

THE POLICE DEPARTMENT OF KANSAS CITY, MISSOURI
A Component Unit of the City of Kansas City, Missouri

SINGLE AUDIT REPORT
(OMB Circular A-133)

FOR THE YEAR ENDED APRIL 30, 2013

The Police Department of Kansas City, Missouri

**Single Audit Report
(OMB Circular A-133)
For the Year Ended April 30, 2013**

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**Independent Auditor's Report on Schedule of
Expenditures of Federal Awards Required by OMB Circular A-133**

To the Board of Police Commissioners
The Police Department of Kansas City, Missouri

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Police Department of Kansas City, Missouri, a component unit of the City of Kansas City, Missouri (the Department) as of and for the year ended April 30, 2013, and the related notes to the financial statements, which collectively comprise the Department's basic financial statements. We issued our report thereon dated June 18, 2013, 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 expenditure of federal awards is presented for the 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 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 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.

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Kansas City, Missouri
June 18, 2013

Cochran Head Vick & Co, P.C

ADDITIONAL INFORMATION

The Police Department of Kansas City, Missouri
Schedule of Expenditures of Federal Awards
For the Year Ended April 30, 2013

Federal Grantor/ Program Title	CFDA Number	Expenditures	Amount Passed Through to Sub-recipients
Department of Transportation:			
National Highway Traffic Safety Administration:			
Pass-Through Missouri Department of Highway Safety:			
Police Traffic Services 13-OP-05-002	20.600	\$ 18,168	\$ -
Police Traffic Services 12-PT-02-026	20.600	79,314	-
Police Traffic Services 13-PT-02-013	20.600	68,179	-
Police Traffic Services 12-PT-02-029	20.600	15,873	-
Subtotal- CFDA 20.600		<u>181,534</u>	<u>-</u>
Pass-Through University of Central Missouri:			
MO Seat Belt S.T.E.P.	20.600/20.613	9,998	-
Subtotal- CFDA 20.600/20.613		<u>9,998</u>	<u>-</u>
Pass-Through Missouri Department of Highway Safety:			
Drug Expert Recognition Training 12-K8-03-100	20.601	1,642	-
Police Traffic Services 13-K8-03-004	20.601	5,788	-
Police Traffic Services 13-K8-03-002	20.601	52,683	-
Police Traffic Services 13-K8-03-003	20.601	31,034	-
Subtotal- CFDA 20.601		<u>91,147</u>	<u>-</u>
Pass-Through Missouri Department of Highway Safety:			
Police Traffic Services 12-154-AL-028	20.607	17,030	-
Police Traffic Services 12-154-AL-024	20.607	89,771	-
Police Traffic Services 12-154-AL-030	20.607	84,559	-
Pass-Through Missouri Safety Center:			
DWI Mini Grant 2011 You Drink, You Drive, You Lose	20.607	1,708	-
Subtotal- CFDA 20.607		<u>193,068</u>	<u>-</u>
Total National Highway Traffic Safety Administration		<u>475,747</u>	<u>-</u>
Federal Motor Carrier Safety Administration:			
Pass- Through Missouri Division of Highway Safety (MODOT):			
MCSAP-11-CMV-MC-006	20.218	49,453	-
MCSAP-12-CMV-MC-002	20.218	584,871	-
MCSAP-13-CMV-MC-3	20.218	575	-
Total Federal Motor Carrier Safety Administration		<u>634,899</u>	<u>-</u>
Total Department of Transportation		<u>1,110,646</u>	<u>-</u>
Department of Justice:			
Office of Justice Program:			
National Institute of Justice:			
Solving Cold Cases with DNA 2011-DN-BX-K526	16.560	288,790	-
Subtotal- CFDA 16.560		<u>288,790</u>	<u>-</u>
Forensic DNA Backlog Reduction Program 2010-DN-BX-K163	16.741	18,063	-
Forensic DNA Backlog Reduction Program 2011-DN-BX-K491	16.741	233,575	-
Forensic DNA Backlog Reduction Program 2012-DN-BX-0013	16.741	76,057	-
Subtotal- CFDA 16.741		<u>327,695</u>	<u>-</u>
Paul Coverdell Forensic Science Improvement Grant 2011-CD-BX-0037	16.742	73,555	-
Subtotal- CFDA 16.742		<u>73,555</u>	<u>-</u>
Total National Institute of Justice		<u>690,040</u>	<u>-</u>
Bureau of Justice Assistance:			
Bulletproof Vest	16.607	37,524	-
Subtotal- CFDA 16.607		<u>37,524</u>	<u>-</u>
Pass-Through Kansas City, Missouri Crime Commission:			
Community Safety Initiative 2012-DD-BX-0001	16.710	40,000	-
Subtotal- CFDA 16.710		<u>40,000</u>	<u>-</u>
Kansas City Foot Patrol Project 2011-DB-BX-0016	16.738	2,002	-
Pass-Through Missouri Department of Public Safety:			
Kansas City Interdiction Project 2010-JAG-002	16.738	52,946	-
Kansas City Interdiction Project 2010-JAG-033	16.738	158,818	-
Pass-Through City of Kansas City, Missouri:			
Justice Assistance Grant 2010-DJ-BX-0399	16.738	105,591	-
Subtotal- CFDA 16.738		<u>319,357</u>	<u>-</u>

