

EL PASO COUNTY, COLORADO

**FEDERAL AWARDS REPORTS
IN ACCORDANCE WITH THE
SINGLE AUDIT ACT AND
OMB CIRCULAR A-133**

DECEMBER 31, 2010

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**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***



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

**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***

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 El Paso County, Colorado, (County) as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 30, 2011. Our report includes a reference to other auditors. We conducted our audit in accordance with 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. Other auditors audited the financial statements of the El Paso County Sheriff Special Investigation Fund, the El Paso County Retirement Plan, the El Paso County Department of Health and Environment, 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 other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors for the El Paso County Housing Authority, the El Paso County Sheriff Special Investigation Fund, and the El Paso County Department of Health and Environment. The financial statements of the El Paso County Retirement Plan were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

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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 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.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies in internal control over financial reporting as item 10-01. 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of 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*.

We noted certain matters that we reported to management of the County in a separate letter dated June 24, 2011.

The County's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the County's response, and accordingly, we express no opinion on it.

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Colorado Springs, Colorado

This report is intended solely for the information and use of management, the Board of County Commissioners, others within the organization, and federal awarding agencies and pass-through entities, and is not intended to be, and should not be, used by anyone other than these specified parties.

June 30, 2011


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**REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE
A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND
ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH
OMB CIRCULAR A-133**



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Colorado Springs, Colorado**

**Report on Compliance with Requirements That Could Have a Direct and Material
Effect on Each Major Program and on Internal Control Over Compliance in
Accordance with OMB Circular A-133
Independent Auditors' Report**

Compliance

We have audited the compliance of El Paso County, Colorado (County), with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 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, 2010. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit. The County's basic financial statement include the operations of the El Paso County Sheriff Special Investigation Fund, a nonmajor governmental fund, which received \$713,314 in federal awards; the El Paso County Housing Authority, a discretely presented component unit, which received \$747,736 in federal awards; and the El Paso County Department of Health and Environment, a discretely presented component unit, which received \$15,032,283 in federal awards, all of which are not included in the schedule during the year ended December 31, 2010. Our audit, described below, did not include the operations of the El Paso County Sheriff Special Investigation Fund, The El Paso County Housing Authority, and the El Paso County Department of Health and Environment because other auditors were engaged to perform an audit in accordance with OMB Circular A-133.

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain

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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 County'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. Our audit does not provide a legal determination of the County's compliance with those requirements.

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, 2010. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 10-02 and 10-03.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 County'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 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.

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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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as items 10-02 and 10-03. 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.

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the County's responses, and accordingly, we express no opinion on the responses.

Schedule of Expenditures of Federal Awards

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, 2010, and have issued our report thereon dated June 30, 2011. Our report was modified to include a reference to other auditors. Other auditors audited the financial statements of the El Paso County Sheriff's Special Investigation Fund, the El Paso County Retirement Plan, the El Paso County Department of Health and Environment and the El Paso County Housing Authority as described in our report on the County's financial statements. This report does not include the schedule of expenditures of federal awards of the El Paso County Sheriff's Special Investigation Fund, the El Paso County Department of Health and Environment and the El Paso County Housing Authority that are reported on separately by those auditors. The financial statements of the El Paso County Retirement Plan was not audited in accordance with *Government Auditing Standards*.

Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial

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statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of management, the Board of County Commissioners, others within the organization, and federal awarding agencies and pass-through entities and is not intended to be, and should not be, used by anyone other than these specified parties.

June 30, 2011


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SCHEDULE OF FINDINGS AND QUESTIONED COSTS

EL PASO COUNTY, COLORADO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended December 31, 2010

Section I – Summary of Auditors’ Results

Financial Statements

Type of auditors’ report issued: Unqualified
Internal control over financial reporting:
Material weakness(es) identified? ___ yes no
Significant deficiency(ies) identified? yes ___ none reported
Noncompliance material to financial
statements noted? ___ yes no

Federal Awards

Internal control over major programs:
Material weakness(es) identified? ___ yes no
Significant deficiency(ies) identified? yes ___ none reported

