

City of Springfield, Missouri

Single Audit Reports

June 30, 2014

City of Springfield, Missouri
June 30, 2014

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City of Springfield, Missouri
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2014

Federal Grantor/Pass-Through Grantor/ Program Title	CFDA Number	Grant/Contract Number	Federal Expenditures
U.S. Department of Agriculture:			
Special Supplemental Nutrition Program for Women, Infants, and Children:			
Passed through the Missouri Department of Health and Senior Services:			
2012 – 13 WIC Local Agency Nutrition Services	10.557	ERS04513216 - Am. 1	\$ 290,378
2013 – 14 WIC Local Agency Nutrition Services	10.557	ERS04514217	959,141
Subtotal for CFDA 10.557			<u>1,249,519</u>
Child Nutrition Cluster:			
Summer Food Service Program for Children:			
Passed through the Missouri Department of Health and Senior Services:			
2014 Summer Food Service Program Inspections - Child Nutrition	10.559	ERS219-1497i	1,800
Subtotal for CFDA 10.559 and Child Nutrition Cluster			<u>1,800</u>
State Administrative Expenses for Child Nutrition:			
Passed through the Missouri Department of Health and Senior Services:			
2012 – 13 Child Care Health Consultation	10.560	DH130002102	453
2013 – 14 Child Care Health Consultation	10.560	DH140004070	2,161
Subtotal for CFDA 10.560			<u>2,614</u>
Total U.S. Department of Agriculture			<u>1,253,933</u>
U.S. Department of Housing and Urban Development:			
CDBG - Entitlement Grants Cluster:			
Community Development Block Grants/Entitlement Grants:			
2012 – 13 Community Development Block Grant (CDBG)	14.218	B-12-MC-29-0007	833,758
2013 – 14 Community Development Block Grant (CDBG)	14.218	B-13-MC-29-0007	56,109
Program income	14.218	-	4,850
Passed through the Missouri Commission on Human Rights:			
Mayor's Commission on Human Rights and Community Relations Grant	14.218	-	49
Subtotal for CFDA 14.218 and CDBG - Entitlement Grants Cluster			<u>894,766</u>
Emergency Solution Grant Program:			
Passed through Missouri Department of Social Services:			
2012 - 13 Emergency Solution Grant	14.231	13-711-E	347,201
HOME Investment Partnerships Program:			
2011 – 12 HOME Investment Partnerships	14.239	M-11-MC-29-0202	679,350
2012 – 13 HOME Investment Partnerships	14.239	M-12-MC-29-0202	124,012
Program income	14.239	-	1,059,258
Subtotal for CFDA 14.239			<u>1,862,620</u>
Housing Opportunities for Persons with AIDS:			
Passed through Missouri Department of Health and Senior Services:			
2014-15 HIV Case Management Services - Southwest Region	14.241	C313111001 - Am 1, 2	14,822
Community Development Block Grants/Brownfields Economic Development Initiative:			
Brownfields Economic Development Initiative (BEDI) Grant	14.246	B-03-BD-29-0043	50,338
Public and Indian Housing:			
Passed through the Housing Authority of the City of Springfield, Missouri:			
2013 – 14 Housing Authority of Springfield	14.850	-	2,289
Total U.S. Department of Housing and Urban Development			<u>3,172,036</u>
U.S. Department of Justice:			
Joint Law Enforcement Operation (JLEO):			
Passed Through the United States Marshal Service:			
Violent Offender Task Force - Vehicles	16.111	-	52,225
Public Safety Partnership and Community Policing Grants:			
2010 – 11 Community Oriented Policing Services (COPS) Hiring Program Grant	16.710	2010ULWX0016	398,909
2011 – 12 Community Oriented Policing Services (COPS) Hiring Program Grant	16.710	2011ULWX0019	264,064
Subtotal for CFDA 16.710			<u>662,973</u>
JAG Program Cluster:			
Edward Byrne Memorial Justice Assistance Grant Program:			
2013 – 14 Justice Assistance Grant (JAG) - Law Enforcement Equipment	16.738	2013-DJ-BX-0303	75,828

City of Springfield, Missouri
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2014

