
EL PASO COUNTY, COLORADO
SINGLE AUDIT REPORT
DECEMBER 31, 2022

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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 County Commissioners
El Paso County, Colorado
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, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of El Paso County, Colorado (the County), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 23, 2023. Our report includes a reference to other auditors who audited the financial statements of the El Paso County Retirement Plan and the El Paso County Housing Authority, as described in our report on the County's financial statements. This report does not include the results of the El Paso County Housing Authority auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the El Paso County Retirement Plan were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the El Paso County Retirement Plan.

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 have not been 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 result 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 23, 2023

**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 County Commissioners
El Paso County, Colorado
Colorado Springs, Colorado

Report On Compliance For Each Major Federal Program

Opinion On Each Major Federal Program

We have audited El Paso County, Colorado's (the County) compliance with the types of compliance requirements identified as subject to audit in the Office of Management and Budget's *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2022. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

The County's basic financial statements include the operations of El Paso County Public Health, a discretely presented component unit, which received \$24,435,286 in federal awards and which is not included in the County's schedule of expenditures of federal awards for the year ended December 31, 2022. Our audit, as described below, did not include the operations of El Paso County Public Health because we performed the audit in accordance with Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance) and issued separate reports regarding those operations.

In our opinion, the County 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, 2022.

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, and the audit requirements of 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 County 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 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 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 County'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 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, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the County as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 23, 2023, 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.

RubinBrown LLP

June 23, 2023

EL PASO COUNTY, COLORADO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2022

Page 1 Of 3

| Federal Grantor/Pass-Through Grantor/ Program Or Cluster Title | Grantor's Identification Number | Federal Assistance Listing | Federal Expenditures | Expenditures To Sub-Recipients |
|---|---------------------------------------|----------------------------------|-------------------------|--------------------------------------|
| U.S. Department Of Agriculture | | | | |
| Passed through Colorado Department of Human Services: | | | | |
| SNAP Cluster: | | | | |
| State Administrative Matching Grants for the Supplemental Nutrition Program (FFA Incentives Only) | 12-3505-0-1-605 | 10.551 | 189,502 | \$ — |
| State Administrative Matching Grants for the Supplemental Nutrition Program | 12-3505-0-1-605 | 10.561 | 5,628,465 | — |
| Subtotal - SNAP Cluster | | | 5,817,967 | — |
| Total U.S. Department Of Agriculture | | | 5,817,967 | — |
| U.S. Department Of Housing And Urban Development | | | | |
| CDBG - Entitlement Grants Cluster | | | | |
| Community Development Block Grant | B19UC080005 | 14.218 | 50,350 | 16,000 |
| Community Development Block Grant | B20UW080005 | 14.218 | 481,410 | 481,410 |
| Community Development Block Grant | B21UC080005 | 14.218 | 567,776 | 534,360 |
| Community Development Block Grant | B22UC080005 | 14.218 | 176,964 | 84,659 |
| Subtotal - CDBG - Entitlement Grants Cluster | | | 1,796,330 | 1,403,609 |
| Total U.S. Department Of Housing And Urban Development | | | 1,796,330 | 1,403,609 |
| U.S. Department Of Justice | | | | |
| Passed through Colorado Department of Public Safety: | | | | |
| COVID 19 - 2020 Bureau of Justice Assistance Grant JAG (State) (C.Jungels) | 2020-VD-BX-0209 | 16.034 | 163,765 | — |
| ICAC Grant 2022 (C.Jungels) | 15PJDP-21-GK-03813-MECP | 16.543 | 6,284 | — |
| VOCA Grant 2022 (C.Jungels) | 201P-V2-GX-0027 | 16.575 | 79,488 | — |
| El Paso County DA Victims Advocates (L.Burrus) | 2020-VA-21-554-04 | 16.575 | 250,492 | — |
| Subtotal - Assistance Listing 16.575 | | | 329,980 | — |
| Passed through the Colorado Springs Police Department: | | | | |
| ASART Grant 2020 (Jungels) | 2017-WE-AX-0031 | 16.590 | 16,280 | — |
| Improving Criminal Justice Responses Grant Program (L.Burrus) | 2017-WE-AX-0031 | 16.590 | 129,688 | — |
| Subtotal - Assistance Listing 16.590 | | | 145,968 | — |
| State Criminal Alien Assistance Program 2019 (SCAAP) (C.Jungels) | 2020-AP-BX-0898 | 16.606 | 130,194 | — |
| 2020 Bureau of Justice Assistance Grant (C.Jungels) | 2020-DJ-BX-0304 | 16.738 | 4,875 | — |
| 2020 Bureau of Justice Assistance Grant (C.Jungels) | 15PBJA-21-GG-01272-JAGX | 16.738 | 47,819 | — |
| Subtotal - Assistance Listing 16.738 | | | 52,694 | — |
| Equitable Sharing - Federal Asset Forfeitures | Annual Certification | 16.922 | 198,443 | — |
| Total U.S. Department Of Justice | | | 1,027,328 | — |

