency Total:	— 92,949
<u>Office Of Special Education And Rehabilitative Services</u>					
Rehabilitation Services Vocational Rehabilitation Grants to States					
Passed Through Kansas Department for Children and Families - Office of Procurement & Contracts					
315001512	End Dependence Kansas 2016 - 2021	84.126	EVT0004298	—	75,535
				Pass Through Total:	— 75,535
				Program Total:	— 75,535
				Federal Agency Total:	— 75,535
<u>US Department of Health And Human Services</u>					
Special Programs For The Aging Title III, Part D, Disease Prevention And Health Promotion Services Program					
Passed Through Kansas Department on Aging					
235133205	2020:	III-D Health Promotions	93.043	20-11-1D	— 2,737
235133905	2019:	III-D Health Promotions	93.043	19-11-3D	— 17,522
				Pass Through Total:	— 20,259
				Program Total:	— 20,259
Special Programs For The Aging Title III, Part B, Grants for Supportive Services and Senior Centers Program					
Passed Through Kansas Department on Aging					
235131201	2020:	Aging Administration	6 93.044	20-11-1A	— 10,529
235131901	2019:	Aging Administration	6 93.044	19-11-3A	— 80,351
235132203	2020:	III-B In-Home Services	6 93.044	20-11-1B	— 22,297
235132903	2019:	III-B In-Home Services	6 93.044	19-11-3B	— 122,803
235133202	2020:	III-B Access Services	6 93.044	20-11-1B	— 15,329
235133203	2020:	III-B Legal	6 93.044	20-11-1B	— 5,601
235133204	2020:	III-B Community Services	6 93.044	20-11-1B	— 2,710
235133902	2019:	III-B Access Services	6 93.044	19-11-3B	— 102,125
235133903	2019:	III-B Legal	6 93.044	19-11-3B	— 29,474
235133904	2019:	III-B Community Services	6 93.044	19-11-3B	— 18,248
				Pass Through Total:	— 409,467
				Program Total:	— 409,467
National Family Caregiver Support, Title III, Part C Nutrition Services Program					
Passed Through Kansas Department on Aging					
235134201	2020:	III-C1 Congregate Meals	6 93.045	20-11-1C(1)	— 70,333
235134202	2020:	III-C2 Home Meals	6 93.045	20-11-1C(2)	— 209,475
235134901	2019:	III-C1 Congregate Meals	6 93.045	19-11-3C(1)	— 237,517
				Pass Through Total:	— 517,325
				Program Total:	— 517,325
National Family Caregiver Support, Title III, Part E Program					
Passed Through Kansas Department on Aging					
235132204	2020:	III-E Respite	93.052	20-11-1E	— 5,575
235132205	2020:	III-E Supplemental Services	93.052	20-11-1E	— 12,723
235132904	2019:	III-E Respite	93.052	19-11-3E	— 17,980
235132905	2019:	III-E Supplemental Services	93.052	19-11-3E	— 71,740
235133206	2020:	III-E Assistance	93.052	20-11-1E	— 4,414
235133207	2020:	III-E Information	93.052	20-11-1E	— 592
235133906	2019:	III-E Assistance	93.052	19-11-3E	— 57,360
235133907	2019:	III-E Information	93.052	19-11-3E	— 14,046
235133908	2019:	III-E Counseling	93.052	19-11-3E	— 600
				Pass Through Total:	— 185,030
				Program Total:	— 185,030

JOHNSON COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended December 31, 2019