Federal Grantor/Pass-Through Grantor/ Program Title	CFDA Number	Grant/Contract Number	Federal Expenditures
Equitable Sharing Program:			
Equitable Sharing Program	16.922	-	\$ 340,795
Total U.S. Department of Justice			<u>1,131,821</u>
U.S. Department of Labor:			
Unemployment Insurance:			
Passed through the Missouri Division of Workforce Development:			
Emergency Unemployment Compensation Reemployment Services and Reemployment and Eligibility Assessments	17.225	99-08-08-12	<u>51,336</u>
Workforce Investment Act (WIA) Cluster:			
WIA Adult Program:			
Passed through the Missouri Division of Workforce Development:			
WIA Adult FY13, FY12/13	17.258	10-08-08-13	277,389
WIA Adult PY13, PY12/13	17.258	10-08-08-14	20,623
WIA Adult FY14, PY13/14	17.258	10-08-08-14	770,296
Job Fair PY92/93	17.258	-	534
2003 JTPA, IV-D Hi-Risk Adult Special Project PY02/03	17.258	-	364
Subtotal for CFDA 17.258			<u>1,069,206</u>
WIA Youth Activities:			
Passed through the Missouri Division of Workforce Development:			
WIA Youth Program PY12, PY12/13	17.259	10-08-08-13	172,368
WIA Youth Program PY13, PY13/14	17.259	10-08-08-14	797,073
Subtotal for CFDA 17.259			<u>969,441</u>
WIA Dislocated Worker Formula Grants:			
Passed through the Missouri Division of Workforce Development:			
WIA, Dislocated Worker Program FY13, PY12/13	17.278	10-08-08-13	275,508
WIA, Dislocated Worker Program PY13, PY13/14	17.278	10-08-08-14	84,239
WIA, Dislocated Worker Program FY14, PY13/14	17.278	10-08-08-14	681,997
WIA 25%, Rapid Response Funds, Show-Me Heroes On-the-Job Training Program PY12/13	17.278	99-08-08-13	56,690
Dislocated Worker 25% Tuition Pool	17.278	99-08-08-13	53,931
Subtotal for CFDA 17.278			<u>1,152,365</u>
Subtotal for WIA Cluster			<u>3,191,012</u>
Workforce Investment Act (WIA) National Emergency Grants:			
Passed through the Missouri Division of Workforce Development:			
National Emergency Grant (NEG) Flood Clean Up PY12/13	17.277	25-08-08-11	413,094
On-the-Job Training, National Emergency Grant PY12/13	17.277	25-08-08-11	46,841
August 2013 Severe Storms National Emergency Grant PY13/15	17.277	25-08-08-11	66,655
Dislocated Worker Training National Emergency Grant PY13/15	17.277	25-08-08-11	85,529
May - June 2013 Severe Storm National Emergency Grant PY13/15	17.277	25-08-08-11	432,603
Subtotal for CFDA 17.277			<u>1,044,722</u>
Total U.S. Department of Labor			<u>4,287,070</u>
U.S. Department of Transportation:			
Airport Improvement Program:			
Update Airport Master Plan	20.106	3-29-0077-41-2010	<u>31,538</u>
Highway Planning and Construction Cluster:			
Highway Planning and Construction:			
Passed through the Missouri Highways and Transportation Commission:			
Boonville Avenue North Streetscape Phase IV	20.205	STP-5910(806)	272,127
Campbell Avenue Streetscape/Traffic Calming	20.205	STP-5920(804)	88,902
College Station Streetscape Phase IV	20.205	STP-5910(809)	90,809
Campbell Avenue Sidewalk - Cherokee to Battlefield	20.205	STP-9900(888)	917
East - West Arterial Construction Phase I (Widen Highway 65 Off Ramps at Evans Road)	20.205	STP-9900(891)	217,860
FY 2012 - FY 2013 Surface Transportation Program (STP) - Urban Program Agreement - Transportation Management Center Salaries	20.205	STP-5938(803)	95,193
FY 2013 - FY 2014 Surface Transportation Program (STP) - Urban Program Agreement - Transportation Management Center Salaries	20.205	STP-5938(804)	124,625
Safe Routes to School Program	20.205	SRTS-NI-H288(502)	16,043
Subtotal for CFDA 20.205 and Highway Planning and Construction Cluster			<u>906,476</u>

