
EL PASO COUNTY PUBLIC HEALTH
FEDERAL AWARDS REPORTS
IN ACCORDANCE WITH THE
SINGLE AUDIT ACT AND
UNIFORM GUIDANCE
DECEMBER 31, 2020

Contents

	Page
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 <i>Government Auditing Standards</i>	1 - 2
Independent Auditors' Report On Compliance For The Major Federal Programs, Report On Internal Control Over Compliance And Report On The Schedule Of Expenditures Of Federal Awards Required By The Uniform Guidance.....	3 - 5
Schedule Of Expenditures Of Federal Awards	6
Notes To Schedule Of Expenditures Of Federal Awards	7
Schedule Of Findings And Questioned Costs	8 - 9



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CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS CONSULTANTS

**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 Health
El Paso County Public Health
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 and the major fund of El Paso County Public Health (the Department), as of and for the year ended December 31, 2020, and the related notes to financial statements, which collectively comprise the Department's basic financial statements, and have issued our report thereon dated June 14, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Department's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Department'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 Department's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose Of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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 14, 2021

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

Board of Health
El Paso County Public Health
Colorado Springs, Colorado

Report On Compliance For The Major Federal Programs

We have audited El Paso County Public Health's (the Department) compliance with the types of compliance requirements described in the Office of Management and Budget's *OMB Compliance Supplement* that could have a direct and material effect on the Department's major federal programs for the year ended December 31, 2020. The Department's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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 Department'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 Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (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 Department'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 the major federal programs. However, our audit does not provide a legal determination of the Department's compliance.

Opinion On The Major Federal Programs

In our opinion, the Department complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended December 31, 2020.

Report On Internal Control Over Compliance

Management of the Department 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 Department's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal programs to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal programs 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 Department'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 governmental activities and the major fund of the Department as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Department's basic financial statements. We have issued our report thereon dated June 14, 2021, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise 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 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 financial statements or to the 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 financial statements as a whole.

RubinBrown LLP

June 14, 2021

EL PASO COUNTY PUBLIC HEALTH

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For The Year Ended December 31, 2020

Program	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures	Expenditures To Sub- Recipients
Department Of Agriculture				
Passed through the Colorado Department of Public Health and Environment				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	20FHLA104871	\$ 2,434,663	\$ —
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	2021*2066	936,323	—
WIC Breastfeeding Peer Counselor	10.557	20RHLA140926	63,522	—
WIC Breastfeeding Peer Counselor	10.557	2021*2066	29,965	—
Special Supplemental Nutrition Program for Women, Infants, and Children - Non-cash	10.557	N/A	7,374,140	—
Total Department Of Agriculture			10,838,613	—
Department of Treasury				
Passed through El Paso County				
COVID-19 - Coronavirus Relief Fund	21.019	N/A	4,400,000	—
Passed through the Colorado Department of Public Health and Environment				
COVID-19 - Coronavirus Relief Fund	21.019	N/A	922,763	—
Total Department of Treasury			5,322,763	—
Department Of Health And Human Services				
Passed through the Colorado Department of Public Health and Environment				
Public Health Emergency Preparedness - Cities Readiness Initiative	93.069	2020*369	59,248	—
Public Health Emergency Preparedness - Cities Readiness Initiative	93.069	2020*369	58,954	—
Public Health Emergency Preparedness - CORE	93.069	2020*244	276,408	—
Public Health Emergency Preparedness - CORE	93.069	2020*244	320,873	—
Subtotal CFDA #		93.069	715,483	—
Family Planning Services - Title X	93.217	2018*3651	32,908	—
Family Planning Services - Title X	93.217	2021*0272	101,600	—
Subtotal CFDA #		93.217	134,508	—
Immunization Core Services	93.268	N/A	124,473	—
Immunization Core Services	93.268	N/A	80,533	—
Subtotal CFDA #		93.268	205,006	—
Surveillance for Diseases Among Immigrants and Refugees	93.755	FAAA20200003032	100	—
Preventive Health Services - Sexually Transmitted Diseases Control Grants	93.977	202,000,003,152	10,458	—
Maternal and Child Health Services Block Grant to the States - Child Adolescent	93.994	20FHLA002282	125,331	—
Maternal and Child Health Services Block Grant to the States - Child Adolescent	93.994	2021*2100	105,659	—
Maternal and Child Health Services Block Grant to the States - Child Care Coordination	93.994	20FHLA002282	172,027	—
Maternal and Child Health Services Block Grant to the States - Child Care Coordination	93.994	2021*2100	102,292	—
Subtotal CFDA #		93.994	505,309	—
Total Department Of Health And Human Services			1,570,864	—
Total Expenditures Of Federal Awards			\$ 17,732,240	\$ —

EL PASO COUNTY PUBLIC HEALTH

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

December 31, 2020

1. **Basis Of Presentation And Basis Of Accounting**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of El Paso County Public Health (the Department) 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.

2. **Noncash Items**

The Special Supplemental Food Program for Women, Infants, and Children, CFDA No. 10.557, includes \$7,374,140 of food vouchers provided to individuals in the Department's service area, as reported by the Colorado Department of Public Health and Environment.

3. **Indirect Costs**

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

EL PASO COUNTY PUBLIC HEALTH

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended December 31, 2020

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 noted

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 noted

Type of auditors' report issued on compliance for major federal 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:

CFDA Number(s) Name Of Federal Program Or Cluster

20.019	Coronavirus Relief Fund
93.069	Public Health Emergency Preparedness

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000

Auditee qualified as low-risk auditee?

yes ___ no

EL PASO COUNTY PUBLIC HEALTH

SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)*
For The Year Ended December 31, 2020

Section II - Financial Statement Findings

None

Section III - Federal Award Findings And Questioned Costs

None