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**EL PASO COUNTY, COLORADO**  
*FEDERAL AWARDS REPORTS  
IN ACCORDANCE WITH THE  
SINGLE AUDIT ACT  
DECEMBER 31, 2016*

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**RECEIVED**

*By the Office of the State Auditor at 4:11 pm, Aug 16, 2017*

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**Independent Auditors' Report On Internal  
Control Over Financial Reporting And On  
Compliance And Other Matters Based On An  
Audit Of Financial Statements Performed  
In Accordance With *Government  
Auditing Standards***

Board of County Commissioners  
El Paso County, Colorado  
Colorado Springs, Colorado

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, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of El Paso County, Colorado (the County), as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 26, 2017. Our report includes a reference to other auditors who audited the financial statements of the El Paso County Retirement Plan and the El Paso County Housing Authority, as described in our report on the County's financial statements. This report does not include the results of the El Paso County Housing Authority auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the El Paso County Retirement Plan were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the El Paso County Retirement Plan.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County'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 statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County'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.

### **Compliance And Other Matters**

As part of obtaining reasonable assurance about whether the County'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 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 result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*RubinBrown LLP*

June 26, 2017

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

Board of County Commissioners  
El Paso County, Colorado  
Colorado Springs, Colorado

**Report On Compliance For Each Major Federal Program**

We have audited El Paso County, Colorado's (the County) compliance with the types of compliance requirements described in the Office of Management and Budget *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2016. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

The County's basic financial statements include the operations of El Paso County Public Health, a discretely presented component unit, which received \$13,323,970 in federal awards and which is not included in the County's schedule of expenditures of federal awards for the year ended December 31, 2016. Our audit, as described below, did not include the operations of El Paso County Public Health because we performed that audit in accordance with Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance) and issued separate reports regarding those operations.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations and the terms and conditions of its federal awards applicable to its federal programs.

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for the County'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 the audit requirements of the Uniform Guidance. Those standards and the Uniform Guidance 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 County'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 of the County's compliance.

### ***Opinion On Each Major Federal Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2016.

### **Report On Internal Control Over Compliance**

Management of the County 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 County's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County'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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

**Report On Schedule Of Expenditures Of Federal Awards Required By The Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the County as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 26, 2017, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*RubinBrown LLP*

July 13, 2017

**EL PASO COUNTY, COLORADO**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**For The Year Ended December 31, 2016**

**Page 1 Of 3**

Federal Grantor/Pass-Through Grantor/ Program Or Cluster Title	Grantor's Identification Number	Federal CFDA Number	Federal Expenditures	Expenditures To Sub-Recipients
<b>U.S. Department Of Agriculture</b>				
Passed through Colorado Department of Human Services				
SNAP Cluster				
State Administrative Matching Grants for the Supplemental Nutrition Program	12-3505-0-1-605	10.561	\$ 4,694,687	\$ —
State Administrative Matching Grants for the Supplemental Nutrition Program	12-3505-0-1-605	10.561	224,046	—
Subtotal - SNAP Cluster			<u>4,918,733</u>	<u>—</u>
Passed through Colorado Department of Agriculture				
Forest Health Protection	12-1105-0-1-302	10.680	7,500	—
Passed through Colorado Department of Public Safety				
Emergency Watershed Protection Program - NRCS	68-8B05-A-16-205	10.923	1,248,685	—
<b>Total U.S. Department Of Agriculture</b>			<u>6,174,918</u>	<u>—</u>
<b>U.S. Department Of Housing And Urban Development</b>				
CDBG - Entitlement Grants Cluster				
Community Development Block Grant	B14UC080005	14.218	250,083	214,477
Community Development Block Grant	B15UC080005	14.218	317,899	270,398
Community Development Block Grant	B16UC080005	14.218	175,878	41,343
Subtotal - CDBG Entitlement Grants Cluster			<u>743,860</u>	<u>526,218</u>
Passed through Colorado Department of Local Affairs				
CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster				
Community Development Block Grant - Disaster Recovery	CDBG-DR WC 15-004	14.269	28,653	—
Community Development Block Grant - Disaster Recovery	R1-20-10,11	14.269	58,425	—
Community Development Block Grant - Disaster Recovery	R1-20-8,9	14.269	33,815	—
Subtotal - CDBG Disaster Recovery Grants Cluster			<u>120,893</u>	<u>—</u>
<b>Total U.S. Department Of Housing And Urban Development</b>			<u>864,753</u>	<u>526,218</u>
<b>U.S. Department Of Justice</b>				
Passed through City of Colorado Springs				
Justice Assistance Grant (JAG) FY 2014 DIRECT	2016-MU-BX-0115	16.738	7,437	—
Paul Coverdell Forensic Sciences Improvement Grant Program (non-cash asset)	2015-CD-BX-0046	16.742	63,753	—
Passed through Colorado Department of Justice				
State Criminal Alien Assistance Program (SCAAP)	2016-AP-BX-651	16.606	77,940	—
Passed through Colorado Department of Public Safety				
4th JD VOCA One-Time Funding	2015-VA-15-009661-04	16.575	20,405	—
Crime Victim Assistance	2015-VA-GX	16.575	59,380	—
Subtotal - CFDA #16.575			<u>79,785</u>	<u>—</u>
<b>Total U.S. Department Of Justice</b>			<u>228,915</u>	<u>—</u>

