

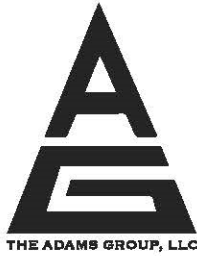
PARK COUNTY, COLORADO

**FEDERAL AWARDS REPORT IN ACCORDANCE
WITH THE UNIFORM GRANT GUIDANCE**

YEAR ENDED DECEMBER 31, 2020

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CERTIFIED PUBLIC ACCOUNTANTS

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*

To the Board of County Commissioners
Park County, 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, each major fund, and the aggregate remaining fund information of Park County, Colorado, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise Park County, Colorado's basic financial statements and have issued our report thereon dated July 12, 2021.

Internal Control over Financial Reporting

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

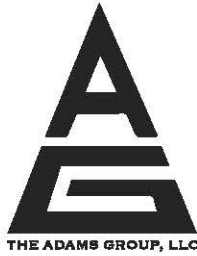
As part of obtaining reasonable assurance about whether Park County, Colorado's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and 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 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.

The Adams Group, LLC

Denver, Colorado
July 12, 2021



CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR THE MAJOR PROGRAM
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE
UNIFORM GUIDANCE

To the Board of County Commissioners
Park County, Colorado

Report on Compliance for the Major Federal Program

We have audited Park County, Colorado'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 Park County, Colorado's major federal programs for the year ended December 31, 2020. Park County, Colorado'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 Park County, Colorado's major federal program 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* (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 Park County, Colorado'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 program. However, our audit does not provide a legal determination of Park County, Colorado's compliance.

Opinion on the Major Federal Program

In our opinion, Park County, Colorado 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 program for the year ended December 31, 2020.

Report on Internal Control over Compliance

Management of Park County, Colorado 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 Park County, Colorado'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 Park County, Colorado'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, each major fund, and the aggregate remaining fund information of Park County, Colorado, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise Park County, Colorado's basic financial statements. We issued our report thereon dated July 12,

2021, 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.

The Adams Group, LLC

Denver, Colorado
July 12, 2021

Park County, Colorado
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2020

Program Description	CDFA #	Pass-through Entity Identifying Number	2020 TOTAL EXPENDITURES	EXPENDITURES TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE				
Passed through the Colorado Department of Health And Environment				
Special Supplemental Nutrition Program for Women Infants, and Children	10.557	*	\$ 70,839	\$ -
Special Supplemental Nutrition Program for Women Infants, and Children	10.557	*	42,912	-
Passed through the Colorado Department of Human Services				
Supplemental Nutrition Assistance Program	10.551	*	19	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP Cluster)	10.561	*	98,870	-
Total SNAP Cluster			98,889	-
Passed through Food Bank of the Rockies				
Emergency Food Assistance Program (Food Commodities) (Food Distribution Cluster)	10.569	*	27,649	27,649
Passed through the State of Colorado				
Schools and Roads - Grants to States (Forest Service Schools and Roads Cluster)	10.665	*	377,455	254,628
Total U.S. Department of Agriculture			617,744	282,277
U.S. DEPARTMENT OF INTERIOR				
National Heritage Area Federal Financial Assistance	15.939	P18AC00773	14,705	7,400
National Heritage Area Federal Financial Assistance	15.939	P19AC00623	287,291	86,088
Passed through the Colorado Parks and Wildlife				
Wildlife Restoration and Basic Hunter Education (Fish and Wildlife Cluster)	15.611	CMS# 105657	17,384	-
Total U.S. Department of Interior			319,380	93,488
U.S. DEPARTMENT OF JUSTICE				
Crime Victim Assistance	16.575	2018-VA-19-137-11	89,294	-
Total U.S. Department of Justice			89,294	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through the Colorado Department of Health And Environment				
Coronavirus Relief Fund	21.019	*	59,946	-
Performance Partnership Grants	66.605	*	2,443	-
Public Health Emergency Preparedness	93.069	*	33,742	-
Immunization Cooperative Agreements	93.268	*	9,000	-
Maternal and Child Health Services Block Grant to the States	93.994	*	11,454	-
Medical Assistance Program (Medicaid Cluster)	93.778	*	162,230	-
Passed through the Colorado Department of Human Services				
Coronavirus Relief Fund	21.019	*	32,196	-
Guardianship Assistance	93.090	*	1,757	-
Temporary Assistance for Needy Families (TANF Cluster)	93.558	*	303,739	-
Child Support Enforcement	93.563	*	103,739	-
Low-Income Home Energy Assistance	93.568	*	37,329	-
Child Care and Development Block Grant	93.575	*	81,200	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	*	28,459	-
Total CCDF Cluster			109,659	-
Stephanie Tubbs Jones child Welfare Services Program	93.645	*	7,297	-
Foster Care - Title IV-E	93.658	*	180,820	-
Adoption Assistance	93.659	*	30,391	-
Social Services Block Grant	93.667	*	65,103	-
Total U.S. Department of Human Services			1,150,845	-
Passed through the Colorado Department of Local Affairs				
Coronavirus Relief Fund	21.019	CRVF CM-053	711,411	-
U.S. Department of Homeland Security				
Passed through Colorado Office of Emergency Management				
Emergency Management Performance Grant	97.042	20EM-21-42	42,000	-
Homeland Security Grant Program	97.067	17SHS18SCR	7,996	-
Hazard Mitigation Grant	97.039	19-D5155-PRK	36,328	-
Total U.S. Department of Homeland Security			86,324	-
Total Federal Award Expenditures			\$ 2,974,998	\$ 375,765

