



RSM US LLP

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February 18, 2022

Finance Advisory and Audit Committee
City of Columbia, Missouri
Columbia, Missouri

This letter is to inform the Finance Advisory and Audit Committee of the City of Columbia, Missouri (the City) about significant matters related to the conduct of our audit as of and for the year ended September 30, 2021, so that it can appropriately discharge its oversight responsibility and we comply with our professional responsibilities.

Generally accepted auditing standards (AU-C 260, *The Auditor's Communication With Those Charged With Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

Our Responsibilities With Regard to the Financial Statement Audit

Our responsibility under auditing standards generally accepted in the United States of America has been described to you in our arrangement letter dated September 10, 2021. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.

Overview of the Planned Scope and Timing of the Financial Statement Audit

We have issued a separate communication dated September 10, 2021 regarding the planned scope and timing of our audit and identified significant risks.

Significant Accounting Practices, Including Policies, Estimates and Disclosures

In our meeting with you, we will discuss our views about the qualitative aspects of the City's significant accounting practices, including accounting policies, accounting estimates and financial statement disclosures. The following is a list of the matters that will be discussed, including the significant estimates, which you may wish to monitor for your oversight responsibilities of the financial reporting process:

- *Significant Accounting Estimates*
 - Depreciable Useful Life and Salvage Value of Capital Assets
 - Fair Value of Investments
 - Allowance for Doubtful Accounts
 - Net Pension Liability Assumptions
 - Landfill Closure and Post Closure Obligation

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Adoption of, or Change in, Accounting Principles

- GASB Statement No. 84, *Fiduciary Activities*, was implemented by the City for the fiscal year ended September 30, 2021. As a result of this implementation, the beginning net position of the custodial fiduciary activities was restated, and the custodial fund financial statements have been modified

Audit Adjustments and Uncorrected Misstatements

Management corrected the following material misstatements that were identified as a result of our audit procedures:

- Water and Electric Fund-Increase accounts payable and expenses by \$169,483 for an error in the record value of purchased power.

We identified the following uncorrected misstatements that management has concluded are not, individually or in the aggregate, material to the financial statements. We agree with management's conclusion in that regard.

	Debit (Credit) to Correct the Misstatements				
	Assets	Liabilities	Net position	Revenue	Expense
Governmental Activities					
Carryover impact from previous years	\$ -	\$ -	\$ -	\$ -	\$ -
Current-year misstatements:					
<i>Factual misstatements:</i>					
Misstatement of accounts payable	-	(45,000)	-	-	45,000
<i>Projected misstatements</i>					
Misstatement of accounts payable	-	(63,000)	-	-	63,000
Subtotal	<u>\$ -</u>	<u>\$ (108,000)</u>	<u>-</u>	<u>\$ -</u>	<u>\$ 108,000</u>
Effect of current year passed adjustments on fund balance			108,000		
Total			<u>\$ 108,000</u>		

	Debit (Credit) to Correct the Misstatements				
	Assets	Liabilities	Fund Balance	Revenue	Expenditure
Capital Projects Fund					
Carryover impact from previous years	\$ -	\$ -	\$ -	\$ -	\$ -
Current-year misstatements:					
<i>Factual misstatements:</i>					
Misstatement of accounts payable	-	(45,000)	-	-	45,000
<i>Projected misstatements</i>					
Misstatement of accounts payable	-	(63,000)	-	-	63,000
Subtotal	<u>\$ -</u>	<u>\$ (108,000)</u>	<u>-</u>	<u>\$ -</u>	<u>\$ 108,000</u>
Effect of current year passed adjustments on fund balance			108,000		
Total			<u>\$ 108,000</u>		

	Debit (Credit) to Correct the Misstatements				
	Assets	Liabilities	Net Position	Revenue	Expense
Business Type Activities					
Carryover impact from previous years	\$ -	\$ -	\$ -	\$ -	\$ -
Current-year misstatements:					
<i>Factual misstatements:</i>					
Misstatement of accounts payable	211,000	(47,000)	-	-	(164,000)
Adjustment to correct errors in capital assets	-	-	(520,000)	157,000	363,000
<i>Projected misstatements</i>					
Misstatement of accounts payable	41,000	(300,000)	-	-	259,000
Subtotal	<u>\$ 252,000</u>	<u>\$ (347,000)</u>	<u>(520,000)</u>	<u>\$ 157,000</u>	<u>\$ 458,000</u>
Effect of current year passed adjustments on net position			615,000		
Total			<u>\$ 95,000</u>		

