SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

To the County Commission
and
Officeholders of Shannon County, Missouri

The Office of the State Auditor contracted for an audit of Shannon County's financial statements for the year ended December 31, 2021, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by CR Williams & Associates, LLC, Certified Public Accountants, is attached.

Scott Fitzpatrick
State Auditor

January 2024
Report No. 2024-002

P.O. Box 869 • Jefferson City, MO 65102 • (573) 751-4213 • FAX (573) 751-7984

Recommendations in the audit of Shannon County

2021-01	The county review its current record-keeping practices regarding lease transactions and identify areas that need improvement. The county should also establish accounting policies and procedures related to lease transactions to ensure compliance with regulatory standards and adopt best practices.
2021-02	The County ensure compliance with state statutes by refraining from approving expenditures more than budgeted amounts. If the initially approved budget is insufficient to cover unforeseen expenditures during the current year, any necessary budgetary amendments should be openly discussed in a public meeting and formally adopted by the County Commission. Strengthen financial oversight and control mechanisms to prevent future negative budgets. Provide training to staff involved in budget management to improve financial management skills and budgeting accuracy.
2021-03	The County established a written internal control policy. Moreover, we recommend educating the County officials and employees about the COSO Internal Control Framework and its significance in promoting effective internal controls. By adhering to the COSO Internal Control Framework and implementing this recommendation, the County can establish a robust internal control system that ensures compliance, mitigates risks, and enhances financial management and accountability.
2021-04	The County establish a formal fraud risk assessment process that is tailored to the County's operations and risks.
2021-05	1. There will be an integration of QuickBooks. Implement a unified QuickBooks system to eliminate the critical deficiency caused by the independent management of accounts by the County Clerk and Treasurer. This will ensure synchronization and integration of essential financial data. 2. There will be a process of verification of Cash Account Beginning Balance. Conduct a thorough audit and reconciliation of the cash account's beginning balance, amounting to $5,930,374.35, to provide documented support and evidence. Address concerns about accuracy and reliability by establishing clear substantiation for the reported balance.

THE COUNTY OF SHANNON EMINENCE, MISSOURI

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2021

PREPARED BY:
CRWilliams & Associates LLC Certified Public Accountants
1257 N. Hornsby
St. Louis, MO 63147
(219)-944-1615 (ofc)/(866)-834-4294 (fax)
www.crwilliams.net

THE COUNTY OF SHANNON
EMINENCE, MISSOURI
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THE COUNTY OF SHANNON
EMINENCE, MISSOURI

LIST OF ELECTED OFFICIALS 2021

Presiding Commissioner	Jeff Cowen
Commissioner- Northern District	Dale Counts
Commissioner- Southern District	Herman Kelly
County Clerk	Shelly Bland
Treasurer	Michelle Shedd
Collector of Revenue	Susie Needels
Assessor	Jimile Voyles
Ex Officio Recorder of Deeds & Circuit Clerk	Melany Williams
Sheriff	Darrin Brawley
Prosecuting Attorney	Jodie Brumble
Coroner	Samuel Murphy
Public Administrator	Teresa Acord

FINANCIAL SECTION

CRWilliams & Associates LLC, *Certified Public Accountants* **Management and Financial Solutions**

1257 Hornsby * St. Louis, Missouri 63147
TEL: (219) 944-1615 * FAX: (866) 834-4294 * www.crwilliams.net

INDEPENDENT AUDITOR'S REPORT

To the County Commission and Officeholders
Shannon County, Missouri

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the Shannon County, Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash and Investment Balances- All Governmental Funds – Regulatory Basis, Statements of Receipts, Disbursements and Changes in Cash and Investment Balances- Budget and Actual – All Governmental Funds- Regulatory Basis and the Statement of Assets and Liabilities Arising From Cash Transactions – Agency Funds – Regulatory Basis as of December 31, 2021 and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, Statement of Receipts, Disbursements and Changes in Cash and Investment Balances- All Governmental Funds – Regulatory Basis, Statements of Receipts, Disbursements and Changes in Cash and Investment Balances- Budget and Actual – All Governmental Funds- Regulatory Basis and the Statement of Assets and Liabilities Arising From Cash Transactions – Agency Funds – Regulatory Basis as of December 31, 2021, in accordance with financial reporting provisions of Missouri Law described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County as of December 31, 2021, or changes in net position and cash flows thereof for the year then ended.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Shannon County, Missouri, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinion.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the financial statements are prepared by the County on the basis of the financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of Missouri. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the regulatory basis of accounting, a financial reporting framework prescribed or permitted by Missouri law. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Shannon County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Shannon County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Shannon County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

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, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2023, on our consideration of Shannon County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Shannon County, Missouri's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Shannon County, Missouri's internal control over financial reporting and compliance.

CRWilliams & Associates LLC
St. Louis, Missouri
December 12, 2023

FINANCIAL STATEMENT

THE COUNTY OF SHANNON
EMINENCE, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

FUNDS	Cash and Investment Balances, 01/01/2021	Receipts 2021	Disbursements 2021	Cash and Investment Balances, 12/31/2021
General Revenue	$ 312,693	$ 1,566,542	$ 1,557,223	$ 322,012
Special Road and Bridge	173,662	1,782,778	1,899,153	57,287
Assessment	-	119,075	119,075	-
Sheriff's Revolving	1,751	6,003	-	7,754
Sheriff Civil Fee	5,906	42,345	1,000	47,251
Prosecuting Attorney Administrative Handling Cost	(81)	500	-	419
Prosecuting Attorney Training	1,638	1,734	-	3,372
Law Enforcement Training	60	1,372	-	1,432
Law Enforcement Training P.O.S.T.	2,713	467	-	3,180
Crime Victim Advocate	(2,567)	51,740	43,465	5,708
Country Clerk	881	-	622	259
Tax Maintenance	45,993	11,868	2,387	55,474
Title III	127,558	28,696	13,930	142,324
Law Enforcement Restitution	51,593	24,534	50,000	26,127
Shelter for Abused Victims	20	590	490	120
Recorder	14,936	2,598	-	17,534
Recorder User Fee	33,466	8,268	-	41,734
Recorder Equipment	397	-	397	-
Local Emergency Planning Commission	11,586	6	-	11,592
Help America Vote Act	-	-	-	-
Family Service	5,644	1,503	3,200	3,947
Missouri 911	35,893	3,103	-	38,996
COVID-19 Grant	110,951	27	110,978	-
American Rescue Plan Act Grant	-	793,272	197	793,075
National Forest	-	264,376	264,376	-
Senior Citizens Service Board	19,154	42,114	43,552	17,716
Senate Bill 40 Board	233,258	161,246	63,724	330,780
TOTALS	**$ 1,187,105**	**$ 4,914,757**	**$ 4,173,769**	**$ 1,928,093**

The accompanying notes to the financial statements are an integral part of this statement.

