
EL PASO COUNTY, COLORADO

SINGLE AUDIT REPORT

DECEMBER 31, 2024

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**Independent Auditors' Report On Internal
Control Over Financial Reporting And On
Compliance And Other Matters Based On An
Audit Of Financial Statements Performed
In Accordance With *Government
Auditing Standards***

Board of 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 (*Government Auditing Standards*), 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, 2024, 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 20, 2025. 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 and therefore, 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 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 20, 2025

**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, 2024. 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 \$22,624,092 in federal awards and which is not included in the County's schedule of expenditures of federal awards for the year ended December 31, 2024. Our audit, as described below, did not include the operations of El Paso County Public Health because we performed that 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, 2024.

Basis For Opinion On Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), and the audit requirements of 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 Auditor's 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, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 20, 2025, 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 20, 2025

EL PASO COUNTY, COLORADO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2024

Page 1 Of 3

Federal Grantor/Pass-Through Grantor/ Program Or Cluster Title	Grantor's Identification Number	Assistance Listing Number	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 (Non CW FFA Incentives Only)	12-3505-0-1-605	10.551	153,149	\$ —
State Administrative Matching Grants for the Supplemental Nutrition Program (Non CW FFA)	12-3505-0-1-605	10.561	7,210,286	—
Subtotal - SNAP Cluster			7,363,435	—
Natural Resources Conservation Services	NR238b05xxxxC011	10.924	1,022,916	—
Total U.S. Department Of Agriculture			8,386,351	—
U.S. Department Of Housing And Urban Development				
CDBG - Entitlement Grants Cluster:				
Community Development Block Grant	B20UC080005	14.218	5,534	5,534
COVID 19 - Community Development Block Grant	B20UW080005	14.218	23,515	23,515
Community Development Block Grant	B21UC080005	14.218	284,623	284,623
Community Development Block Grant	B22UC080005	14.218	144,944	144,944
Community Development Block Grant	B23UC080005	14.218	633,129	460,733
Community Development Block Grant	B24UC080005	14.218	179,452	49,676
Subtotal - CDBG - Entitlement Grants Cluster			1,271,197	969,025
Total U.S. Department Of Housing And Urban Development			1,271,197	969,025
U.S. Department Of Justice				
Passed through Colorado Department of Public Safety:				
VOCA Grant 2024 (C. Jungels)	2022-VA-23-202-04	16.575	78,920	—
El Paso County DA Victims Advocates and Restitution Clerk (L. Burrus)	2022-VA-23-220-04	16.575	202,524	—
Subtotal - Assistance Listing 16.575			281,444	—
Passed through the Colorado Springs Police Department:				
Domestic Violence Special Prosecution Project	2022-VWS-23-402-04	16.588	59,634	—
State Criminal Alien Assistance Program 2020 (SCAAP) (C.Jungels)	15PBJA-20-RR-00115-SCAA	16.606	162,559	—
State Criminal Alien Assistance Program 2021 (SCAAP) (C.Jungels)	15PBJA-21-RR-04971-SCAA	16.606	93,633	—
Subtotal - Assistance Listing 16.606			256,192	—
Edward Byrne Memorial Justice Assistance Grant Program	2002-DJ-23-04-33-1	16.738	73,500	—
2023 Bureau of Justice Assistance Grant	15PBJA-23-GG-00323-JAGX	16.738	50,346	—
Subtotal - Assistance Listing 16.738			123,846	—
Equitable Sharing - Federal Asset Forfeitures	Annual Certification	16.922	56,980	—
Total U.S. Department Of Justice			778,096	—

EL PASO COUNTY, COLORADO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2024