	Debit (Credit) to Correct the Misstatements				
	Assets	Liabilities	Net Position	Revenue	Expense
Water and Electric Fund					
Carryover impact from previous years	\$ -	\$ -	\$ -	\$ -	\$ -
Current-year misstatements:					
<i>Factual misstatements:</i>					
Misstatement of purchased power	164,000	-	-	-	(164,000)
<i>Projected misstatements</i>					
Misstatement of accounts payable	-	(259,000)	-	-	259,000
Subtotal	<u>\$ 164,000</u>	<u>\$ (259,000)</u>	<u>-</u>	<u>\$ -</u>	<u>\$ 95,000</u>
Effect of current year passed adjustments on fund balance			95,000		
Total			<u>\$ 95,000</u>		

	Debit (Credit) to Correct the Misstatements				
	Assets	Liabilities	Net Position	Revenue	Expense
Sanitary Sewer Utility Fund					
Carryover impact from previous years	\$ -	\$ -	\$ -	\$ -	\$ -
Current-year misstatements:					
<i>Factual misstatements:</i>					
Misstatement of accounts payable	47,000	(47,000)	-	-	-
Adjustment to correct errors in capital assets	-	-	(520,000)	157,000	363,000
<i>Projected misstatements</i>					
Misstatement of accounts payable	41,000	(41,000)	-	-	-
Subtotal	<u>\$ 88,000</u>	<u>\$ (88,000)</u>	<u>(520,000)</u>	<u>\$ 157,000</u>	<u>\$ 363,000</u>
Effect of current year passed adjustments on fund balance			520,000		
Total			<u>\$ -</u>		

Internal Control Matters

We have separately issued a report on internal control over financial reporting and on compliance and other matters based on an audit of the basic financial statements, as required by *Government Auditing Standards*. This communication for the year ended September 30, 2021 is attached.

Consultation With Other Accountants

We are not aware of any consultations management had with other accountants about accounting or auditing matters.

Management Representations

Attached is a copy of the management representation letter.

Closing

We will be pleased to respond to any questions you have about the foregoing. We appreciate the opportunity to continue to be of service to the City of Columbia, Missouri.

This report is intended solely for the information and use of the Finance Advisory and Audit Committee and management and is not intended to be, and should not be, used by anyone other than these specified parties.

RSM US LLP



RSM US LLP

**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**

Independent Auditor's Report

Honorable Mayor and
Members of the City Council

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 the City of Columbia, Missouri (the City), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated February 18, 2022. Our report includes an emphasis of matter paragraph for a restatement due to the adoption of GASB Statement No. 84, *Fiduciary Activities*.

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 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 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.

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 results of that testing, and not to provide an opinion on the effectiveness of the City'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.

RSM US LLP

Kansas City, Missouri
February 18, 2022

February 18, 2022

RSM US LLP
4622 Pennsylvania Ave., Suite 1100
Kansas City, MO 64112

This representation letter is provided in connection with your audit of the basic financial statements of the City of Columbia, Missouri (the City) as of and for the year ended September 30, 2021 for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

We confirm, to the best of our knowledge and belief, that as of February 18, 2022:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit arrangement letter dated September 10, 2021, for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP.
2. We acknowledge our responsibility for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
4. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable and reflect our judgment based on our knowledge and experience about past and current events, and our assumptions about conditions we expect to exist and courses of action we expect to take.
5. Related-party transactions have been recorded in accordance with the economic substance of the transaction and appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP. Types of related party transactions engaged in by the City include:
 - a. Those with other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.
 - b. Interfund transactions, including interfund accounts and advances receivable and payable, sale and purchase transactions, interfund transfers, long-term loans, leasing arrangements and guarantees.
6. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, as amended.