	General Revenue	
	Budget	**Actual**
Receipts:		
Property Taxes	$ 155,050	$ 154,648
Sales Taxes	600,000	690,080
Intergovernmental	274,000	281,166
Charges for Services	141,500	123,996
Interest	-	190
Other Receipts	22,500	94,966
Transfers In	51,750	221,496
Total Receipts	1,244,800	1,566,542
Disbursements:		
County Commission	97,481	97,019
County Clerk	111,717	103,221
Elections	20,000	19,878
Building and Grounds	154,123	114,812
Employee Fringe Benefits	79,454	98,601
Treasurer	46,430	42,434
Collector	98,248	98,164
Recorder of Deeds	36,000	20,998
Circuit Clerk	59,590	17,948
Court Administration	1,874	836
Public Administrator	23,010	22,991
Sheriff	335,546	413,653
Jail	88,119	124,982
Prosecuting Attorney	88,919	82,945
Juvenile Officer	60,259	50,077
Coroner	25,275	22,761
Public Defender	4,055	3,874
Court Reporter	1,050	-
Other Disbursements	144,966	189,119
Transfers Out	34,240	32,910
Emergency Fund	46,000	-
Total Disbursements	1,556,356	1,557,223
Receipts Over (Under) Disbursements	(311,556)	9,319
Cash and Investment, January 1	312,693	312,693
Cash and Investment, December 31	**$ 1,137**	**$ 322,012**

The accompanying notes to the financial statements are an integral part of this statement.

	Special Road and Bridge	
	Budget	**Actual**
Receipts:		
Property Taxes	$ 216,392	$ 207,859
Sales Taxes	287,076	311,268
Intergovernmental	967,243	1,062,086
Interest	-	231
Other Receipts	-	141,958
Transfers In	66,361	59,376
Total Receipts	1,537,072	1,782,778
Disbursements:		
Salaries	449,989	489,336
Employee Fringe Benefits	100,011	150,846
Supplies	221,272	283,361
Insurance	41,022	46,844
Road and Bridge Materials	38,714	43,448
Equipment Repairs	68,152	40,256
Equipment Purchases	176,025	266,986
Road and Bridge Construction	400,000	288,385
Other Disbursements	124,815	164,528
Transfers Out	51,750	125,163
Total Disbursements	1,671,750	1,899,153
Receipts Over (Under) Disbursements	(134,678)	(116,375)
Cash and Investment, January 1	161,194	173,662
Cash and Investment, December 31	**$ 26,516**	**$ 57,287**

The accompanying notes to the financial statements are an integral part of this statement.

	Assessment	
	Budget	**Actual**
Receipts:		
Intergovernmental	$ 91,634	$ 91,200
Charges for Services	3,800	3,947
Interest	25	3
Other Receipts	890	4,225
Transfers In	26,121	19,700
Total Receipts	122,470	119,075
Disbursements:		
Salaries	77,992	68,161
Employee Fringe Benefits	26,818	25,289
Materials and Supplies	10,000	12,389
Services	4,200	4,176
Capital Outlay	3,460	9,060
Transfers Out	-	-
Total Disbursements	122,470	119,075
Receipts Over (Under) Disbursements	-	-
Cash and Investment, January 1	-	-
Cash and Investment, December 31	$ -	$ -

The accompanying notes to the financial statements are an integral part of this statement.

	Sheriff Revolving		Sheriff Civil Fee	
	Budget	**Actual**	**Budget**	**Actual**
Receipts:				
Charges for Services	$ -	$ -	$ 8,000	$ 12,268
Interest	5	3	50	18
Other Receipts	-	6,000	33,000	30,059
Total Receipts	5	6,003	41,050	42,345
Disbursements:				
Materials and Supplies	-	-	-	1,000
Capital Outlay	10,000	-	15,000	-
Total Disbursements	10,000	-	15,000	1,000
Receipts Over (Under) Disbursements	(9,995)	6,003	26,050	41,345
Cash and Investment, January 1	1,751	1,751	5,906	5,906
Cash and Investment, December 31	**$ (8,244)**	**$ 7,754**	**$ 31,956**	**$ 47,251**

	Prosecuting Attorney Administrative Handling Cost		Prosecuting Attorney Training	
	Budget	**Actual**	**Budget**	**Actual**
Receipts:				
Charges for Services	$ 199	$ 500	$ 669	$ 1,733
Interest	1	-	2	1
Total Receipts	200	500	671	1,734
Disbursements:				
Employee Fringe Benefits	110	-	-	-
Services	-	-	800	-
Total Disbursements	110	-	800	-
Receipts Over (Under) Disbursements	90	500	(129)	1,734
Cash and Investment, January 1	(82)	(81)	1,638	1,638
Cash and Investment, December 31	**$ 8**	**$ 419**	**$ 1,509**	**$ 3,372**

	Law Enforcement Training		**Law Enforcement Training P.O.S.T.**	
	Budget	***Actual***	***Budget***	***Actual***
Receipts:				
Intergovernmental	$ -	$ -	$ 550	$ 465
Charges for Services	1,050	1,372	-	-
Interest	1	-	5	2
Other Receipts	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	1,051	1,372	555	467
Disbursements:				
Services	1,000	-	-	-
Capital Outlay	-	-	2,300	-
Total Disbursements	1,000	-	2,300	-
Receipts Over (Under) Disbursements	51	1,372	(1,745)	467
Cash and Investment, January 1	60	60	2,713	2,713
Cash and Investment, December 31	**$ 111**	**$ 1,432**	**$ 968**	**$ 3,180**

The accompanying notes to the financial statements are an integral part of this statement.

	Crime Victim Advocate		**County Clerk**	
	Budget	***Actual***	***Budget***	***Actual***
Receipts:				
Intergovernmental	$ 42,000	$ 40,421	$ -	$ -
Interest	-	1	12	-
Other Receipts	8,000	11,318	1,900	-
Total Receipts	50,000	51,740	1,912	-
Disbursements:				
Salaries	33,000	32,960	-	-
Employee Fringe Benefits	8,500	8,465	-	-
Materials and Supplies	2,650	1,095	-	-
Services	1,750	945	-	-
Other Disbursements	-	-	1,900	$ 622
Capital Outlay	1,500	-	-	-
Total Disbursements	47,400	43,465	1,900	622
Receipts Over (Under) Disbursements	2,600	8,275	12	(622)
Cash and Investment, January 1	(2,567)	(2,567)	881	881
Cash and Investment, December 31	**$ 33**	**$ 5,708**	**$ 893**	**$ 259**

The accompanying notes to the financial statements are an integral part of this statement.

