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7.3.18

June 22, 2018

KPM CPAs, P.C.  
1445 E. Republic Rd  
Springfield, MO 65804

This representation letter is provided in connection with your audit of the financial statements of Greene County, Missouri, which comprise the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information, as of December 31, 2017, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to 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).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement 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. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of June 22, 2018, the following representations made to you during your audit.

**Financial Statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated April 23, 2018, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.

2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
3. 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.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates are reasonable.
6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the Schedule of Findings and Questioned Costs.
8. You have proposed adjusting journal entries that have been posted to the entity's accounts. We are in agreement with those adjustments.
9. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
10. Guarantees, whether written or oral, under which the County is contingently liable, if any, have been properly recorded or disclosed.

**Information Provided**

11. 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 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 entity from whom you determined it necessary to obtain audit evidence.
  - d. Minutes of the meetings of the Commission or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12. All material transactions have been recorded in the accounting records and are reflected in the financial statements and the Schedule of Expenditures of Federal awards.
- 13. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - o Management,
  - o Employees who have significant roles in internal control, or
  - o Others where the fraud could have a material effect on the financial statements.
- 15. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements communicated by employees, former employees, regulators, or others.
- 16. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

**Government-specific**

19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
20. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
21. The County has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
22. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
23. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
24. As part of your audit, you assisted with preparation of the financial statements and related notes and Schedule of Expenditures of Federal Awards. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and Schedule of Expenditures of Federal Awards.
25. The County has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral
26. The County has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

27. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
28. The financial statements properly classify all funds and activities in accordance with GASB Statement no. 34.
29. All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
30. Components of net position, (net investment in capital assets; restricted; and unrestricted) and equity amounts are properly classified and, if applicable, approved.
31. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
32. Provisions for uncollectible receivables have been properly identified and recorded.
33. Expenses 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.
34. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
35. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
36. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
37. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated. We have assigned useful lives and method of depreciation to capital assets for purposes of tracking depreciation of capital assets.
38. We have appropriately disclosed the County's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.

39. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
40. With respect to the supplementary information on which an in-relation-to opinion is issued:
- a. We acknowledge our responsibility for presenting the supplementary information in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
  - b. If the 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 we issue the supplementary information and the auditor's report thereon.
41. With respect to federal award programs:
- a. We are responsible for understanding and complying with and have complied with the requirements 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), including requirements relating to preparation of the schedule of expenditures of federal awards.
  - b. We acknowledge our responsibility for preparing and presenting the Schedule of Expenditures of Federal Awards (SEFA) and related notes in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.

- c. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- d. We are responsible for understanding and complying with, and have complied with, the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major program.
- e. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance requirements applicable to federal programs that provides reasonable assurance that we are managing our federal awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- f. We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- g. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- h. We have complied with the direct and material compliance requirements, including when applicable, those set forth in the OMB Compliance Supplement, relating to federal awards and confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards.
- i. We have disclosed any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.

- j. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- k. Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E).
- l. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- m. We have made available to you all documentation related to compliance with the direct material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- n. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- o. There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- p. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.
- q. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- r. The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.

- s. We have monitored subrecipients, as necessary, to determine that they have expended subawards in compliance with federal statutes, regulations, and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance.
- t. We have charged costs to federal awards in accordance with applicable cost principles.
- u. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- v. We are responsible for and have reviewed the auditee section of the Data Collection Form as required by Uniform Guidance.
- w. We are responsible for taking corrective action on each finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.

Signed: \_\_\_\_\_

Signed: \_\_\_\_\_

Title: Presiding Commissioner

Title: County Auditor

STATE AND LOCAL ICAC (Internet Crimes against Children) TASK FORCE AGREEMENT  
Between Southwest Missouri Cyber Crime Task Force  
and the Greene County Sheriff's Office

This Agreement is made this \_\_\_\_ day of \_\_\_\_\_, 2018 between the Southwest Missouri Cyber Crime Task Force (hereinafter "SMCCTF") and the Greene County Sheriff's Office (hereinafter "GCSO"). The SMCCTF proactively and reactively detects, investigates, apprehends and assists with the prosecution of sexual predators who exploit children, promoting and possession of child pornography, trafficking of children, terrorist threat plots of violence at schools, or other crimes consistent with the ICAC standards and procedures. SMCCTF Members participate in public education programs to educate children, parents, school officials, other law enforcement agencies and social workers about the dangers of the Internet.

