

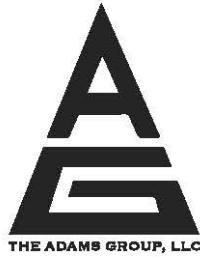
**PARK COUNTY, COLORADO**

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

**YEAR ENDED DECEMBER 31, 2021**

## Table of Contents

	Page(s)
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 Program and on Internal Control Over Compliance; and on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	3 – 5
Schedule of Expenditures of Federal Awards	6
Notes to the Schedule of Expenditures of Federal Awards	7 – 8
Schedule of Findings and Questioned Costs	9 – 10
Summary Schedule of Prior Audit Findings	10



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 (the County), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated September 26, 2022.

**Report on 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) 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 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 or significant deficiencies may exist that were not identified.

### **Report on Compliance and Other Matters**

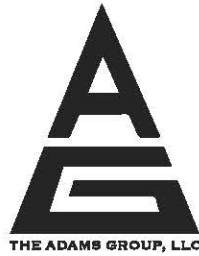
As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material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

*The Adorno Group, LLC*

Denver, Colorado  
September 26, 2022



CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR THE MAJOR PROGRAM  
AND 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**

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

We have audited Park County, Colorado's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the County's major federal programs for the year ended December 31, 2021. The County'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, 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 the major federal programs for the year ended December 31, 2021.

***Basis for Opinion on the Major Federal Program***

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). Our responsibilities 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 County and to meet our other 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 County'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 County'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 County'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 generally accepted auditing standards, *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 County's compliance with the requirements of the major federal programs as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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 County'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 County'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 County'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, each major fund, and the aggregate remaining fund information of Park County, Colorado, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated September 26, 2022, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purposes 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 related 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  
September 26, 2022

Park County, Colorado  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended December 31, 2021

Program Description	CDFA #	Pass-through Entity Identifying Number	2021 TOTAL EXPENDITURES	EXPENDITURES TO SUBRECIPIENTS
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
<b>Passed through the Colorado Department of Public Health And Environment</b>				
Special Supplemental Nutrition Program for Women Infants, and Children	10.557	*	\$ 59,682	\$ -
Special Supplemental Nutrition Program for Women Infants, and Children	10.557	*	41,733	-
<b>Passed through the Colorado Department of Human Services</b>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP Cluster)	10.561	*	87,781	-
<b>Passed through Colorado Department of Human Services</b>				
Emergency Food Assistance Program (Food Commodities) (Food Distribution Cluster)	10.569	*	24,188	24,188
<b>Passed through the State of Colorado</b>				
Schools and Roads - Grants to States (Forest Service Schools and Roads Cluster)	10.665	*	340,380	235,999
<b>Total U.S. Department of Agriculture</b>			<b>553,764</b>	<b>260,187</b>
<b>U.S. DEPARTMENT OF INTERIOR</b>				
National Heritage Area Federal Financial Assistance	15.939	P18AC00773	40,298	-
National Heritage Area Federal Financial Assistance	15.939	P19AC00623	38,414	7,500
National Heritage Area Federal Financial Assistance	15.939	P20AC00305	198,867	109,600
<b>Total U.S. Department of Interior</b>			<b>277,579</b>	<b>117,100</b>
<b>U.S. DEPARTMENT OF JUSTICE</b>				
Crime Victim Assistance	16.575	2020-VA-21-617-10	103,871	-
Bullet Proof Vest Partnership Program	16.607	*	6,450	-
<b>Total U.S. Department of Justice</b>			<b>110,321</b>	<b>-</b>
<b>U.S. DEPARTMENT OF TREASURY</b>				
Coronavirus State and Local Fiscal Recovery Funds	21.027	SLT-3306	26,393	-
<b>Passed through the Colorado Department of Public Health And Environment</b>				
Coronavirus State and Local Fiscal Recovery Funds	21.027	OPHP ARPA FY22-Park	1,616	-
<b>Passed through the Colorado Department of Human Services</b>				
Coronavirus Relief Fund	21.019	*	1,417	-
<b>Passed through the Colorado Department of Local Affairs</b>				
Coronavirus Relief Fund	21.019	CRVF CM-053	272,494	-
<b>Total U.S. Department of Treasury</b>			<b>301,920</b>	<b>-</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<b>Passed through the Colorado Department of Public Health And Environment</b>				
Public Health Emergency Preparedness	93.069	*	33,598	-
Immunization Cooperative Agreements	93.268	*	33,156	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	*	178,034	-
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	*	21,000	-
Preventive Health and Health Services Block Grant	93.991	*	762	-
Maternal and Child Health Services Block Grant to the States	93.994	*	11,454	-
Medical Assistance Program (Medicaid Cluster)	93.778	*	157,265	-
<b>Passed through the Colorado Department of Human Services</b>				
Guardianship Assistance	93.090	*	1,570	-
Temporary Assistance for Needy Families (TANF Cluster)	93.558	*	336,569	-
Child Support Enforcement	93.563	*	92,440	-
Low-Income Home Energy Assistance	93.568	*	18,357	-
Child Care and Development Block Grant	93.575	*	56,378	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	*	47,199	-
<b>Total CCDF Cluster</b>			<b>103,577</b>	<b>-</b>
Stephanie Tubbs Jones child Welfare Services Program	93.645	*	15,058	-
Foster Care - Title IV-E	93.658	*	224,276	-
Adoption Assistance	93.659	*	30,936	-
Social Services Block Grant	93.667	*	51,779	-
Elder Abuse Prevention Intervention Program	93.747	*	1,015	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	21-IHJA 159899	64,788	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	22-IHJA 167741	40,291	-
<b>Total U.S. Department of Human Services</b>			<b>1,415,925</b>	<b>-</b>
<b>U.S. Department of Homeland Security</b>				
<b>Passed through Colorado Office of Emergency Management</b>				
Emergency Management Performance Grant	97.042	21EM-22-41	42,000	-
<b>Total U.S. Department of Homeland Security</b>			<b>42,000</b>	<b>-</b>
<b>Total Federal Financial Assistance</b>			<b>\$ 2,701,509</b>	<b>\$ 377,287</b>

\* Pass through grant number not available

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

PARK COUNTY, COLORADO  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2021

**Note 1    General**

The accompany Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of 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, 2021

**Note 5 Noncash Programs (continued)**

Special Supplemental Nutrition Program for Women, Infants, and Children	CFDA No. 10.557	\$59,682
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PARK COUNTY, COLORADO  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended December 31, 2021

**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
10.665	Schools and Roads – Grants to States
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, 2021

**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.