
CITY OF INDEPENDENCE, MISSOURI
UNIFORM GUIDANCE
SINGLE AUDIT REPORT
JUNE 30, 2022

Contents

	Page
Independent Auditors' Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With <i>Government Auditing Standards</i>	1 - 2
Independent Auditors' Report On Compliance For Each Major Federal Program; Report On Internal Control Over Compliance; And Report On Schedule Of Expenditures Of Federal Awards Required By The Uniform Guidance	3 - 6
Schedule Of Expenditures Of Federal Awards	7 - 9
Notes To Schedule Of Expenditures Of Federal Awards	10
Schedule Of Findings And Questioned Costs	11 - 12
Summary Schedule Of Prior Audit Findings	13

**Independent Auditors' 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***

The Honorable Mayor and Members
of the City Council
City of Independence, 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 governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of City of Independence, Missouri (the City) as of and for the year ended June 30, 2022, 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 20, 2022. Our report includes a reference to other auditors who have audited the financial statements of Cable Dahmer Arena included in the Events Center major enterprise fund, as described in our report on the City's financial statements. The financial statements of the Cable Dahmer Arena were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the Cable Dahmer Arena or that are reported on separately by those auditors who audited the financial statements of the Cable Dahmer Arena.

Report On Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City'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 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 entity'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 or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report On Compliance And Other Matters

As part of obtaining reasonable assurance about whether the City'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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 result 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.

RubinBrown LLP

December 20, 2022

**Independent Auditors' Report On Compliance
For Each Major Federal Program; Report On
Internal Control Over Compliance; And Report
On Schedule Of Expenditures Of Federal
Awards Required By The Uniform Guidance**

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

Report On Compliance For Each Major Federal Program

Opinion On Each Major Federal Program

We have audited City of Independence, 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 City of Independence, Missouri's major federal programs for the year ended June 30, 2022. City of Independence, Missouri's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, City of Independence, Missouri complied, in all material respects, with the 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, 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 (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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 Auditors' Responsibilities For The Audit Of Compliance section of our report.

We are required to be independent of City of Independence, 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 City of Independence, 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 City of Independence, Missouri's federal programs.

Auditors' 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 City of Independence, 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 GAAS, *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 City of Independence, Missouri's compliance with the requirements of its major federal program as a whole.

In performing an audit in accordance with GAAS, *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 City of Independence, 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 City of Independence, 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 City of Independence, 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.

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 Auditors' 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.

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

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, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Independence, Missouri as of and for the year ended June 30, 2022 and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We have issued our report thereon, dated December 20, 2022, 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 basic 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 expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

RubinBrown LLP

December 20, 2022

CITY OF INDEPENDENCE, MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For The Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/ Program Or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying/Grant Number	Federal Expenditures	Passed Through To Subrecipients
U.S. Department of Agriculture - Food and Nutrition Services				
<i>Passed Through the Missouri Department of Health and Senior Services:</i>				
<i>Child Nutrition Cluster:</i>				
Summer Food Service Program Inspections	10.559	ERS21952085	\$ 795	\$ —
Child Nutrition Cluster Subtotal			<u>795</u>	<u>—</u>
Total U.S. Department of Agriculture - Food and Nutrition Services			<u>795</u>	<u>—</u>
U.S. Department Of Housing And Urban Development				
<i>CDBG - Entitlement Grants Cluster:</i>				
Community Development Block Grant	14.218	B17-MC-29-0002	29,301	29,301
Community Development Block Grant	14.218	B19-MC-29-0002	143,249	—
Community Development Block Grant	14.218	B20-MC-29-0002	202,579	37,628
Community Development Block Grant	14.218	B20-MW-29-0002	902,272	294,765
Community Development Block Grant	14.218	B21-MC-29-0002	478,765	106,432
CDBG - Entitlement Grants Cluster Subtotal			<u>1,756,166</u>	<u>468,126</u>
<i>Passed Through Missouri Department of Economic Development:</i>				
Neighborhood Stabilization Program	14.228	2008-DN-07	305	—
HOME Investment Partnership	14.239	M17-MC-29-0207	31,193	31,193
HOME Investment Partnership	14.239	M18-MC-29-0207	164,081	164,081
HOME Investment Partnership	14.239	M19-MC-29-0207	47,526	47,526
HOME Investment Partnership	14.239	M20-MC-29-0207	80,853	32,667
HOME Investment Partnership	14.239	M21-MC-29-0207	14,970	—
Subtotal			<u>338,623</u>	<u>275,467</u>
Total U.S. Department Of Housing And Urban Development			<u>2,095,094</u>	<u>743,593</u>
U.S. Department Of Justice				
COVID-19 - 2020 Coronavirus Emergency Supplemental Funding	16.034	2020-VD-BX-1560	83,888	—
Improving Criminal Justice Response	16.590	2020-WE-AX-0021	207,722	86,641
<i>Passed Through Jackson County:</i>				
Edward Byrne Memorial Justice Assistance Grant 2019	16.738	2019-H3930-MO-DJ	94	—
<i>Passed Through Kansas City</i>				
Edward Byrne Memorial Justice Assistance Grant 2020	16.738	2020-DJ-BX-0522	6,143	—
Subtotal			<u>6,237</u>	<u>—</u>
Equitable Sharing Program	16.922	N/A	14,740	—
Total U.S. Department Of Justice			<u>312,587</u>	<u>86,641</u>
U.S. Department of Transportation				
Federal Highway Administration				
<i>Passed Through the Missouri Department of Transportation, Highway Planning and Construction Cluster:</i>				
Mill Creek Trail Extension	20.205	TAP 3379 (439)	135,456	—
Highway Planning and Construction Cluster Subtotal			<u>135,456</u>	<u>—</u>
<i>Passed Through Kansas City Area Transportation Authority</i>				
<i>Federal Transit Cluster:</i>				
Urbanized Area Federal transit formula grants (49 USC 5307)	20.507	MO-2021-023-00	438,481	—
COVID-19 - Urbanized Area Federal transit formula grants (CARES Act)	20.507	MO-2020-017	320,998	—
COVID-19 - Federal transit formula grants - Coronavirus Response & Relief Supplemental Appropriations Act (CARES)	20.507	MO-2021-031-01	204,477	—
Federal Transit Cluster Subtotal			<u>963,956</u>	<u>—</u>