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7. All events subsequent to the date of the financial statements, and for which U.S. GAAP requires adjustment or disclosure, have been adjusted or disclosed.
8. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
9. The following have been properly recorded and/or disclosed in the financial statements:
 - a. Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balance.
 - b. Net position and fund balance classifications.
 - c. Expenses or expenditures have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
 - d. Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
 - e. We believe the implementation of GASB Statements Nos. 84, 90 and 98 is appropriate, and its impact, if any, has been properly disclosed in the financial statements.
 - f. Future changes in accounting pronouncements for GASB Statement Nos. 87, 91, 92, 93, 94, 96 and 97 which have been issued, but which we have not yet adopted.
10. We have no direct or indirect legal or moral obligation for any debt of any organization, public or private, that is not disclosed in the financial statements.
11. We have complied with all aspects of laws, regulations and provisions of contracts and agreements that would have a material effect on the financial statements in the event of noncompliance.
12. We agree with the findings of the specialists in evaluating Other Postemployment Benefits under GASB Statement No. 75, police and fire pension related obligations and disclosures, Missouri LAGERS pension related obligations and disclosures, fair value of certain investments and self-insurance liabilities and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to values or amounts derived in an attempt to bias their work, and we are not otherwise aware of the independence or objectivity of the specialists.
13. We have informed you of all uncorrected misstatements.

As of and for the year ended September 30, 2021, we believe that the effects of the uncorrected misstatements aggregated by you and summarized below are immaterial, both individually and in the aggregate, to the opinion units of the financial statements. For purposes of this representation, we consider items to be material, regardless of their size, if they involve the misstatement or omission of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

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	Debit (Credit) to Correct the Misstatements				
	Assets	Liabilities	Net position	Revenue	Expense
Governmental Activities					
Carryover impact from previous years	\$ -	\$ -	\$ -	\$ -	\$ -
Current-year misstatements:					
<i>Factual misstatements:</i>					
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Subtotal	\$ -	\$ (108,000)	-	\$ -	\$ 108,000
Effect of current year passed adjustments on fund balance			108,000		
Total			\$ 108,000		

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	Assets	Liabilities	Fund Balance	Revenue	Expenditure
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Carryover impact from previous years	\$ -	\$ -	\$ -	\$ -	\$ -
Current-year misstatements:					
<i>Factual misstatements:</i>					
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Subtotal	\$ 252,000	\$ (347,000)	(520,000)	\$ 157,000	\$ 458,000
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Total			\$ 95,000		

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	Debit (Credit) to Correct the Misstatements				
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Current-year misstatements:					
<i>Factual misstatements:</i>					
Misstatement of purchased power	164,000	-	-	-	(164,000)
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Misstatement of accounts payable	-	(259,000)	-	-	259,000
Subtotal	<u>\$ 164,000</u>	<u>\$ (259,000)</u>	<u>-</u>	<u>\$ -</u>	<u>\$ 95,000</u>
Effect of current year passed adjustments on fund balance			95,000		
Total			<u>\$ 95,000</u>		

	Debit (Credit) to Correct the Misstatements				
	Assets	Liabilities	Net Position	Revenue	Expense
Sanitary Sewer Utility Fund					
Carryover impact from previous years	\$ -	\$ -	\$ -	\$ -	\$ -
Current-year misstatements:					
<i>Factual misstatements:</i>					
Misstatement of accounts payable	47,000	(47,000)	-	-	-
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Subtotal	<u>\$ 88,000</u>	<u>\$ (88,000)</u>	<u>(520,000)</u>	<u>\$ 157,000</u>	<u>\$ 363,000</u>
Effect of current year passed adjustments on fund balance			520,000		
Total			<u>\$ -</u>		

Information Provided

14. We have provided you with:

- a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation and other matters.
- b. Additional information that you have requested from us for the purpose of the audit.
- c. Unrestricted access to persons within the City from whom you determined it necessary to obtain audit evidence.
- d. Minutes of the meetings of the governing boards and committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.

15. All transactions have been recorded in the accounting records and are reflected in the financial statements.

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16. We have disclosed to you the results of our assessment of risk that the financial statements may be materially misstated as a result of fraud.
17. It is our responsibility to establish and maintain internal control over financial reporting. One of the components of internal control is risk assessment. We hereby represent that our risk assessment process includes identification and assessment of risks of material misstatement due to fraud. We have shared with you our fraud risk assessment, including a description of the risks, our assessment of the magnitude and likelihood of misstatements arising from those risks, and the controls that we have designed and implemented in response to those risks.
18. We have no knowledge of allegations of fraud or suspected fraud affecting the City financial statements involving:
 - a. Management.
 - b. Employees who have significant roles in internal control.
 - c. Others where the fraud could have a material effect on the financial statements.
19. We have no knowledge of any allegations of fraud or suspected fraud affecting the City's financial statements received in communications from employees, former employees, analysts, regulators or others.
20. We have no knowledge of noncompliance or suspected noncompliance with laws and regulations.
21. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.
22. We have disclosed to you the identity of all of the City's related parties and all the related-party relationships and transactions of which we are aware.
23. We are aware of no significant deficiencies, or material weaknesses, in the design or operation of internal controls that could adversely affect the City's ability to record, process, summarize and report financial data.
24. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
25. During the course of your audit, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

Supplementary Information

26. With respect to supplementary information presented in relation to the financial statements as a whole:
 - a. We acknowledge our responsibility for the presentation of such information.