See accompanying notes to the schedule

The Police Department of Kansas City, Missouri
Schedule of Expenditures of Federal Awards
For the Year Ended April 30, 2013

Federal Grantor/ Program Title	CFDA Number	Expenditures	Amount Passed Through to Sub-recipients
Pass-Through Missouri Department of Public Safety:			
ARRA Edward Byrne Memorial Justice Assistance Grant Recovery 2009-JAG-RA-067	16.803	36,722	20,588
ARRA Edward Byrne Memorial Justice Assistance Grant Recovery 2009-JAG-RA-097	16.803	71,889	-
Subtotal- CFDA 16.803		<u>108,611</u>	<u>20,588</u>
Total Bureau of Justice Assistance		<u>505,492</u>	<u>20,588</u>
Office on Violence Against Women:			
Pass-Through Missouri Department of Public Safety:			
Prevention and Prosecution of Sexual Assault 2010-VAWA-088-NW	16.588	68,439	-
ARRA Kansas City Anti-Domestic Violence Network Grant Recovery 2009-VAWA-04R-NW	16.588	19,640	-
Subtotal- CFDA 16.588		<u>88,079</u>	<u>-</u>
Pass-Through Rose Brooks Center:			
Community Arrest Program 2006-WE-AX-0039	16.590	88,266	-
Subtotal- CFDA 16.590		<u>88,266</u>	<u>-</u>
Total Office on Violence Against Women		<u>176,345</u>	<u>-</u>
Total Office of Justice Programs		<u>1,371,877</u>	<u>20,588</u>
Office of Community Oriented Policing Services:			
ARRA COPS Hiring and Recovery Program 2009-RJ-WX-0056	16.710	1,514,180	-
COPS Hiring Program 2011-UL-WX-0020	16.710	547,207	-
COPS Hiring Program 2012-UL-WX-0017	16.710	28,555	-
Subtotal- CFDA 16.710		<u>2,089,942</u>	<u>-</u>
Total Office of Community Oriented Policing Services		<u>2,089,942</u>	<u>-</u>
Total Department of Justice		<u>3,461,819</u>	<u>20,588</u>
Executive Office of the President			
Office of National Drug Control Policy:			
HIDTA Metro Drug Task Force G11MW0005A	95.001	347,133	43,339
HIDTA Metro Drug Task Force G12MW0005A	95.001	258,648	35,698
HIDTA Metro Drug Task Force G13MW0005A	95.001	2,110	-
HIDTA Forensic Lab G11MW0005A	95.001	2,109	-
HIDTA Forensic Lab G12MW0005A	95.001	114,374	-
HIDTA Forensic Lab G13MW0005A	95.001	16,808	-
HIDTA Gang Squad G11MW0005A	95.001	65,149	-
HIDTA Gang Squad G12MW0005A	95.001	77,083	-
Pass-Through Kansas Bureau of Investigation:			
HIDTA Analyst G11MW0003A	95.001	54,400	-
HIDTA Analyst G12MW0003A	95.001	255,138	-
HIDTA Analyst G13MW0003A	95.001	122,582	-
HIDTA Domestic Highway Enforcement G10MW0003A	95.001	4,086	-
Subtotal- CFDA 95.001		<u>1,319,620</u>	<u>79,037</u>
Total Executive Office of the President		<u>1,319,620</u>	<u>79,037</u>
Department of Homeland Security:			
Pass-Through Unified Government of Wyandotte County:			
FY10 Homeland Security Grant Program	97.056	130,000	
Pass-Through Mid America Regional Council (MARC):			
Homeland Security Grant Program	97.056	262,986	
FY08 Port Security Grant Program	97.056	1,325,451	
FY09 Port Security Grant Program	97.056	32,787	-
Subtotal- CFDA 97.056		<u>1,751,224</u>	<u>-</u>
Pass-Through Mid America Regional Council (MARC):			
Urban Area Security Initiative Grant Program	97.067	38,784	-
FY10 Urban Area Security Initiative Grant Program	97.067	122,000	-
FY10 Urban Area Security Initiative Grant Program	97.067	32,480	-
Subtotal- CFDA 97.067		<u>193,264</u>	<u>-</u>
Pass-Through State Emergency Management Agency:			
Buffer Zone Program 2010-BF-T0-0032	97.078	5,499	-
Subtotal- CFDA 97.078		<u>5,499</u>	<u>-</u>
Total Department of Homeland Security		<u>1,949,987</u>	<u>-</u>
Department of Treasury Federal Seizure and Forfeiture	99.999	579,793	-
Department of Justice Federal Seizure and Forfeiture	16.922	1,152,356	-
		<u>1,732,149</u>	<u>-</u>
Total expenditures of federal awards		<u>\$ 9,574,221</u>	<u>\$ 99,625</u>