City of Springfield, Missouri
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2014

Federal Grantor/Pass-Through Grantor/ Program Title	CFDA Number	Grant/Contract Number	Federal Expenditures
Rail Line Relocation and Improvement:			
West Wye Rail Line Relocation Project - Construction Phase	20.320	FR-LRI-0051-13-01-00	\$ 163,395
Highway Safety Cluster:			
State and Community Highway Safety:			
Passed through the Missouri Department of Transportation:			
2012-13 Hazardous Moving Violation Enforcement	20.600	13-PT-02-055	24,605
2013-14 Hazardous Moving Violation Enforcement	20.600	14-PT-02-095	52,295
2012-13 Youth Alcohol Enforcement	20.600	13-YA-03-001	4,962
Subtotal for CFDA 20.600			<u>81,862</u>
Alcohol Impaired Driving Countermeasures Incentive Grants I:			
Passed through the Missouri Department of Transportation:			
2013-14 Youth Alcohol Enforcement	20.601	14-K8-03-077	12,940
Subtotal for CFDA 20.601			<u>12,940</u>
Subtotal for Highway Safety Cluster			<u>94,802</u>
Alcohol Open Container Requirements:			
Passed through the Missouri Department of Transportation:			
2012-13 Sobriety Checkpoints/Saturation Patrols	20.607	13-154-AL-062	27,089
2013-14 DWI Enforcement/Sobriety Checkpoint	20.607	14-154-AL-083	89,888
Subtotal for CFDA 20.607			<u>116,977</u>
Minimum Penalties for Repeat Offenders for Driving While Intoxicated:			
Passed through Missouri Department of Transportation:			
Passed through the Missouri Safety Center:			
2013-14 Breath Alcohol Testing Equipment	20.608	-	25,960
Total U.S. Department of Transportation			<u>1,339,148</u>
U.S. Environmental Protection Agency:			
Nonpoint Source Implementation Grants:			
Passed through the Missouri Department of Natural Resources:			
South Creek Storm Water Improvements	66.460	-	10,615
Passed through the Watershed Committee of the Ozarks:			
Springfield - Greene County Urban Watershed Stewardship	66.460	-	21,364
Subtotal for CFDA 66.460			<u>31,979</u>
Brownfields Assessment and Cleanup Cooperative Agreements:			
Brownfields Cleanup Grant - Jordan Valley West Meadows Site 6	66.818	BF - 97727601-0	40,525
Brownfields Cleanup Grant - Jordan Valley West Meadows Site 7	66.818	BF - 97727701-0	41,889
Brownfields General - Program Income	66.818	-	9,131
Brownfields Revolving Loan Fund	66.818	BF - 98788001-1	34,363
Brownfields Revolving Loan Fund - Program income	66.818	-	23,553
Brownfields - Hazardous and Petroleum Assessment	66.818	BF - 97740501-0	40,970
ARRA - Brownfields Revolving Loan Fund	66.818	2B - 97708401-1	109,859
Subtotal for CFDA 66.818			<u>300,290</u>
Total U.S. Environmental Protection Agency			<u>332,269</u>
U.S. Department of Education:			
Twenty-First Century Community Learning Centers:			
Passed through Springfield R-XII School District:			
2011-12 21st Century Community Learning Centers/Afterschool Program - COHORT 5	84.287	21stCCLC0910-YR3	600
2012-13 21st Century Community Learning Centers/Afterschool Program - COHORT 5	84.287	21stCCLC0910-YR4	5,059
2013-14 21st Century Community Learning Centers/Afterschool Program - COHORT 5	84.287	21stCCLC0910-YR5	378,260
2012-13 21st Century Community Learning Centers/Afterschool Program - COHORT 6	84.287	21stCCLC1112-YR2	5,201
2013-14 21st Century Community Learning Centers/Afterschool Program - COHORT 6	84.287	21stCCLC1112-YR3	438,197
Total U.S. Department of Education			<u>827,317</u>

City of Springfield, Missouri
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2014

