



CITY OF FLORISSANT, MISSOURI

REPORT ON FEDERAL AWARDS (AUDITED)

For the Year Ended November 30, 2022

The background of the lower half of the page is an abstract geometric design. It features a series of overlapping, semi-transparent triangles and polygons in shades of gray and white, creating a complex, layered effect. The overall impression is one of modern architecture or a digital landscape.

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CITY OF FLORISSANT MISSOURI
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE, AND REPORT ON SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Honorable Mayor and City Council
City of Florissant, Missouri

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

We have audited the City of Florissant, Missouri's (the City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended November 30, 2022. 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.

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 November 30, 2022.

Basis for Opinion on Each 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 describes in the Auditor's Responsibility for the Auditor Compliance section of our report.

We are required to be independent of the City 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 the City'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 the City'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 the City'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 the City'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 the City'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 the City'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 the City'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.

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.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended November 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated April 30, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Sikich CPA LLC

St. Louis, Missouri
April 30, 2025

CITY OF FLORISSANT, MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended November 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Number	Federal Expenditures
U.S. Department of Housing and Urban Development			
Community Development Block Grants/ Entitlement Grants Cluster:			
Community Development Block Grants/ Entitlement Grants	14.218	-	\$ <u>288,421</u>
Total U.S. Department of Housing And Urban Development			<u>288,421</u>
U.S. Department of Justice			
Federal Equitable Sharing	16.922	-	<u>111,000</u>
Total U.S. Department of Justice			<u>111,000</u>
U.S. Department of Transportation			
Highway Planning and Construction Cluster:			
Missouri Department of Transportation:			
Highway Planning and Construction	20.205	STP-5622(601)	118,393
Highway Planning and Construction	20.205	STP-5622(602)	<u>8,953</u>
Total Highway Planning and Construction Cluster			<u>127,346</u>
Highway Safety Cluster:			
Missouri Department of Transportation:			
State and Community Highway Safety	20.600	22-PT-02-073	15,211
Missouri Division of Highway Safety:			
National Priority Safety Programs	20.616	22-M2HVE-05-010	<u>6,132</u>
Total Highway Safety Cluster			<u>21,343</u>
Missouri Division of Highway Safety:			
Alcohol Open Container Requirements	20.607	22-154-AL-066	<u>6,795</u>
Total U.S. Department of Transportation			<u>28,138</u>
U.S. Department of the Treasury			
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027*	-	<u>2,357,484</u>
Total U.S. Department of the Treasury			<u>2,357,484</u>

CITY OF FLORISSANT, MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended November 30, 2022

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Assistance Listing Number</u>	<u>Pass-Through Number</u>	<u>Federal Expenditures</u>
U.S. Department of Homeland Security			
Missouri State Emergency Management Agency:			
Emergency Management Performance Grants	97.042	EMK-2010-EP-00006-042	\$ <u>8,765</u>
Total U.S. Department of the Homeland Security			<u>8,765</u>
Total Awards Expended			<u>\$2,921,154</u>

*Denotes major federal program

Note 1 - Basis of Presentation - The schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the City under programs of the federal government. 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 City it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

Note 2 - Summary of Significant Accounting Policies - Expenditures reported on the Schedule are reported on the modified accrual 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, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years, if any. The City has not elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

Note 3 - The City did not receive any federal insurance and had no outstanding federal loans with continuing compliance requirements. The City did not provide funds to any subrecipients.

Note 4 - Fair market value of personal protective equipment (PPE) at time of receipt during the year ended November 30, 2022 was \$0.

CITY OF FLORISSANT, MISSOURI

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

November 30, 2022

Section I - Summary of Auditor's Results

A. Financial statements:

- | | |
|--|--------------------------------------|
| 1. Type of auditor's report issued: | Unmodified |
| 2. Internal control over financial reporting: | |
| a) Material weakness(es) identified? | _____ Yes <u> X </u> No |
| b) Significant deficiency(ies) identified? | _____ Yes <u> X </u> None reported |
| 3. Noncompliance material to financial statements noted? | _____ Yes <u> X </u> No |

B. Federal awards:

- | | |
|---|--------------------------------------|
| 1. Internal control over major programs: | |
| a) Material weakness(es) identified? | _____ Yes <u> X </u> No |
| b) Significant deficiency(ies) identified? | _____ Yes <u> X </u> None reported |
| 2. Type of auditor's report issued on compliance for major programs: | Unmodified |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 516(a)? | _____ Yes <u> X </u> No |

4. Major programs:

Assistance Listing Number(s)
Cluster

21.027

Name Of Federal Program Or

COVID-19 Coronavirus State and
Local Fiscal Recovery Funds

- | | |
|---|---------------------------|
| 5. Dollar threshold used to distinguish between type A and type B programs: | \$750,000 |
| 6. Auditee qualified as low-risk auditee? | _____ Yes <u> X </u> No |

CITY OF FLORISSANT, MISSOURI

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

November 30, 2022

Section II - Financial Statements Findings

None

Section III - Federal Award Findings and Questioned Costs

None

Section IV - Summary Schedule of Prior Audit Findings

None