See accompanying notes to the schedule

The Police Department of Kansas City, Missouri
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended April 30, 2013

Note 1. Organization

The Police Department of Kansas City, Missouri, (the Department) is the recipient of several federal awards. The accompanying schedule of expenditures of federal awards presents the activity of all federal awards programs of the Department for the year ended April 30, 2013. All federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, are included on the schedule.

Note 2. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Department and is presented on the modified accrual basis of accounting. The information presented in this schedule is 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.

Note 3. Local Government Contributions

Local cost sharing, as defined by the Office of Management and Budget Circular A-102, is required by certain federal grants. The amount of cost sharing varies with each program. Only the federal share of expenditures is presented in the Schedule of Expenditures of Federal Awards.

Note 4. Additional Audits

Grantor agencies reserve the right to conduct additional audits of the Department's grant programs for economy and efficiency and program results which may result in disallowed costs to the Department. However, management does not believe such audits would result in any disallowed costs that would be material to the Department's financial position at April 30, 2013.

Note 5. Purpose of Grant Programs

The following descriptions are included to outline the purpose of each of the federal grant programs the Department has been awarded:

- *Police Traffic Services* – The National Highway Traffic Safety Administration through the Missouri Department of Highway Safety provides federal funds to target and increase enforcement of hazardous moving violations through traffic laws related to excessive speed and occupant restraint usage.
- *MO Seat Belt S.T.E.P.* – The National Highway Traffic Safety Administration through the University of Central Missouri provides federal funds for overtime for local law enforcement agencies comprised of the states of Kansas and Missouri to carry out the Presidential Initiative for increasing seat belt usage nationwide.
- *Drug Expert Recognition Training* – The National Highway Traffic Safety Administration through the Missouri Department of Highway Safety provides training for the Department's Drug Expert Recognition Coordinator.
- *Police Traffic Services* - The National Highway Traffic Safety Administration through the Missouri Department of Highway Safety provides federal funds for overtime and equipment to target and increase enforcement of hazardous moving violations through traffic laws related to driving while intoxicated and multiple offenders of driving under the influence.