	Tax Maintenance		Title III	
	Budget	**Actual**	**Budget**	**Actual**
Receipts:				
Intergovernmental	$ -	$ -	$ 35,000	$ -
Charges for Services	12,000	11,839	-	-
Interest	150	29	350	75
Transfers In	-	-	-	28,621
Total Receipts	12,150	11,868	35,350	28,696
Disbursements:				
Materials and Supplies	55,960	2,387	-	-
Capital Outlay	-	-	130,000	13,930
Transfers Out	-	-	-	-
Total Disbursements	55,960	2,387	130,000	13,930
Receipts Over (Under) Disbursements	(43,810)	9,481	(94,650)	14,766
Cash and Investment, January 1	45,993	45,993	127,558	127,558
Cash and Investment, December 31	**$ 2,183**	**$ 55,474**	**$ 32,908**	**$ 142,324**

The accompanying notes to the financial statements are an integral part of this statement.

	Law Enforcement Restitution		Shelter for Abused Victims	
	Budget	*Actual*	*Budget*	*Actual*
Receipts:				
Charges for Services	$ 20,000	$ 24,500	$ 425	$ 590
Interest	70	34	1	-
Total Receipts	20,070	24,534	426	590
Disbursements:				
Services	-	-	350	490
Transfers Out	20,000	50,000	-	-
Total Disbursements	20,000	50,000	350	490
Receipts Over (Under) Disbursements	70	(25,466)	76	100
Cash and Investment, January 1	51,593	51,593	20	20
Cash and Investment, December 31	**$ 51,663**	**$ 26,127**	**$ 96**	**$ 120**

The accompanying notes to the financial statements are an integral part of this statement.

	Recorder		Recorder User Fee	
	Budget	***Actual***	***Budget***	***Actual***
Receipts:				
Charges for Services	$ 1,841	$ 2,192	$ 3,082	$ 8,248
Interest	40	9	50	20
Transfers In	-	397	-	-
Total Receipts	1,881	2,598	3,132	8,268
Disbursements:				
Recorder of Deeds	14,936	-	33,466	-
Total Disbursements	14,936	-	33,466	-
Receipts Over (Under) Disbursements	(13,055)	2,598	(30,334)	8,268
Cash and Investment, January 1	14,936	14,936	33,466	33,466
Cash and Investment, December 31	**$ 1,881**	**$ 17,534**	**$ 3,132**	**$ 41,734**

The accompanying notes to the financial statements are an integral part of this statement.

	Recorder Equipment		Local Emergency Planning Commission	
	Budget	***Actual***	***Budget***	***Actual***
Receipts:				
Intergovernmental	$ -	$ -	$ 500	$ -
Interest	5	-	25	6
Total Receipts	5	-	525	6
Disbursements:				
Materials and Supplies	-	-	2,500	-
Transfers Out	397	397	-	-
Total Disbursements	397	397	2,500	-
Receipts Over (Under) Disbursements	(392)	(397)	(1,975)	6
Cash and Investment, January 1	397	397	11,586	11,586
Cash and Investment, December 31	**$ 5**	**$ -**	**$ 9,611**	**$ 11,592**

	Help America Vote Act		Family Service	
	Budget	***Actual***	***Budget***	***Actual***
Receipts:				
Charges for Services	$ 250	$ -	$ 1,600	$ 1,500
Interest	1	-	10	3
Total Receipts	251	-	1,610	1,503
Disbursements:				
Materials and Supplies	200	-	-	-
Services	-	-	1,610	3,200
Total Disbursements	200	-	1,610	3,200
Receipts Over (Under) Disbursements	51	-	-	(1,697)
Cash and Investment, January 1	-	-	5,644	5,644
Cash and Investment, December 31	**$ 51**	**$ -**	**$ 5,644**	**$ 3,947**

The accompanying notes to the financial statements are an integral part of this statement.

	Missouri 911		COVID-19 Grant	
	Budget	***Actual***	***Budget***	***Actual***
Receipts:				
Intergovernmental	$ -	$ 3,083	$ -	$ -
Interest	63	20	8	27
Total Receipts	63	3,103	8	27
Disbursements:				
Services	-	-	110,322	76,302
Transfers Out	35,893	-	-	34,676
Total Disbursements	35,893	-	110,322	110,978
Receipts Over (Under) Disbursements	(35,830)	3,103	(110,314)	(110,951)
Cash and Investment, January 1	35,893	35,893	110,951	110,951
Cash and Investment, December 31	**$ 63**	**$ 38,996**	**$ 637**	**$ -**

	American Rescue Plan Act Grant	
	Budget	***Actual***
Receipts:		
Intergovernmental	$ 793,075	$ 793,075
Interest	-	197
Total Receipts	793,075	793,272
Disbursements:		
Other Disbursements	793,075	-
Transfers Out	-	197
Total Disbursements	793,075	197
Receipts Over (Under) Disbursements	-	793,075
Cash and Investment, January 1	-	-
Cash and Investment, December 31	**$ -**	**$ 793,075**

The accompanying notes to the financial statements are an integral part of this statement.

	National Forest		**Senior Citizens Service Board**	
	Budget	***Actual***	***Budget***	***Actual***
Receipts:				
Property Taxes	$ -	$ -	$ 46,000	$ 42,114
Intergovernmental	250,000	264,376	-	-
Total Receipts	250,000	264,376	46,000	42,114
Disbursements:				
Services	-	-	46,000	43,552
Other Disbursements	-	178,129	-	-
Transfers Out	250,000	86,247	-	-
Total Disbursements	250,000	264,376	46,000	43,552
Receipts Over (Under) Disbursements	-	-	-	(1,438)
Cash and Investment, January 1	-	-	19,154	19,154
Cash and Investment, December 31	**$ -**	**$ -**	**$ 19,154**	**$ 17,716**

