
EL PASO COUNTY, COLORADO
FEDERAL AWARDS REPORTS
IN ACCORDANCE WITH THE
SINGLE AUDIT ACT
DECEMBER 31, 2018

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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 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, 2018, 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 25, 2019. 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 25, 2019

**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 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, 2018. 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 \$13,459,896 in federal awards and which is not included in the County's schedule of expenditures of federal awards for the year ended December 31, 2018. Our audit, as described below, did not include the operations of El Paso County Public Health because we performed the 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, 2018.

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 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 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 preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 25, 2019, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. 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 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

June 25, 2019

EL PASO COUNTY, COLORADO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2018

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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
U.S. Department Of Agriculture				
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	\$ 5,047,868	\$ —
State Administrative Matching Grants for the Supplemental Nutrition Program - Food Stamp Participation Program	12-3505-0-1-605	10.561	96,710	—
Subtotal - SNAP Cluster			5,144,577	—
Supplement Nutrition Assistance Program, Process, and Technology Improvement Grants				
	SNAP-PTI-FY17-CO-01	10.580	206,079	—
Total U.S. Department Of Agriculture			5,350,656	—
U.S. Department Of Housing And Urban Development				
CDBG - Entitlement Grants Cluster				
Community Development Block Grant	B14UC080005	14.218	96,375	96,375
Community Development Block Grant	B15UC080005	14.218	99,701	99,701
Community Development Block Grant	B16UC080005	14.218	283,761	50,847
Community Development Block Grant	B17UC080005	14.218	494,537	155,264
Community Development Block Grant	B18UC080005	14.218	322,816	198,082
Subtotal - CDBG - Entitlement Grants Cluster			1,297,190	600,269
CDBG - Disaster Recovery Grants Cluster				
Riverside Relocation Specialist	16-057	14.269	1,083,198	—
Chipita Park Road Design	CDBGDR2-ELP-01	14.269	219,845	—
Chipita Park Road Construction	CDBGDR3-ELP-03	14.269	57,250	—
Riverside Infrastructure Grant	CDBGDR2-ELP-02	14.269	1,525,000	—
Subtotal - CDBG - Disaster Recovery Grants Cluster			2,885,294	—
Total U.S. Department Of Housing And Urban Development			4,182,484	600,269
U.S. Fish & Wildlife Service				
Cheyenne Mountain Shooting Complex				
	CMS 78056	15.611	53,069	—
Colorado Parks and Wildlife - Shooting Range Grant				
	CMS 78056	15.626	56,931	—
Total U.S. Fish & Wildlife Service			110,000	—
U.S. Department Of Justice				
Internet Crimes Against Children Grant				
	2015-MC-FX-K030	16.543	1,596	—
Passed through Colorado Department of Public Safety				
Victims of Crime Assistance Program				
	2015-VA-GX-0040	16.575	114,318	—
Passed through the Colorado Springs Police Department				
Adult Sexual Response Team Grant				
	2017-WE-AX-0031	16.590	7,508	—
Office on Violence Against Women				
	2017-WE-AX-0031	16.590	106,796	—
Subtotal - CFDA 16.590			114,304	—
The Edward Bryne Memorial Justice Assistance Grant				
	2017-DJ-BX-0247	16.738	41,457	—
Bureau of Justice Services - Body-Worn Camera Grant				
	2016-BC-BX-K101	16.835	11,161	—
US Marshals Service Meridian Ridge				
	MOU-JLEOTFS4	16.922	36,621	—
US Marshals Service Task Force				
	MOU-JLEOTFS4	16.922	415	—
Subtotal - CFDA 16.922			37,036	—
Total U.S. Department Of Justice			319,872	—

EL PASO COUNTY, COLORADO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2018