Federal Grantor/ Pass-Through Grantor/ Program Title	Cluster#	CFDA#	Pass Thru/Grant Number	Passed Through To Subrecipients	Total Federal Expenditures
Nutrition Services Incentive Program					
Passed Through Kansas Department on Aging					
235134902	6	93.053	19-11-4C(2)	\$ —	\$ 462,086
235134901	6	93.053	19-11-3C(1)	—	136,704
235134902	6	93.053	19-11-4C(2)	—	114,986
			Pass Through Total:	—	713,776
			Program Total:	—	713,776
Public Health Emergency Preparedness Program					
Passed Through Kansas Department of Health & Environment					
330019401	93.069	2019 REGION 15 PHEP - KANSAS CITY AREA COALITION REGION		—	18,639
330019404	93.069	2019 PUBLIC HEALTH EMERGENCY PREPAREDNESS	264678X	—	181,796
330019405	93.069	2019 CITIES READINESS INITIATIVE		—	110,457
			Pass Through Total:	—	310,892
			Program Total:	—	310,892
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements					
Passed Through Kansas Department of Health & Environment					
330020401	93.074	2020 REGION 15 PUBLIC HEALTH EMERGENCY PREPAREDNESS		—	9,798
330020404	93.074	2020 PUBLIC HEALTH EMERGENCY PREPAREDNESS	264678Y	—	154,644
330020405	93.074	2020 CITIES READINESS INITIATIVE		—	38,882
			Pass Through Total:	—	203,324
			Program Total:	—	203,324
Project Grants And Cooperative Agreements For Tuberculosis Control Program					
Passed Through Kansas Department of Health and Environment, STE 5					
330019335	93.116	2019 TB CONTROL PROGRAM		—	23,850
			Pass Through Total:	—	23,850
			Program Total:	—	23,850
Injury Prevention And Control Research And State And Community Based Program					
Passed Through Kansas Department of Health and Environment, STE 5					
330019461	93.136	Sexual Violence Prevention and Education		—	4,151
330019462	93.136	Sexual Violence Prevention and Education - Continuation		—	8,350
			Pass Through Total:	—	12,501
			Program Total:	—	12,501
Family Planning Services Program					
Passed Through Kansas Department of Health and Environment, STE 5					
330019436	93.217	2019 FAMILY PLANNING	264FP19	—	181,128
330020436	93.217	2020 FAMILY PLANNING GRANT	264FPPFY19	—	173,625
			Pass Through Total:	—	354,753
			Program Total:	—	354,753
Immunization Cooperative Agreements					
Passed Through Kansas Department of Health and Environment					
330020444	93.268	2020 IMMUNIZATION ACTION PLAN	264IMM20POP	—	6,508
			Pass Through Total:	—	6,508
Passed Through Kansas Department of Health and Environment, STE 5					
330000082	93.268	Well Child Vaccines		—	1,074,072
			Pass Through Total:	—	1,074,072
			Program Total:	—	1,080,580
Centers For Disease Control And Prevention Investigations And Technical Assistance Program					
Passed Through Kansas Department of Health & Environment					
330000081	93.283	2018 KIDS CONFERENCE - KDHE		—	6,440
			Pass Through Total:	—	6,440
			Program Total:	—	6,440
Opioid Overdose Crisis Response Cooperative Agreement					
Passed Through Kansas Department of Health & Environment					
315001562	93.354	Opioid Overdose Crisis Response Program	1 NU90TP921961-01-00	—	9,698
330019454	93.354	Opioid Overdose Crisis Response	NU90TP921961-01-00	—	70,000
			Pass Through Total:	—	79,698
Toxicology Equipment And Software For Kansas Deaths					
Passed Through Kansas Department of Health & Environment					
330019411	93.354	2019 Coroner Toxicology	CDC-RFA-TP18-1802	—	180,000
			Pass Through Total:	—	180,000
			Program Total:	—	259,698

JOHNSON COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended December 31, 2019

