

REQUEST FOR LEGISLATIVE ACTION

Version 6/10/19

Completed by County Counselor's Office:

Res/Ord No.: 20448

Sponsor(s): Crystal Williams

Date: June 22, 2020

<p>SUBJECT</p>	<p>Action Requested <input checked="" type="checkbox"/> Resolution <input type="checkbox"/> Ordinance</p> <p>Project/Title: A resolution transferring \$68,276 from 008-4401-56790 (COMBAT Administration, Other Contractual Services) to 008-4401-56010 (COMBAT Administration, Auditing and Accounting Services) and authorizing the issuance of payment to the Missouri State Auditor. The payment is for services rendered for the audit of the Jackson County Community Backed Anti-Crime Tax (COMBAT).</p>														
<p>BUDGET INFORMATION <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>\$ 68,276</td> </tr> <tr> <td>Amount previously authorized this fiscal year:</td> <td>\$ -0-</td> </tr> <tr> <td>Total amount authorized after this legislative action:</td> <td>\$ 68,276</td> </tr> <tr> <td>Amount budgeted for this item * (including transfers):</td> <td>\$ 68,276</td> </tr> <tr> <td colspan="2">Source of funding (name of fund) and account code number:</td> </tr> <tr> <td>FROM: 008-4401-56790 – COMBAT Fund, Administration, Other Contractual Services</td> <td>\$ 68,276</td> </tr> <tr> <td>TO: 008-4401-56010 – COMBAT Fund, Administration, Auditing and Accounting Services</td> <td>\$ 68,276</td> </tr> </table> <p>* If account includes additional funds for other expenses, total budgeted in the account is: \$</p> <p>OTHER FINANCIAL INFORMATION:</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:	\$ 68,276	Amount previously authorized this fiscal year:	\$ -0-	Total amount authorized after this legislative action:	\$ 68,276	Amount budgeted for this item * (including transfers):	\$ 68,276	Source of funding (name of fund) and account code number:		FROM: 008-4401-56790 – COMBAT Fund, Administration, Other Contractual Services	\$ 68,276	TO: 008-4401-56010 – COMBAT Fund, Administration, Auditing and Accounting Services	\$ 68,276
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<p>PRIOR LEGISLATION</p>	<p>Prior ordinances and (date): _____ Prior resolutions and (date): 19745, 2-26-2018</p>														
<p>CONTACT INFORMATION</p>	<p>RLA drafted by (name, title, & phone): Gina Robinson, Chief Of Operations, Prosecuting Attorney 816-881-3369</p>														
<p>REQUEST SUMMARY</p>	<p>A resolution transferring \$68,276 from 008-4401-56790 (COMBAT Administration, Other Contractual Services) to 008-4401-56010 (COMBAT Administration, Auditing and Accounting Services) and authorizing the issuance of payment to the Missouri State Auditor. The payment is for services rendered for the audit of the Jackson County Community Backed Anti-Crime Tax (COMBAT).</p> <p>Resolution 19745, adopted 2-26-2018, requested the Missouri State Auditor to conduct a comprehensive performance audit to examine and evaluate the management of Jackson County's fiscal, budgetary, and procurement policies and procedures to ensure transparency and accountability to the taxpayers in the expenditure of public funds.</p> <p>The Jackson County Legislature requested the State Auditor audit the Jackson County Community Backed Anti-Crime Tax (COMBAT) under Section 29.200.3, RSMo. The COMBAT audit was conducted in accordance with the Missouri State Auditor's engagement letter dated 3-6-2019. Attached to this RLA is a communication form the State Auditor, dated 5-27-2020, and the related invoice for \$68,275.35.</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)	
COMPLIANCE	<input type="checkbox"/> MBE Goals <input type="checkbox"/> WBE Goals <input type="checkbox"/> VBE Goals	
ATTACHMENTS	Communication dated 5-27-2020, from the Missouri State Auditor with related invoice	
REVIEW	Department Director: <i>Cheryl Peters Baker</i>	Date: <i>6/11/20</i>
	Finance (Budget Approval): <i>If applicable</i>	<div style="border: 1px solid green; padding: 2px; display: inline-block;"> APPROVED <small>By Mark Lang at 2:39 pm, Jun 12, 2020</small> </div>
	Division Manager: <i>Walter M. Schultz</i>	Date: <i>6/15/2020</i>
	County Counselor's Office: <i>Bryan C... ..</i>	Date: <i>6/18/20</i>

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:

- 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.



NICOLE R. GALLOWAY, CPA
Missouri State Auditor

May 27, 2020

Jackson County Legislature
and County Executive
Jackson County Courthouse
415 E 12th Street
Kansas City, MO 64106

Dear Jackson County Legislature:

The Jackson County Legislature requested the State Auditor audit the Jackson County Community Backed Anti-Crime Tax (COMBAT) under Section 29.200.3, RSMo. Pursuant to our engagement letter dated March 6, 2019, attached please find our invoice in the amount of \$68,275.35 for audit services rendered. Per state law, the city is responsible for paying this audit bill. Payment is now due.

Should you have any questions concerning this invoice, please feel free to contact the audit manager, Todd Schuler, at (573)751-4213.

Sincerely,

A handwritten signature in cursive script that reads "Randall Gordon".

Randall Gordon, M.Acct., CPA, CGAP
Director of Audits

Attachment
RG/sr





NICOLE R. GALLOWAY, CPA
Missouri State Auditor

I N V O I C E

TO: Jackson County Legislature and County Executive

FROM: Missouri State Auditor's Office

DATE: May 27, 2020

SUBJECT: Invoice for Services Rendered for the Audit of the
 Jackson County Community Backed Anti-Crime Tax (COMBAT)
 per Section 29.200.3, RSMo

* * * * *

<u>Personal Services</u>	<u>Hours</u>	<u>Cost</u>
Audit Staff	1,027.50	48,788.40
Audit Manager	204.00	15,608.10
Director of Audits	21.00	1,752.30
Director of Quality Control	22.00	1,855.20
Audit Report Preparation	6.75	271.35
 Total Amount Due		<u>\$68,275.35</u>

Payment is due within 30 days of above date. Please make check payable to the Missouri State Auditor and mail to P. O. Box 869, Jefferson City, Missouri 65102.