Type of auditors’ report issued on compliance
for major programs: Unqualified

Any audit findings disclosed that are required
to be reported in accordance with Section
.510(a) of OMB Circular A-133? yes ___ no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
17.207	Employment Service/Wagner-Peyser Funded Activities
17.207	Employment Service/Wagner-Peyser Funded - ARRA
17.801	Disabled Veterans’ Outreach Program
17.804	Local Veterans Employment Representative Program
17.258	WIA Adult Program
17.258	WIA Adult Program - ARRA
17.259	WIA Youth
17.259	WIA Youth – ARRA
17.259	TAA
17.260	WIA Dislocated Workers
17.260	WIA Dislocated Workers – ARRA

EL PASO COUNTY, COLORADO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended December 31, 2010

Section I – Summary of Auditors’ Results (Continued)

Identification of major programs (continued):

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
17.260	BRAC Implementation – NEG
17.260	Career Advancement Accounts
17.260	Disability Program Navigator
17.260	BOAM
17.260	Performance Incentive
17.260	Staff Training
17.260	Resource Room
93.563	Child Support Enforcement
93.563	Child Support Enforcement - ARRA
93.575	Child Care and Development Block Grant
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund
93.713	Child Care and Development Fund - ARRA
93.569	Community Services Block Grant
93.710	Community Services Block Grant - ARRA
93.778	Medical Assistance Program – Title XIX

Dollar threshold used to distinguish between
Type A and Type B programs: \$2,387,000

Auditee qualified as low-risk auditee? yes no

EL PASO COUNTY, COLORADO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended December 31, 2010

Section II – Financial Statement Findings

Finding 10-01: Schedule of Expenditures of Federal Awards

Criteria or
Specific

Requirement:

Proper recording, reconciling and monitoring of federal grants to ensure proper reporting of federal expenditures in the schedule of expenditures of federal awards.

Condition and
Context:

We noted deficiencies in the internal controls surrounding preparation of the schedule of expenditures of federal awards. The combination of these deficiencies is less severe than a material weakness in financial reporting, yet important enough to merit attention by those charged with governance. We noted the following deficiencies:

- The County initially provided preliminary federal revenues sources passed through from the Colorado Department of Human Services (CDHS) in sum by State program that combined Catalog of Federal Domestic Assistance (CFDA) numbers. The County is required to report all federal sources by individual CFDA number or by cluster of programs. Although a subsequent report from CDHS was obtained that identified federal expenditures by CFDA number passed through from CDHS, there is not a process in place to monitor the CDHS report throughout the year in order to ensure federal activity is correctly reported.
- The draft schedule of expenditures of federal awards contained several instances of incorrect CFDA numbers.
- Awards passed through from the State of Colorado Department of Human Services did not agree to the final schedule of expenditures.
- American Recovery and Reinvestment (ARRA) expenditures were not identified correctly in the preliminary schedule of expenditures of federal awards.

EL PASO COUNTY, COLORADO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended December 31, 2010

Section II – Financial Statement Findings (Continued)

Finding 10-01 (Continued):

Effect: The County may not be accurately reporting federal expenditures.

Cause: Over the past four years, staff responsible for these duties have turned over three times. The most recent staff person to leave was December 2010. The grant tracking duties were also split between DHS and County Finance so the staff person responsible for gathering this information was relying on staff in another department to provide the information.

Recommendation: We recommend the County implement procedures to identify, support and monitor all federal awards and that designated staff who prepare the schedule of expenditures of federal awards be trained on the reporting requirements.

Views of
Responsible
Officials and Plan
of Corrective
Action:

Management agrees. With the consolidation of DHS Finance with County Finance and the creation of the Audit Response Accountant, all special audits and the Schedule of Expenditures of Federal Awards will be the sole responsibility of this position. This person was hired February 2011. Finance will work with Budget to require that all resolutions approving federal funds contain the CFDA number. Any resolution with a CFDA number will be forwarded to the Audit Response Accountant for tracking. Also, the new Audit Response Accountant will be further trained by our DHS Accounting Manager and County Budget Manager on how to identify and monitor DHS related grants.