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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
U.S. Department Of Labor				
Passed through Colorado Department of Labor and Employment				
Employment Service Cluster				
Wagner-Peysler - Employment Services	ES274781555A8/ES-29401-196-55-A-8	17.207	\$ 1,065,514	\$ —
Wagner-Peysler - Summer Job Hunt	ES274781555A8	17.207	43,000	—
Wagner-Peysler - Work Based Learning	ES274781555A8	17.207	60,557	—
Wagner-Peysler - Disability Employment Initiative	ES274781555A8	17.207	95,736	—
Subtotal - CFDA 17.207			1,264,807	—
Disabled Veterans' Outreach Program	DV26573155558	17.801	59,913	—
Local Veterans' Employment Representative Program	DV26573155558	17.804	17,118	—
Subtotal - Employment Service Cluster			1,341,838	—
WIOA Cluster				
Workforce Innovation and Opportunity Act Adult Program	AA-26769-15-55-A-8/AA-28306-16-55-A-8	17.258	1,818,566	—
Workforce Innovation and Opportunity Act Youth Work Based Program	AA-26769-15-55-A-8/AA-28306-16-55-A-8	17.258	22,000	—
Subtotal - CFDA 17.258			1,840,566	—
Workforce Innovation and Opportunity Act Youth Activities	AA-26769-15-55-A-8/AA-28306-16-55-A-8	17.259	1,302,353	—
Workforce Innovation and Opportunity Act Performance Incentive	AA-26769-15-55-A-8/AA-28306-16-55-A-8	17.259	48,265	—
Subtotal - CFDA 17.259			1,350,618	—
Workforce Innovation and Opportunity Act Enhanced Dislocated Worker Program	AA-26769-15-55-A-8	17.278	196,963	—
Workforce Innovation and Opportunity Act Dislocated Worker Program	AA-26769-15-55-A-8/AA-28306-16-55-A-8	17.278	275,986	—
Business Services	ES274781555A8	17.278	11,981	—
Sectors	AA-28306-16-55-A-8	17.278	19,575	—
Subtotal - CFDA 17.278			504,504	—
Subtotal - WIOA Cluster			3,695,687	—
Reemployment Services Assistance Program	UI281211660A8	17.225	11,942	—
Trade Adjustment Assistance	TA257161555A8	17.245	63,875	—
Apprenticeship USA	AP-300096-16-A-8	17.281	23,963	—
Total U.S. Department Of Labor			5,137,304	—
U.S. Department Of Transportation				
Passed through Colorado Department of Transportation				
Highway Planning and Construction Cluster				
Rainbow Falls	STM-P2CO-004	20.205	276,000	—
Fed Aid Hwy - Falcon Park & Ride	AQC - C040-025	20.205	264,477	—
Charter Oak Ranch Road	STM - C040-041	20.205	217,005	—
Holtwood Road Bridge Replacement	BRO C040-036	20.205	76,221	—
Golden Lane Road Bridge Replacement	BRO C040-031	20.205	559,443	—
Oil Well Road Bridge Replacement	BRO C040-030	20.205	1,818	—
Highway 105	STA 105A-014	20.205	3,349	—
Judge Orr Culvert	ER C040-047	20.205	215,134	—
Total U.S. Department Of Transportation			1,613,448	—
Small Business Development Centers				
Small Business Development Centers (Core) Funding Grant	73-0400-0-1-376	59.037	80,000	—
Total Small Business Development Centers			80,000	—

EL PASO COUNTY, COLORADO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2018

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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
U.S. Department Of Health And Human Services				
Passed through Colorado Department of Human Services				
CCDF Cluster				
Child Care and Development Block Grant - Discretionary Fund	75-1515-0-1-609	93.575	\$ 5,289,311	\$ —
Child Care Mandatory and Matching Funds of the Child Care Development Fund	75-1536-0-1-506	93.596	4,778,133	—
Subtotal CCDF Cluster			10,067,445	—
Adjustment to Federal Assistance		93.xxx	(9,251)	—
Guardianship Assistance	75-1545-0-10609	93.090	74,884	—
Promoting Safe, Stable Families-Family Preservation Services	75-1512-0-1-506	93.556	176,627	—
Temporary Assistance for Needy Families (TANF)	75-1552-0-1-609	93.558	15,978,315	—
Child Support Title IV-D Administration	75-1501-0-1-609	93.563	4,394,559	—
Child Support Enforcement Research	75-1501-0-1-609	93.564	33,771	—
Low-Income Home Energy Assistance (LEAP)	75-1502-0-1-609	93.568	38,883	—
Title IV-B	75-1536-0-1-506	93.645	599,880	—
Social Services Research and Development	75-1536-0-1-506	93.647	5,072	—
Foster Care - Title IV-E	75-1545-0-1-609	93.658	7,862,271	—
Title IV-E Wavier Demonstration Project - Family Engagement	75-1545-0-1-609	93.658	183,290	—
Title IV-E Wavier Demonstration Project - Kinship Supports	75-1545-0-1-609	93.658	875,793	—
Trauma-Informed Child Assessment	75-1545-0-1-609	93.658	23,328	—
Subtotal - CFDA 93.658			8,944,682	—
Adoption Assistance	75-1536-0-1-506	93.659	2,327,843	—
Social Services Block Grant Title XX	75-1534-0-1-506	93.667	2,314,567	—
Independent Living Program - Chafee	75-1545-0-1-609	93.674	242,258	—
Medical Assistance Program - Title XIX	75-0512-0-1-551	93.778	5,774,814	—
Passed through Colorado Department of Local Affairs				
Community Service Block Grant	75-1536-0-1-506	93.569	517,351	—
Total U.S. Department Of Health And Human Services			51,481,700	—
White House Office Of National Drug Control Policy (ONDCP)				
Rocky Mountain High Intensity Drug Trafficking Area - HIDTA	G17RM0034A	95.001	99,070	—
Rocky Mountain High Intensity Drug Trafficking Area - HIDTA	G18RM0034A	95.001	519,358	—
Total White House Office Of National Drug Control Policy (ONDCP)			618,428	—
U.S. Department Of Homeland Security				
FEMA DR 4229	15-D4229-021	97.036	107,358	—
Total U.S. Department of Homeland Security			107,358	—
Total Of Federal Awards			\$ 69,001,250	\$ 600,269