**EL PASO COUNTY, COLORADO**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**For The Year Ended December 31, 2016**

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Federal Grantor/Pass-Through Grantor/ Program Or Cluster Title	Grantor's Identification Number	Federal CFDA Number	Federal Expenditures	Expenditures To Sub-Recipients
<b>U.S. Department Of Labor</b>				
Passed through Colorado Department of Labor and Employment				
Employment Service Cluster				
Wagner-Peyser Employment Services	ES274781555A8/ES-29401-196-55-A-8	17.207	\$ 1,142,503	\$ —
Wagner-Peyser Employment Services	ES26005145A8	17.207	1,417	—
Wagner-Peyser Employment Services	ES274781555A	17.207	43,000	—
Wagner-Peyser - Summer Job Hunt	ES260051455A8	17.207	4,590	—
Subtotal - CFDA #17.207			<u>1,191,510</u>	<u>—</u>
Disabled Veterans	DV26573155558	17.801	58,682	—
Local Veterans Employment	DV26573155558	17.804	14,000	—
Subtotal Employment Service Cluster			<u>1,264,192</u>	<u>—</u>
WIA Cluster				
Workforce Investment Act Title I Adult Program	AA-26769-15-55-A-8/AA-28306-16-55-A-8	17.258	2,142,789	—
Workforce Innovation and Opportunity Act Adult Program	AA267691555A8	17.258	34,419	—
Subtotal - CFDA #17.258			<u>2,177,208</u>	<u>—</u>
Workforce Investment Act Title I Youth Activities	AA-26759-15-55-A-8/AA-28306-16-55-A-8	17.259	1,505,666	—
Workforce Innovation and Opportunity Act Youth Activities	AA253431455A8	17.259	(1,460)	—
Subtotal - CFDA #17.259			<u>1,504,206</u>	<u>—</u>
Workforce Investment Act - Dislocated Worker Program	AA-26769-15-55-A-8/AA-28306-16-55-A-8	17.278	477,419	—
Workforce Investment Act - Dislocated Worker Program DXRE	AA-22925-12-55-A-8	17.278	(40)	—
Workforce Investment Act - Enhanced HIRE Program	AA-25434-14-55-A-8	17.278	207,023	—
Workforce Investment Act - 5% Performance Incentive	ES274781555A8	17.278	14,726	—
Workforce Innovation and Opportunity Act Dislocated Worker Program	AA-267-69-15-55-A-8	17.278	85,296	—
Subtotal - CFDA #17.278			<u>784,424</u>	<u>—</u>
Subtotal WIA Cluster			<u>4,465,838</u>	<u>—</u>
Reemployment Services Assessment Program	UI281211660A8	17.225	15,151	—
Trade Adjustment Assistance	Multiple	17.245	8,922	—
<b>Total U.S. Department Of Labor</b>			<u>5,754,103</u>	<u>—</u>
<b>U.S. Department Of Transportation</b>				
Passed through Colorado Department of Transportation				
Highway Planning and Construction Cluster				
Federal Aid Highway - Falcon Park & Ride	AQC C040-025	20.205	7,201	—
Oil Well Road Bridge Replacement	BRO C040-030	20.205	2,782	—
Golden Lane Road Bridge Replacement	BRO C040-031	20.205	12,219	—
Holtwood Road Bridge Replacement	BRO C040-036	20.205	6,849	—
Charter Oak Ranch Road	STM C040-041	20.205	228,893	—
Black Forest Culvert Replacement	STU P2CO-006	20.205	811,092	—
Gleneagle Pedestrian Improvements	STE C040-037	20.205	126,920	—
Subtotal - CFDA #20.205			<u>1,195,956</u>	<u>—</u>
Passed through Colorado Department of Parks and Wildlife				
Fixing America's Surface Transportation Aid	CTGGI PMAA 2015 2929	20.219	33,767	—
Subtotal Highway Planning and Construction Cluster			<u>1,229,723</u>	<u>—</u>
<b>Total U.S. Department Of Transportation</b>			<u>1,229,723</u>	<u>—</u>

