

PROWERS COUNTY  
SINGLE AUDIT PACKAGE

Financial Statement and  
Report of Independent Auditor  
For the Year Ended December 31, 2019

PROWERS COUNTY  
SINGLE AUDIT PACKAGE  
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December 31, 2019

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## INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners  
Prowers County, Colorado

### Report on Schedule of Expenditures of Federal Awards

I have audited the accompanying Schedule of Expenditures of Federal Awards for the Prowers County, Colorado for the year ended December 31, 2019.

#### **Management's Responsibility**

Management is responsible for the preparation and fair presentation of the Schedule of Expenditures of Federal Awards in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of this schedule that is free from material misstatement, whether due to fraud or error.

#### **Auditor's Responsibility**

My responsibility is to express an opinion on the Schedule of Expenditures of Federal Awards based on my audit.

I conducted my audit 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 Title 2 U.S. code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that I plan and perform the audit to obtain reasonable assurance about whether the Schedule of Expenditures of Federal Awards is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedule of Expenditures of Federal Awards. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

#### **Opinion**

In my opinion, the Schedule of Expenditures of Federal Awards presents fairly, in all material respects, the expenditures of federal awards of Prowers County, Colorado in accordance with accounting principles generally accepted in the United States of America.

*Paul D. Miller, CPA, LLC*

Grand Junction, CO

May 22, 2020

**PROWERS COUNTY**  
**Schedule of Expenditures of Federal Awards**  
**For The Year Ended December 31, 2019**

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	AGENCY OR PASS- THROUGH NUMBER	FEDERAL DISBURSEMENTS/ EXPENDITURES
<b>DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>			
CCDF Cluster:			
Child Care Mandatory & Matching Funds	93.575	CO Dept. of Human Services	\$ 263,257
Child Care Mandatory & Matching Funds	93.596	CO Dept. of Human Services	63,789
Total CCDF Cluster			<u>327,046</u>
TANF- Colo Works	93.558	CO Dept. of Human Services	* 581,846
Child Support Enforcement	93.563	CO Dept. of Human Services	244,622
Low-Income Home energy Assistance (LEAP)	93.568	CO Dept. of Human Services	2,310
Promoting Safe & Stable Families	93.556	CO Dept. of Human Services	51,464
Guardianship Assistance	93.090	CO Dept. of Human Services	1,416
Title IV-B Child Care	93.645	CO Dept. of Human Services	15,070
Title IV-E Foster Care	93.658	CO Dept. of Human Services	* 189,945
Title IV-E Adoption	93.659	CO Dept. of Human Services	15,847
Social Service Block Grant	93.667	CO Dept. of Human Services	60,775
Title XIX Medicaid	93.778	CO Dept. of Human Services	219,595
Subtotal CO Dept. of Human Services			<u>1,709,936</u>
Preventive Health & Health Service Block Grant (PPHF)	93.074	CO Dept. of Public Health & Environment	5,547
Public Health Emergency Preparedness	93.069	CO Dept. of Public Health & Environment	20,872
Injury Prevention, Control Research, State & Community Based Programs	93.136	CO Dept. of Public Health & Environment	12,500
Childhood Immunization Grant	93.268	CO Dept. of Public Health & Environment	1,381
National bioterrorism Hospital Preparedness	93.889	CO Dept. of Public Health & Environment	104,644
IMM Core Grant	93.539	CO Dept. of Public Health & Environment	9,367
Preventative Health & Health Services Block Grant	93.991	CO Dept. of Public Health & Environment	5,000
Maternal & Child Health Services Block Grant	93.994	CO Dept. of Public Health & Environment	17,357
Subtotal CO Dept. of Public Health & Environment			<u>176,668</u>
Total US Department of Health & Human Services			<u>1,886,604</u>
Community Services Block Grant	93.044	LAVAA	42,288
Community Service Block Grant-Stephanie Tubbs Jones CWSP	93.569	Dept. of Local Affairs	12,222
Subtotal Dept. of Local Affairs			<u>54,510</u>
Single Entry Point	93.778	# Health Care Policy & Fin.	276,574
Subtotal Health Care Policy & Finance			<u>276,574</u>
<b>US DEPARTMENT OF TRANSPORTATION</b>			
Formula Gants for Other Than Urbanized Areas	20.509	Colo. Dept. of Transportation	183,287
Subtotal US Department of Transportation			<u>183,287</u>
<b>US DEPARTMENT OF AGRICULTURE</b>			
Women, Infant, & Children	10.557	CO Dept. of Public Health & Environment	102,648
WIC Non-Cash Assistance	10.557	CO Dept. of Public Health & Environment	289,275
		TOTAL WIC	<u>391,923</u>
Child & Adult Care Food Program	10.558	CO Dept. of Public Health & Environment	81,106
Food Stamp Administration	10.561	CO Dept. of Human Services	197,298
Subtotal US Department of Agriculture			<u>278,404</u> <u>670,327</u>
<b>US DEPARTMENT OF HOMELAND SECURITY</b>			
Emergency Management Performance Grant	97.042	CO Dept. of Public Health & Environment	17,500
<b>PASSED-THRU FUNDS:</b>			
TEFAP Commodities	10.569	+ Colorado Department of Human Services	85,023
SFOO Rehabilitation Program	14.228	+ CO Dept. of Local Affairs	27,673
Prowers County Business Loan Fund	14.228	+ CO Dept. of Local Affairs	118,320
Subtotal Passed-Thru Funds			<u>231,016</u>
<b>TOTAL FEDERAL FINANCIAL ASSISTANCE</b>			<u>\$ 3,319,818</u>