Federal Grantor/Pass-Through Grantor/ Program Title	CFDA Number	Grant/Contract Number	Federal Expenditures
U.S. Department of Health and Human Services:			
Public Health Emergency Preparedness:			
Passed through the Missouri Department of Health and Senior Services:			
2013-14 Public Health Emergency Preparedness	93.069	AOC12380175-Am. 3, 4	\$ 297,241
2014-15 Public Health Emergency Preparedness	93.069	AOC14380145	11,106
Subtotal for CFDA 93.069			<u>308,347</u>
TANF Cluster:			
Temporary Assistance for Needy Families:			
Passed through the Missouri Department of Social Services:			
Missouri Work Assistance Program PY12/13	93.558	C311006004 - Am. 4	609
Missouri Work Assistance Program FY13/14	93.558	C311006004 - Am. 4	1,736,071
Missouri Work Assistance Program PY13/14 - Joplin Incentive	93.558	C311006004 - Am. 4	254
Missouri Work Assistance Program PY13/14 - Joplin	93.558	C311006004 - Am. 4	470,494
Missouri Work Assistance Program FY13/14 - Joplin	93.558	C311006004 - Am. 4	81,872
Missouri Work Assistance Program Workforce Investment Board Unrestricted Fund PY10/12	93.558	-	10,559
Subtotal for CFDA 93.558 and TANF Cluster			<u>2,299,859</u>
CCDF Cluster:			
Child Care and Development Block Grant:			
Passed through the Missouri Department of Health and Senior Services:			
2012-13 Child Care Health Consultation	93.575	DH130002102	827
Subtotal for CFDA 93.575 and CCDF Cluster			<u>827</u>
Children's Health Insurance Program:			
Passed through the Missouri Department of Health and Senior Services:			
Children's Health Insurance Program (CHIP) Health Services Initiative	93.767	AOC13380010-Am. 1	206,971
Medicaid Cluster:			
Medical Assistance Program:			
Passed through the Missouri Department of Health and Senior Services:			
2014-15 HIV Case Management Services - Southwest Region	93.778	C313111001 - Am. 1, 2	264
Subtotal for CFDA 93.778 and Medicaid Cluster			<u>264</u>
HIV Care Formula Grants:			
Passed through the Missouri Department of Health and Senior Services:			
2013 - 14 HIV Case Management Services - Southwest Region	93.917	C313111001	1,146,319
2014 - 15 HIV Case Management Services - Southwest Region	93.917	C313111001 - Am. 1, 2	314,755
Subtotal for CFDA 93.917			<u>1,461,074</u>
Assistance Program for Chronic Disease Prevention and Control:			
Passed through the Missouri Department of Health and Senior Services:			
2013-14 Workplace Lactation Support	93.945	-	890
Maternal and Child Health Services Block Grant to the States:			
Passed through the Missouri Department of Health and Senior Services:			
2012 - 13 Maternal Child Health Services	93.994	AOC12380074-Am. 2	19,089
2013 - 14 Maternal Child Health Services	93.994	AOC12380074-Am. 3	57,955
2013 - 14 Child Care Health Consultation	93.994	DH140004070	11,951
Subtotal for CFDA 93.994			<u>88,995</u>
Total U.S. Department of Health and Human Services			
			<u>4,367,227</u>
Executive Office of the President:			
High Intensity Drug Trafficking Areas Program:			
Passed through the Missouri Department of Public Safety:			
2013 - 14 High Intensity Drug Trafficking Area (HIDTA) Program	95.001	G13MW0001A	75,394
2014 - 15 High Intensity Drug Trafficking Area (HIDTA) Program	95.001	G14MW0001A	48,189
Total Executive Office of the President			<u>123,583</u>

City of Springfield, Missouri
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2014

