

**REQUEST FOR LEGISLATIVE ACTION**

Completed by County Counselor's Office:

Res/Ord No.: 4861

Sponsor(s): Alfred Jordan

Date: June 27, 2016

<p><b>SUBJECT</b></p>	<p>Action Requested  <input type="checkbox"/> Resolution  <input checked="" type="checkbox"/> Ordinance</p> <p>Project/Title: <u>An ordinance authorizing the County Executive to execute an agreement with the Kansas Bureau of Investigation/HIDTA "High Intensity Drug Trafficking Area"</u></p>																						
<p><b>BUDGET INFORMATION</b>  <i>To be completed By Requesting Department and Finance</i></p>	<table border="1"> <tr> <td>Amount authorized by this legislation this fiscal year:</td> <td>\$58,431.00</td> </tr> <tr> <td>Amount previously authorized this fiscal year:</td> <td>\$</td> </tr> <tr> <td>Total amount authorized after this legislative action:</td> <td>\$58,431.00</td> </tr> <tr> <td>Amount budgeted for this item * (including transfers):</td> <td>\$</td> </tr> <tr> <td>Source of funding (name of fund) and account code number;</td> <td>\$58,431.00</td> </tr> <tr> <td>FROM: 010-2810 undesignated fund</td> <td>FROM ACCT 010-2810</td> </tr> <tr> <td>TO: Grant Fund 010-4241</td> <td>TO ACCT 010-4241</td> </tr> <tr> <td>55010 Regular Salary</td> <td>\$46,618.00</td> </tr> <tr> <td>56140 Travel Expense</td> <td>\$1,500.00</td> </tr> <tr> <td>56630 Rent-Auto</td> <td>\$7,013.00</td> </tr> <tr> <td>57110 Gasoline</td> <td>\$3,300.00</td> </tr> </table> <p>* If account includes additional funds for other expenses, total budgeted in the account is: \$</p> <p><b>OTHER FINANCIAL INFORMATION:</b></p> <p><input type="checkbox"/> No budget impact (no fiscal note required)  <input type="checkbox"/> Term and Supply Contract (funds approved in the annual budget); estimated value and use of contract:  Department: Estimated Use: \$</p> <p>Prior Year Budget (if applicable):  Prior Year Actual Amount Spent (if applicable):</p>	Amount authorized by this legislation this fiscal year:	\$58,431.00	Amount previously authorized this fiscal year:	\$	Total amount authorized after this legislative action:	\$58,431.00	Amount budgeted for this item * (including transfers):	\$	Source of funding (name of fund) and account code number;	\$58,431.00	FROM: 010-2810 undesignated fund	FROM ACCT 010-2810	TO: Grant Fund 010-4241	TO ACCT 010-4241	55010 Regular Salary	\$46,618.00	56140 Travel Expense	\$1,500.00	56630 Rent-Auto	\$7,013.00	57110 Gasoline	\$3,300.00
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<p><b>PRIOR LEGISLATION</b></p>	<p>Prior ordinances and (date): #4275 12-06-2010  #4341 09-12-2011  #4452 09-24-2012  #4554 08-26-2013  #4681 10-27-2014  #4736 06-15-2015  #4772 09-16-2015</p> <p>Prior resolutions and (date):</p>																						
<p><b>CONTACT INFORMATION</b></p>	<p>RLA drafted by (name, title, &amp; phone): Sgt. Dale L. Covey #29 (816.541.8017)</p>																						

REQUEST SUMMARY	<p>An ordinance to appropriate \$58,431.00 from the undesignated fund balance of the 2016 Grant Fund to cover a grant received from the United States Executive Office of the President's Midwest HIDTA Investigative Support Center through the Kansas Bureau of Investigation for use by the Jackson County, MO, Sheriff's Office and authorizing the County Executive to execute an agreement with the Kansas Bureau of Investigation. This project/contract, G16MW0003A, is for the term of January 1, 2016 to December 31, 2017.</p> <p>From 010-2810 to 010-4241  55010 Regular Salary  56140 Travel  56630 Vehicle Lease  57110 Fuel</p>	
CLEARANCE	<input type="checkbox"/> Tax Clearance Completed (Purchasing & Department) <input type="checkbox"/> Business License Verified (Purchasing & Department) <input type="checkbox"/> Chapter 6 Compliance - Affirmative Action/Prevailing Wage (County Auditor's Office)	
ATTACHMENTS	Midwest HIDTA 2016 MOU	
REVIEW	Department Director:	Date:
	Finance (Budget Approval): <i>If applicable</i>	Date: 6/16/16
	Division Manager:	Date: 6/23/16
	County Counselor's Office:	Date:

Fiscal Information (to be verified by Budget Office in Finance Department)

- This expenditure was included in the annual budget.
- Funds for this were encumbered from the \_\_\_\_\_ Fund in \_\_\_\_.
- There is a balance otherwise unencumbered to the credit of the appropriation to which the expenditure is chargeable and there is a cash balance otherwise unencumbered in the treasury to the credit of the fund from which payment is to be made each sufficient to provide for the obligation herein authorized.
- Funds sufficient for this expenditure will be/were appropriated by Ordinance #
- Funds sufficient for this appropriation are available from the source indicated below.

Account Number:	Account Title:	Amount Not to Exceed:
010-2810	Grant Fund Undesignated Fund Balance	\$58,431.00

- This award is made on a need basis and does not obligate Jackson County to pay any specific amount. The availability of funds for specific purchases will, of necessity, be determined as each using agency places its order.
- This legislative action does not impact the County financially and does not require Finance/Budget approval.





## Kansas Bureau of Investigation

Kirk D. Thompson  
*Director*

Derek Schmidt  
*Attorney General*

May 20, 2016

Frank White, Jr.  
County Executive  
Jackson County Missouri  
415 E. 12<sup>th</sup> Street  
Kansas City MO 64106

Dear Mr. White:

Attached for your review and signatures are documents relating to Jackson County MO 2016 operating budget. For the Midwest HIDTA Investigative Support Center Initiative.

Please review the package carefully, as signatures are required on several separate documents. Return to our office a copy of the original signature pages and after all other signatures are acquired a copy of the signature pages only will be returned for your files.

Please forward a copy of this MOU to your fiscal office. Changes to the OMB's now called "Super Circulars" will affect the accounting portion of the grant and your fiscal office should be aware of these changes. In this MOU the new "Super Circulars" has changed the Assurances, Invoicing, Audit Readiness and Compliance Sections.

Thank you for your continuing support of the Midwest HIDTA.

**Award #:** G16MW0003A

**Initiative:** Investigative Support Center Initiative

**Award Maximum:** \$58,431

**Award Period:** January 1, 2016 - December 31, 2017

Sincerely,

A handwritten signature in blue ink that reads "Neet O'Connor".

Neet O'Connor  
HIDTA Accountant III  
Kansas Bureau of Investigation

## FY 2016 INTELLIGENCE AND INFORMATION SHARING INITIATIVE BUDGET PROPOSAL

**HIDTA:** **Midwest**

**INITIATIVE TITLE:** Midwest HIDTA Investigative Support Center

**LEAD AGENCY(S):** Drug Enforcement Administration  
Kansas City, MO Police Department

**LOCATION:** Kansas City, MO

### 1. INITIATIVE DESCRIPTION

(Includes Initiatives Involved in Investigative, prosecution, and Interdiction activities.)