# EL PASO COUNTY, COLORADO

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2016

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Federal Grantor/Pass-Through Grantor/ Program Or Cluster Title	Grantor's Identification Number	Federal CFDA Number	Federal Expenditures	Expenditures To Sub-Recipients
<b>Small Business Administration</b>				
Passed through Colorado Office of Economic Development and International Trade Small Business Development Center (Core Funding Grant)	73-0400-0-1-376	59.037	\$ 85,000	\$ —
<b>Total Small Business Administration</b>			85,000	—
<b>U.S. Election Assistance Commission</b>				
Passed through Colorado Secretary of State Help America Vote Act Requirements Payments	95-1651-0-1-808	90.401	4,000	—
<b>Total U.S. Election Assistance Commission</b>			4,000	—
<b>U.S. Department Of Health And Human Services</b>				
Passed through Colorado Department of Human Services CCDF Cluster				
Child Care and Development Block Grant	75-1515-0-1-609	93.575	3,597,944	—
Child Care Mandatory and Matching Funds of the Child Care Development Fund	75-1536-0-1-506	93.596	5,071,793	—
Subtotal CCDF Cluster			8,669,737	—
Adjustment to Federal Assistance		93.xxx	(7,703)	—
Guardianship Assistance	75-1545-0-10609	93.090	62,162	—
Promoting Safe & Stable Families	75-1512-0-1-506	93.556	331,081	—
Temporary Assistance for Needy Families TANF Cluster	75-1552-0-1-609	93.558	16,191,304	—
Title IV-D Administration	75-1501-0-1-609	93.563	3,885,305	—
Child Support Enforcement Research	75-1501-0-1-609	93.564	60,163	—
Low-Income Home Energy Assistance (LEAP)	75-1502-0-1-609	93.568	2,923,469	—
Title IV-B	75-1536-0-1-506	93.645	562,874	—
Social Services Research and Development	75-1536-0-1-506	93.647	25,697	—
Title IV-E	75-1545-0-1-609	93.658	8,560,641	—
Adoption Assistance	75-1536-0-1-506	93.659	2,575,228	—
Social Services Block Grant Title XX	75-1534-0-1-506	93.667	3,993,730	—
Title IV-E (Independent Living)	75-1545-0-1-609	93.674	316,956	—
Title XIX/Medicaid Cluster	75-0512-0-1-551	93.778	4,161,943	—
Passed through Colorado Department of Local Affairs Community Service Block Grant	75-1536-0-1-506	93.569	488,907	—
Passed through Aspen Pointe Block Grant for Prevention and Treatment of Substance Abuse	75-1364-0-1-551	93.959	457,718	—
<b>Total U.S. Department Of Health And Human Services</b>			53,259,212	—
<b>White House Office Of National Drug Control Policy (ONDCP)</b>				
Rocky Mountain High Intensity Drug Trafficking Area - HIDTA	G14RM0034A	95.001	144,837	144,837
Rocky Mountain High Intensity Drug Trafficking Area - HIDTA		95.001	27,241	27,241
Rocky Mountain High Intensity Drug Trafficking Area - HIDTA	G15RM0034A	95.001	512,826	512,826
<b>Total White House Office Of National Drug Control Policy (ONDCP)</b>			684,904	684,904
<b>Department Of Homeland Security</b>				
Passed through Colorado Department of Public Safety Disaster Grants - Public Assistance (Presidentially Declared)	15-D4229-021	97.036	2,314	—
FEMA Hazard Mitigation Grants	MG4067-004-112	97.039	234,758	—
FEMA Hazard Mitigation Grants	MG4134-002-112	97.039	428,087	—
Subtotal - CFDA #97.039			662,845	—
<b>Total Department Of Homeland Security</b>			665,159	—
<b>Total Of Federal Awards</b>			\$ 68,950,687	\$ 1,211,122

# EL PASO COUNTY, COLORADO

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## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For The Year Ended December 31, 2016

### 1. **Organization**

The accompanying schedule of expenditures of federal awards presents the activity of all federal award programs of El Paso County, Colorado (the County), for the year ended December 31, 2016. All federal awards received directly from federal agencies, as well as federal awards passed through other governmental agencies, are included on the schedule.