Whereas there is evidence that abuse and exploitation of children by use of the internet exists in the southwest Missouri area and that such illegal activity has a substantial and detrimental effect on the health and general welfare of the children of the State of Missouri, the parties hereto agree to the following:

1. The Southwest Missouri Cyber Crime Task Force Group will perform the activities and duties described below:
  - a. Disrupt the illicit cyber crimes in southwest Missouri by immobilizing targeted violators and possible trafficking organizations;
  - b. Gather and report intelligence data relating to cyber crimes involving children;
  - c. Conduct undercover operations where appropriate and engage in other traditional methods of investigation in order that the task force's activities will result in effective prosecution before the courts of the United States and the State of Missouri.
2. To accomplish the objectives of the SMCCTF, the GCSO agrees to detail one (1) experienced officer to the SMCCTF as a full-time task force officer for a period of not less than \_\_\_\_ years(s). During this period of assignment, the assigned officer will be under the direct supervision and control of SMCCTF supervisory personnel assigned to the task force. It is further understood, the SMCCTF will provide each task force member with an individualized spreadsheet, to record investigative achievements, training, as well as presentations the TFO performs on a monthly basis. The assigned TFO is required to forward their statistics to the SMCCTF Officer in Charge (OIC) promptly, each month, to allow sufficient time to submit the aggregate SMCCTF statistics to the appropriate agency, i.e. Missouri Internet Crimes Against Children (MO ICAC) or Missouri Department of Public Safety (DPS).
3. The assigned GCSO officer shall adhere to all GCSO & SMCCTF policies and procedures. Failure to adhere to GCSO & SMCCTF policies and procedures shall be grounds for dismissal from the task force.

4. Pursuant to RSMo 650.120.1 (9) - The power of arrest of any peace officer who is duly authorized as a member of a multijurisdictional internet cyber-crime law enforcement task force (SMCCTF) shall only be exercised during the time such peace officer is an active member of such task force and only within the scope of the investigation on which the task force is working. Notwithstanding other provisions of law to the contrary, such task force officer shall have the power of arrest, as limited in this subsection, anywhere in the state and shall provide prior notification to the chief of police of a municipality or the sheriff of the county in which the arrest is to take place. If exigent circumstances exist, such arrest may be made and notification shall be made to the chief of police or sheriff as appropriate and as soon as practical. The chief of police or sheriff may elect to work with the multijurisdictional internet cyber-crime law enforcement task force at his or her option when such task force is operating within the jurisdiction of such chief of police or sheriff.
5. The SMCCTF is funded primarily by the State Cyber Crime Grant (SCCG). This grant is administered by the DPS. The annual grant period, is June 1 of each calendar year through May 31 of the following year. Each year, the Joplin Police Department on the behalf of the SMCCTF, submits an application requesting SCCG funds to be utilized for operational expenses for the task force. If SCCG grant funds are sufficient and subsequently awarded by DPS, the SCCG allows the following as authorized reimbursable expenses, personnel salaries and benefits, training, equipment, software licenses, etc. The SMCCTF agrees to request 100% of the salary and benefits for the assigned GCSO task force member in the SCCG grant application. The GCSO agrees to provide any and all changes to the GCSO member's salary or benefits to the SMCCTF as soon as possible, to allow for the requested amount to be submitted in the annual SCCG grant application. Only the requested and subsequently approved SCCG funds, will be approved for reimbursement.
6. Due to limited 2019 SCCG funding, the SMCCTF is unable to provide 100% funding for the GCSO TFO. As a result, effective June 1, 2018, the SMCCTF agrees to provide 50% salary and benefit reimbursement to GCSO for their assigned investigator. In addition, DPS has placed a limit on medical insurance for each grant employee of a maximum of \$600.00 per month for a total of \$7,200.00 per year. As a result, DPS has approved the following formula for TFO Fletcher, (\$300/month x 12 months) for a total of \$3,600.00 per year. GCSO agrees to assign Detective Joseph Fletcher to the SMCCTF as a full-time member of the SMCCTF.
7. GCSO is not required to backfill or replace TFO Fletcher's position. However, to avoid supplanting, which is prohibited, GCSO is required to utilize the reimbursed amount (50%) of TFO Fletcher's salary and benefits to support law enforcement operations. This includes but is not limited to the purchase of a vehicle, equipment for any tangible items used for investigative purposes.
8. It is further understood, the GCSO TFO is subject to recall, to assist with major investigations or critical incidents, and may carry a Greene County case load as required. This includes detective on call rotation.
9. The MO ICAC provides additional funding to the SMCCTF. The grant period for MO ICAC funds is October 1 through September 30 of the following year. When funds are available, the SMCCTF has elected to utilize these funds to cover expenses for each task force member, to attend the annual Crimes Against Children Conference. The SMCCTF will utilize these funds for per diem, travel, lodging, fuel, baggage fees, shuttle, and conference fees if applicable. Any remaining MO ICAC funds, will be utilized for other required training expenses, equipment and or software license fees, etc.