Federal Grantor/Pass-Through Grantor/ Program Title	CFDA Number	Grant/Contract Number	Federal Expenditures
U.S. Department of Homeland Security:			
Hazard Mitigation Grant:			
Passed through the Missouri State Emergency Management Agency:			
Hazard Mitigation Grant Program - Acquire Flood Prone Properties	97.039	FEMA-1760-DR-MO, Project #0001	\$ <u>6,690</u>
Assistance to Firefighters Grant:			
Operations and Safety Program - Training, Fitness Equipment and Peer Fitness Training Program	97.044	EMW-2012-FO-01482	77,761
Fire Prevention and Safety Program - Hearing Impaired Smoke Alarms	97.044	EMW-2012-FP-00326	<u>6,800</u>
Subtotal for CFDA 97.044			<u>84,561</u>
Homeland Security Grant Program:			
Passed through Missouri State University Southwest Missouri Council of Governments:			
2010 Region D - WMD/CBRNE HS RRS Sustainment	97.067	2010-SS-TO-0039 - Am. 1	418
2013 Region D Regional Homeland Security Oversight Committee (RHSOC):			
Level A Suits and Equipment	97.067	EMW-2013-SS-00023-5760	53,287
2013 Region D Regional Homeland Security Oversight Committee (RHSOC):			
Warranties and Support	97.067	EMW-2013-SS-00023-5760	<u>12,226</u>
Subtotal for CFDA 97.067			<u>65,931</u>
Staffing for Adequate Fire and Emergency Response (SAFER):			
FY 2011 Staffing for Adequate Fire and Emergency Response (SAFER) - Hiring Program	97.083	EMW-2011-FH-00098	<u>457,659</u>
Total U.S. Department of Homeland Security			<u>614,841</u>
			<u> </u>
Total expenditures of federal awards			\$ <u><u>17,449,245</u></u>

City of Springfield, Missouri
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2014

Notes to Schedule of Expenditures of Federal Awards

(1) Organization and Basis of Presentation

The City of Springfield, Missouri (the “City”) is the recipient of many federal grants. Various city departments administer these grant programs. All grants are accounted for in the general fund, special revenue funds, capital project funds and enterprise funds of the City department benefiting from the grant.

The accompanying schedule of expenditures of federal awards (the schedule or SEFA) presents the activity of all federal award programs of the City, except as indicated in *Note 5*. This schedule does not include the federal grant funds received by City Utilities of Springfield, Missouri, a component unit of the City, because these federal award programs are reported upon separately. All federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, are included in the schedule.

Basis of Presentation

The accompanying schedule of expenditures of federal awards has been prepared in accordance with accounting principles generally accepted in the United States of America, with expenditures presented on a modified accrual basis in the general, special revenue and capital projects funds and an accrual basis in the enterprise funds, whereby expenditures are recognized in the accounting period in which the liability is incurred. For reimbursement-type grants, only the reimbursable expenditures are shown as federal expenditures. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

(2) Local Government Contributions

Local cost-sharing is required by certain federal grants. The amount of cost-sharing varies by program. Only the federal share of expenditures is presented in the schedule.

City of Springfield, Missouri
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2014

(3) Subgrantees

Certain program funds are passed through the City to subgrantee organizations. The schedule does not include disbursements made by the subgrantees outside the City's direct control, but does include disbursements to those subgrantees. Of the programs in the accompanying schedule, the following amounts were passed through the City to subgrantee organizations:

Program Title	Subgrantee Amounts
Community Development Block Grants/Entitlement Grants	\$ 262,204
Edward Byrne Memorial Justice Assistance Grant Program	40,160
Emergency Solutions Grant Program	328,651
HIV Care Formula Grants	1,235,638
WIA National Emergency Grants	253,688
WIA Youth Activities	622,407
Total Funds Disbursed to Subgrantees	\$ 2,742,748

(4) Relationship to Basic Financial Statements

Federal award revenues and contributions are reported in the City's basic financial statements as follows:

City of Springfield, Missouri
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2014

