
EL PASO COUNTY PUBLIC HEALTH

SINGLE AUDIT REPORT

DECEMBER 31, 2023

Contents

	Page
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 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	3 - 6
Schedule Of Expenditures Of Federal Awards	7
Notes To Schedule Of Expenditures Of Federal Awards	8
Schedule Of Findings And Questioned Costs	9 - 10

**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, 2023, and the related notes to financial statements, which collectively comprise the Department's basic financial statements, and have issued our report thereon dated June 19, 2024.

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 19, 2024

**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 *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, 2023. 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, 2023.

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 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, 2023, and the related notes to the financial statements, which collectively comprise the Department's basic financial statements. We issued our report thereon dated June 19, 2024 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 19, 2024

EL PASO COUNTY PUBLIC HEALTH

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2023

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	2024*2465	\$ 1,054,192	\$ —
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	2023*2223	2,394,457	—
WIC Breastfeeding Peer Counselor	10.557	2024*2363	45,284	—
WIC Breastfeeding Peer Counselor	10.557	2023*2205	104,651	—
Special Supplemental Nutrition Program for Women, Infants, and Children - Non-cash	10.557	N/A	10,753,508	—
Subtotal Assistance Listing Number	10.557		14,352,092	—
Central Colorado Foodshed Partnership	10.177	AM22RFSPCO1051-00	41,929	—
Total Department Of Agriculture			14,394,021	—
Environmental Protection Agency				
Passed through the Colorado Department of Public Health and Environment				
Lead Testing in Schools and Child Care Facilities	66.444	2022_ElPasoCounty_022	\$ 9,991	\$ —
Radon SIRT	66.605	2023*7276	\$ 7,524	\$ —
Total Environmental Protection Agency			17,515	—
Department of Treasury				
Passed through El Paso County				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	4,401,193	—
Passed through the Colorado Department of Public Health and Environment				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	530,675	—
Total Department of Treasury			4,931,868	—
Department Of Health And Human Services				
Direct awards				
Drug-Free Communities Support	93.276	1 NU17CE0101007-01-00	99,548	—
COVID-19 - Activities to Support State, Tribal, Local and Territorial (STLT) Health Department				
Response to Public Health or Healthcare Crises	93.391	6 NH75OT000003-01-01	1,304,796	—
Building A Resilient Public Health System in El Paso County	93.967	1NE11OE000038-01-00	491,396	—
Building A Resilient Public Health System in El Paso County	93.967	1NE11OE000038-01-00	362,954	324,000
Subtotal Assistance Listing Number	93.967		854,350	324,000
Passed through the Colorado Department of Public Health and Environment				
Public Health Emergency Preparedness - Cities Readiness Initiative	93.069	CT FHJA 2024*0160	85,912	—
Public Health Emergency Preparedness - Cities Readiness Initiative	93.069	CT FHJA 2023*0297	103,555	—
Public Health Emergency Preparedness - CORE	93.069	2024*0084	299,676	—
Public Health Emergency Preparedness - CORE	93.069	2023*0153	316,223	—
Public Health Emergency Preparedness - EPI	93.069	2023*5629	23,057	—
Subtotal Assistance Listing Number	93.069		828,423	—
Family Planning Services - Title X	93.217	CT FHIA 2021*0272	42,538	—
Family Planning Services - Title X	93.217	CT FHIA 2021*0272	90,222	—
Subtotal Assistance Listing Number	93.217		132,760	—
Immunization Core Services	93.268	FHJA 2021*0277	309,079	—
Immunization Core Services	93.268	FHCA 2022*2984	538,913	—
Immunization Core Services	93.268	2022*3182	639,921	—
Subtotal Assistance Listing Number	93.268		1,487,913	—
ELC	93.323	2021*0504	1,586,918	—
Surveillance for Diseases Among Immigrants and Refugees	93.755	2023*4292	900	—
Surveillance for Diseases Among Immigrants and Refugees	93.755	2023*3955	800	—
Subtotal Assistance Listing Number	93.755		1,700	—
OPHP LPHA (PH WorkForce)	93.758	FAAA202100010235	78,107	—
Preventive Health Services - Sexually Transmitted Diseases Control Grants	93.977	2023*2865	64,060	—
Maternal and Child Health Services Block Grant (2021-2022)	93.994	CT FHIA 2022*0903	307,490	—
Maternal and Child Health Services Block Grant (2022-2023)	93.994	CT FHIA 2022*0903	52,001	—
Subtotal Assistance Listing Number	93.994		359,491	—
Total Department Of Health And Human Services			6,798,066	324,000
Total Expenditures Of Federal Awards			\$ 26,141,470	\$ 324,000

EL PASO COUNTY PUBLIC HEALTH

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

December 31, 2023

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 \$10,753,508 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, 2023

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:

Assistance Listing No.	Name Of Federal Program Or Cluster
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds
93.967	Building A Resilient Public Health System in El Paso County
93.069	Public Health Emergency Preparedness

Dollar threshold used to distinguish between
Type A and Type B programs:

\$784,244

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, 2023

Section II - Financial Statement Findings

None

Section III - Federal Award Findings And Questioned Costs

None