	Senate Bill 40 Board	
	Budget	***Actual***
Receipts:		
Property Taxes	$ 75,000	$ 83,921
Intergovernmental	-	75,000
Interest	200	2,325
Total Receipts	75,200	161,246
Disbursements:		
Services	67,300	63,724
Total Disbursements	67,300	63,724
Receipts Over (Under) Disbursements	7,900	97,522
Cash and Investment, January 1	233,258	233,258
Cash and Investment, December 31	**$ 241,158**	**$ 330,780**

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SHANNON
EMINENCE, MISSOURI
STATEMENTS OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
AGENCY FUNDS - REGULATORY BASIS
AS OF DECEMBER 31, 2021

	Collector Fund	CERF Fund	Utilities Fund	Land Sale Fund	Fit Fund	Fines Fund
ASSETS						
Cash and Cash Equivalents	$ 2,772,118	$ -	$ -	$ 9,354	$ -	$ 114,270
Total Assets	2,772,118	-	-	$ 9,354	-	$ 114,270
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	$ 2,772,118	$ -	$ -	$ 9,354	-	$ 114,270
TOTAL LIABILITIES AND FUND BALANCES	**$ 2,772,118**	**$ -**	**$ -**	**$ 9,354**	**$ -**	**$ 114,270**

	MOPS Fund	Deputy Supp Fund	Recorder of Deeds Fund	Sheriff Inmate Security Fund	Barley Revolving Account Fund	Sheriff Office Fund	Total
ASSETS							
Cash and Cash Equivalents	$ -	$ -	$ 5,493	$ 3,814	$ 3,165	$ 9,368	$ 2,917,582
Total Assets	-	-	5,493	3,814	3,165	9,368	2,917,582
LIABILITIES AND FUND BALANCES							
TOTAL LIABILITIES	$ -	-	5,493	3,814	3,165	9,368	2,917,582
TOTAL LIABILITIES AND FUND BALANCES	**$ -**	**$ -**	**$ 5,493**	**$ 3,814**	**$ 3,165**	**$ 9,368**	**$ 2,917,582**

See notes to financial statements.

Note I - Summary of Significant Accounting Policies

The County of Shannon, Missouri ("County"), which is governed by a three-member board of commissioners, was established in 1841 and named for George Shannon of the Lewis and Clark Expedition. In addition to the three Commissioners, there are nine elected Constitutional Officers: County Clerk, Collector, Treasurer, Sheriff, Assessor, Coroner, Circuit Clerk and ex officio Recorder, Public Administrator and Prosecuting Attorney.

As discussed further in Note I, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

Reporting Entity

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of the County, the Senior Citizens Service Board, and the Senate Bill 40 Board.

The County's operations include tax assessments and collections, state/county courts, county recorder, public safety, transportation, economic development, social and human services, and recreation services.

The financial statements referred to above include only the primary government of the County, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity. The Senior Citizens Service Board and the Senate Bill 40 Board are controlled by separate boards and are also included under the control of the County.

Basis of Presentation

The accompanying financial statements present the receipts, disbursements, and changes in cash of all funds of the County and the comparisons of such information with the corresponding budgeted information for all funds of the county. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission or an elected county official. The General Revenue Fund is the county's general operation fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

Note 1 - Summary of Significant Accounting Policies (continued)

Governmental Fund Types

Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources are accounted for through governmental funds. The measurement focus is upon determination of and changes in financial position rather than upon net income.

Fiduciary Fund Types

Agency – Agency funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units. Agency funds are accounted for and reported similar to the governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. These funds account for activities of collections for other taxing units by the Collector of Revenue and other officeholders.

Basis of Accounting

The financial statements were prepared using accounting practices prescribed or permitted by Missouri law, which differ from accounting principles generally accepted in the United States of America. The effects of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

As a result of the use of this regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, certificates of participation, bonds and obligations under capital leases), and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

Note 1 - Summary of Significant Accounting Policies (continued)

Budget and Budgetary Accounting

In accordance with Chapter 50 RSMo, the County adopts a budget for each governmental fund.

On or before January 15th, each elected officer and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.

The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.

A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.

Prior to February 1, the budget is legally enacted by a vote of the County Commission.

Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget financial statements.

Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year. Individual amendments were not material in relation to the original appropriations which were adopted.

Budgets are prepared and adopted on the cash basis of accounting.

State law requires that budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance. Section 50.740 RSMo prohibits expenditures in excess of the approved budgets.

During the year, it was noted the County was not in compliance with Missouri budgetary statute RSMo. Chapter 50. The following funds had actual expenditures which exceeded the budgeted expenditures: General Revenue Fund, Special Road and Bridge Fund, Law Enforcement Restitution Fund, Shelter for Abused Victims Fund, Family Service Fund, Covid-19 Grant Fund and National Forest Fund. In addition, Sheriff's Revolving Fund had budgeted expenditures that exceed beginning available monies plus estimated revenues for the year.

Note 1 - Summary of Significant Accounting Policies (continued)

Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1, of the following year.

The assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar year 2021 for purposes of taxation, was:

Real Estate	$	57,321,560
Personal Property		30,648,820
Railroad and Utilities		916,412
	$	**88,886,792**

During 2021, the County Commission approved a $0.3935 tax levy per $100 of assessed valuation of tangible taxable property, for purposes of County taxation, as follows:

General Revenue	0.1700
Road & Bridge	0.2400
Developmental Dis. Board	0.0963
Senior Services	0.0492

The County also receives sales tax collected by the State and remitted based on the County's sales tax rate to the total sales tax collected in the County.

Cash Deposits and Investments

Deposit and cash equivalents are stated at cost, which approximates the market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from these balances is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, or any instrumentality thereof, certain municipal bonds authorized by Missouri statute, or time certificates of deposit. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash and cash equivalent and investment balances are presented in Note 2.

Note 1 - Summary of Significant Accounting Policies (continued)

Interfund Transactions

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables, if applicable, are eliminated due to reporting the financial statements on the regulatory basis of accounting.

Legally required transfers are reported as “transfers in” by the recipient fund and as “transfers out” by the disbursing fund.

Note 2 - Cash and Investments

The County maintains a cash and temporary investment pool that is available for use by all funds. Deposits with maturities greater than three months are considered investments. Each fund type's portion of this pool is displayed on the statement of receipts, disbursements, and changes in cash arising from cash transactions as "Cash and Investments".

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2021, the carrying amount of the County’s deposits and investments were $ 4,845,675 and the bank balance was $ 5,011,176.