- A. The Midwest HIDTA Investigative Support Center (MHISC) has been operational since 1998 and is con-managed by the Drug Enforcement Administration and the Kansas City, Missouri Police Department. The ISC is a multi-agency coalition consisting of federal, state, and local agencies located within the seven state Midwest HIDTA region. Located in Kansas City, Missouri the MHISC is electronically linked to task force locations and key state agencies in each of the states. The MHISC collects and analyzes information from all Midwest HIDTA task forces and participating task forces and agencies. The MHISC provides event and subject deconfliction services, multi-source name checks, investigative case support, toll analysis, charting, graphic work, post seizure analysis and trend/predictive analysis.

The MHISC continues to develop and expanding its mission to support a seven-state region. Even deconfliction through the Watch Center is fully implemented in many metropolitan areas throughout the region. Expansion to other areas will continue with system expansion steadily increasing each year. The Watch Center is currently manned by elements of the Missouri and Kansas National Guards and the Kansas City, Missouri Police Department.

The MHISC also provides continual evaluation of the threat to the region, identifying changes in patterns and trends. By improving the exchange of intelligence and information through more efficient coordination and communications, the MHISC enhances the ability of federal, state, and local law enforcement agencies to identify, arrest, and prosecute key members of drug trafficking organizations and individuals involved in the clandestine manufacturing of narcotics. Trend and predictive analysis developed by the MHISC assists the Midwest HIDTA Executive Board in utilizing its limited resources more efficiently.

A large portion of the support provided by the MHISC is tactical case support. The MHISC lends support to numerous high profile drug related investigations to include OCDETF, Priority, Regional (RPOT) and Consolidated Priority Investigations (CPOT). Case support is, and will continue to be a high priority for the MHISC.

- B. Is this initiative collocated with other HIDTA initiatives?
- Yes  
 No
- C. Is this initiative staffed with fulltime federal and fulltime state/local personnel?
- Yes  
 No
- (If not, attach Program Policy Waiver Request.)
- D. Are fulltime members of the initiative collocated and commingled with federal and state/local personnel?
- Yes  
 No
- (If not, attach Program Policy Waiver Request.)

# Budget Detail

**2016 - Midwest**  
**Initiative - Midwest HIDTA Investigative Support Center**  
**Award Recipient - Kansas Bureau of Investigation (G16MWW0003A)**  
**Resource Recipient - Kansas Bureau of Investigation**

**Intelligence**

Input Personnel	Quantity	Amount	Comments
<b>Total Personnel</b>	<b>9</b>	<b>\$768,968.00</b>	
Administrative Staff			
Analyst - Intelligence	1	\$45,512.00	Administrative Specialist KBI 11 months salary, remainder will be paid with prior year funds.
Director - Deputy	7	\$304,637.00	7FT (KCMO PD 1 @ \$63,316 1 51,754 & 1 @ 42,075; 2KBI (1 @ \$27,265 1 @ \$29,792), 1 Jackson CO @ \$46,618, 1 Independence PD @ \$43,817) 11 months salary, remainder will be paid with prior year funds
<b>Total Personnel Fringe</b>	<b>1</b>	<b>\$74,987.00</b>	Deputy Director - KCMOPD. 11 months salary, remainder will be paid from prior year funds.
Administrative staff			
Analyst - Intelligence	9	\$425,136.00	
Director - Deputy	1	\$15,883.00	Administrative Specialist KBI. Covers 11 months fringe, remainder will be paid from prior year funds.
<b>Total Fringe</b>	<b>6</b>	<b>\$123,098.00</b>	6FT (3 KCMO PD 1 @ \$29,134 1 @ \$26,647& 1 @ \$33,389 2 KBI (1 @ \$5,388, 1 @ \$6,240, Independence PD @ \$22,300). Covers 11 months fringe, remainder will be paid from prior year funds
Administrative	1	\$33,506.00	Deputy Director - KCMOPD Covers 11 months fringe, remainder will be paid from prior year funds
<b>Total Travel</b>	<b>8</b>	<b>\$172,487.00</b>	
Services			
Administrative	9	\$11,368.00	Employees & agencies listed above
Investigative/Operational	9	\$0.00	
<b>Total Services</b>	<b>18</b>	<b>\$11,368.00</b>	
Communications - data lines	0	\$2,917.00	KCMO Alert Line & 2 air cards
Communications - mobile phones & pagers	0	\$9,482.00	14 cells (1 Jackson CO SO, 2 DEA, 1 Independence PD, 2 KBI & 5 KCMOPD, 1 KCKSPD & 1 MONG)
Equipment rentals	0	\$9,405.00	3 copiers & Pitney Bowes
Printing & document support	0	\$1,650.00	Threat Assessment
Service contracts	0	\$3,553.00	All Star, Direct TV, Kenton Brothers
Shipping & postage	0	\$3,300.00	
Software - maintenance	0	\$49,335.00	Penlink, celerbrite maintenance
Subscriptions - database	0	\$27,489.00	Accurint & Geofeedia
Vehicle lease - passenger	4	\$28,050.00	2 KCMO PD (\$16,200, 1 Jackson County SO \$7,920 & 1 KSKS PD \$6,400 Partial funds from prior year
<b>Total Supplies</b>	<b>4</b>	<b>\$135,181.00</b>	
Investigative/Operational	0	\$12,100.00	Fuel for 2 KCMO PD, 1 KCKS PD, 1 Jackson Co SO
Office	0	\$12,375.00	
<b>Total Supplies Other</b>	<b>0</b>	<b>\$24,475.00</b>	
Administrative costs	0	\$321.00	Direct Grant Costs
<b>Total Other</b>	<b>0</b>	<b>\$321.00</b>	
<b>Total</b>		<b>\$768,968.00</b>	

**ASSURANCES - NON-CONSTRUCTION PROGRAMS**

Public reporting burden for this collection of information is estimated to average 15 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0040), Washington, DC 20503.

**PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.**

**NOTE:** Certain of these assurances may not be applicable to your project or program. If you have questions, please contact the awarding agency. Further, certain Federal awarding agencies may require applicants to certify to additional assurances. If such is the case, you will be notified.