The Police Department of Kansas City, Missouri
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended April 30, 2013

- *DWI Mini Grant* - The National Highway Traffic Safety Administration through the Missouri Safety Center provides funding to participate in a campaign to target impaired drivers to reduce the number of related accidents and deaths.
- *Motor Carrier Safety Assistance Program* – The Federal Motor Carrier Safety Administration through the Missouri Division of Highway Safety provides federal funds for six officers, services, commodities and equipment used for roadside inspections of commercial vehicles, and for enforcement of operator and equipment violations.
- *Solving Cold Cases with DNA* – The Office of Justice Program through the National Institute of Justice provides federal funds to identify, review and prioritize violent crime cold cases that have the potential to be solved using DNA analysis in order to determine whether biological evidence exists that might help in solving the cold case. The program provides funding for the salary and benefits of three detectives, overtime, travel and office equipment.
- *Forensic DNA Backlog Reduction Program* – The Office of Justice Program through the National Institute of Justice provides federal funds for overtime to screen and analyze evidence, and purchase DNA related equipment and supplies used in analysis. In addition, funding will assist in employing five forensic specialists and three contract technicians to screen biological evidence as well as perform other entry level duties.
- *Paul Coverdell Forensic Science Improvement Grant* – The Office of Justice Program through the Missouri Department of Public Safety provides federal funds for laboratory personnel training and travel fees.
- *Bulletproof Vest* – The Office of Justice Program through the Bureau of Justice Assistance provides up to 50 percent of the total cost of armored vests purchased.
- *Community Safety Initiative* - The Bureau of Justice Assistance through the Kansas City, Missouri Crime Commission provides federal funds to combat Type I crimes within targeted inner-city neighborhoods.
- *Kansas City Foot Patrol Project* – The Bureau of Justice Assistance provides funding for overtime, travel and research for the purpose of impacting violence in high crime areas.
- *Kansas City Interdiction Project* - The Bureau of Justice Assistance through the Missouri Department of Public Safety provides federal funds to increase the number of drug-related arrests and seizures of drugs being brought into the Kansas City Metropolitan area.
- *Justice Assistance Grant* - The Bureau of Justice Assistance through the City of Kansas City, Missouri provides federal funds to upgrade/expand the police services through the purchase of equipment.
- *ARRA Edward Byrne Memorial Justice Assistance Grant Recovery* - The Bureau of Justice Assistance through the Missouri Department of Public Safety provides federal recovery funds to increase the number of drug-related arrests and seizures of drugs being brought into the Kansas City Metropolitan area.
- *Prevention and Prosecution of Sexual Assault* – The Office on Violence Against Women through the Missouri Department of Public Safety provides federal funds for two forensic specialists to improve the collection, preservation and processing of sexual assault evidence from area hospitals, and training of crime scene investigators, prosecutors and hospital staff.

The Police Department of Kansas City, Missouri
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended April 30, 2013