CITY OF INDEPENDENCE, MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/ Program Or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying/Grant Number	Federal Expenditures	Passed Through To Subrecipients
<i>National Highway Transportation Safety Administration, Passed Through the Missouri Department of Transportation's Division of Highway Safety Highway Safety Cluster:</i>				
Hazardous Moving Violations Program	20.600	22-PT-02-090	\$ 166,232	\$ —
Hazardous Moving Violations Program	20.600	21-PT-02-035	93,729	—
Red Light Running and Aggressive Driving Enforcement	20.600	22-PT-02-090	31,209	—
Red Light Running and Aggressive Driving Enforcement	20.600	21-PT-02-035	2,706	—
I-70 Aggressive Driving Enforcement Project	20.600	22-PT-02-090	47,454	—
I-70 Aggressive Driving Enforcement Project	20.600	21-PT-02-035	17,524	—
Subtotal			358,854	—
<i>Passed Through the University of Central Missouri:</i>				
Statewide Traffic Enforcement Program - Youth Seat Belt Enforcement	20.616	22-M2HVE-05-032	587	—
Statewide Traffic Enforcement Program - Click It or Ticket	20.616	22-M2HVE-05-032	2,516	—
Statewide Traffic Enforcement Program - Child Passenger Safety	20.616	21-M2HVE-05-034	725	—
<i>Passed Through the Missouri Department of Transportation's Division of Highway Safety:</i>				
Occupant Protection Program	20.616	22-M2HVE-05-017	32,727	—
Occupant Protection Program	20.616	21-M2HVE-05-004	9,435	—
Subtotal			45,990	—
Highway Safety Cluster Subtotal			404,844	—
<i>Passed Through the Missouri Department of Transportation's Division of Highway Safety:</i>				
DWI Enforcement	20.607	22-154-AL-084	294,625	—
DWI Enforcement	20.607	21-154-AL-039	31,888	—
Youth Alcohol Enforcement	20.607	22-154-AL-084	99,872	—
Youth Alcohol Enforcement	20.607	21-154-AL-039	30,078	—
<i>Passed Through University of Central Missouri:</i>				
Statewide Traffic Enforcement Program - July 4th DWI Enforcement	20.607	21-154-AL-037	4,817	—
Statewide Traffic Enforcement Program - Drive Sober or Get Pulled Over	20.607	21-154-AL-037	2,791	—
Statewide Traffic Enforcement Program - Holiday DWI Enforcement	20.607	22-154-AL-104	4,968	—
Statewide Traffic Enforcement Program - Youth Alcohol Enforcement	20.607	22-154-AL-104	6,943	—
Statewide Traffic Enforcement Program - July 4th DWI Enforcement	20.607	22-154-AL-104	368	—
Subtotal			476,350	—
Total U.S. Department of Transportation			1,980,606	—
U.S. Department of Treasury				
COVID-19 - American Rescue Plan	21.027	N/A	9,471,837	—
Total U.S. Department of Treasury			9,471,837	—
U.S. Federal Communications Commission				
Universal Service Fund - Schools and Libraries	32.004	N/A	185,328	—
Total U.S. Federal Communications Commission			185,328	—
U.S. Department Of Health And Human Services				
<i>Passed Through the National Association of County and City Health Officials:</i>				
COVID-19 - Medical Reserve Corps	93.008	MRC COVID 20-0124	1,988	—
Operational Readiness - Medical Reserve Corps	93.008	MRC21-0124	10,000	—
Subtotal			11,988	—
<i>Passed Through the Missouri Department of Health & Senior Services</i>				
Cities Readiness Initiative	93.069	21CRI	21,879	—
Public Health Emergency Preparedness	93.069	21PHEP	63,608	—
Subtotal			85,487	—
Administration on Aging				
<i>Passed Through the Mid America Regional Council: Aging Cluster:</i>				
Senior Transportation	93.044	19-2961014-CI	11,660	—
Administration on Aging, Senior Nutrition Site	93.045	19-2961014-CI	31,250	—
Frozen Meal Delivery	93.045	19-2961014-CI	21,261	—
Senior Center Equipment	93.045	19-2961014-CI	17,367	—
Aging Cluster Subtotal			81,538	—