As the duly authorized representative of the applicant, I certify that the applicant:

1. Has the legal authority to apply for Federal assistance and the institutional, managerial and financial capability (including funds sufficient to pay the non-Federal share of project cost) to ensure proper planning, management and completion of the project described in this application.
2. Will give the awarding agency, the Comptroller General of the United States and, if appropriate, the State, through any authorized representative, access to and the right to examine all records, books, papers, or documents related to the award; and will establish a proper accounting system in accordance with generally accepted accounting standards or agency directives.
3. Will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.
4. Will initiate and complete the work within the applicable time frame after receipt of approval of the awarding agency.
5. Will comply with the Intergovernmental Personnel Act of 1970 (42 U.S.C. §§4728-4763) relating to prescribed standards for merit systems for programs funded under one of the 19 statutes or regulations specified in Appendix A of OPM's Standards for a Merit System of Personnel Administration (5 C.F.R. 900, Subpart F).
6. Will comply with all Federal statutes relating to nondiscrimination. These include but are not limited to: (a) Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race, color or national origin; (b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C. §§1681-1683, and 1685-1686), which prohibits discrimination on the basis of sex; (c) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. §794), which prohibits discrimination on the basis of handicaps; (d) the Age Discrimination Act of 1975, as amended (42 U.S.C. §§6101-6107), which prohibits discrimination on the basis of age; (e) the Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255), as amended, relating to nondiscrimination on the basis of drug abuse; (f) the Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 (P.L. 91-616), as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism; (g) §§523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. §§290 dd-3 and 290 ee- 3), as amended, relating to confidentiality of alcohol and drug abuse patient records; (h) Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§3601 et seq.), as amended, relating to nondiscrimination in the sale, rental or financing of housing; (i) any other nondiscrimination provisions in the specific statute(s) under which application for Federal assistance is being made; and, (j) the requirements of any other nondiscrimination statute(s) which may apply to the application.
7. Will comply, or has already complied, with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (P.L. 91-646) which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of Federal or federally-assisted programs. These requirements apply to all interests in real property acquired for project purposes regardless of Federal participation in purchases.
8. Will comply, as applicable, with provisions of the Hatch Act (5 U.S.C. §§1501-1508 and 7324-7328) which limit the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds.

9. Will comply, as applicable, with the provisions of the Davis-Bacon Act (40 U.S.C. §§276a to 276a-7), the Copeland Act (40 U.S.C. §276c and 18 U.S.C. §874), and the Contract Work Hours and Safety Standards Act (40 U.S.C. §§327-333), regarding labor standards for federally-assisted construction subagreements.
10. Will comply, if applicable, with flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (P.L. 93-234) which requires recipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition is \$10,000 or more.
11. Will comply with environmental standards which may be prescribed pursuant to the following: (a) institution of environmental quality control measures under the National Environmental Policy Act of 1969 (P.L. 91-190) and Executive Order (EO) 11514; (b) notification of violating facilities pursuant to EO 11738; (c) protection of wetlands pursuant to EO 11990; (d) evaluation of flood hazards in floodplains in accordance with EO 11988; (e) assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. §§1451 et seq.); (f) conformity of Federal actions to State (Clean Air) Implementation Plans under Section 176(c) of the Clean Air Act of 1955, as amended (42 U.S.C. §§7401 et seq.); (g) protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended (P.L. 93-523); and, (h) protection of endangered species under the Endangered Species Act of 1973, as amended (P.L. 93-205).
12. Will comply with the Wild and Scenic Rivers Act of 1968 (16 U.S.C. §§1271 et seq.) related to protecting components or potential components of the national wild and scenic rivers system.
13. Will assist the awarding agency in assuring compliance with Section 106 of the National Historic Preservation Act of 1966, as amended (16 U.S.C. §470), EO 11593 (identification and protection of historic properties), and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. §§469a-1 et seq.).
14. Will comply with P.L. 93-348 regarding the protection of human subjects involved in research, development, and related activities supported by this award of assistance.
15. Will comply with the Laboratory Animal Welfare Act of 1966 (P.L. 89-544, as amended, 7 U.S.C. §§2131 et seq.) pertaining to the care, handling, and treatment of warm blooded animals held for research, teaching, or other activities supported by this award of assistance.
16. Will comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. §§4801 et seq.) which prohibits the use of lead-based paint in construction or rehabilitation of residence structures.
17. Will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and OMB Circular No. A-133, "Audits of States, Local Governments, and Non-Profit Organizations."
18. Will comply with all applicable requirements of all other Federal laws, executive orders, regulations, and policies governing this program.
19. Will comply with the requirements of Section 106(g) of the Trafficking Victims Protection Act (TVPA) of 2000, as amended (22 U.S.C. 7104) which prohibits grant award recipients or a sub-recipient from (1) Engaging in severe forms of trafficking in persons during the period of time that the award is in effect (2) Procuring a commercial sex act during the period of time that the award is in effect or (3) Using forced labor in the performance of the award or subawards under the award.

SIGNATURE OF AUTHORIZED CERTIFYING OFFICIAL	TITLE
	County Executive
APPLICANT ORGANIZATION	DATE SUBMITTED
Jackson County Missouri through Jackson County Sheriff's Office	



ASSURANCES - CONSTRUCTION PROGRAMS

OMB Number: 4040-0009  
 Expiration Date: 06/30/2014

Public reporting burden for this collection of information is estimated to average 15 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0042), Washington, DC 20503.

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**NOTE:** Certain of these assurances may not be applicable to your project or program. If you have questions, please contact the Awarding Agency. Further, certain Federal assistance awarding agencies may require applicants to certify to additional assurances. If such is the case, you will be notified.

As the duly authorized representative of the applicant, I certify that the applicant:

1. Has the legal authority to apply for Federal assistance, and the institutional, managerial and financial capability (including funds sufficient to pay the non-Federal share of project costs) to ensure proper planning, management and completion of project described in this application.
2. Will give the awarding agency, the Comptroller General of the United States and, if appropriate, the State, the right to examine all records, books, papers, or documents related to the assistance; and will establish a proper accounting system in accordance with generally accepted accounting standards or agency directives.
3. Will not dispose of, modify the use of, or change the terms of the real property title or other interest in the site and facilities without permission and instructions from the awarding agency. Will record the Federal awarding agency directives and will include a covenant in the title of real property acquired in whole or in part with Federal assistance funds to assure non-discrimination during the useful life of the project.
4. Will comply with the requirements of the assistance awarding agency with regard to the drafting, review and approval of construction plans and specifications.
5. Will provide and maintain competent and adequate engineering supervision at the construction site to ensure that the complete work conforms with the approved plans and specifications and will furnish progressive reports and such other information as may be required by the assistance awarding agency or State.
6. Will initiate and complete the work within the applicable time frame after receipt of approval of the awarding agency.
7. Will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.
8. Will comply with the Intergovernmental Personnel Act of 1970 (42 U.S.C. §§4728-4763) relating to prescribed standards of merit systems for programs funded under one of the 19 statutes or regulations specified in Appendix A of OPM's Standards for a Merit System of Personnel Administration (5 C.F.R. 900, Subpart F).
9. Will comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. §§4801 et seq.) which prohibits the use of lead-based paint in construction or rehabilitation of residence structures.
10. Will comply with all Federal statutes relating to non-discrimination. These include but are not limited to: (a) Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race, color or national origin; (b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C. §§1681 1683, and 1685-1686), which prohibits discrimination on the basis of sex; (c) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. §794), which prohibits discrimination on the basis of handicaps; (d) the Age Discrimination Act of 1975, as amended (42 U.S.C. §§6101-6107), which prohibits discrimination on the basis of age; (e) the Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255), as amended relating to nondiscrimination on the basis of drug abuse; (f) the Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 (P.L. 91-616), as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism; (g) §§523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. §§290 dd-3 and 290 ee 3), as amended, relating to confidentiality of alcohol and drug abuse patient records; (h) Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§3601 et seq.), as amended, relating to nondiscrimination in the sale, rental or financing of housing; (i) any other nondiscrimination provisions in the specific statute(s) under which application for Federal assistance is being made; and (j) the requirements of any other nondiscrimination statute(s) which may apply to the application.