- *ARRA Kansas City Anti-Domestic Violence Network Grant Recovery*– the Office on Violence Against Women through the Missouri Department of Public Safety provides federal recovery funds to increase domestic violence victims' awareness of support services and options available, and to improve the effectiveness of prosecution of municipal and state domestic violence cases.
- *Community Arrest Program* – The Office on Violence Against Women through the Rose Brooks Center provides funding for the salary and benefits of a detective with the specific responsibilities of providing immediate follow-up on domestic violence cases. It also funds travel expenses, office equipment and office supplies.
- *ARRA COPS Hiring and Recovery Program* – The Office of Community Oriented Policing Services provides federal recovery funds to assist in the payroll costs of adding and retaining police officers through the first three years of employment.
- *COPS Hiring Program* – The Office of Community Oriented Policing Services provides federal funds to assist in the payroll costs of adding and retaining police officers through the first three years of employment.
- *COPS Hiring Program* – The Office of Community Oriented Policing Services provides federal funds to assist in the payroll costs of adding military veteran police officers through the first three years of employment.
- *HIDTA Metro Drug Task Force* – The Office of National Drug Control Policy provides federal funds for four civilians and overtime for detectives and pass-through funding for other agencies to operate a multijurisdictional task force to investigate poly-drug trafficking.
- *HIDTA Forensic Lab Enhancement* – The Office of National Drug Control Policy provides federal funds for one criminalist to improve the effectiveness and efficiency of collecting evidence for methamphetamine investigations.
- *HIDTA Gang Squad* – The Office of National Drug Control Policy provides federal funds for one civilian and overtime, services and supplies for detectives to improve the effectiveness and efficiency of collecting evidence for drug and gang investigations.
- *HIDTA Analyst* – The Office of National Drug Control Policy through the Kansas Bureau of Investigation provides federal funds for one deputy director, one sergeant, one detective and two civilian intelligence analysts to concentrate full-time on drug investigations.
- *HIDTA Domestic Highway Enforcement* – The Office of National Drug Control Policy through the Kansas Bureau of Investigation provides federal funds for interdiction training. This training will assist in combating the manufacturing and importation of methamphetamines as well as disrupting poly-drug trafficking organizations.
- *Homeland Security Grant Program* – The Department of Homeland Security through the Unified Government of Wyandotte County provides funding for software for the Law Enforcement Resource Center.
- *Homeland Security Grant Program* – The Department of Homeland Security through the Mid America Regional Council (MARC) provides equipment to upgrade/expand police services.
- *Homeland Security Grant Program* – The Department of Homeland Security through the Mid America Regional Council (MARC) provides funding for the purchase of a helicopter.

The Police Department of Kansas City, Missouri
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended April 30, 2013

- *Homeland Security Grant Program* – The Department of Homeland Security through the Mid America Regional Council (MARC) provides funding for the purchase of a truck.
- *Urban Area Security Initiative Grant Program* – The Department of Homeland Security through the Mid America Regional Council (MARC) provides equipment to upgrade/expand police services.
- *Urban Area Security Initiative Grant Program* – The Department of Homeland Security through the Mid America Regional Council (MARC) provides funding for the implementation of REJIS.
- *Urban Area Security Initiative Grant Program* – The Department of Homeland Security through the Mid America Regional Council (MARC) provides funding for software for the Law Enforcement Resource Center.
- *Buffer Zone Program* – The Department of Homeland Security through the State Emergency Management Agency provides equipment to enhance the protection around critical infrastructure and key resource sites in order to deter threats or incidents of terrorism.
- *Federally Forfeited Property* – This program consists of monetary instruments, hauling conveyances and other property submitted through the U.S. Department of Justice or U.S. Department of Treasury for forfeiture, either administratively or by means of criminal indictment.

**The Police Department of Kansas City, Missouri
Schedule of Findings and Questioned Costs
For the Year Ended April 30, 2013**

Section 1 - Summary of Auditor's Results

Financial Statements:

Type Audit Report Issued on Financial Statements of Auditee

Unqualified

Internal Control Over Financial Reporting

No significant deficiencies reported. No material weaknesses identified.

General Compliance

The audit did not disclose any instances of noncompliance which would be material to the basic financial statements.

Federal Awards:

Internal Control Over Major Programs

No significant deficiencies reported. No material weaknesses identified.

Type Audit Report Issued on Compliance for Major Programs

Unqualified

Audit Findings that are required to be reported in accordance with OMB Circular A-133

The audit disclosed no audit findings that are required to be reported under OMB A-133.