CFDA	Program Title	General	Special Revenue	Capital Projects	Enterprise	Primary Government Total
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	\$ -	\$ 1,249,519	\$ -	\$ -	\$ 1,249,519
10.559	Summer Food Service Program For Children	-	1,800	-	-	1,800
10.560	State Administrative Expenses for Child Nutrition	-	2,614	-	-	2,614
14.218	Community Development Block Grants/Entitlement Grants	-	894,766	-	-	894,766
14.231	Emergency Solutions Grant Program	-	347,201	-	-	347,201
14.239	Home Investment Partnerships Program	-	1,862,620	-	-	1,862,620
14.241	Housing Opportunities for Persons with AIDS	-	14,822	-	-	14,822
14.246	Community Development Block Grants/Brownfields Economic	-	50,338	-	-	50,338
14.850	Public and Indian Housing	-	2,289	-	-	2,289
16.710	Public Safety Partnership and Community Policing Grants	-	662,973	-	-	662,973
16.738	Edward Byrne Memorial Justice Assistance Grant Program	-	75,828	-	-	75,828
16.922	Equitable Sharing Program	-	340,795	-	-	340,795
17.225	Unemployment Insurance	-	51,336	-	-	51,336
17.258	WIA Adult Program	-	1,069,206	-	-	1,069,206
17.259	WIA Youth Activities	-	969,441	-	-	969,441
17.278	WIA Dislocated Worker Formula Grants	-	1,152,365	-	-	1,152,365
17.277	Workforce Investment Act (WIA) National Emergency Grants	-	1,044,722	-	-	1,044,722
20.106	Airport Improvement Program	-	-	-	31,538	31,538
20.205	Highway Planning and Construction	-	-	906,476	-	906,476
20.320	Rail Line Relocation and Improvement	-	163,395	-	-	163,395
20.600	State and Community Highway Safety	-	76,900	-	-	76,900
20.601	Alcohol Impaired Driving Countermeasures Incentive Grants I	-	17,902	-	-	17,902
20.607	Alcohol Open Container Requirements	-	116,977	-	-	116,977
66.460	Nonpoint Source Implementation Grants	-	-	31,979	-	31,979
66.818	Brownfields Assessment and Cleanup Cooperative Agreements	-	300,290	-	-	300,290
84.287	Twenty-First Century Community Learning Centers	-	827,317	-	-	827,317
93.069	Public Health Emergency Preparedness	-	308,347	-	-	308,347
93.558	Temporary Assistance For Needy Families	-	2,299,859	-	-	2,299,859
93.575	Child Care and Development Block Grant	-	827	-	-	827
93.767	Children's Health Insurance Program	-	206,971	-	-	206,971
93.778	Medical Assistance Program	-	264	-	-	264
93.917	HIV Care Formula Grants	-	1,461,074	-	-	1,461,074
93.945	Assistance Programs for Chronic Disease Prevention and Control	-	890	-	-	890
93.994	Maternal and Child Health Services Block Grant to the States	-	88,995	-	-	88,995
95.001	High Intensity Drug Trafficking Areas Program	-	123,583	-	-	123,583
97.039	Hazard Mitigation Grant	-	6,690	-	-	6,690
97.044	Assistance to Firefighters Grant	-	84,561	-	-	84,561
97.067	Homeland Security Grant Program	-	12,644	-	-	12,644
97.083	Staffing for Adequate Fire and Emergency Response (SAFER)	-	457,659	-	-	457,659
	Total	-	16,347,780	938,455	31,538	17,317,773
	Additional federal awards not recorded as revenue in the fund financial statements	-	131,472	-	-	131,472
		\$ -	\$ 16,479,252	\$ 938,455	\$ 31,538	\$ 17,449,245

City of Springfield, Missouri
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2014

(5) Federal Expenditures for MoDOT-Managed Projects

Certain highway and construction projects funded with federal awards are performed in conjunction with the Missouri Department of Transportation (MoDOT). MoDOT leads some joint projects, incurring all expenditures and handling the reimbursement requests. In these instances, the City authorizes MoDOT to use its awarded federal monies to complete the project. MoDOT accepts responsibility for any compliance requirements related to the federal monies utilized for the project. The City does not actually expend the monies or receive reimbursement. Due to these factors, the MoDOT-led projects are not presented on the schedule.

During the fiscal year ended June 30, 2014, the following federal monies awarded to the City were expended on joint projects with MoDOT.

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant/ Contract Number	Federal Expenditures
U.S. Department of Transportation:			
Highway Planning and Construction:			
Passed through the Missouri Highways and Transportation Commission:			
Battlefield Road / Highway 65 Interchange Improvements	20.205	JBU0500	\$ 171,563
Campbell / Plainview Road Intersection	20.205	J8S0690B	23,980
Chestnut Expressway / Railroad Crossing Improvement West of Highway 65	20.205	J8P2196	500,000
Glenstone Ave. - Battlefield Road to James River Freeway Six Lanes	20.205	J8P3013	1,855,000
			\$ 2,550,543