11. Will comply, or has already complied, with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (P.L. 91-646) which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of Federal and federally-assisted programs. These requirements apply to all interests in real property acquired for project purposes regardless of Federal participation in purchases.
12. Will comply with the provisions of the Hatch Act (5 U.S.C. §§1501-1508 and 7324-7328) which limit the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds.
13. Will comply, as applicable, with the provisions of the Davis-Bacon Act (40 U.S.C. §§276a to 276a-7), the Copeland Act (40 U.S.C. §276c and 18 U.S.C. §874), and the Contract Work Hours and Safety Standards Act (40 U.S.C. §§327-333) regarding labor standards for federally-assisted construction subagreements.
14. Will comply with flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (P.L. 93-234) which requires recipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition is \$10,000 or more.
15. Will comply with environmental standards which may be prescribed pursuant to the following: (a) institution of environmental quality control measures under the National Environmental Policy Act of 1969 (P.L. 91-190) and Executive Order (EO) 11514; (b) notification of violating facilities pursuant to EO 11738; (c) protection of wetlands pursuant to EO 11990; (d) evaluation of flood hazards in floodplains in accordance with EO 11988; (e) assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. §§1451 et seq.); (f) conformity of Federal actions to State (Clean Air) implementation Plans under Section 176(c) of the Clean Air Act of 1955, as amended (42 U.S.C. §§7401 et seq.); (g) protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended (P.L. 93-523); and, (h) protection of endangered species under the Endangered Species Act of 1973, as amended (P.L. 93-205).
16. Will comply with the Wild and Scenic Rivers Act of 1968 (16 U.S.C. §§1271 et seq.) related to protecting components or potential components of the national wild and scenic rivers system.
17. Will assist the awarding agency in assuring compliance with Section 106 of the National Historic Preservation Act of 1966, as amended (16 U.S.C. §470), EO 11593 (Identification and protection of historic properties), and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. §§469a-1 et seq).
18. Will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and OMB Circular No. A-133, "Audits of States, Local Governments, and Non-Profit Organizations."
19. Will comply with all applicable requirements of all other Federal laws, executive orders, regulations, and policies governing this program.
20. Will comply with the requirements of Section 106(g) of the Trafficking Victims Protection Act (TVPA) of 2000, as amended (22 U.S.C. 7104) which prohibits grant award recipients or a sub-recipient from (1) Engaging in severe forms of trafficking in persons during the period of time that the award is in effect (2) Procuring a commercial sex act during the period of time that the award is in effect or (3) Using forced labor in the performance of the award or subawards under the award.

SIGNATURE OF AUTHORIZED CERTIFYING OFFICIAL	TITLE
	County Executive
APPLICANT ORGANIZATION	DATE SUBMITTED
Jackson County Missouri through Jackson County Sheriff's Office	

## CERTIFICATION REGARDING LOBBYING

### Certification for Contracts, Grants, Loans, and Cooperative Agreements

The undersigned certifies, to the best of his or her knowledge and belief, that:

(1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure of Lobbying Activities," in accordance with its instructions.

(3) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.


### Statement for Loan Guarantees and Loan Insurance

The undersigned states, to the best of his or her knowledge and belief, that:

If any funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this commitment providing for the United States to insure or guarantee a loan, the undersigned shall complete and submit Standard Form-LLL, "Disclosure of Lobbying Activities," in accordance with its instructions. Submission of this statement is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required statement shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

SIGNATURE OF AUTHORIZED CERTIFYING OFFICIAL	TITLE
	County Executive
APPLICANT ORGANIZATION	DATE SUBMITTED
Jackson County Missouri through Jackson County Sheriff's Office	

APPENDIX F

Executive Office of the President Office of National Drug Control Policy		Grant Agreement	
1. Recipient Name and Address  Kansas Bureau of Investigation 1620 SW Tyler Topeka, KS 66612		4. Award Number (FAIN): G16MW0003A	
		5. Period of Performance: From 01/01/2016 to 12/31/2017	
2. Total Amount of the Federal Funds Obligated: \$3,499,563.00		6. Federal Award Date: March 7, 2016	7. Action: Initial
2A. Budget Approved by the Federal Awarding Agency \$3,499,563.00		8. Supplement Number	
3. CFDA Name and Number: <i>High Intensity Drug Trafficking Areas Program - 95.001</i>		9. Previous Award Amount:	
3A. Project Title  <i>High Intensity Drug Trafficking Areas (HIDTA) Program</i>		10. Amount of Federal Funds Obligated by this Action: \$3,499,563.00	
		11. Total Amount of Federal Award: \$3,499,563.00	
12. This Grant is non-R&D and approved subject to such conditions or limitations as are set forth on the attached seven pages.			
13. Statutory Authority for Grant: <i>Public Law 114-113</i>			
AGENCY APPROVAL		RECIPIENT ACCEPTANCE	
14. Typed Name and Title of Approving Official Michael K. Gottlieb National HIDTA Director Office of National Drug Control Policy		15. Typed Name and Title of Authorized Official Director Kirk D. Thompson  Kansas Bureau of Investigation	
16. Signature of Approving ONDCP Official  <i>Michael K. Gottlieb</i>		17. Signature of Authorized Recipient/Date   3/8/2016	
AGENCY USE ONLY			
18. Accounting Classification Code DUNS: 150943496 EIN: 1486029925L2		19. HIDTA AWARD <i>OND1070DB1617XX OND6113</i> <i>OND2000000000 OC 410001</i>	

## GRANT CONDITIONS

### A. General Terms and Conditions

1. This award is subject to The Uniform Administrative Requirements, Cost Principles, and Audit Requirements in 2 C.F.R. Part 200 (the "Part 200 Uniform Requirements"), as adopted and implemented by the Office of National Drug Control Policy (ONDCP) in 2 C.F.R. Part 3603. For this 2016 award, the Part 200 Uniform Requirements supersede, among other things, the provisions of 28 C.F.R. Parts 66 and 70, as well as those of 2 C.F.R. Parts 215, 220, 225, and 230.

For more information on the Part 200 Uniform Requirements, see <https://cfo.gov/cofar/>. For specific, award-related questions, recipients should contact ONDCP promptly for clarification.