The carrying values and bank balances of deposits and investments shown below are included in the financial statements at December 31, 2021, as follows:

Statement of Receipts, Disbursements and Changes in Cash and Investment Balances:

	Carrying Value	Bank Balance
Deposits and Cash Equivalents	$ 1,915,547	$ 2,081,048
Investments	12,546	12,546
Total Governmental Funds	1,928,093	2,093,594
Statement of Assets and Liabilities Arising from Cash Transactions - Agency Funds:		
Deposits and Cash Equivalents	2,917,582	2,917,582
Investments	-	-
Total Agency Funds	2,917,582	2,917,582
Total Deposits and Investments as of December 31, 2021	**$ 4,845,675**	**$ 5,011,176**

Custodial Credit Risk - Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. At December 31, 2021, 100% of the County's deposits and investments were covered by the Federal Deposit Insurance Corporation (FDIC) or were collateralized.

Custodial Credit Risk – Investments

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by the party that sold the security to the County or its agent but not in the government's name. The County does not have a policy for custodial credit risk relating to investments. All investments, evidenced by individual securities, are registered in the name of the County or of a type that are not exposed to custodial credit risk.

Investment Interest Rate Risk

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Shannon County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Investment Credit Risk

Concentration of investment credit risk is required to be disclosed by the County for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U. S. Government, investments in mutual funds, investments in external investment pools and in other pooled investments). The County has no policy in place to minimize the risk of loss resulting from over concentration of assets in specific maturity, specific issuer or specific class of securities investments.

As of December 31, 2021, the County has Certificate of Deposit issued by Security Bank of the Ozarks with carrying value of $12,546 that represents 100% of its portfolio.

Note 3 - Capital Leases

In 2015, the County entered into a lease financing agreement with Security Bank of the Ozarks for a computerized temperature control system for $74,556. The lease expires on December 15, 2024, with interest payable at 5%. Combined principal and interest payments are paid monthly in the amount of $791.

In 2017, the County entered into a capital lease financing agreement with Caterpillar Financial Services Corporation for a motor grader for $71,655. The lease expires on July 5, 2022, with a nominal

Note 3 - Capital Leases – (continued)

annual rate of 3.7%. Combined principal and interest payments are paid annually in the amount of $15,960.

In 2019, the County entered into a lease financing agreement with Security Bank of the Ozarks for a motor grader for $95,110. The lease expires on August 15, 2024, with interest payable at 3.95%. Combined principal and interest payments are paid monthly in the amount of $1,748.

In 2020, the County entered into a lease financing agreement with John Deere for a motor grader for $250,646. The lease expires on October 29, 2025, with interest payable at 2.7%. Combined principal and interest payments are paid monthly in the amount of $54,314.

In 2021, the County entered into a lease financing agreement with Security Bank of the Ozarks for a Truck Loader for $78,899. The lease expires on August 2, 2024, with interest payable at 3.5%. Combined principal and interest payments are paid annually in the amount of $28,162.

Note 4 - Interfund Transfers

Transfers between funds for the years ended December 31, 2021, are as follows:

	TRANSFERS IN	TRANSFERS OUT
General Revenue Fund	$ 221,496	$ 32,910
Special Road and Bridge Fund	59,376	125,163
Assessment Fund	19,700	-
Title III Fund	28,621	-
Law Enforcement Restitution Fund	-	50,000
Recorder Fund	397	-
Recorder Equipment Fund	-	397
Covid-19 Grant Fund	-	34,676
American Rescue Plan Act Grant Fund	-	197
National Forest Fund	-	86,247
	$ 329,590	**$ 329,590**

Transfers are used to (1) move receipts from the fund that statute or budget requires to collect them to the fund that statute or budget requires to disburse them, and (2) use unrestricted receipts in the General Revenue Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Note 5 - Local Government Employees Retirement System (LAGERS)

Plan Description

The County participates in the Missouri Local Government Employees Retirement System (LAGERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local government entities in Missouri. LAGERS is a defined benefit pension plan which provides retirement, disability, and death benefits to plan members and beneficiaries. LAGERS was created and is governed by statute, Sections 70.600-70.755, RSMo. As such, it is the system's responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt.

The Missouri Local Government Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to LAGERS, P.O. Box 1665, Jefferson City, Missouri, 65102, by calling (800) 447-4334, or by visiting the LAGERS website at www.molagers.org.

Benefits Provided

Benefits are available to all full-time employees working in a LAGERS covered department. Benefits vest when an employee earns five years (60 months) of service credit in the system. Normal retirement age is 60 (General) or 55 (Police) and early retirement age is 55 (General) and 50 (Police). Benefits are paid out using a formula that is based on the employee's final average salary and the amount of credited service time.

Contributions

Full-time employees of the County contribute 4% to the pension plan. The January 1st statutorily required employer contribution rates were 0.2% (General) and 2.10% (Police) of annual covered payroll for the year ended December 31, 2021. The contribution requirements of plan members are determined by the governing body of the political subdivision. The contribution provisions of the political subdivision are established by state statute. For the year ended December 31, 2021 the County contributed $4,811 to LAGERS.

Note 6 - State of Missouri County Employees' Retirement Fund (CERF)

Plan Description

The County Employees' Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elected or appointed officer or employee whose performance requires the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840, RSMo, circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997, RSMo, and certain personnel not defined as an employee per Section 50.1000(8), RSMo. The Fund was created by an act of legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper operation of the fund and the investment of the fund are vested in a board of directors of eleven persons.

Benefits Provided

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of $10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, Missouri, 65101, by calling (573) 632-9203, or by visiting the CERF website at www.mocerf.org.

Contributions

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to CERF. All participants hired on or after February 24, 2002 are required to contribute an additional 4% of their gross compensation to CERF starting January 1, 2003. An active LAGERS participant who was employed with the County prior to February 24, 2002, is not required to make contributions. During 2021, the County remitted to CERF an employee contribution of $33,247 for the year ended.

Note 6 - State of Missouri County Employees' Retirement Fund (CERF)-continued

In addition to the above contributions required of employees, the following fees and penalties prescribed under Missouri law are required to be collected an remitted to CERF by counties covered by the plan:

- Late fees on filing of personal property tax declarations;
- Twenty dollars on each merchant's and manufacturer's license issued;
- Six dollars on each document recorded or filed with county recorders of deeds, with an additional one dollar on each document recorded;
- Three sevenths of the fee on delinquent property taxes; and
- Interest earned on investment of the above collections prior to remittance to CERF.

The county collected and remitted CERF fees and penalties of $87,618 for the year ended December 31, 2021. Further information related to required contributions, pension benefits, other plan terms, investments and related return and financial information can be found in the notes to the financial statements of CERF's Annual Financial Report.