Major Programs

<u>CFDA Number</u>	<u>Name of Federal Program</u>
16.710	Public Safety Partnership and Community Policing Grants (ARRA)
16.738/16.803	Edward Byrne Memorial Justice Assistance Grant Cluster
16.741	Forensic DNA Backlog Reduction Program
16.922/99.999	Federal Seizure and Forfeiture
20.600	Police Traffic Services
97.056	Port Security Grant Helicopter Vehicle

Dollar Threshold Used to Distinguish Between Type A and Type B Program

\$300,000

Auditee Qualified as a Low-risk Auditee

Yes.

**The Police Department of Kansas City, Missouri
Schedule of Findings and Questioned Costs
For the Year Ended April 30, 2013**

Section 2 – Financial Statement Findings

Financial Statement Findings Required to be Reported in Accordance with Generally Accepted Government Auditing Standards

None

Summary Schedule of Prior Audit Findings

2012-01 Financial Reporting

Condition

While performing our audit procedures, we determined that certain adjustments were required to the financial statements.

- An adjustment to correct capital assets additions.
- An adjustment to record additional accounts payable and related expenditures.

Recommendation

We recommend that the Department review capital asset recording procedures and perform more frequent reconciliation procedures between the capital assets system and the general ledger. We also recommend that the Department review year end accounts payable cutoff procedures to more properly identify and report accounts payable.

Current Year Status

The Department implemented the recommendations

**The Police Department of Kansas City, Missouri
Schedule of Findings and Questioned Costs
For the Year Ended April 30, 2013**

Section 3 – Federal Award Findings and Questioned Costs

Federal Award Findings Required to be Reported in Accordance with OMB Circular A-133

None.

Summary Schedule of Prior Audit Findings

2012-02 Compliance – Suspension and Debarment

Edward Byrne Memorial Justice Assistance Grant Cluster CFDA #16.738/16.803
Forensic DNA Backlog Reduction Program CFDA #16.741
Federal Seizure and Forfeiture CFDA #16.922
Buffer Zone Protection Program CFDA #97.078

Condition

We noted 5 instances (2 direct purchases and 3 purchases through cooperative procurement agreements) where Department personnel did not perform procedures to determine if vendors used on federally funded grant activities were suspended or debarred before contracts were executed.

Recommendation

We recommend that the Department review and revise policies for suspension and debarment including purchases from vendors made under cooperative procurement agreements to conform to federal regulations.

Current Status

The Department implemented the recommendations.

COMPLIANCE REPORTS



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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 Board of Police Commissioners
The Police Department of Kansas City, 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, each major fund, and the aggregate remaining fund information of the Police Department of Kansas City, Missouri, a component unit of the City of Kansas City, Missouri (the Department), as of and for the year ended April 30, 2013 and the related notes to the financial statements, which collectively comprise the Department's basic financial statements and have issued our report thereon dated June 18, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Department's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Department'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 may exist that have not been identified.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Department'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*.

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

Kansas City, Missouri
June 18, 2013

Cochran Hood Vitek & P.C.



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Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by OMB Circular A- 133

To the Board of Police Commissioners
The Police Department of Kansas City, Missouri

Report on Compliance for Each Major Federal Program

We have audited the Police Department of Kansas City, Missouri, a component unit of the City of Kansas City, Missouri (the Department) compliance 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 the Department's major federal programs for the year ended April 30, 2013. The Department'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 the 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 Department's major federal programs based on our audit of the types of compliance requirements referred to above. 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 Department's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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 on the Department's compliance.

Opinion on Each Major Federal Program

In our opinion, the Department 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 April 30, 2013.

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Report on Internal Control Over Compliance

Management of the Department 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 Department's internal control over compliance with the 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 an opinion on compliance for each major 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 Department'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 or significant deficiencies. 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.

Kansas City, Missouri
June 18, 2013

Cochran Head Vice K.C.P.C.