EL PASO COUNTY, COLORADO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2022

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| Federal Grantor/Pass-Through Grantor/ Program Or Cluster Title | Grantor's Identification Number | Federal Assistance Listing | Federal Expenditures | Expenditures To Sub-Recipients |
|---|---------------------------------------|----------------------------------|-------------------------|--------------------------------------|
| U.S. Department Of Labor | | | | |
| Passed through Colorado Department of Labor and Employment: | | | | |
| Employment Service Cluster | | | | |
| Wagner-Peyser - Employment Services | ES274781555A8/ES-29401-196-55-A-8 | 17.207 | 1,525,756 | \$ — |
| Wagner-Peyser - Summer Job Hunt | ES274781555A8 | 17.207 | 45,000 | — |
| Wagner-Peyser - Disability Employment Initiative | SLFRP0126 | 17.207 | 1,614,178 | — |
| Subtotal - Assistance Listing 17.207 | | | 3,184,934 | — |
| Disabled Veterans' Outreach Program | DV26573155558 | 17.801 | 45,116 | — |
| Local Veterans' Employment Representative Program | DV26573155558 | 17.804 | 22,558 | — |
| Subtotal - Employment Service Cluster | | | 3,252,608 | — |
| WIOA Cluster | | | | |
| Workforce Innovation and Opportunity Act Adult Program | AA-26769-15-55-A-8/AA-28306-16-55-A-8 | 17.258 | 1,836,080 | — |
| Workforce Innovation and Opportunity Act Youth Activities | AA-26769-15-55-A-8/AA-28306-16-55-A-8 | 17.259 | 1,875,246 | — |
| Performance Incentive | AA-30734-17-55-A-8 | 17.278 | 22,244 | — |
| WIOA Dislocated Worker Program | AA-26769-15-55-A-8/AA-28306-16-55-A-8 | 17.278 | 310,277 | — |
| WIOA Enhanced DW Program | AA-26769-15-55-A-8 | 17.278 | 52,020 | — |
| WIOA Enhanced | AA-34758-20-55-A-8 | 17.278 | 18,750 | — |
| Subtotal - Assistance Listing 17.278 | | | 403,291 | — |
| Subtotal - WIOA Cluster | | | 4,114,617 | — |
| Reemployment Services Assistance Program | UI281211660A8 | 17.225 | 61,250 | — |
| Trade Adjustment Assistance | TA257161555A8 | 17.245 | 199,833 | — |
| Pathways Home | PE-35033-20-60-A-8 | 17.270 | 490,823 | — |
| CO Responds | DW-34692-60-60-A-8 | 17.277 | 888,655 | — |
| Recover CO | DW-34692-20-60-A-8 | 17.277 | 878,411 | — |
| Subtotal - Assistance Listing 17.277 | | | 1,767,066 | — |
| Total U.S. Department Of Labor | | | 9,886,197 | — |
| U.S. Department Of Transportation | | | | |
| Passed through Colorado Department of Transportation: | | | | |
| Highway Planning and Construction Cluster | | | | |
| Fed Aid Hwy - Falcon Park & Ride | AQC C040-025 | 20.205 | 50,562 | — |
| Calhan Highway Bridge | BRO C040-055 | 20.205 | 111,872 | — |
| Local Road Safety Plan | SHO P2CO-013 | 20.205 | 37,447 | — |
| Charter Oak Ranch Road (D.Powell) | STU C040-049 | 20.205 | 185,062 | — |
| South Powers Extension Study Project | MTF C040-068 | 20.205 | 372,908 | — |
| Elbert Bridge Deck Replacemnet | L20603 | 20.205 | 780,793 | — |
| Arnold Bridge | BRO C040-039 | 20.205 | 33,491 | — |
| Wetlands Bank - Akers | STU C040-060 | 20.205 | 211,617 | — |
| Subtotal - Highway Planning and Construction Cluster | | | 1,783,752 | — |
| Highway Safety Cluster | | | | |
| 2022 National Highway Traffic Safety Administration (NHTSA) Speed & Distracted Enforcement (Traffic Safety Progra | 21-HTS-ZL-00387/491002699 | 20.600 | 133,372 | — |
| 2023 National Highway Traffic Safety Administration (NHTSA) Speed & Distracted Enforcement (Traffic Safety Progra | 21-HTS-ZL-00387-M0002/491002699 | 20.600 | 19,743 | — |
| Subtotal - Highway Safety Cluster | | | 153,115 | — |
| 2022 National Highway Traffic Safety Administration (NHTSA) Impaired Driving Enforcement | 21-HTS-ZL-00388/491002700 | 20.608 | 56,951 | — |
| 2023 National Highway Traffic Safety Administration (NHTSA) Impaired Driving Enforcement | 21-HTS-ZL-00387/491002699 | 20.608 | 30,942 | — |
| Subtotal - Assistance Listing 20.608 | | | 87,893 | — |
| Total U.S. Department Of Transportation | | | 2,024,760 | — |