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- b. We believe such information, including its form and content, is fairly presented in accordance with U.S. GAAP.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.
 - d. When supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance of the supplementary information and the auditor's report thereon.
27. With respect to management's discussion and analysis, pension and other postemployment benefit information, and budgetary comparison schedules presented as required by the Governmental Accounting Standards Board (GASB) to supplement the basic financial statements:
- a. We acknowledge our responsibility for the presentation of such required supplementary information.
 - b. We believe such required supplementary information is measured and presented in accordance with guidelines prescribed by U.S. GAAP.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.
 - d. The underlying significant assumptions or interpretations regarding the measurement or presentation of such information are the actuarial assumptions for the Police and Fire pension plan, LAGERS pension plan and OPEB plan.

Compliance Considerations

28. In connection with your audit conducted in accordance with *Government Auditing Standards*, we confirm that management:
- a. Is responsible for the preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework.
 - b. Is responsible for compliance with the laws, regulations and provisions of contracts and grant agreements applicable to the auditee.
 - c. Is not aware of any instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements.
 - d. Is responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
 - e. Acknowledges its responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud.

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- f. Has taken timely and appropriate steps to remedy identified or suspected fraud or noncompliance with provisions of laws, regulations, contracts, and grant agreements that the auditor reports, if any.
 - g. Is not aware of any investigations or legal proceedings that have been initiated with respect to the period under audit.
 - h. Has provided views on the auditor's reported findings, conclusions and recommendations, as well as management's planned corrective actions, for the report.
 - i. Acknowledges its responsibilities as it relates to non-audit services performed by the auditor, including that it assumes all management responsibilities; that it oversees the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge or experience; that it evaluates the adequacy and results of the services performed; and that it accepts responsibility for the results of the services.
29. In connection with your audit of the passenger facility charge program conducted in accordance with the Passenger Facility Charge (PFC) Audit Guide for Public Agencies (the Guide), we confirm:
- a. We are responsible for complying, and have complied, with the requirements of the Guide.
 - b. We have prepared the schedule of passenger facility charge receipts, disbursements and changes in cash balances in accordance with the Guide.
 - c. We are responsible for establishing and maintaining, and we have established and maintained, effective internal control over compliance for the PFC program that provides reasonable assurance that the City is managing the PFC program in compliance with laws, regulations and the provisions of contracts or grant agreements that could have a material effect on the program.
30. With respect to the schedule of expenditures of federal awards, as required by the Single Audit Act and Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), which will be presented in relation to the city's basic financial statements as a whole, in the separately issued compliance report:
- a. We acknowledge our responsibility for the presentation of such information.
 - b. We believe such information, including its form and content, is fairly presented in accordance with U.S. GAAP and the Uniform Guidance.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.
 - d. Management will make the audited financial statements readily available to the intended users of the schedule no later than the issuance date by the City of the schedule of expenditures of federal awards and the auditor's report thereon.
 - e. Management has identified and disclosed all of its government programs and related activities subject to the Uniform Guidance compliance audit and these programs have been properly included in the schedule of expenditures of federal awards.


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- f. Management is responsible for the preparation of the schedule of expenditures of federal awards, acknowledges and understands its responsibility for the presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; believes the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance; asserts that methods of measurement or presentation have not changed from those used in the prior period, or if the methods of measurement or presentation have changed, the reasons for such changes has been communicated; and is responsible for any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

City of Columbia, Missouri

DocuSigned by:

8564D3D77E5D430...
De'Carlton Seewood
City Manager

DocuSigned by:

0032FF4594024EC...
Matthew Lue
Finance Director

DocuSigned by:

830D7DB3129A410...
James McDonald
Assistant Finance Director