EL PASO COUNTY, COLORADO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended December 31, 2010

Section III – Federal Award Findings and Questioned Costs

Finding 10-02 – CFDA 93.778, Medical Assistance Program - Title XIX, U.S. Department of Health and Human Services, Passed through the Colorado Department of Human Services

Criteria or Specific

Requirement: Per volume 8100.27 of the Colorado State Department of Human Services rules and regulations, the County department shall process an application for Medicaid benefits within 90 days for persons who apply for Medicaid on the basis of a disability or within 45 days for all other Medicaid applicants.

Condition and Context:

In 2010, one of the 50 files we selected was not processed within the prescribed 90-day timeline. The County also provided a report of filing statistics that documented 16% of applications processed in 2010 were processed outside prescribed timelines. Similar situations existed in 2004, 2005, 2006, 2007, 2008 and 2009.

Questioned Costs:

None

Effect:

Eligible individuals may not receive Medicaid benefits timely in cases that are not processed within prescribed timelines.

Cause:

Due to large caseload and processing backlogs, the Department of Human Services experienced difficulties in meeting the application processing guidelines and did not have adequate oversight of case files to ensure required documentation was obtained.

Recommendation:

We recommend the Department of Human Services continue to monitor time lines for case file processing to meet prescribed deadlines.

EL PASO COUNTY, COLORADO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended December 31, 2010

Section III – Federal Award Findings and Questioned Costs (Continued)

Finding 10-02 (Continued)

Views of
Responsible
Officials and Plan
of Corrective
Action:

Management agrees. The Department is committed to processing all applications timely. Several business processes have been implemented to improve the overall processing of applications and there has been significant progress within the Long Term Care category in decreasing the number of applications that exceed the processing guidelines.

Management will continue to monitor the time lines for case processing by reviewing weekly reports for pending and exceeding processing guidelines applications for each individual technician by specific program. Monthly program audits are conducted routinely. Pending application lists are reviewed weekly with each technician and compared to weekly productivity logs. Corrective action plans are implemented as needed to improve compliance with the processing guidelines.

EL PASO COUNTY, COLORADO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended December 31, 2010

Section III – Federal Award Findings and Questioned Costs (Continued)

Finding 10-03 – CFDA 93.778, Medical Assistance Program - Title XIX, U.S. Department of Health and Human Services, Passed through the Colorado Department of Human Services

Criteria or
Specific

Requirement: The County must redetermine the eligibility of Medicaid recipients with respect to circumstances that may change at least every 12 months. The County must have procedures designed to ensure recipients make timely and accurate reports of any changes in circumstances that may affect their eligibility. The County must promptly redetermine eligibility when it receives information about any changes in a recipient's circumstances that may affect eligibility according to 42 CFR section 435.916.

Condition and
Context:

An annual redetermination for one of forty case files tested did not occur since 2007.

Questioned
Costs:

\$2,870

Effect:

The individual's benefits should have ended in 2007 because the most last eligibility redetermination was performed in 2006.

Cause:

There is not a monitoring procedure in place to identify when cases are due for redetermination.

Recommendation:

We recommend staff close Medicaid cases where the redetermination is not performed annually. We also suggest the Department of Human Services staff develop a system to show open Medicaid cases that have redeterminations pending, as well as their due dates, so the cases can be closed if the redetermination is not completed.

EL PASO COUNTY, COLORADO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended December 31, 2010

Section III – Federal Award Findings and Questioned Costs (Continued)

Finding 10-03 (Continued)

Views of
Responsible
Officials and Plan
of Corrective
Action:

Management agrees. The Department has begun collaborating with the Colorado Department of Health Care Policy and Financing (HCPF) on the processing of redeterminations, similar to the partnership in place with Peak Vista. This partnership will be going into effect in the month of July 2011. In addition, upcoming changes within CBMS, the State system for processing client benefits, will re-align redetermination dates for cases with multiple programs. This is a major improvement that will support counties with the timely processing of redeterminations.

Management will continue to monitor timeliness goals and standards through weekly reports and monthly audits completed within the Division. The Department is committed to processing timely applications and redeterminations for the Medicaid program.

