

**Report to
The Honorable Mayor
and City Council**

City of Joplin, Missouri



**Financial and Compliance Audit
For the year ended October 31, 2019**

CHV

Certified Public Accountants

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Certified Public Accountants

- Serving Missouri and Kansas since 1975.
- Peer Review – We have been awarded the highest rating given as a result of our peer review.
- Member of-
 - AICPA
 - AICPA Government Audit Quality Center
 - AICPA Employee Benefit Plan Audit Quality Center
 - BDO Alliance USA
 - Two (2) members of our governmental services audit team are members of the GFOA Special Review Committee
 - One (1) member of our governmental services audit team has completed and passed the intensive AICPA Single Audit Examination and was awarded the AICPA Single Audit Certification.
 - Licensed in Missouri, Oklahoma, Kansas, and Nebraska

Engagement Team



Michael Keenan, CPA
Acting Engagement
Partner



David Cochran, CPA
Engagement Partner –
ProTem



Brian Holst, CPA
Engagement Senior Manager



Siobhann Williams, CPA
Engagement Senior



Matthew Reilley
Staff Associate

Scope of Audit

- Comprehensive Annual Financial Report
- Single Audit
- Policemen's and Firemen's Pension Plan Audit
- Passenger Facility Charge Audit

Our Responsibilities

Conduct our audit in accordance with Generally Accepted Auditing Standards, Government Auditing Standards, and Uniform Guidance.	
Plan and perform our audit to obtain reasonable, not absolute, assurance that the basic financial statements are free of material misstatement.	
Report on internal controls over financial reporting and compliance with laws and regulations.	

The Auditing Standards Board of the American Institute of Certified Public Accountants (AICPA) recommends that we communicate the following matters to the Governing Board:

Illegal Acts – None came to our attention as a result of performing our audit procedures.	
Changes in Significant Accounting Policies – No new accounting policies were adopted during 2019 in the City’s Financial Statements.	
No difficulties or disagreements with management.	
Cooperation – Full access to books and records.	

Financial and Compliance Audit addresses three basic questions:

Question	Answers
Are the financial statements free of material misstatement?	We have issued an unmodified opinion that the financial statements are fairly presented in all material respects
Are internal controls over financial reporting adequately designed and operating effectively?	We did not identify any deficiencies in internal control that we consider to be material weaknesses.
Did the City of Joplin, Missouri comply, in all material respects, with the finance-related laws and regulations?	In our opinion the City of Joplin, Missouri complied in all material respects with the finance-related laws and regulations that govern their operations.

Other Management Letter Comments

Other Management Letter Comments –
Contains suggestions for best practices and possible improvements in internal control noted in the conduct of the audit.

- Personnel Files
- Future Accounting Pronouncements

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**We appreciate the opportunity to serve as the auditor
for
the City of Joplin, Missouri**