CITY OF INDEPENDENCE, MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/ Program Or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying/Grant Number	Federal Expenditures	Passed Through To Subrecipients
Senior Assessments	93.667	19-2961014-CI	\$ 2,340	\$ —
Senior Workshops	93.043	19-2961014-CI	5,077	—
Centers for Disease Control and Prevention <i>Passed Through the Missouri Department of Health and Senior Services:</i>				
COVID-19 - COVID-19 & Adult Vaccination Supplemental Grant	93.268	IP922606-02L	63,168	—
<i>Passed Through the Missouri Department of Health and Senior Services:</i>				
Epidemiology & Laboratory Capacity Enhancing Detection	93.323	CK000546-025	60,048	—
Administration for Children and Families <i>Passed Through the Missouri Department of Health and Senior Services:</i>				
<i>CCDF Cluster:</i>				
Child Care Sanitation Program Inspections	93.575	ERS220-20118	2,510	—
Child Care Sanitation Program Inspections	93.575	ERS220-20118	625	—
CCDF Cluster Subtotal			3,135	—
Administration for Children and Families <i>Passed Through the Missouri Department of Health and Senior Services:</i>				
Child Care Health Consultations	93.994	38Independence	4,878	—
<i>Passed Through the Missouri Department of Health and Senior Services:</i>				
Maternal & Child Health Services	93.994	20MCH	29,035	—
Maternal & Child Health Services	93.994	21MCH	32,362	—
Maternal & Child Health Services	93.994	AOC15380116	1,565	—
Subtotal			67,840	—
Total U.S. Department Of Health And Human Services			380,621	—
Corporation for National and Community Service (CNCS) <i>Passed Through the State of Kansas</i>				
Volunteer Management Support	94.021	N/A	1,400	—
Total Corporation for National and Community Service			1,400	—
Executive Office Of The President				
Office of National Drug Control Policy, High Intensity <i>Passed Through the Kansas Bureau of Investigation</i>				
Midwest High Intensity Drug Trafficking Area Task Force	95.001	G22MW0003A	108,802	—
Midwest High Intensity Drug Trafficking Area Task Force	95.001	G21MW0003A	45,191	—
Midwest High Intensity Drug Trafficking Area Task Force	95.001	G20MW0003A	6,378	—
Midwest High Intensity Drug Trafficking Area - Investigative Support Center Initiative	95.001	G21MW0003A	128,889	—
Total Executive Office Of The President			289,260	—
U.S. Department Of Homeland Security <i>Passed Through the State Emergency Management</i>				
<i>Agency:</i>				
Hazard Mitigation Grant Program - Sirens	97.039	FEMA-DR-4451-MO	31,508	—
Public Assistance Grant Program - Bison Park Pump Station	97.039	FEMA-DR-4451-MO	275,283	—
Subtotal			306,791	—
Emergency Management Assistance	97.042	EMK-2021-EP-00006-053	88,275	—
COVID-19 - Emergency Management Assistance - ARPA	97.042	EMK-2021-EP-00005-S19	16,146	—
Subtotal			104,421	—
Total Department Of Homeland Security			411,212	—
Total Expenditures Of Federal Awards			\$ 15,128,740	\$ 830,234

CITY OF INDEPENDENCE, MISSOURI

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

June 30, 2022

1. Basis Of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the City of Independence, Missouri (the City) for the year ended June 30, 2022. All federal awards received directly from federal agencies, as well as federal awards passed through other governmental agencies, are included on the schedule of expenditures of federal awards. The information presented in this schedule is in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the financial statements.

2. Significant Accounting Policies

Expenditures of federal awards are recognized under the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (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.

3. Indirect Cost Rate

The City has elected not to use the 10 percent de minimus indirect cost rate allowed under the Uniform Guidance.

CITY OF INDEPENDENCE, MISSOURI

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

June 30, 2022

Section I - Summary Of Auditors' Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with generally accepted accounting principles:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? yes none reported

Noncompliance material to financial statements noted?

yes no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? yes none reported

Type of auditors' report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

yes no

Identification of major programs:

<u>Name Of Federal Program Or Cluster</u>	<u>Federal Assistance Listing No.</u>
U.S. Department Of Transportation	
Federal Transit Cluster - Formula Grants (Federal transit formula grants) (Includes COVID-19)	20.507
U.S. Department Of Treasury	
American Rescue Plan (COVID-19)	21.027

Dollar threshold used to distinguish between type A and type B programs:

\$750,000

Auditee qualified as low-risk auditee?

yes no

CITY OF INDEPENDENCE, MISSOURI

SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)*

June 30, 2022

Section II - Financial Statement Findings

NONE

Section III - Federal Award Findings And Questioned Costs

NONE

CITY OF INDEPENDENCE, MISSOURI

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For The Year Ended June 30, 2022

NONE