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Federal Grantor/Pass-Through Grantor/ Program Or Cluster Title	Grantor's Identification Number	Assistance Listing Number	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	1,492,622	\$ —
Wagner-Peyser - Summer Job Hunt	ES274781555A8	17.207	33,982	—
Wagner-Peyser - Disability Employment Initiative	SLFRP0126	17.207	131,803	—
Subtotal - Assistance Listing 17.207			1,658,407	—
Disabled Veterans' Outreach Program	DV26573155558	17.801	56,395	—
Local Veterans' Employment Representative Program	DV26573155558	17.804	22,558	—
Subtotal - Employment Service Cluster			1,737,360	—
WIOA Cluster:				
Workforce Innovation and Opportunity Act Adult Program	AA-26769-15-55-A-8/AA-28306-16-55-A-8	17.258	1,868,290	—
Workforce Innovation and Opportunity Act Youth Activities	AA-26769-15-55-A-8/AA-28306-16-55-A-8	17.259	1,395,499	—
Performance Incentive	AA-30734-17-55-A-8	17.278	35,000	—
WIOA Dislocated Worker Program	AA-26769-15-55-A-8/AA-28306-16-55-A-8	17.278	991,540	—
WIOA Enhanced DW Program	AA-26769-15-55-A-8	17.278	94,273	—
WIOA Evaluation	AA-34758-20-55-A-8	17.278	34,457	—
Subtotal - Assistance Listing 17.278			1,155,270	—
Subtotal - WIOA Cluster			4,419,059	—
Reemployment Services Assistance Program	UI281211660A8	17.225	221,652	—
Trade Adjustment Assistance	TA257161555A8	17.245	126,628	—
Pathways Home	PE-35033-20-60-A-8	17.270	42,621	—
Quest Recovery	DW-39216-22-60-A-A	17.277	278,286	—
Quest Recovery 2	DW-39216-22-60-A-A	17.277	194,817	—
Subtotal - Assistance Listing 17.277			473,103	—
Total U.S. Department Of Labor			7,020,423	—
U.S. Department Of Transportation				
Passed through Colorado Department of Transportation:				
Ute Pass Trail Phase II	TAP C040-054	20.205	329,719	—
ADA Planning & Prioritization	STM C040-070	20.205	214,729	—
Arnold Ave Bridge	BRO C040-039	20.205	945,034	—
Bradley Road Widening Project	STM C00-073	20.205	541,121	—
Calhan Highway Birdge	BRO C040-055	20.205	1,436,433	—
EPC Wetland bank - Akers Project	STU C040-060	20.205	54,643	—
Galley Rd Sidewalks	TAP C040-076	20.205	224,561	—
Highway 105	STA 105A-014	20.205	5,207,401	—
MMOF Pedestrian Crossing Improvements	MTF C040-079	20.205	472,738	—
South Academy Widening Project	C040-069	20.205	1,810,117	—
Subtotal - Assistance Listing 20.205			11,236,496	—
Highway Safety Cluster:				
2024 National Highway Traffic Safety Administration (NHTSA) Speed & Distracted Enforcement (Traffic Safety Progra	24-HTS-ZL-00200/491003265	20.600	134,233	—
2025 National Highway Traffic Safety Administration (NHTSA) Speed & Distracted Enforcement (Traffic Safety Progra	24-HTS-ZL-00200-M0002/491003265	20.600	26,126	—
Subtotal - Highway Safety Cluster			160,359	—
2024 National Highway Traffic Safety Administration (NHTSA) Impaired Driving Enforcement	24-HTS-ZL-00223/491003288	20.608	180,322	—
2025 National Highway Traffic Safety Administration (NHTSA) Impaired Driving Enforcement	24-HTS-ZL-00223-M0002/491003289	20.608	25,006	—
Subtotal - Assistance Listing 20.608			205,328	—
2024 National Highway Traffic Safety Administration (NHTSA) Impaired Driving Enforcement	PO 411037891	20.616	5,346	—
Total U.S. Department Of Transportation			11,607,529	—
U.S. Department Of The Treasury				
COVID 19 - Coronavirus Relief Funds (CARES ACT)	N/A	21.019	(1)	—
COVID 19 - American Rescue Plan Act (ARPA)	N/A	21.027	19,308,420	5,505,577
COVID 19 - Colorado Department of Local Affairs/Infrastructure and Strong Communities Grant Program	SCIG PI-105	21.027	55,515	—
Passed through Colorado Department of Public Health and Environment:				
COVID 19 - 2024 Substance Abuse & Mental Health Services Administration (SAMHSA) MAT/TA	24 IBEH 181951 Amendment #2	21.027	9,962	—
COVID 19 - 2025 Substance Abuse & Mental Health Services Administration (SAMHSA) MAT	25 IBEH 193640 Amendment #4	21.027	70,719	—
Passed through Colorado Department of Human Services:				
COVID 19 - State/Local Fiscal Recovery Funds (Non CW FFA)	20-1892-0-1-806	21.027	1,734,088	—
Passed through Colorado Department of Labor and Employment:				
COVID 19 - Career Navigation and Coaching Staff	SLFRP0126	21.027	62,425	—
COVID 19 - Workforce Innovation Grant	SLFRP0126	21.027	244,017	—
COVID 19 - Workforce Innovation Grant	SLFRP0126	21.027	871,437	—
COVID 19 - Sector Partnership Convenor	SLFRP0126	21.027	107,572	—
Subtotal - Assistance Listing 21.027			22,464,155	5,505,577
Local Assistance and Tribal Consistency Fund (LACTF)		21.032	116,153	—
Total U.S. Department Of The Treasury			22,580,307	5,505,577