### 2. **Basis Of Presentation**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the County and is presented on the modified accrual basis of accounting. The information in the accompanying schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in the schedule may differ from the amounts presented in, or used in, the preparation of the basic financial statements.

### 3. **Noncash**

The County received an asset from the U.S. Department of Justice through the Colorado Department of Public Safety. The asset was capitalized during the current year at the acquisition cost of the asset, and the County recognized revenue and expense at the acquisition cost of the asset.

### 4. **Indirect Costs**

The County has not elected to use the 10% de minimis indirect cost rate as allowed in the Uniform Guidance, Section 414.

**EL PASO COUNTY, COLORADO**

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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For The Year Ended December 31, 2016**

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**Section I - Summary Of Auditors' Results**

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**Financial Statements**

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with accounting principles generally accepted in the United States of America		Unmodified
Internal control over financial reporting:		
Material weakness(es) identified?	___ yes	___ <input checked="" type="checkbox"/> no
Significant deficiency(ies) identified?	___ yes	___ <input checked="" type="checkbox"/> none reported
Noncompliance material to financial statements noted?	___ yes	___ <input checked="" type="checkbox"/> no

**Federal Awards**

Internal control over major federal programs:		
Material weakness(es) identified?	___ yes	___ <input checked="" type="checkbox"/> no
Significant deficiency(ies) identified?	___ yes	___ <input checked="" type="checkbox"/> none reported
Type of auditors' report issued on compliance for major programs		Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	___ yes	___ <input checked="" type="checkbox"/> no

Identification of major federal programs:

**CFDA No. Name Of Federal Program Or Cluster**

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10.923	Emergency Watershed Protection Program
20.205, 20.219	Highway Planning and Construction Cluster
93.563	Child Support Enforcement
93.575, 93.596	Child Care Development Fund Cluster
93.658	Foster Care - Title IV-E
93.778	Medical Assistance Program - Title XIX Cluster

Dollar threshold used to distinguish between Type A and Type B programs:	\$2,068,521
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Auditee qualified as low-risk auditee?	___ yes	___ <input checked="" type="checkbox"/> no
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**EL PASO COUNTY, COLORADO**

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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (*CONTINUED*)**  
**For The Year Ended December 31, 2016**

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**Section II - Financial Statement Findings**

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None

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**Section III - Federal Award Findings And Questioned Costs**

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None



COMMISSIONERS:  
DARRYL GLENN (PRESIDENT)  
MARK WALLER (PRESIDENT PRO TEMPORE)

COLORADO

STAN VANDERWERF  
LONGINOS GONZALEZ, JR.  
PEGGY LITTLETON

ADMINISTRATION AND FINANCIAL SERVICES  
BUDGET, FINANCE AND COMPLIANCE

NIKKI S. SIMMONS, CPA, CPFO, ASSISTANT COUNTY CONTROLLER

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS For The Year Ended December 31, 2016

### Finding 2015-001 Eligibility

#### Material Weakness On Internal Control

##### CFDA 93.658 - Foster Care - Title IV-E

*Federal Agency:* U.S. Department of Health and Human Services

*Pass-Through Entity:* Colorado Department of Human Services

*Summary Of Prior Audit Finding:* The County is responsible for establishing internal controls over eligibility data to ensure recipients are in compliance with requirements of the grant.

*Views Of Responsible Officials And Planned Corrective Action:* Management agrees a control in this area would be appropriate. In order to strengthen controls in this area, a supervisor or lead worker in Finance will select a random monthly sample of completed IV-E eligibility determinations and ensure they were correctly completed within the 45-day required timeframe.

*Status:* The County has updated its policies and procedures over Title IV-E Foster Care eligibility determinations, and has implemented it for the current year.

### Finding 2015-002 Allowable Costs And Cost Principles

#### Significant Deficiency On Internal Control Over Compliance

##### CFDA 93.667 - Social Services Block Grant - Title XX

*Federal Agency:* U.S. Department of Health and Human Services

*Pass-Through Entity:* Colorado Department of Human Services

*Criteria Or Specific Requirement:* The County is responsible for verifying employment eligibility to comply with employment laws and to support allowed costs charged to federal programs.



***Views Of Responsible Officials And Planned Corrective Action:*** Management has the responsibility of retaining I-9's for all El Paso County employees. To ensure ongoing compliance, El Paso County will perform a quarterly review of a random sample of I-9's to include the applicable backup documentation. The Director or a manager in the Human Resources Department will verify the completed quarterly random sample by signature.

***Status:*** The County has updated its policies and procedures over I-9 documentation maintenance, and has implemented it for the current year.