2. This award is subject to the following additional regulations and requirements:
  - 28 CFR Part 69 "New Restrictions on Lobbying"
  - 2 CFR Part 25- "Universal Identifier and System of Award Management"
  - Conflict of Interest and Mandatory Disclosure Requirements, set out in paragraph 7 of these terms and conditions
  - Non-profit Certifications (when applicable)
3. Audits conducted pursuant to 2 CFR Part 200, Subpart F, "Audit Requirements" must be submitted no later than 9 months after the close of the grantee's audited fiscal year to the Federal Audit Clearinghouse at <https://harvester.census.gov/facweb/>.
4. Recipients are required to submit Federal Financial Reports (FFR) to the Department of Health and Human Services, Division of Payment Management (HHS/DPM). Federal Financial Report is required to be submitted quarterly and within 90 days after the grant is closed out.
5. The recipient gives ONDCP or the Government Accountability Office, through any authorized representative, access to, and the right to examine, all paper or electronic records related to the grant.
6. Recipients of HIDTA funds are not agents of ONDCP. Accordingly, the grantee, its fiscal agent (s), employees, contractors, as well as state, local, and Federal participants, either on a collective basis or on a personal level, shall not hold themselves out as being part of, or representing, the Executive Office of the President or ONDCP.
7. These general terms and conditions as well as archives of previous versions of the general terms and conditions are available online at [www.whitehouse.gov/ondcp/grants](http://www.whitehouse.gov/ondcp/grants).
8. Conflict of Interest and Mandatory Disclosures

#### A. Conflict of Interest Requirements

As a non-Federal entity, you must follow ONDCP's conflict of interest policies for Federal awards. Recipients must disclose in writing any potential conflict of interest to an ONDCP Program Officer; recipients that are pass-through entities must require disclosure from subrecipients or contractors. This disclosure must take place immediately whether you are an applicant or have an active ONDCP award.

The ONDCP conflict of interest policies apply to sub-awards as well as contracts, and are as follows:

- i. As a non-Federal entity, you must maintain written standards of conduct covering conflicts of interest and governing the performance of your employees engaged in the selection, award, and administration of subawards and contracts.
- ii. None of your employees may participate in the selection, award, or administration of a subaward or contract supported by a Federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from an organization considered for a subaward or contract. The officers, employees, and agents of the non-Federal entity must neither solicit nor accept gratuities, favors, or anything of monetary value from subrecipients or contractors or parties to subawards or contracts.
- iii. If you have a parent, affiliate, or subsidiary organization that is not a State, local government, or Indian tribe, you must also maintain written standards of conduct covering organizational conflicts of interest. Organizational conflicts of interest means that because of relationships with a parent company, affiliate, or subsidiary organization, you are unable or appear to be unable to be impartial in conducting a sub-award or procurement action involving a related organization.

#### B. Mandatory Disclosure Requirement

As a non-Federal entity, you must disclose, in a timely manner, in writing to ONDCP all violations of Federal criminal law involving fraud, bribery or gratuity violations potentially affecting the Federal award. Non-Federal entities that have received a Federal award that includes the term and condition outlined in 200 CFR Part 200, Appendix XII "Award Term and Condition for Recipient Integrity and Performance Matters," are required to report certain civil, criminal, or administrative proceedings to SAM. Failure to make required disclosures can result in remedies such as: temporary withholding of payments pending correction of the deficiency, disallowance of all or part of the costs associated with noncompliance, suspension, termination of award, debarment, or other legally available remedies outlined in 2 CFR 200.338 "Remedies for Noncompliance".

9. FFATA /DATA Act Compliance. Each applicant is required to (i) Be registered in the System for Award Management (SAM) before submitting its application; (ii) provide a valid DUNS number in its application; (iii) continue to maintain an active SAM registration with current information at all times during which it has an active Federal award; and (iv) provide all relevant grantee information required for ONDCP to collect for reporting related to FFATA and DATA Act requirements.
10. Subawards are authorized under this grant award. Subawards must be monitored by the award recipient as outlined in 2 CFR 200.331.

11. Recipients must comply with the Government-wide Suspension and Debarment provision set forth at 2 CFR Part 180.
12. As specified in the HIDTA Program Policy and Budget Guidance, recipient must:
  - a) Establish and maintain effective internal controls over the Federal award that provides reasonable assurance that Federal award funds are managed in compliance with Federal statutes, regulations and award terms and conditions. These internal controls should be in compliance with the guidance in "Standards for Internal Control in the Federal Government," issued by the Comptroller General of the United States and the "Internal Control Integrated Framework," issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).
  - b) Comply with Federal statutes, regulations, and the terms and conditions of the Federal awards.
  - c) Evaluate and monitor compliance with applicable statute and regulations, and the terms and conditions of the Federal award.
  - d) Take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings.
  - e) Take reasonable measures to safeguard protected personally identified information (PII) and other information ONDCP or the recipient designates consistent with applicable Federal, state, and local laws regarding privacy and obligations of confidentiality.

## B. Recipient Integrity and Performance Matters

### Reporting of Matters Related to Recipient Integrity and Performance

#### 1. General Reporting Requirement

If the total value of your currently active grants, cooperative agreements, and procurement contracts from all Federal awarding agencies exceeds \$10,000,000 for any period of time during the period of performance of this Federal award, then you as the recipient during that period of time must maintain and report current information to the System for Award Management (SAM) that is made available in the designated integrity and performance system (currently the Federal Awardee Performance and Integrity Information System (FAPIIS)) about civil, criminal, or administrative proceedings described in paragraph 2 of this award term and condition (below). This is a statutory requirement under section 872 of Public Law 110-417, as amended (41 U.S.C. 2313). As required by section 3010 of Public Law 111-212, all information posted in the designated integrity and performance system on or after April 15, 2011, except past performance reviews required for Federal procurement contracts, will be publicly available.

#### 2. Proceedings About Which You Must Report

Submit the information required about each proceeding that:

- a. Is in connection with the award or performance of a grant, cooperative agreement, or procurement contract from the Federal Government;
- b. Reached its final disposition during the most recent 5 year period; and
- c. Is one of the following:

- (1) A criminal proceeding that resulted in a conviction, as defined in paragraph 5 of this award term and condition (below);
- (2) A civil proceeding that resulted in a finding of fault and liability and payment of a monetary fine, penalty, reimbursement, restitution, or damages of \$5,000 or more;
- (3) An administrative proceeding, as defined in paragraph 5 of this award term and condition, that resulted in a finding of fault and liability and your payment of either a monetary fine or penalty of \$5,000 or more or reimbursement, restitution, or damages in excess of \$100,000; or
- (4) Any other criminal, civil, or administrative proceeding if:
  - (i) It could have led to an outcome described in paragraph 2.c.(1), (2), or (3) of this award term and condition;
  - (ii) It had a different disposition arrived at by consent or compromise with an acknowledgment of fault on your part; and
  - (iii) The requirement in this award term and condition to disclose information about the proceeding does not conflict with applicable laws and regulations.

### 3. Reporting Procedures

Enter in the SAM Entity Management area the information that SAM requires about each proceeding described in paragraph 2 of this award term and condition. You do not need to submit the information a second time under assistance awards that you received if you already provided the information through SAM because you were required to do so under Federal procurement contracts that you were awarded.

### 4. Reporting Frequency

During any period of time when you are subject to the requirement in paragraph 1 of this award term and condition, you must report proceedings information through SAM for the most recent 5 year period, either to report new information about any proceeding(s) that you have not reported previously or affirm that there is no new information to report. Recipients that have Federal contract grant and cooperative agreement awards with a cumulative total value greater than \$10,000,000 must disclose semiannually any information about the criminal, civil, and administrative proceedings.