EL PASO COUNTY, COLORADO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2022

Page 3 Of 3

| Federal Grantor/Pass-Through Grantor/ Program Or Cluster Title | Grantor's Identification Number | Federal Assistance Listing | Federal Expenditures | Expenditures To Sub-Recipients |
|---|---------------------------------------|----------------------------------|-------------------------|--------------------------------------|
| Department Of The Treasury | | | | |
| COVID 19 - Coronavirus Relief Funds (CARES ACT) | N/A | 21.019 | (6,918) | — |
| COVID 19 - Coronavirus State and Local Fiscal Relief Fund | N/A | 21.027 | 37,300,121 | 18,298,044 |
| COVID 19 - Coronavirus State and Local Fiscal Recovery Funds (Burrus) | 04-22-07(A) | 21.027 | 131,375 | — |
| COVID 19 - VALE Grant (C.Jungels) | 04-22-08(A) | 21.027 | 69,150 | — |
| COVID 19 - Small Business Development Center State ARPA (T.Lopez) | CTGG1 2022-3175 | 21.027 | 31,504 | — |
| COVID 19 - 2022 Substance Abuse & Mental Health Services Administration (SAMHSA) Competency Expansion | 22IHA 171983 | 21.027 | 150,000 | — |
| COVID 19 - 2022 Substance Abuse & Mental Health Services Administration (SAMHSA) Competency Expansion | 23 IBEH 174450 | 21.027 | 181,448 | — |
| COVID 19 - Career Navigation and Coaching Staff (L.Padilla) | SLFRP0126 | 21.027 | 27,749 | — |
| COVID 19-State/Local Fiscal Recovery Funds (Non CW FFA) | 20-1892-0-1-806 | 21.027 | 642,302 | — |
| Subtotal - Assistance Listing 21.027 | | | 38,533,649 | 18,298,044 |
| Total Department Of The Treasury | | | 38,526,731 | 18,298,044 |
| Small Business Development Centers | | | | |
| Small Business Development Centers (Core Grant) | 73-0400-0-1-376 | 59.037 | 110,000 | — |
| Total Small Business Development Centers | | | 110,000 | — |
| U.S. Department Of Health And Human Services | | | | |
| Passed through Colorado Department of Human Services | | | | |
| CCDF Cluster | | | | |
| Child Care and Development Block Grant - Discretionary Fund | 75-1515-0-1-609 | 93.575 | 9,442,616 | — |
| Child Care Mandatory and Matching Funds of the Child Care Development Fund | 75-1536-0-1-506 | 93.596 | 6,208,665 | — |
| Subtotal CCDF Cluster | | | 15,651,281 | — |
| Guardianship Assistance | 75-1545-0-10609 | 93.090 | 87,483 | — |
| Small Business Development Center Early Childhood LEAD Program | EDAA 202200002693 | 93.434 | 12,000 | — |
| Title IV-E Prevention Program (FFA) | OM-CFO-2021-0001 | 93.472 | 17 | — |
| Promoting Safe, Stable Families-Family Preservation Services | 75-1512-0-1-506 | 93.556 | 180,059 | — |
| Temporary Assistance for Needy Families (TANF) Cluster | 75-1552-0-1-609 | 93.558 | 20,015,204 | — |
| Child Support Title IV-D Administration | 75-1501-0-1-609 | 93.563 | 3,563,156 | — |
| Low-Income Home Energy Assistance (LEAP) | 75-1503-0-1-609 | 93.566 | 3,904 | — |
| Title IV-B | 75-1536-0-1-506 | 93.645 | 785,406 | — |
| Foster Care - Title IV-E | 75-1545-0-1-609 | 93.658 | 11,288,472 | — |
| Adoption Assistance | 75-1536-0-1-506 | 93.659 | 3,160,454 | — |
| Social Services Block Grant Title XX | 75-1534-0-1-506 | 93.667 | 2,365,548 | — |
| Independent Living Program - Chafee | 75-1545-0-1-609 | 93.674 | 675,233 | — |
| Elder Abuse Prevention Interventions Program (FFA - Non CW) | OM-AAS-2021-0001 | 93.747 | 65,227 | — |
| Passed through Colorado Department of Health Care Policy and Financing: | | | | |
| Medical Assistance Program - Title XIX Cluster | 75-0512-0-1-551 | 93.778 | 7,301,546 | — |
| Passed through Colorado Department of Human Services: | | | | |
| COVID-19 Community Service Block Grant | 75-1536-0-1-506 | 93.569 | 475,761 | — |
| Community Service Block Grant | 75-1536-0-1-506 | 93.569 | 805,420 | — |
| Subtotal - Assistance Listing 93.569 | | | 1,281,181 | — |
| Total U.S. Department Of Health And Human Services | | | 66,436,171 | — |
| U.S. Department Of Homeland Security | | | | |
| Passed through Federal Emergency Management Agency | | | | |
| 2022 Emergency Management Program Grant | 22EM-23-18 | 97.042 | 86,009 | — |
| Total U.S. Department Of Homeland Security | | | 86,009 | — |
| White House Office Of National Drug Control Policy (ONDCP) | | | | |
| Rocky Mountain High Intensity Drug Trafficking Area - HIDTA | G2ORM0049A | 95.001 | 671 | — |
| Rocky Mountain High Intensity Drug Trafficking Area - HIDTA | G21RM0049A | 95.001 | 123,758 | — |
| Total Executive Office Of The President | | | 124,429 | — |
| Total Of Federal Awards | | | \$ 125,835,922 | \$ 19,701,653 |

