
EL PASO COUNTY PUBLIC HEALTH

SINGLE AUDIT REPORT

DECEMBER 31, 2021

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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 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, 2021, and the related notes to financial statements, which collectively comprise the Department's basic financial statements, and have issued our report thereon dated June 16, 2022.

Report On 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 or significant deficiencies may exist that have not been identified.

Report On 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 15, 2022

**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 Health
El Paso County Public Health
Colorado Springs, Colorado

Report On Compliance For Each Major Federal Programs

Opinion On Each Major Federal Program

We have audited El Paso County Public Health's (the Department) compliance with the types of compliance requirements identified as subject to audit in the Office of Management and Budget's *OMB Compliance Supplement* that could have a direct and material effect on each of the Department's major federal programs for the year ended December 31, 2021. The Department's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Department complied, in all material respects, with the 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, 2021.

Basis For Opinion On Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibility under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities For The Audit Of Compliance section of our report.

We are required to be independent of the Department and to meet our ethical responsibilities in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Department's compliance with the compliance requirements referred to above.

Responsibilities Of Management For Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Department's federal programs.

Auditors' Responsibilities For The Audit Of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Department's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards* and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Department's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards* and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Department's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the Department's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the Department's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report On 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 Auditors' Responsibilities For The Audit Of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 and the major fund of the Department as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Department's basic financial statements. We issued our report thereon dated June 15, 2022, 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 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 15, 2022

EL PASO COUNTY PUBLIC HEALTH
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2021

Program	Federal Assistance Listing	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	2021*2572	\$ 2,350,243	\$ —
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	2022*2347	916,058	—
WIC Breastfeeding Peer Counselor	10.557	2021*2066	81,050	—
WIC Breastfeeding Peer Counselor	10.557	2022*2089	27,290	—
Special Supplemental Nutrition Program for Women, Infants, and Children - Non-cash	10.557	N/A	7,523,815	—
Total Department Of Agriculture			10,898,456	—
Department of Treasury				
Passed through El Paso County				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	3,333,112	—
Passed through the Colorado Department of Public Health and Environment				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	28,226	—
Total Department of Treasury			3,361,338	—
Department Of Health And Human Services				
CDC Grant - Drug-Free Communities Support				
	93.276	1 NU17CE0101007-01-00	18,274	—
CDC Grant - COVID-19 Health Disparities				
	93.391	6 NH75OT000003-01-01	69,089	—
Passed through the Colorado Department of Public Health and Environment				
Public Health Emergency Preparedness - Cities Readiness Initiative	93.069	2020*369	58,961	—
Public Health Emergency Preparedness - Cities Readiness Initiative	93.069	CT FHJA 2022*0372	62,548	—
Public Health Emergency Preparedness - CORE	93.069	2020*0244	254,122	—
Public Health Emergency Preparedness - CORE	93.069	2022*0071	252,472	—
Subtotal Assistance Listing Number		93.069	628,103	—
Family Planning Services - Title X				
	93.217	2021*0272	58,036	—
Family Planning Services - Title X	93.217	CT FHJA 2021*0272	104,945	—
Subtotal Assistance Listing Number		93.217	162,981	—
Immunization Core Services				
	93.268	FHJA 202100010277	638,505	—
Immunization Core Services	93.268	FHJA 202100006280	1,720,521	—
Subtotal Assistance Listing Number		93.268	2,359,026	—
ELC				
	93.323	FHJA 202000013529	4,542,302	—
ELC Expansion	93.323	FHJA 202100010504	189,401	—
Subtotal Assistance Listing Number		93.323	4,731,703	—
Emergency Preparedness - Phase I				
	93.354	2020*10678	313,416	—
Emergency Preparedness - Phase II	93.354	FHJA202000012585	280,800	—
Subtotal Assistance Listing Number		93.354	594,216	—
Surveillance for Diseases Among Immigrants and Refugees				
	93.755	FAAA20200003032	800	—
Preventive Health Services - Sexually Transmitted Diseases Control Grants				
	93.977	202000003152	25,897	—
OPHP LPHA PBG				
	93.991	FAAA202100010235	50,000	—
Maternal and Child Health Services Block Grant to the States - Child Adolescent				
	93.994	2021*2100	171,742	—
Maternal and Child Health Services Block Grant to the States - Child Care Coordination	93.994	2021*2100	286,560	—
Maternal and Child Health Services Block Grant to the States - Child Adolescent/Child Care Coordination	93.994	2022*0903	155,890	—
Subtotal Assistance Listing Number		93.994	614,192	—
Total Department Of Health And Human Services			9,254,281	—
Total Expenditures Of Federal Awards			\$ 23,514,075	\$ —

EL PASO COUNTY PUBLIC HEALTH

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

December 31, 2021

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 \$7,523,815 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, 2021**

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
21.027	Coronavirus State and Local Fiscal Recovery Funds
93.268	Immunization Core Services
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases

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, 2021

Section II - Financial Statement Findings

None

Section III - Federal Award Findings And Questioned Costs

None