Federal Grantor/ Pass-Through Grantor/ Program Title	Cluster#	CFDA#	Pass Thru/Grant Number	Passed Through To Subrecipients	Total Federal Expenditures
CDC Innovative State And Local Public Health Strategies To Prevent and Manage Diabetes, Heart Disease, and Stroke					
Passed Through Kansas Department of Health and Environment					
330020449		2020 CDC 1817	93.435	NU58DP006629-02-00	\$ — \$ 857
330019449		CDC 1817	93.435	CDC-RFA-DP18-1817	— 59,388
				Pass Through Total:	— 60,245
				Program Total:	— 60,245
Child Care And Development Block Grant Program					
Passed Through Kansas Department of Health and Environment, STE 5					
330019442		2019 Child Care Licensing	7 93.575	264035C	— 160,950
330020442		2020 Child Care Licensing	7 93.575	264035C	— 163,016
				Pass Through Total:	— 323,966
				Program Total:	— 323,966
Developmental Disabilities Basic Support And Advocacy Grants Program					
Passed Through Kansas Department for Children and Families					
305000527		Employment	93.630	KCDD-2018-JCDS-5	— 21,418
				Pass Through Total:	— 21,418
				Program Total:	— 21,418
Chronic Disease Risk Reduction					
Passed Through Kansas Department of Health and Environment					
330019435		2019 CHRONIC DISEASE RISK REDUCTION	93.758	264ARTH18	— 9,630
330019435		2019 CHRONIC DISEASE RISK REDUCTION	93.758	264277K	— 4,125
330019435		2019 CHRONIC DISEASE RISK REDUCTION	93.758	264435K	— 1,179
				Pass Through Total:	— 14,934
				Program Total:	— 14,934
Medical Assistance Program					
Passed Through Kansas Department of Health and Environment					
330019136		2019 KANSAS CHILDREN SERVICE LEAGUE-MEDICAID	8 93.778	KDHE2019-064	82,418 83,250
				Pass Through Total:	82,418 83,250
Passed Through Kansas Department of Health and Environment, STE 5					
330019434		2019 Teen Pregnancy Targeted Case Management	8 93.778	2642043	— 48,236
330020434		2020 Teen Pregnancy Targeted Case Management	8 93.778	2642043	— 36,203
				Pass Through Total:	— 84,439
Passed Through Kansas Dept. for Aging and Disability Services					
305000528		2019 CDDO Administration Federal Portion	8 93.778	FY2019 Appendix A DA-146a	— 285,409
305000529		CDDO Administration Federal Allocation	8 93.778	CDDO Agreement FY 2020	— 239,032
				Pass Through Total:	— 524,441
				Program Total:	82,418 692,130
Block Grants For Community Mental Health Services Program					
Passed Through Kansas Dept. for Aging and Disability Services					
315001546		SFY19 PMHC - BLOCK	93.958	FY19 PMHC CONTRACT	— 159,938
315001566		SFY20 PMHC - BLOCK	93.958	FY20 PMHC CONTRACT	— 124,225
				Pass Through Total:	— 284,163
				Program Total:	— 284,163
Chronic Disease Risk Reduction					
Passed Through Kansas Department of Health and Environment					
330020435		2020 Chronic Disease Risk Reduction	93.991	264435L	— 10,000
330020435		2020 Chronic Disease Risk Reduction	93.991	264277L	— 31,000
				Pass Through Total:	— 41,000
Sexual Violence Prevention And Education					
Passed Through Kansas Department of Health and Environment					
330020461		Rape Prevention and Education Program	93.991	NB01OT009202-01-01	— 22,973
				Pass Through Total:	— 22,973
				Program Total:	— 63,973
Maternal And Child Health Services Block Grant To The States Program					
Passed Through Kansas Department of Health and Environment, STE 5					
330019441		2019 MATERNAL & CHILD HEALTH	93.994	264329K	— 8,534
330020441		2020 MATERNAL & CHILD HEALTH	93.994	264035D	— 13,174
				Pass Through Total:	— 21,708
				Program Total:	— 21,708
				Federal Agency Total:	82,418 5,580,432

JOHNSON COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended December 31, 2019