10. As funding is available, the SMCCTF shall provide the assigned GCSO officer with the necessary equipment needed to support the activities of the task force. This support will include an undercover laptop, required software and associated programs as well as any needed technical support and other support items. It is the responsibility of the GCSO and assigned task force officer, to provide a "wish list" of any training and/or equipment needs each year, in a timely manner. This is required to provide sufficient time to request the necessary funds in the appropriate grant application.
11. DPS and MO ICAC require each Cyber Task Force to maintain accountability of all issued equipment for SCCG or MO ICAC funded equipment. The City of Joplin agrees to adhere an asset tag with serial number for tracking purposes, in accordance with DPS policy. Each TFO is required to make available and serviceable, all issued equipment for accountability purposes. If the TFO is reassigned or otherwise removed from the task force, any and all task force issued equipment will be returned to the task force for reassignment.
12. SMCCTF will also provide the assigned GCSO officer with all funds associated with any required task force training, specifically investigative and forensic training courses, to include registration fees, purchase of necessary course materials if applicable, meals and any other related travel authorized expenses. It is understood that these funds are dependent on the award of SCCG and/or MO ICAC funding on a yearly basis.
13. The GCSO agrees to continue to provide the assigned GCSO officer with any standard agency-issued equipment including but not limited to clothing, flashlights and weapons.
14. In compliance with the SCCG, the GCSO also agrees to provide the assigned GCSO officer with designated, adequate office space and office supplies as well as any agency-networked computers and associated software or programs required to access the GCSO report writing programs.
15. The GCSO agrees to provide the assigned GCSO officer with an agency vehicle, suitable for surveillance and investigation purposes including radio and appropriate equipment, fuel, maintenance and/or repairs, licensing and registration and insurance expenses. The assigned GCSO officer shall be subject to the GCSO's policy regarding vehicle use and its policy and procedure for reporting and investigating vehicle accidents involving agency vehicles.
16. While on duty and acting on task force business, the GCSO officer assigned to the SMCCTF shall be subject to all state and federal government rules, regulations and procedures governing the use of agency vehicles for home to work transportation and for personal business. Assets seized during task force investigations will be forfeited under 21 U.S.C. 881 and will be shared among the parties to this agreement in accordance with the Attorney General's Guidelines on Seized and Forfeited Property. The parties agree that the SMCCTF (Executive Board) or their designee, in their recommendation on the DAG Form 71, will describe the contribution of each member of the Task Force. Each DAG Form 71 from the GCSO will include the number of man hours worked, further adjusted by qualitative factors which support the legal of participation being reports. All parties to this agreement acknowledge, however, that the disposition of assets forfeited under federal law is with the discretionary authority of the Department of Justice.
17. The Joplin Police Department is designated as the pass through agency for the administration of the SCCG, as well as MO ICAC funds. GCSO agrees to submit in a timely manner, all authorized reimbursement requests to the Joplin Finance Department, each month. Once received, the

Joplin Finance Department will submit a claim for reimbursement to either DPS or MO ICAC and those funds will be released to GCSO when the funds are received.

18. The term of this agreement shall be effective from the date in paragraph number one until \_\_\_\_\_. This agreement may be terminated by either party with thirty (30) days advance written notice. Billing for all outstanding obligations must be received by \_\_\_\_\_ within ninety (90) days of the date of termination of this agreement. The SMCCTF will be responsible only for obligations incurred by the GCSO during the term of this agreement.

**SUPPLANTING:**

Supplanting is defined as taking the place of or replacing with something else.

Supplanting or shifting money to avoid the issue of supplanting is strictly prohibited. SCCG funds must be used to supplement existing funds for program activities and will not be awarded towards budget items that are and will continue to be funded by another source of money. SCCG funds shall be used to fund new projects, expand/enhance existing projects, or continue a funded project.

Subrecipients shall not use SCCG funds to pay for programs or expenses that they already are obligated to pay or has funded in previous years without proper and adequate justification.

So long as the costs associated with the grant funded position are not removed from the agency's budget, supplanting does not exist. The previously budgeted amount, that is equal to the reimbursed amount of SCCG funds, is required to be appropriated and used towards law enforcement operations, to avoid supplanting.

**Greene County Sheriff's Office**

  
\_\_\_\_\_  
Sheriff Jim Arnott

6-27-18  
\_\_\_\_\_  
Date

**Southwest Missouri Cyber Crimes  
Task Force / Joplin Police Department**

  
\_\_\_\_\_  
Chief Matthew Stewart

6/26/18  
\_\_\_\_\_  
Date


**Greene County Commission**

  
\_\_\_\_\_  
Presiding Commissioner  
Bob Cirtin

7-2-18  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Commissioner 1<sup>st</sup> District  
Harold Bengsch

7/2/18  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Commissioner 2<sup>nd</sup> District  
Lincoln Hough

7/2/18  
\_\_\_\_\_  
Date

**Greene County Auditor**

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Cindy Stein

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Date

**Greene County Legal Counsel**

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Attorney John Housley

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Date