Note 7 - Prosecuting Attorney Retirement Fund

In accordance with state statute Section 56.807, RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County has contributed $3,366 for the year ended December 31, 2021.

Note 8 - Post Employment Benefits

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County. As of December 31, 2021, there was no employee that is COBRA participant.

Note 9 - Claims, Commitments, and Contingencies

Litigation

The County is not involved in pending litigation as of the audit report date.

Compensated Absences

The County provides employees with up to three weeks of paid vacation based upon the number of years of continuous service. Upon termination from county employment, an employee is reimbursed for unused vacation leave. Vacation days not used by the end of the year are forfeited.

Note 9 - Claims, Commitments, and Contingencies-continued

The County provides employees with four hours of paid sick leave per month. Sick leave may not accumulate from year to year. Upon termination from county employment, an employee is not reimbursed for unused sick leave.

Federal and State Assisted Programs

The County receives proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned. Such audits could result in refund of grant monies to the grantor agencies. Management believes that any required refunds will be immaterial. No provision has been made in the accompanying financial statements for the potential refund of grant monies.

Note 10 - Risk Management

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool which is a corporate and political body created pursuant to state statute (Section 537.700 RSMo.). The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is also a member of the Missouri Association of Counties Self-Injured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to $500,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

Note 11 - Subsequent Events

The County has evaluated events subsequent to December 31, 2021 to assess the need for potential recognition or disclosure in the financial statements. Such events have been evaluated through December 12, 2023, the date the financial statements were available to be issued. Based upon this evaluation, it was determined that no subsequent events occurred that require recognition or additional disclosure in the financial statements.

SUPPLEMENTARY SCHEDULES AND AUDITOR’S REPORT

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the County Commission and Officeholders
Shannon 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 County of Shannon ("County") which comprise the Statement of Receipts, Disbursements and Changes in Cash and Investment Balances – All Governmental Funds – Regulatory basis and the Statements of Assets and Liabilities Arising From Cash Transactions – Agency Funds – Regulatory Basis as of December 31, 2021, and the related Statements of Receipts, Disbursements, and Changes in Cash and Investment Balances – Budget and Actual – All Governmental Funds – Regulatory Basis as of and for the year ended December 31, 2021 and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report there on dated December 12, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Shannon County, Missouri's internal control over financial reporting (internal control) as a basis for designing 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 Shannon County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Shannon County, Missouri'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 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. We consider the deficiency described in the accompanying schedule of findings and questioned as items 2021-05 to be 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 deficiencies described in the accompanying schedule of findings and questioned costs as items 2021-01, 2021-03, 2021-04 to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Shannon County, Missouri'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 financial statements. 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 an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* as described in the accompanying schedule of findings and questioned costs as item 2021-02.

Shannon County, Missouri's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Shannon County, Missouri's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Shannon County, Missouri's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 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.

CRWilliams & Associates LLC

St. Louis, Missouri
December 12, 2023

FEDERAL COMPLIANCE SECTION

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the County Commission and Officeholders
Shannon County, Missouri

Report on Compliance for Major Federal Program

Opinion on Major Federal Programs

We have audited Shannon County, Missouri's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on Shannon County, Missouri's major federal programs for the year ended December 31, 2021.The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Shannon County, Missouri complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on *ALN 97.036 Disaster Grants - Public Assistance (Presidentially Declared Disasters)* and *Covid-19 Coronavirus Relief Fund* for the year ended December 31, 2021.

Basis for Opinion on Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Shannon County, Missouri's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Shannon County, Missouri's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Shannon County, Missouri's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Shannon County, Missouri's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Shannon County, Missouri's internal control over compliance. Accordingly, no such opinion is expressed.

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE-continued

Report on Internal Control over Compliance

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

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

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

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

CRWilliams & Associates LLC

St. Louis, Missouri
December 12, 2023

THE COUNTY OF SHANNON
EMINENCE, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2021

Federal Grantor/Pass - Through Grantor/Program Title	Federal ALN	Pass-Through Entity Number	12/31/2021 Federal Expenditures	12/31/2021 Awards Provided to Subrecipients
U.S. Department of Agriculture				
Forest Service Schools and Roads Cluster				
Passed through State:				
Schools and Roads - Grants to States	10.665	n/a	$ 251,435	$ 178,129
U.S. Department of Interior				
Direct Program				
Payments in Lieu of Taxes	15.226	n/a	251,041	-
U.S. Department of Justice				
Passed through State:				
Missouri Association of Prosecuting Attorneys				
Crime Victim Assistance	16.575	MAPA Shannon 19-21	43,739	-
Passed through State:				
Missouri Department of Public Safety				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	n/a	9,265	-
U.S. Department of Treasury				
Passed through State:				
Missouri Office of Administration				
Covid-19 Coronavirus Relief Fund	21.019	n/a	110,978	62,902
U.S. Department of Homeland Security				
Passed through State:				
Missouri Emergency Management Agency				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4317-DR-MO	300,932	-
			$ **967,390**	$ **241,031**

Note 1 – Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the County under programs of the federal government for the year ended December 31, 2021. 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* (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 net assets, or cash flows of the County.

Note 2 – Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the regulatory basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3 – Indirect Cost Rate

The County has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

Note 4 – Subrecipients

During the year ended December 31, 2021 the County provided $178,129 in federal awards to sub-recipients for the Schools and Roads under Federal Assistance Listing Number 10.665 and $62,902 in federal awards to sub-recipients for the Schools, Cities and Fire Districts under Federal Assistance Listing Number 21.019.

Note 5 – Donated Personal Protective Equipment (PPE) (Unaudited)

The County received donated face masks, hand sanitizer, protective gloves and disinfected wipes from the State of Missouri during 2021.

THE COUNTY OF SHANNON
EMINENCE, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021

I. SUMMARY OF AUDITOR'S RESULTS

A. Financial Statements

1 Type of auditor's report issued: Unmodified and Adverse

2 Internal control over financial reporting:

a. Material weakness(es) identified?	X	Yes		No
b. Significant deficiency(ies) identified?	X	Yes		No
3 Noncompliance material to financial statements noted?	X	Yes		No

B. Federal Awards

1 Internal control over major federal programs:

a. Material weakness(es) identified?		Yes	X	No
b. Significant deficiency(ies) identified?		Yes	X	No

2 Type of auditor's report issued on compliance of major federal programs: Unmodified

3 Any audit findings disclosed that are required to be reported in accordance with sections 2 CFR 200.516(a)?		Yes	X	No

4 Identification of major federal programs:

Name of Federal Programs or Cluster	ALN
Disaster Grants Public Assistance (Presidentially Declared Disasters)	97.036
Covid-19 Coronavirus Relief Fund	21.019

5. Dollar threshold used to distinguish between type A and type B programs: $750,000

6 Auditee qualified as low-risk auditee?		Yes	X	No

II. FINANCIAL STATEMENTS FINDINGS

2021-01: INCOMPLETE LEASE DISCLOSURE

Criteria: - Entities are required to disclose information regarding their exposure to financial instruments, specifically loans, including details such as the loan's terms and conditions, interest rates, repayment terms, and any collateral or security provided by the borrower.