EL PASO COUNTY, COLORADO

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For The Year Ended December 31, 2018

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, 2018. 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 Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (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. **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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended December 31, 2018**

Section I - Summary Of Auditors' Results

Financial Statements

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

Federal Awards

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

Identification of major federal programs:

<u>CFDA No.</u>	<u>Name Of Federal Program Or Cluster</u>
14.218	CDBG - Entitlement Grants Cluster
14.269	CDBG - Disaster Recovery Grants Cluster
17.207, 17.801, 17.804	Employment Services Cluster
17.258, 17.259, 17.278	WIOA Cluster
93.563	Child Support Enforcement
93.575, 93.596	Child Care Development Fund (CCDF) Cluster
93.659	Adoption Assistance
93.667	Social Services Block Grant

Dollar threshold used to distinguish between Type A and Type B programs:	\$2,070,038
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Auditee qualified as low-risk auditee?	_____ yes	___✓___ no
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EL PASO COUNTY, COLORADO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (*CONTINUED*)
For The Year Ended December 31, 2018

Section II - Financial Statement Findings

None

Section III - Federal Award Findings And Questioned Costs

None



COLORADO

COMMISSIONERS:
MARK WALLER (CHAIR)
LONGINOS GONZALEZ, JR. (VICE-CHAIR)

HOLLY WILLIAMS
STAN VANDERWERF
CAMI BREMER

FINANCIAL SERVICES DEPARTMENT
FINANCE DIVISION
DEBBIE PERRY, FINANCE MANAGER

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS For The Year Ended December 31, 2017

Finding 2017-001 Cash Management and Earmarking

Material Weakness On Internal Control over Compliance

CFDA 17.258, 17.259, 17.278 – WIOA Cluster

CFDA 17.207, 17.801, 17.804 – Employment Services Cluster

Federal Agency: U.S. Department of Labor

Pass-Through Entity: Colorado Department of Labor

Summary Of Prior Audit Finding: The County is responsible for establishing internal controls over cash management and earmarking to ensure receipts and expenditures of federal reimbursements 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, the Executive Director now approves the cash draw and any other accounting entries into the CLEAR system.

Status: The County has updated its policies and procedures over cash management and earmarking to ensure receipts and expenditures of federal reimbursements receive proper approval, and has implemented it for the current year.





Finding 2017-002 Allowable Activities And Costs

Significant Deficiency On Internal Control Over Compliance

CFDA 17.258, 17.259, 17.278 – WIOA Cluster

CFDA 17.207, 17.801, 17.804 – Employment Services Cluster

Federal Agency: U.S. Department of Labor

Pass-Through Entity: Colorado Department of Labor

Summary Of Prior Audit Finding: The County is expected to have internal controls in place to ensure only allowable cost and cost activities are passed through for reimbursement using federal funds.

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, the County will generate reports every pay period showing any missing approvals of timesheets. The reports will be given to Department Executive Directors bi-weekly, and each Director must verify that all timecards listed on the report are approved, and sign off on the report.

Status: The County has updated its policies and procedures over time card approval, and has implemented it for the current year.