### 5. Definitions

For purposes of this award term and condition:

- a. Administrative proceeding means a non-judicial process that is adjudicatory in nature in order to make a determination of fault or liability (e.g., Securities and Exchange Commission Administrative proceedings, Civilian Board of Contract Appeals proceedings, and Armed Services Board of Contract Appeals proceedings). This includes proceedings at the Federal and State level but only in connection with performance of a Federal contract or grant. It does not include audits, site visits, corrective plans, or inspection of deliverables.
- b. Conviction, for purposes of this award term and condition, means a judgment or conviction of a criminal offense by any court of competent jurisdiction, whether entered upon a verdict or a plea, and includes a conviction entered upon a plea of nolo contendere.
- c. Total value of currently active grants, cooperative agreements, and procurement contracts includes-

- (1) Only the Federal share of the funding under any Federal award with a recipient cost share or match; and



(1) The value of all expected funding increments under a Federal award and options, even if not yet exercised.

### C. Program Specific Terms and Conditions

The following special conditions are incorporated into each award document.

1. This grant is awarded for above program. Variation from the description of activities approved by ONDCP and/or from the budget attached to this letter must comply with the reprogramming requirements as set forth in ONDCP's HIDTA Program Policy and Budget Guidance.
2. This award is subject to the requirements in ONDCP's HIDTA Program Policy and Budget Guidance.
3. No HIDTA funds shall be used to supplant state or local funds that would otherwise be made available for the same purposes.
4. The requirements of 28 CFR Part 23, which pertain to information collection and management of criminal intelligence systems, shall apply to any such systems supported by this award.
5. Special accounting and control procedures must govern the use and handling of HIDTA Program funds for confidential expenditures; i.e., the purchase of information, evidence, and services for undercover operations. Those procedures are described in Section 6 of the HIDTA Program Policy and Budget Guidance.
6. Property acquired with these HIDTA grant funds is to be used for activities of the Midwest HIDTA. If your agency acquires property with these funds and then ceases to participate in the HIDTA, this equipment must be made available to the HIDTA's Executive Board for use by other HIDTA participants.
7. All law enforcement entities that receive funds from this grant must report all methamphetamine laboratory seizure data to the National Clandestine Laboratory Database/National Seizure System at the El Paso Intelligence Center.

### D. Federal Award Performance Goals

1. All entities that receive funds from this award are responsible for achieving performance goals established in the HIDTA Performance Management Process (PMP) and approved by the HIDTA's Executive Board and ONDCP.
2. All entities that receive funds from this award must report progress in achieving performance goals at least quarterly using the PMP.

See also Section A. 4 regarding Federal Financial Reports.

SIGNATURE OF AUTHORIZED CERTIFYING OFFICIAL	TITLE
X _____	County Executive
APPLICANT ORGANIZATION	DATE SUBMITTED
Jackson County Missouri through Jackson County Sheriff's Office (ISC)	



# Single Audit Certification

## Sub-Recipient Audit Requirements of the A-133 Single Audit (§200.502)

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Agreement between the Jackson County Missouri and the Kansas Bureau of Investigation under the Midwest HIDTA CFDA #95.001 for the period of 1/1/16-12/31/17 in the amount of \$ 58,431 "ISC"

The Kansas Bureau of Investigation is subject to the requirements of the U.S. Office of Management and Budget (OMB) Circular A-133: Audits of States, Local Governments and Nonprofit Organizations. As such, OMB Circular A-133 requires the Kansas Bureau of Investigation to monitor our sub recipients of federal awards and determine whether they have met the audit requirements of the circular and ~~whether~~ *whether* they are in compliance with federal laws and regulations. This document must be completed and signed by the fiscal agent's organization.

Accordingly, we are requesting that you circle one of the numbers below, provide all appropriate documentation regarding your organization's compliance with the audit requirements, This is part of the sub recipient's grant agreement with the Kansas Bureau of Investigation.

Name of organization: Jackson County Missouri through Jackson County Missouri Sheriff's Office

Sub recipient's DUNS # 931939805 expires \_\_\_\_\_

Federal Employer Identification Number (FEIN): 446000524

Signature: *Sarah Matthes*

1. We have completed our OMB Circular A-133 audit for the fiscal year ending 2014

Here is the link to our audit report. Attached If material exceptions were noted, please enclose a copy of the responses and corrective actions taken.

2. We expect our OMB Circular A-133 audit for the fiscal year ending \_\_\_\_\_

to be completed by \_\_\_\_\_. A copy of our audit report will be forwarded to the Kansas Bureau of Investigation within 30 days of receipt of the report.

3. We are not subject to Circular A-133 audit because:

- a) We are a for-profit organization.
- b) We expend less than \$500,000 in federal awards annually.
- c) Other (please explain): \_\_\_\_\_



**JACKSON COUNTY, MISSOURI**

**OMB Circular A-133 Single Audit Report**

**Year ended December 31, 2014**

**(With Independent Auditors' Reports Thereon)**

# JACKSON COUNTY, MISSOURI

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Jackson County, Missouri's audited basic financial statements as of and for the year ended December 31, 2014 are separately attached hereto.



KPMG LLP  
Suite 1000  
1000 Walnut Street  
Kansas City, MO 64106-2162

**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***

The Honorable County Executive and Members  
of the County Legislature  
Jackson County, 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 discretely presented component unit, each major fund, and the aggregate remaining fund information of Jackson County, Missouri (the County), as of and for the year ended December 31, 2014, 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 29, 2015. Our report includes a reference to other auditors who audited the financial statements of the discretely presented component unit and the pension trust fund, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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 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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2014-001 to be a material weakness.



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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2014-002 to be a significant deficiency.

### **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 results of that testing, and not to provide an opinion on the effectiveness of the County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KPMG LLP

Kansas City, Missouri  
June 29, 2015



KPMG LLP  
Suite 1000  
1000 Walnut Street  
Kansas City, MO 64106-2162

**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 OMB Circular A-133, Audits of States, Local Governments,  
and Non-Profit Organizations**

The Honorable County Executive and  
Members of the County Legislature  
Jackson County, Missouri:

**Report on Compliance for Each Major Federal Program**

We have audited Jackson County's (the County) 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 County's major federal programs for the year ended December 31, 2014. The County's major federal programs 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 the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the County'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 County'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 County's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the County 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, 2014.



## **Report on Internal Control Over Compliance**

Management of the County 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 County'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 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 County'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.

## **Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We have issued our report thereon dated June 29, 2015, which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors who audited the financial statements of the discretely presented component unit and the pension trust fund, as described in our report on the County's 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 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 basic 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.