Condition: - The lease documentation provided to us was incomplete and does not support the necessary information that needs to be disclosed in the financial statements.

Cause: - This condition is due to inadequate record-keeping.

Effect: - Without complete lease documentation, it may not be possible to accurately report lease transactions such as the outstanding balance, principal payments, interest expense during the year and any modifications of terms. This could result in a lack of transparency in the financial reporting process, which can undermine the credibility and reliability of the financial statements.

Recommendation: - We recommend that the county review its current record-keeping practices regarding lease transactions and identify areas that need improvement. The county should also establish accounting policies and procedures related to lease transactions to ensure compliance with regulatory standards and adopt best practices.

Management's Responses: - Commission/County Clerk will work on improving the record-keeping practices for our lease transactions. It is the County Clerk's belief that the lease amounts may not balance out due to extra payments throughout the year.

II. FINANCIAL STATEMENTS FINDINGS - *continued*

2021-02: BUDGETARY COMPLIANCE (REPEATED 2020-01)

Criteria: - Section 50.540 RSMo prohibits expenditures more than the approved budget. State law requires that, at the individual fund level, budgeted expenditures should not exceed budgeted revenues plus anticipated beginning fund balance.

Condition: - As of December 31, 2021, we have identified that the following funds have disbursed actual amounts that exceed the budgeted amounts: General Revenue Fund, Special Road and Bridge Fund, Law Enforcement Restitution Fund, Shelter for Abused Victims Fund, Family Service Fund, Covid-19 Grant Fund and National Forest Fund. In addition, Sheriff's Revolving Fund had budgeted expenditures that exceed beginning available monies plus estimated revenues for the year.

Cause: - The County did not adequately review and amend budgeted expenditures to ensure that actual expenditures will not exceed the budget amounts. In addition, there was inadequate oversight and financial management practices that lead to a deficit budget. They were budgeting expenditures without expecting a revenue on the funds.

Effect: - The County is in violation of budgeting statutes.

Recommendation: - We recommend that the County ensure compliance with state statutes by refraining from approving expenditures more than budgeted amounts. If the initially approved budget is insufficient to cover unforeseen expenditures during the current year, any necessary budgetary amendments should be openly discussed in a public meeting and formally adopted by the County Commission. Strengthen financial oversight and control mechanisms to prevent future negative budgets. Provide training to staff involved in budget management to improve financial management skills and budgeting accuracy.

Management's Responses: - The County Clerk and her staff are working to correct this with training and keeping a close eye on the accounts throughout the year.

II. FINANCIAL STATEMENTS FINDINGS - *continued*

2021-03: LACK OF ESTABLISHED INTERNAL CONTROL POLICY (REPEATED 2020-02)

Criteria: - SAS No. 115, "*Communicating Internal Control Related Matters Identified in an Audit*," requires auditors to communicate significant deficiencies and material weaknesses in internal control to management and those charged with governance. This standard highlights the need to establish and maintain effective internal control systems.

Condition: - The County does not have an established internal control system in place.

Cause: - The management has not prepared a written internal control policy.

Effect: - Absence of written internal control policies may result in inconsistent implementation, risk of miscommunication or misunderstandings regarding control requirements and hampers the County's ability to proactively address control weaknesses and enhance its overall control environment.

Recommendation: - We recommend that the County established a written internal control policy. Moreover, we recommend educating the County officials and employees about the COSO Internal Control Framework and its significance in promoting effective internal controls. By adhering to the COSO Internal Control Framework and implementing this recommendation, the County can establish a robust internal control system that ensures compliance, mitigates risks, and enhances financial management and accountability.

Management’s Responses: - Commission/ County Clerk now have an Internal Control Policy in place. This policy was signed and dated in September of 2023.

II. FINANCIAL STATEMENTS FINDINGS - *continued*

2021-04: ABSENCE OF FORMAL FRAUD RISK ASSESSMENT PROCESS (REPEATED 2020-03)

Criteria: - Having a formal fraud risk assessment process is crucial as it enables the identification and evaluation of fraud risks, aids in preventing and detecting fraudulent activities, and ensures the protection of public resources. By fulfilling these criteria, the County can proactively address potential fraud risks, maintain regulatory compliance, and safeguard public trust and assets.

Condition: - The County lacks a formal fraud risk assessment process.

Cause: - Management has not prepared documentation of risk assessments, including identifying risks and mitigating controls.

Effect: - The lack of a formal fraud risk assessment process increases the County's vulnerability to fraud.

Recommendation: - We recommend that the County establish a formal fraud risk assessment process that is tailored to the County’s operations and risks.

Management’s Responses: - Commission/County Clerk will work on establishing a formal fraud risk assessment that will be tailored to our county.

2021-05: MULTIPLE ACCOUNTING SYSTEMS UTILIZED BY THE COUNTY

Criteria: As per OMB A-110 Sec. 215.21, an integrated financial management system is crucial to ensure the accuracy, reliability, and consistency of financial reporting.

Condition:

1. The system currently employed by the County to manage financial data exhibits a critical deficiency. This issue arises from the utilization of two discrete QuickBooks accounts that are administered independently by both the County Clerk and the Treasurer. These separate accounts lack integration and fail to synchronize critical financial data.

2. The financial records provided by the County Clerk show an accumulated beginning balance in the cash account amounting to $5,930,374.35 that lacks substantiation. The absence of documented support or evidence for this balance raises concerns regarding the accuracy and reliability of the financial data.

2021-05: MULTIPLE ACCOUNTING SYSTEMS UTILIZED BY THE COUNTY-*continued*

Cause:

1. The County's financial record system is duplicated. The impact is to create an increase in risk associated with accuracy in the financial reporting. The separate management of QuickBooks accounts was caused by a lack of understanding or awareness about how to effectively integrate the accounts or limited knowledge about best practices in financial management. There was insufficient training or knowledge gaps within the County Clerk and Treasurer's operations.