EL PASO COUNTY, COLORADO

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For The Year Ended December 31, 2022

1. **Organization**

The accompanying schedule of expenditures of federal awards presents the activity of all federal award programs of El Paso County, Colorado (the County), for the year ended December 31, 2022. All federal awards received directly from federal agencies, as well as federal awards passed through other governmental agencies, are included on the schedule.

2. **Basis Of Presentation**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the County 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.

3. **Indirect Costs**

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

EL PASO COUNTY, COLORADO

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended December 31, 2022**

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 | ___ <input checked="" type="checkbox"/> no |
| Significant deficiency(ies) identified? | ___ yes | ___ <input checked="" type="checkbox"/> none reported |
| Noncompliance material to financial statements noted? | ___ yes | ___ <input checked="" type="checkbox"/> no |

Federal Awards

| | | |
|--|---------|---|
| Internal control over major federal programs: | | |
| Material weakness(es) identified? | ___ yes | ___ <input checked="" type="checkbox"/> no |
| Significant deficiency(ies) identified? | ___ yes | ___ <input checked="" type="checkbox"/> none reported |
| Type of auditors' report issued on compliance for major programs | | Unmodified |
| Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | ___ yes | ___ <input checked="" type="checkbox"/> no |

Identification of major federal programs:

| CFDA No. | Name Of Federal Program Or Cluster |
|------------------------|---|
| 17.207, 17.801, 17.804 | Employment Services Cluster |
| 17.277 | WIOA National Dislocated Worker Grants |
| 21.027 | Coronavirus State And Local Fiscal Recovery Funds |
| 93.558 | Temporary Assistance for Needy Families |
| 93.778 | Medicaid Cluster |
| 93.658 | Foster Care Title IV-E |

| | | |
|--|---------|--|
| Dollar threshold used to distinguish between Type A and Type B programs: | | \$3,000,000 |
| Auditee qualified as low-risk auditee? | ___ yes | ___ <input checked="" type="checkbox"/> no |

EL PASO COUNTY, COLORADO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)*
For The Year Ended December 31, 2022

Section II - Financial Statement Findings

None

Section III - Federal Award Findings And Questioned Costs

None