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**NOTE 1: BASIS OF PRESENTATION**

Note: The accompanying schedule of expenditures of federal awards includes the federal grant activity of Prowers County under programs of the federal government for the year ended December 31, 2019, and is presented on the accrual basis of accounting.

The information in this 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 (Uniform Guidance).

Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

The 10% de Minimis rule is not used.

\* Denotes Major Program  
+ Pass thru funds to a sub-recipient  
# Sub-award contract number 19-110373 & 19-110373A1

PROWERS COUNTY  
 Schedule of Findings and Questioned Costs And  
 Prior Years Findings and Questioned Costs  
 For the Year Ended December 31, 2019

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued: UNMODIFIED

Internal control over financial reporting:

Material weakness identified? NONE NOTED

Significant deficiency identified  
that is not considered material  
weaknesses? NONE NOTED

Noncompliance material to financial  
Statements noted? NONE NOTED

Federal Awards

Internal control over major programs:

Material weakness identified? NONE NOTED

Significant deficiency identified  
that is not considered material  
weaknesses? NONE NOTED

Type of auditor’s report issued: UNMODIFIED

Any auditing findings that are  
required to be reported in  
accordance with the Uniform Guidance NONE NOTED

Identification of major program:

93.558	CCDF-TANF-Colorado Works
93.658	Title IV-E Foster Care

Dollar threshold used to distinguish between

Type A and Type B programs \$750,000

Auditee qualified as low-risk auditee? YES

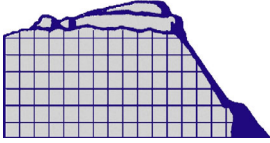
PROWERS COUNTY  
Schedule of Findings and Questioned Costs And  
Prior Years Findings and Questioned Costs  
For the Year Ended December 31, 2019

SECTION II – FINANCIAL STATEMENT FINDINGS  
NONE NOTED

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS  
NONE NOTED

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

NONE



## Paul D. Miller CPA, LLC.

Certified Public Accountant

### INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of County Commissioners  
Prowers County, Lamar, Colorado

I 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 information of Prowers County Department of Human Services, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise Prowers County Department of Human Service's basic financial statements, and have issued my report thereon dated May 22, 2020.

#### **Internal Control over Financial Reporting**

In planning and performing my audit of the financial statements, I considered Prowers County, Department of Human Service's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Prowers County, Department of Human Service's internal control. Accordingly, I do not express an opinion on the effectiveness of Prowers County, Department of Human Service'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. My 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 my audit I did not identify any deficiencies in internal control that I 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 Prowers County, Department of Human Service's financial statements are free from material misstatement, I 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 my audit, and accordingly, I do not express such an opinion. The results of my 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 my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

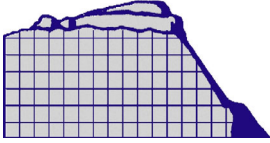
*Paul D. Miller, CPA, LLC*

Grand Junction, Colorado

May 22, 2020

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Paul D. Miller, C.P.A.  
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE

To the Board of County Commissioners  
Prowers County, Lamar, Colorado

**Report on Compliance for Each Major Federal Program**

I have audited Prowers County's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Prowers County's major federal programs for the year ended December 31, 2019. Prowers County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

My responsibility is to express an opinion on compliance for each of County's major federal programs based on my audit of the types of compliance requirements referred to above. I conducted my 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 Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that I 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 Prowers County's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances.

I believe that my audit provides a reasonable basis for my opinion on compliance for each major federal program. However, my audit does not provide a legal determination of Prowers County's compliance.

***Opinion on Each Major Federal Program***

In my opinion, Prowers County, Lamar, Colorado 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, 2019.

**Report on Internal Control over Compliance**

Management of Prowers 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 my audit of compliance, I considered Prowers 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, I do not express an opinion on the effectiveness of Prowers 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 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.

My 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. I did not identify any deficiencies in internal control over compliance that I 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 my 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.

*Paul D. Miller, CPA LLC*

Grand Junction, CO

May 22, 2020