Federal Grantor/ Pass-Through Grantor/ Program Title	Cluster#	CFDA#	Pass Thru/Grant Number	Passed Through To Subrecipients	Total Federal Expenditures
US Department of Homeland Security					
Emergency Food And Shelter National Board Program					
Passed Through United Community Services of Johnson County					
235243004	2019 Outreach Emergency Food and Shelter Program Phase 36	97.024	191113	\$ —	\$ 14,413
				Pass Through Total:	14,413
				Program Total:	14,413
Disaster Grants - Public Assistance (Presidentially Declared Disasters) Program					
Passed Through Kansas Division of Emergency Management					
182000003	Jul17 Emergency Declaration	97.036	FEMA-4347-DR-KS	—	3,224
				Pass Through Total:	3,224
				Program Total:	3,224
Emergency Management Performance Grants Program					
Passed Through Kansas Division of Emergency Management					
250000038	2019 Emergency Management Performance Grant	97.042	EMK-2019-EP-00002	—	94,922
				Pass Through Total:	94,922
				Program Total:	94,922
Disaster Housing Assistance Grant Program					
Direct Funding					
235021802	08: DHAP Administration	97.109	235210802	—	900
				Direct Funding Total:	900
				Program Total:	900
				Federal Agency Total:	113,459
				Total Expenditures of Federal Awards:	\$ 1,579,380 \$ 31,250,484

Clusters	Cluster Total
1-Child Nutrition Cluster	\$ 75,021
2- CDBG- Entitlement Grants Cluster	1,025,178
3- Housing Voucher Cluster	11,744,028
4- Federal Transit Cluster	3,507,717
5- Highway Safety Cluster	39,426
6- Aging Cluster	1,640,568
7- CCDF Cluster	323,966
8- Medicaid Cluster	692,130

JOHNSON COUNTY, KANSAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

December 31, 2019

1. Organization

Johnson County, Kansas (the County) is the recipient of several federal grants. Various County departments administer these grant programs. Grants are accounted for in the General Fund, Special Revenue Funds, and Enterprise Funds of the County department benefiting from the grant. The accompanying schedule of expenditures of federal awards presents the activity of all federal award programs of Johnson County, Kansas (the County) for the year ended December 31, 2019. All federal awards received directly from federal agencies, as well as federal awards passed through other governmental agencies, are included on the schedule.

2. Basis Of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2019. The information in this schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance). Because the schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in fund balances or cash flows of the County.

3. Summary Of Significant Accounting Policies

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB, Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments* (Circular), or cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The County has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

4. Local Government Contributions

Local cost sharing 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.

5. Additional Audits

Grantor agencies reserve the right to conduct additional audits on the County's grant programs for the economy, efficiency and program results, which may result in disallowed costs to the County. However, management does not believe such audits would result in any disallowed costs that would be material to the County's financial position at December 31, 2019.

JOHNSON COUNTY, KANSAS

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended December 31, 2019**

Section I - Summary Of Auditors' Results

Financial Statements

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

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? yes x no
- Significant deficiency(ies) identified? yes x none reported

Noncompliance material to financial statements noted?

 yes x no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? yes x no
- Significant deficiency(ies) identified? yes x none reported

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

Unmodified

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

 yes x no

Identification of major programs:

<u>Name Of Federal Program Or Cluster</u>	<u>CFDA Number</u>
Housing Choice Voucher Cluster	14.871
Home Investment Partnerships Program	14.239
Medicaid Cluster	93.778

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

\$937,515

Auditee qualified as low-risk auditee?

 x yes no

JOHNSON COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)*
For The Year Ended December 31, 2019

Section II - Financial Statement Findings

None

JOHNSON COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)*
For The Year Ended December 31, 2019

Section III - Federal Award Findings And Questioned Costs

None

JOHNSON COUNTY, KANSAS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS For The Year Ended December 31, 2018

Finding No.	CFDA No.	Program	Condition	Current Year Status
2018-002	20.500, 20.507	Federal Transit Cluster	Johnson County is required to perform a verification check, by checking SAM.gov, collecting a certification, or adding a clause/condition to the covered transaction. Out of 6 expenditures selected for testing for procurement and suspension and debarment, 3 expenditures were missing the SAM.gov verification. It was noted that of the 3 expenditures, 3 of the expenditures were from the same vendor.	Corrective Action Taken