* Pass through grant number not available

PARK COUNTY, COLORADO
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2020

Note 1 General

The accompany Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the Park County, Colorado primary government (the County). The County's reporting entity is defined in Note 1 to the County's basic financial statements. All federal assistance received by the primary government directly from federal agencies, as well as federal financial assistance passed through other government agencies and not-for-profit organizations, including the State of Colorado, is included on the schedule. In addition, federal financial assistance awarded directly to eligible County Social Services recipients via Electronic Benefits Transfer (EBT) is also included in the schedule. The State of Colorado issues EBT to the eligible County recipients. Only the federal amount of such pass-through awards and EBT is included in the schedule.

Note 2 Basis of Presentation

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)*. Because the schedule presents only a selected portion of the operations of Park, County, Colorado, it is not intended to and does not present the financial position of the operations of Park County, Colorado, and it is not intended to and does not present the financial position, changes in net assets, or cash flows of Park County, Colorado.

Note 3 Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein, certain types of expenditures are not allowable or are limited as to reimbursement.

Note 4 Indirect Costs

Park County, Colorado has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 5 Noncash Programs

Certain federal assistance programs do not involve cash awards of the County. Of the federal expenditures presented in the accompanying schedule of expenditures of federal awards, noncash award programs include the following:

PARK COUNTY, COLORADO
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2020

Note 5 Noncash Programs (continued)

Special Supplemental Nutrition Program for Women, Infants, and Children	CFDA No. 10.557	\$70,839
Emergency Food Assistance Program	CFDA No. 10.569	\$27,649

PARK COUNTY, COLORADO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2020

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: *unmodified opinion*

Internal control over financial reporting:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified? _____ Yes X No

Noncompliance material to financial statements noted? _____ Yes X No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified? _____ Yes X No

Type of auditors' report issued on compliance for major programs: *unmodified opinion*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ Yes X No

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
21.019	Coronavirus Relief Fund

Dollar threshold used to distinguish between type A and type B programs: \$ 750,000

Auditee qualified as low-risk auditee? X Yes _____ No

PARK COUNTY, COLORADO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2020

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Section III Findings – Findings and Questioned Costs – Major Federal Program

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).

Section IV Findings – Prior Year Findings

There are no prior year findings or questioned costs that are required to be reported.