EL PASO COUNTY, COLORADO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended December 31, 2010

Section IV – Prior Federal Award Findings and Questioned Costs

Finding 09-01, 08-02, 07-04, 06-04, 05-07 & 04-08 – CFDA 93.778, Medical Assistance Program - Title XIX, U.S. Department of Health and Human Services, Passed through the Colorado Department of Human Services

Criteria or Specific

Requirement: Per volume 8100.27 of the Colorado State Department of Human Services rules and regulations, the County department shall process an application for Medicaid benefits within 90 days for persons who apply for Medicaid on the basis of a disability or within 45 days for all other Medicaid applicants.

Condition and Context:

In 2004, of 30 case files tested, 4 applications were not processed within the required time. This trend was repeated during our 2005 testing. In 2006, 1 of 20 files tested did not adhere to the application process requirements. In 2007, 14 of 40 case files tested did not meet required processing time lines. In 2008, 7 of 40 case files tested did not meet required processing time lines. In 2009, 2 of 25 case files tested did not meet the required processing time lines.

Questioned

Costs: None.

Planned Action:

Management implemented an internal review process for each program area responsible for Medicaid benefits which includes a weekly review of the CBMS exception report for exceeding processing guidelines. Managers and supervisors are responsible for monitoring cases for timeliness. New workers are trained in the Training Academy and assessed for their knowledge and skills related to program rules and regulations, including timely processing, before they are assigned to a unit to process cases.

Auditor Response: This is still a finding. Please see 10-02.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

El Paso County, Colorado
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the year ended December 31, 2010

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Federal Expenditures
<u>U.S. Department of Agriculture</u>		
Pass through Colorado Department of Human Services		
State Administrative matching Grants for the Supplemental Nutrition Assistance Program - Colorado Workfare Program	10.561	2,428,741
State Administrative matching Grants for the Supplemental Nutrition Assistance Program	10.561	225,291
State Administrative matching Grants for the Supplemental Nutrition Assistance Program - ARRA	10.561	124,010
Supplemental Nutrition Assistance Program, Outreach/Participation	10.580	187,021
Total		2,965,063
<u>U.S. Forest Service</u>		
Pass through the Colorado State Forest Service		
Forest Receipts	10.665	455
Noxious Weed Mapping in Northwest	10.680	5,000
Pulling for Colorado - Reduce high priority noxious weeds	10.680	1,044
Colorado State University, Colorado State Forest Service - DIRECT	10.688	162,622
Pass through the Department of Agriculture		
High Plains Invasive - Noxious Weed Control on the High Plains of eastern El Paso County	10.912	1,500
Total		170,621
<u>U.S. Department of Housing and Urban Development</u>		
Community Development Block Grant		
Pass through the Colorado Division of Housing	14.218	753,526
Neighborhood Stabilization Program	14.228	1,352,963
Total		2,106,489
<u>U.S. Department of Justice</u>		
Women/Safe Havens: Supervised Visitation and Safe Exchange		
SMART Grant	16.527	115,595
State Criminal Alien Assistance Program (SCAAP)	16.580	9,511
Justice Assistance Grant (JAG) FY 2010 Reintegration and Recovery Grant	16.606	214,693
Justice Assistance Grant (JAG) FY 2009 Reintegration and Recovery Grant	16.738	33,800
Justice Assistance Grant (JAG) FY 2009 Reintegration and Recovery Grant	16.738	166,531
Justice Assistance Grant (JAG) FY 2009 Reintegration and Recovery Grant ARRA	16.803	845,834
U.S. Department of Justice, Bureau of Justice Assistance ARRA	16.803	391,205
Pass through Colorado Springs Police Department		
Elder Abuse	16.528	34,597
Project Safe Neighborhood	16.609	4,095
Justice Assistance Grant(JAG) FY2010 DIRECT	16.738	87,023
Justice Assistance Grant (JAG) direct FY2009	16.738	16,973
Justice Assistance Grant (JAG) ARRA FY2009	16.804	18,364
Pass through Colorado Division of Public Safety		
Victims of Crime Assistance (VOCA)	16.675	50,691
Total		1,988,912

(Continued)

El Paso County, Colorado
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - Continued
For the year ended December 31, 2010