(6) Outstanding Loan Principal Balances

The following is a list of the outstanding principal balances related to program loans at June 30, 2014:

Community Development Block Grants/Entitlement Grants (14.218)

Outstanding principal balances at June 30, 2014	\$ 13,025,891
Current year loans included in the SEFA	11,255
Current year expenses included in the SEFA	883,462

HOME Investment Partnerships Program (14.239)

Outstanding principal balances at June 30, 2014	18,645,836
Current year loans included in the SEFA	1,515,023
Current year expenses included in the SEFA	347,597

Community Development Block Grants_Section 108 Loan Guarantees (14.248)

Outstanding principal balances at June 30, 2014	16,111,577
Current year loans included in the SEFA	-

**Independent Auditor's Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters Based on an
Audit of the Financial Statements Performed in Accordance with
Government Auditing Standards**

The Honorable Mayor and Members
of the City Council
City of Springfield, Missouri
Springfield, Missouri

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the City of Springfield, Missouri (the "City") as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 15, 2014, which contained an "Emphasis of Matter" paragraph regarding a change in accounting principles.

Internal Control Over Financial Reporting

Management of the City is responsible for establishing and maintaining effective internal control over financial reporting (internal control). In planning and performing our audit, we considered the City's internal control to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses as defined above. However, material weaknesses may exist that have not been identified.

The Honorable Mayor and Members
of the City Council
City of Springfield, Missouri

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to the City's management in a separate letter dated December 15, 2014.

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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BKD, LLP

Springfield, Missouri
December 15, 2014

**Report on Compliance for Each Major Federal Program;
Report on Internal Control Over Compliance; and
Report on the Schedule of Expenditures of Federal
Awards Required by OMB Circular A-133**

Independent Auditor's Report

The Honorable Mayor and Members
of the City Council
City of Springfield, Missouri
Springfield, Missouri

Report on Compliance for Each Major Federal Program

We have audited the compliance of the City of Springfield, Missouri (the "City") with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City of Springfield, Missouri's major federal programs based on our audit of the types of compliance requirements referred to above.

The City's basic financial statements include the operations of City Utilities of Springfield, Missouri, a discretely presented component unit, which expended \$12,868,789 in federal awards during its fiscal year ended September 30, 2013, which are not included in the City's schedule of expenditures of federal awards for the year ended June 30, 2014. Our audit, described below, did not include the federal program expenditures of City Utilities of Springfield, Missouri because the component unit had a separate audit in accordance with OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

The Honorable Mayor and Members
of the City Council
City of Springfield, Missouri

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City's compliance.

Opinion on Each Major Federal Program

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

The Honorable Mayor and Members
of the City Council
City of Springfield, Missouri

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the City of Springfield, Missouri as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the City of Springfield, Missouri's basic financial statements. We issued our report thereon dated December 15, 2014, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 information is fairly stated in all material respects in relation to the basic financial statements as a whole.

BKD, LLP

Springfield, Missouri
December 15, 2014

City of Springfield, Missouri
Schedule of Findings and Questioned Costs
Year Ended June 30, 2014

7. The City's major programs were:

Cluster/Program	CFDA Number
HOME Investment Partnerships Program	14.239
Community Development Block Grants Section 108 Loan Guarantees	14.248
Workforce Investment Act (WIA) Cluster	17.258/ 17.259/ 17.278
Highway Planning and Construction Cluster	20.205
TANF Cluster	93.558

8. The threshold used to distinguish between Type A and Type B programs as those terms are defined in OMB Circular A-133 was \$642,246.

9. The City qualified as a low-risk auditee as that term is defined in OMB Circular A-133? Yes No

City of Springfield, Missouri
Schedule of Findings and Questioned Costs
Year Ended June 30, 2014

Reference Number	Finding	Questioned Costs
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Findings Required to be Reported by *Government Auditing Standards*

No matters are reportable.

City of Springfield, Missouri
Schedule of Findings and Questioned Costs
Year Ended June 30, 2014

Reference Number	Finding	Questioned Costs
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Findings Required to be Reported by OMB Circular A-133

No matters are reportable.