KPMG LLP

Kansas City, Missouri  
September 28, 2015

**JACKSON COUNTY, MISSOURI**  
Schedule of Expenditures of Federal Awards  
Year ended December 31, 2014

Federal grantor/ pass-through grantor/ program title/project title	Catalog of federal domestic assistance number	Identification number	2014 Expenditures	Subtotal by agency
U.S. Department of Health and Human Services:				
Administration for Children and Families:				
Passed through Missouri Department of Social Services:				
Child Support Enforcement – Title IV-D	93.563	ER10214B001	\$ 3,031,964	
Foster Care Title IV-E	93.658	AOC08380352	34,254	
Total U.S. Department of Health and Human Services				<u>3,066,218</u>
U.S. Department of Justice:				
Office of Juvenile Justice and Delinquency Prevention:				
Passed through Missouri Department of Public Safety:				
Juvenile Justice and Delinquency Prevention: Allocation to States – Girl Specialized Caseload and Girls Circle Program 2013–2014	16.540	2013-TITLE2-08	4,675	
Juvenile Justice and Delinquency Prevention: Allocation to States – Girl Specialized Caseload and Girls Circle Program 2014–2015	16.540	2011-TITLE2-04	33,412	
Total Juvenile Justice and Delinquency Prevention – CFDA 16.540				<u>38,087</u>
Juvenile Accountability Block – Sentenced to the Arts 2012–2013	16.523	2011-JABG-LG-0003	102,329	
Office for Victims of Crime:				
Passed through Missouri Department of Public Safety:				
Crime Victim Assistance – Victims of Crime Act 2013–2015	16.575	2011-VOCA-064-NW	40,144	
Office of Sex Offender Sentencing:				
Passed through Missouri State Highway Patrol				
Sheriff's Department Donated Equipment	16.750	15-0404-0-1-754	30,346	
Bureau of Justice Assistance:				
Direct Programs:				
Drug Court Discretionary Grant Program – Family Drug Court Program 2010–2014	16.585	2010-DC-BX-0076	26,637	
Equitable Sharing Program (Federal Surplus Property Transfer)	16.922	—	139,843	
State Criminal Alien Assistance Program	16.506	—	29,370	
Edward Byrne Memorial Justice Assistance (JAG) 2010–2014	16.738	2011-DJ-BX-3182	459,151	
Passed through the City of Kansas City, Missouri:				
Edward Byrne Memorial Justice Assistance (JAG) 2009–2014	16.738	2010-DJ-BX-0399	96,674	
Edward Byrne Memorial Justice Assistance (JAG) 2012–2016	16.738	2013-DJ-BX-0305	28,529	
Passed through Missouri Department of Public Safety:				
Edward Byrne Memorial Justice Assistance (JAG) – Drug Abatement Response Team (DART) 2013–2014	16.738	2012-JAG-010	86,173	
Edward Byrne Memorial Justice Assistance (JAG) – Drug Abatement Response Team (DART) 2014–2015	16.738	2013-JAG-013	53,210	
Edward Byrne Memorial Justice Assistance (JAG) – Multi-Jurisdictional Drug Task Force 2012–2013	16.738	2012-JAG-011	81,318	
Edward Byrne Memorial Justice Assistance (JAG) – Multi-Jurisdictional Drug Task Force 2013–2014	16.738	2014-JAG-GR-014	63,314	
Edward Byrne Memorial Justice Assistance (JAG) – Multi-Jurisdictional Drug Task Force 2014–2015	16.738	2013-JAG-012	123,935	
Subtotal for CFDA Number 16.738 – Passthrough				<u>533,153</u>
Total for JAG Cluster				<u>992,304</u>
Passed through the Kansas City Metropolitan Crime Commission:				
Project Safe Neighborhood	16.609	—	9,053	
National Institute of Justice:				
Direct Programs:				
National Institute of Justice Research, Evaluation, and Development Project – Solving Cold Cases with DNA 2012–2014	16.560	2012-DN-BX-K031	177,942	
Violence Against Women Office:				
Passed through Missouri Department of Public Safety:				
Violence Against Women Formula – A Community Plan for Prevention and Prosecution of Sexual Assault 2014–2015	16.588	2012-VAWA-004-NW	38,674	
Total U.S. Department of Justice				<u>1,624,829</u>

**JACKSON COUNTY, MISSOURI**  
Schedule of Expenditures of Federal Awards  
Year ended December 31, 2014

Federal grantor/ pass-through grantor/ program title/project title	Catalog of federal domestic assistance number	Identification number	2014 Expenditures	Subtotal by agency
<b>U.S. Department of Agriculture:</b>				
Food and Nutrition Service:				
Passed through Missouri Department of Elementary and Secondary Education:				
School Breakfast Program	10.553	820-012	\$ 30,693	
National School Lunch Program	10.555	820-012	55,375	
Total Child Nutrition Cluster			<u>86,068</u>	
Total U.S. Department of Agriculture				<u>86,068</u>
<b>U.S. Department of Transportation:</b>				
National Highway Traffic Safety Administration (NHTSA):				
Passed through Missouri Department of Transportation:				
Seat Belt Enforcement 2013-2014	20.600	14-OP-05-018	4,175	
State and Community Highway Safety – Hazardous Moving Violations 2013–2014	20.600	14-PT-02-047	11,089	
State and Community Highway Safety – Hazardous Moving Violations 2014–2015	20.600	15-PT-02-039	1,420	
Click It or Ticket 2014	20.600	SAF-014	1,991	
Total for CFDA Number 20.600			<u>18,675</u>	
Passed through Missouri Department of Transportation:				
Youth Alcohol Equipment 2013–2014	20.607	14-154-AL-046	3,465	
Alcohol Open Container Requirements – Sobriety Checkpoint 2013–2014	20.607	14-154-AL-047	14,518	
Alcohol Open Container Requirements – Sobriety Checkpoint 2014–2015	20.607	15-154-AL-040	993	
DWI Enforcement 2013–2014	20.607	14-154-AL-048	6,990	
Alcohol Open Container Requirements – Traffic Unit 2013–2014	20.607	14-154-AL-049	122,413	
DWI Unit Equipment 2013–2014	20.607	15-154-AL-050	70,000	
DWI Traffic Safety Unit Salary 2014–2015	20.607	15-154-AL-041	35,979	
DWI Enforcement Wolf Pack/Saturation Patrol 2014–2015	20.607	15-154-AL-042	3,781	
DWI Traffic Equipment & Supplies Fuel 2014–2015	20.607	15-154-AL-052	6,920	
Total for CFDA Number 20.607			<u>265,059</u>	
Passed through Missouri Department of Transportation:				
Child Safety and Child Booster Seats 2014	20.613	14-K3-05-001	1,658	
<b>Federal Highway Administration:</b>				
Passed through Missouri Highway and Transportation Commission:				
Highway Planning and Construction – Safe Routes to School – Indian Creek Elementary	20.205	SRTS-INF-H304 (504)	3,629	
Highway Planning and Construction – Safe Routes to School – Hickman Mills School District	20.205	SRTS-INF-H304 (503)	445	
Total Highway Planning and Construction Cluster			<u>4,074</u>	
Total U.S. Department of Transportation				<u>289,466</u>
<b>U.S. Department of Homeland Security:</b>				
Passed through Missouri State Emergency Management Agency – DPS:				
Emergency Management Performance Grant	97.042	EMW-2013-EP-00028-050-5565	95,015	
Passed through Missouri Department of Public Safety:				
Sheriff Emergency Operations Center 2010–2014	97.052	2010-EO-MX-0008	473,179	
Passed through Mid-America Regional Council:				
Homeland Security Grant Program – Sheriff's Department Donated Equipment	97.067	70-0560-0-1-999	29,270	
Total U.S. Department of Homeland Security				<u>597,464</u>
<b>Executive Office of the President:</b>				
Office of National Drug Control Policy:				
Passed through Kansas Bureau of Investigation:				
High Intensity Drug Trafficking Areas (HIDTA) Program 2014–2015	95.001	G14MW0003A	79,293	
High Intensity Drug Trafficking Areas (HIDTA) Program 2013–2014	95.001	G13MW0001A	14,588	
High Intensity Drug Trafficking Areas (HIDTA) Program 2014–2015	95.001	G14MW0001A	31,344	
Passed through Missouri Department of Public Safety:				
High Intensity Drug Trafficking Areas (HIDTA) Program 2013–2014	95.001	G13MW0001A	17,766	
High Intensity Drug Trafficking Areas (HIDTA) Program 2014–2015	95.001	G14MW0001A	33,395	
Total for CFDA Number 95.001			<u>176,386</u>	
Total Executive Office of the President				<u>176,386</u>
Total Federal Expenditures			<u>\$ 5,840,431</u>	