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Federal Expenditures
<u>U.S. Department of Labor</u>		
Passed through Colorado Department of Labor and Employment		
Wagner-Peyser Employment Services	17.207	2,065,300
Wagner-Peyser ARRA	17.207	457,823
Trade Adjustment Assistance	17.245	147,877
Workforce Investment Act Title I Adult Program	17.258	1,735,888
Workforce Investment Act Title I Adult Program - ARRA	17.258	728,683
Workforce Investment Act Title I Youth Activities	17.259	1,316,697
Workforce Investment Act Title I Youth Activities - ARRA	17.259	538,355
Workforce Investment Act Title I LMI	17.259	30,000
Workforce Investment Act Title I Dislocated Worker Program	17.260	1,670,570
Workforce Investment Act Title I Dislocated Worker Program - ARRA	17.260	765,575
BRAC Implementation - NEG	17.260	184,998
Career Advancement Accounts	17.260	592,266
Disability Program Navigator	17.260	13,467
BOAM	17.260	28,382
Performance Incentive	17.260	43,589
Staff Training	17.260	6,350
Resource Room	17.260	10,000
Workforce Investment Act Title I 10% Activity paid from COWD	17.261	51,226
Disabled Veterans Outreach	17.801	62,986
Veterans Employment Program	17.802	110,964
Local Veteran's Employment	17.804	18,437
Total		10,579,433
<u>Department of Transportation</u>		
Pass through Colorado Department of Transportation		
Woodmen Road	20.205	271,817
Mulberry Bridge Replacement Construction	20.205	61,800
Checkpoint Colorado FY 2010 - DUI Enforcement Grant	20.600	14,925
Total		348,542
<u>U.S. Department of Energy</u>		
Energy Efficiency and Conservation Block Grant - ARRA	81.128	258,514
Total		258,514
<u>U.S. Election Assistance Commission</u>		
Help America Vote Act (HAVA) DIRECT	90.401	3,192
Total		3,192
<u>Centers for Control and Disease Prevention</u>		
Pass through Colorado Department of Public Health		
National Violent Death Register	93.136	4,000
Total		4,000

(Continued)

El Paso County, Colorado
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - Continued
 For the year ended December 31, 2010

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Federal Expenditures
<u>U.S. Department of Health and Human Services</u>		
Pass through Colorado Department of Human Services		
Adjustment to Federal Assistance	93.xxx	2,591
Promoting Safe & Stable Families	93.556	345,569
TANF	93.558	19,912,188
Title IV-D Administration	93.563	944,833
Title IV-D Administration - ARRA	93.563	2,826,862
LEAP	93.568	8,057,783
Child Care and Development Block Grant - Discretionary Fund	93.575	4,099,124
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	4,233,622
Title IV-B	93.645	665,892
Title IV-E	93.658	4,878,938
Title IV-E ARRA	93.658	220,516
Adoption	93.659	3,591,009
Title XX	93.667	4,502,689
Title IV-E (Independent Living)	93.674	203,568
Child Care and Development Fund - ARRA	93.713	1,659,916
Title XIX/Medicaid	93.778	1,852,346
Passed through Colorado Department of Local Affairs		
Community Service Block Grant	93.569	560,031
Community Service Block Grant ARRA	93.710	713,154
Passed through the American Humane Association		
Promoting Responsible Fatherhood Grant	93.652	161,269
Pass through Aspen Point		
Block Grant for Prevention and Treatment of Substance Abuse	93.959	627,455
Passed through the Department of Labor		
HIRE	93.558	571,328
Total		<u>60,630,683</u>
<u>White House Office of National Drug Control Policy (ONDCP)</u>		
Rocky Mountain High Intensity Drug Trafficking Area - HIDTA	95.001	448,109
Total		<u>448,109</u>
<u>Federal Emergency Management Agency</u>		
Emergency Management Performance Grant	97.042	82,000
Total		<u>82,000</u>
Total Expenditures of Federal Awards		<u><u>79,585,558</u></u>

The following notes are an integral part of this schedule.

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of El Paso County, Colorado, and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and with the requirements of the State of Colorado Department of Human Services for reporting electronic benefit transactions. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2. Pass Through

El Paso County passes funds to sub-recipients with the following programs:
 Neighborhood Stabilization Program - Pass through amount is \$1,195,256.
 Community Development Block Grant - Pass through amount is \$636,086.