City of Springfield, Missouri
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2014

Reference Number	Finding	Status
Findings Required to be Reported by OMB Circular A-133		
2013-01	<p style="text-align: center;">Federal Emergency Management Agency (FEMA) - Assistance to Firefighters Grant CFDA Number 97.044 #EMW-2011-FO-02085 #EMW-2011-FR-00248 Cash Management</p> <p>Criteria or Specific Requirement - The compliance supplement states that recipients of federal funds should minimize the time elapsing between the transfer of funds from the U.S. Treasury and their disbursement.</p> <p>Condition - The Springfield Fire Department advance drew funds in the current year and failed to liquidate the funds from their account within a reasonable period of time defined by FEMA as 30 days.</p> <p>Context - Out of a population of three cash draws during the year totaling \$1,235,014, three draws were tested and found to contain amounts that were more than 30 days in advance of the funds being liquidated from the City's account.</p> <p>Effect - Cash was drawn in advance of payment and interest was earned on federal funds drawn.</p> <p>Cause - The City did not have controls in place to ensure draws were properly supported and funds were liquidated in the appropriate time period. The person responsible for review and oversight was not aware of the federal cash management requirements.</p> <p>Recommendation - Controls should be established to ensure they minimize the time elapsing between draws of federal funds and liquidation by the City.</p> <p>Views of Responsible Officials and Planned Corrective Actions - The City of Springfield Fire Department agrees with the finding. The Fire Department is taking steps to ensure proper controls are established for the management of grant awards. This includes internal oversight of all grant programs by the Fire Chief and the adoption of a departmental policy and procedure for grants management to ensure compliance with grant program requirements and best practices. In addition, the Fire Department will utilize its resources in the City of Springfield Finance Department for assistance to ensure compliance with federal reporting, expenditure review and tracking and reimbursement of federal grant funds.</p>	Resolved

City of Springfield, Missouri
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2014

Reference Number	Finding	Status
2013-01 (Continued)	<p>Future federal draws will be requested on a reimbursement basis only after the department has received documentation that the funds have been disbursed. The Fire Department is establishing controls to ensure internal oversight and review of expenditures prior to requesting reimbursement of federal funds. The employee managing the grant will compare the product or program invoice to the accounts payable check prior to preparing the request for reimbursement. Once prepared by the grant manager, the Administrative Assistant to the Director will review the reimbursement request in conjunction with financial reports generated by the City's Oracle accounting system. Once the request has been reconciled with the financial records, it will be presented to the Fire Chief for final review. All supporting documentation will be maintained in a centralized location for review.</p> <p>The Finance Department has added one staff member to oversee grants Citywide. The Finance Department will work closely with all City departments to ensure compliance with grant contracts and implementation of best practices related to grant administration.</p>	

City of Springfield, Missouri
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2014

Reference Number	Finding	Status
2013-02	<p style="text-align: center;">Federal Emergency Management Agency (FEMA) - Assistance to Firefighters Grant CFDA Number 97.044 #EMW-2011-FO-02085 #EMW-2011-FR-00248 Reporting</p> <p>Criteria or Specific Requirement - The compliance supplement requires reports to include all activity of the reporting period and to have all activity supported by accounting records.</p> <p>Condition - The Springfield Fire Department filed reports that did not contain all of the relevant activity and the reports were not supported by the records maintained.</p> <p>Context - Both of the two financial reports filed during the year did not agree to the accounting records and did not represent all of the activity that occurred within the applicable period.</p> <p>Effect - FEMA did not have complete and accurate information for grant oversight as the reports submitted contained errors.</p> <p>Cause - Controls were insufficient as there was minimal review of reports prior to submission and the person responsible for review was not aware of the federal requirements related to reporting.</p> <p>Recommendation - Controls should be established to ensure that detailed financial review of reports is made prior to submission to ensure completeness and accuracy.</p> <p>Views of Responsible Officials and Planned Corrective Actions - The City of Springfield Fire Department agrees with the finding. The Fire Department is establishing controls to ensure the accuracy of federal financial reports prior to submission. This will be guided by a departmental policy and procedure. The grant manager will review expenditure and revenue information generated from the Oracle accounting system prior to completing the quarterly and semiannual reports. To ensure completeness and accuracy, the financial reports completed by the grant manager will be reviewed by the Administrative Assistant to the Director prior to submission.</p>	Resolved