2. Weak internal controls or oversight could contribute to the lack of substantiation. If there were inadequate controls in place to verify and document the cash balances, it might lead to an accumulation of unverifiable amounts. Inadequate reconciliation processes might be a cause. Without effective reconciliation between financial records or accounts, discrepancies could arise in the reported beginning balance, as differences between records might not have been identified or resolved.

Effect:

1. The lack of integration and synchronization between the separate QuickBooks accounts may lead to discrepancies in financial reporting, potentially affecting the accuracy of financial statements.

2. The absence of documented support for the $5,930,374.35 beginning balance in the cash account raises concerns about the reliability of reported assets. This could impact the accuracy of the overall financial health assessment, affecting stakeholders' confidence in the financial statements.

Recommendation:

1. We recommend that there will be an integration of QuickBooks. Implement a unified QuickBooks system to eliminate the critical deficiency caused by the independent management of accounts by the County Clerk and Treasurer. This will ensure synchronization and integration of essential financial data.

2. We recommend that there will be a process of verification of Cash Account Beginning Balance. Conduct a thorough audit and reconciliation of the cash account's beginning balance, amounting to $5,930,374.35, to provide documented support and evidence. Address concerns about accuracy and reliability by establishing clear substantiation for the reported balance.

Management's Responses:

County Clerk will work on learning how to close out from year to year. The County Clerk and Treasurer balance every month and the numbers are accurate in each of our QuickBooks files.

I. PRIOR YEAR FINANCIAL STATEMENT FINDINGS

2020-001

Criteria: Missouri statutes requires Counties to prepare an annual budget as applicable to each fund. Expenditures are not to exceed the budget. Additionally, a fund must not have expenditures which exceed total available fund balance for the year, resulting in an ending deficit available fund balance.

Condition: During the audit, it was noted that the County was not in compliance with Missouri budgetary statute RSMo. Chapter 50. The following funds had actual expenditures which exceeded the budgeted expenditures: Assessment Fund, Sheriff Civil Fee Fund, Law Enforcement Training Fund, County Clerk Fund and National Forest Fund. The following funds had actual expenditures which exceeded the available fund balance for expenditure: Prosecuting Attorney Administrative Handling Cost Fund and Crime Victim Advocate Fund.

Effect: The County is in violation of Missouri Revised Statutes due to exceeding budgets in certain funds and not prepared budgets for certain funds.

Cause: Oversight

Recommendation: We recommend that the County adopt a budget for all funds and periodically review its actual expenditures as compared to budgeted amounts. An amended budget should be prepared and approved as necessary to comply with statutes.

Views of responsible officials and planned corrective actions: The County Clerk will perform a detailed review of budgetary schedules and actual expenditures in order to ensure budgetary compliance and amendments to the budget will be prepared and approved by the County Commission, if necessary. The expected completion date is December 31, 2021. The phone number for the Clerk’s office is (573) 226-3414.

I. PRIOR YEAR FINANCIAL STATEMENT FINDINGS - *continued*

2020-001 Auditor's Evaluation: The planned corrective actions has not been properly implemented in 2021. The County should refrain from approving expenditures more than approved budgets and amend the budget if necessary.

Status as of December 31, 2021: Unresolved, repeated findings reported as 2021-002.

2020-002 Criteria: Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, which is effective for periods ending on or after December 15, 2009, as amended by SAS No. 122, *Statements on Auditing Standards: Clarification and Recodification*, considers inadequate documentation of the components of internal control to be at least a significant deficiency.

Condition: Documentation of the County's internal controls has not been prepared.

Effect: Without documented internal controls, the County may not be able to ensure that controls are in place, communicated and operating effectively.

Cause: Management has not prepared documentation of internal controls.

Recommendation: We recommend that the County develop the required internal control documentation. In addition, we recommend studying the COSO internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.

Views of responsible officials and planned corrective actions: The County will work to prepare internal control documentation. The expected completion date is December 31, 2021. The number for the clerk's office is (573) 226-3414.

Auditor's Evaluation: There's no prepared internal control documentation.

Status as of December 31, 2021: Unresolved, repeated findings reported as 2021-003.

I. PRIOR YEAR FINANCIAL STATEMENT FINDINGS – *continued*

2020-003 Criteria: Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carries out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Condition: During our audit, we noted there is no formal fraud risk assessment in place.

Effect: Lack of appropriate fraud risk assessment process may result in certain risks not being identified by County's management. Opportunities to commit and conceal a fraud or irregularity may go undetected by management without proper assessment procedures.

Cause: Management has not prepared documentation of risk assessments, including identifying risks and mitigating controls.

Recommendation: We recommend that the County address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze, and manage these risks.

Views of responsible officials and planned corrective actions: The County will work to prepare a risk assessment procedure. The expected completion date is December 31, 2021. The phone number of the Clerk's office is (573) 226-3414.

Auditor's Evaluation: The County has not established a formal fraud risk assessment process.

Status as of December 31, 2021: Unresolved, repeated findings reported as 2021-004.

SHANNON COUNTY COMMISSION

PO BOX 187
EMINENCE, MO 65466
Office (573) 226-3965
Fax (573) 226-5325

Northern Commissioner	**Presiding Commissioner**	**Southern Commissioner**
Dale Counts	Beth Long	Herman Kelly
County Clerk	**Clerk 2**	**Deputy Clerk**
Shelly Bland	Caitlynn Corbin	Angie Norris

December 12, 2023

CR Williams & Associates, LLC
1257 N. Hornsby
St. Louis, MO 63147

RE: Audit Responses

2021-01: INCOMPLETE LEASE DISCLOSURE

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2021-03: LACK OF ESTABLISHED INTERNAL CONTROL POLICY (REPEATED 2020-02)

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2021-05: MULTIPLE ACCOUNTING SYSTEMS UTILIZED BY THE COUNTY

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Shelly Bland
Shannon County Clerk

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1257 N. Hornsby
St. Louis, MO 63147

RE: Audit Responses for prior year findings

PRIOR YEAR FINANCIAL STATEMENT FINDINGS 2020-001

Commission/County Clerk are working to improve.

PRIOR YEAR FINANCIAL STATEMENT FINDINGS 2020-002

This has been resolved in 2023.

PRIOR YEAR FINANCIAL STATEMENT FINDINGS 2020-003

Commission/County Clerk will work on establishing a formal fraud risk assessment that will be tailored to our county.

Shelly Bland
Shannon County Clerk