See accompanying independent auditors' report and notes to schedule of expenditures of federal awards.

## JACKSON COUNTY, MISSOURI

### Notes to Schedule of Expenditures of Federal Awards

Year ended December 31, 2014

**(1) General**

The accompanying schedule of expenditures of federal awards presents the activity of all federal awards programs of Jackson County, Missouri (the County). The County's reporting entity is defined in note 1 to the County's basic financial statements. All federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, are included on the schedule.

**(2) Basis of Accounting**

The accompanying schedule of expenditures of federal awards is presented using the accrual basis of accounting.

**(3) Relationship to Federal Financial Reports**

Amounts reported in the accompanying schedule of expenditures of federal awards agree with the amounts reported in the related federal financial reports, except for year-end accruals.

**(4) Subrecipients**

Of the \$459,151 of direct federal expenditures in the JAG grant (CFDA 16.738) presented on the schedule of expenditures of federal awards, the County provided federal awards to subrecipients for \$375,283.

**JACKSON COUNTY, MISSOURI**  
Schedule of Findings and Questioned Costs  
Year ended December 31, 2014

**(1) Summary of Auditors' Results**

- (a) The type of reports issued on the basic financial statements: *Unmodified opinions on the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information.*
- (b) Significant deficiencies in internal control over financial reporting were reported: *Yes*  
Material weaknesses in internal control over financial reporting were reported: *Yes*
- (c) Noncompliance which is material to the basic financial statements: *No*
- (d) Significant deficiency in internal control over major programs was disclosed: *No*  
Material weaknesses in internal control over major programs were disclosed: *No*
- (e) The type of report issued on compliance for major programs:  
*Child Support Enforcement Title IV-D Grant (CFDA #93.563) – Unmodified Opinion*  
*Sheriff's Office Emergency Operations Center Grant (CFDA #97.052) – Unmodified Opinion*
- (f) Any audit findings which are required to be reported under Section 510(a) of OMB Circular A-133: *No*
- (g) Major programs:  
*Child Support Enforcement Title IV-D Grant (CFDA #93.563)*  
*Sheriff's Office Emergency Operations Center Grant (CFDA #97.052)*
- (h) Dollar threshold used to distinguish between Type A and Type B programs: *\$300,000*
- (i) Auditee qualified as a low-risk auditee under Section 530 of OMB Circular A-133: *Yes*

**(2) Findings Relating to the Basic Financial Statements Reported in Accordance with Government Auditing Standards**

***Finding 2014-001: Accounting Related to Tax-Exempt Debt Refunding***

**Criteria:** Under Government Accounting Standards Board (GASB) 23, *Accounting and Financial Reporting for Refundings of Debt Reported by Proprietary Activities*, the difference in the carrying value of the refunded debt (including the premium) and the acquisition price is to be deferred and amortized over the shorter of the life of the refunded debt or the new debt.

**Condition:** In November 2014, the County issued the tax-exempt Series 2014 Special Obligation Refunding Bonds (Series 2014 Bonds) for the purpose of refunding Series 2006 Bonds. The County incorrectly recognized the premium on the 2006 Bonds immediately through a reduction of general

**JACKSON COUNTY, MISSOURI**

Schedule of Findings and Questioned Costs

Year ended December 31, 2014

government expenses of approximately \$12 million within the government-wide financial statements.

**Cause:** The County did not have controls in place to adequately review and analyze this significant transaction.

**Proper Perspective:** The Series 2014 Bonds were the only bonds issued during the year that refunded another series of bonds.

**Effect:** The County incorrectly recognized the premium on the 2006 Bonds immediately through a reduction of general government expenses of approximately \$12 million within the government-wide financial statements. The County corrected the error prior to issuing its financial statements.

**Management's Response:** In response to this finding, management has created a written Memorandum outlining the process that will be undertaken to properly identify and record significant and/or infrequent transactions. The Memorandum requires the Assistant Director of Accounting/Finance and the Treasurer to review significant and/or infrequent transactions as identified in detail in the Memorandum. The Director of Finance will provide a final review and approval of the transaction. Employees that are involved in the financial reporting process shall also continually participate in several training programs to further develop their understanding of accounting pronouncements or other accounting policies that will affect the County.

***Finding 14-002: Bank Reconciliation***

**Criteria:** Cash reconciliations are performed by the County on a monthly basis, which are then reviewed to ensure reconciling items have been appropriately identified and corrective action taken as needed to ensure cash is correctly stated at period-end.

**Condition:** Payroll disbursements are pulled from the County's bank account by the County's third-party payroll processor. The third-party processor withdrew funds for the January 2, 2015 pay date on December 31, 2014 since January 1, 2015 was a holiday. Therefore, this cash was not in the County's possession at year-end. The County prepares bank reconciliations on a monthly basis and the reconciliations are reviewed by a supervisor. The reconciliation identified an "unrecorded disbursement" for year-end payroll but did not result in corrective action being taken.

**Cause:** The County's bank reconciliation control process was not operating effectively.

**JACKSON COUNTY, MISSOURI**  
Schedule of Findings and Questioned Costs  
Year ended December 31, 2014

**Proper Perspective:** The third-party processor withdrew funds for the January 2, 2015 pay date on December 31, 2014 since January 1, 2015 was a holiday.

**Effect:** The County incorrectly stated cash and accrued liabilities, which resulted in a reclassification of \$2.7 million to properly state these accounts as of December 31, 2014.

**Management's Response:** In response to this finding, management has created a written Memorandum outlining the bank reconciliation process which further defines how unrecorded transactions are reconciled. No bank reconciliation shall be approved by the member of management assigned to a particular reconciliation until all items have been properly recorded. Timelines have been established in the Memorandum whereby any unrecorded items identified through the bank reconciliation are recorded prior to the stated period of 45 days and management will continue to work towards reducing this time period. Management has also added reminders to their electronic calendars outlining the key deadlines and will thoroughly review significant transactions that occur near year-end in order to recognize them in the proper period.

**(3) Findings and Questioned Costs Relating to Federal Awards:**

*None noted.*