EL PASO COUNTY, COLORADO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2024

Page 3 Of 3

Federal Grantor/Pass-Through Grantor/ Program Or Cluster Title	Grantor's Identification Number	Assistance Listing Number	Federal Expenditures	Expenditures To Sub-Recipients
U.S. Election Assistance Commision				
2024 Election Improvement Grant CMS#192597	2025-0980	90.404	32,419	—
2024 Election Improvement Grant CMS#194643	2025-1044	90.404	25,382	—
Total U.S. Total Election Assistance Commission			57,801	—
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	12,752,587	—
Child Care Mandatory and Matching Funds of the Child Care Development Fund	75-1536-0-1-506	93.596	5,980,131	—
Subtotal CCDF Cluster			18,732,718	—
Guardianship Assistance	75-1545-0-10609	93.090	148,555	—
Promoting Safe, Stable Families-Family Preservation Services	75-1512-0-1-506	93.556	148,155	—
Temporary Assistance for Needy Families (TANF) Cluster	75-1552-0-1-609	93.558	20,352,377	—
Child Support Enforcement Title IV-D	75-1501-0-1-609	93.563	3,972,565	—
Lutheran Family Services Rocky Mountain	N/A	93.566	6,998	—
Low-Income Home Energy Assistance (LEAP)	75-1503-0-1-609	93.568	925,616	—
Title IV-B	75-1536-0-1-506	93.645	846,841	—
Foster Care - Title IV-E	75-1545-0-1-609	93.658	11,624,736	—
Kinship Navigator Program Title IV-E	75-1545-0-10609	93.471	1,505,104	—
Kinship Prevention Program Title IV-E	75-1545-0-10609	93.472	755,689	—
Adoption Assistance	75-1536-0-1-506	93.659	3,888,678	—
Social Services Block Grant Title XX (FFA)	75-1534-0-1-506	93.667	2,205,084	—
Social Services Block Grant Title XX (FFA - Non CW)	75-1534-0-1-506	93.667	229,055	—
Subtotal - Assistance Listing 93.667			2,434,139	—
Independent Living Program - Chafee (FFA)	75-1545-0-1-609	93.674	244,314	—
Elder Abuse Prevention Interventions Program (FFA - Non CW)	OM-AAS-2021-0001	93.747	111,356	—
Passed through Colorado Department of Health Care Policy and Financing:				
Medicaid Cluster				
Medical Assistance Program - Title XIX (FFA)	75-0512-0-1-551	93.778	1,998,498	—
Medical Assistance Program - Title XIX Cluster (FFA - Non CW)	75-0512-0-1-551	93.778	9,742,653	—
Subtotal - Medicaid Cluster			11,741,151	—
Passed through Colorado Department of Human Services:				
Community Service Block Grant	CSBG-21-013	93.569	19,018	—
Community Service Block Grant	CSGB-24-011	93.569	475,278	356,918
Subtotal - Assistance Listing 93.569			494,296	356,918
Total U.S. Department Of Health And Human Services			77,933,288	356,918
U.S. Department Of Homeland Security				
Passed through Federal Emergency Management Agency				
2022 Emergency Management Program Grant	EMD-2024-EP-05002	97.042	91,496	—
Total U.S. Department Of Homeland Security			91,496	—
White House Office Of National Drug Control Policy (ONDCP)				
Rocky Mountain High Intensity Drug Trafficking Area - HIDTA	G23RM0049A	95.001	293	—
Rocky Mountain High Intensity Drug Trafficking Area - HIDTA	G24RM0049A	95.001	118,021	—
Total Executive Office Of The President			118,314	—
Total Of Federal Awards			\$ 129,844,802	\$ 6,831,520

EL PASO COUNTY, COLORADO

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For The Year Ended December 31, 2024

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, 2024. 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, 2024

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 reported

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 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

☒ no

Identification of major federal programs:

Assistance Listing No.

Name Of Federal Program Or Cluster

17.258, 17.259, 17.278

Workforce Innovation and Opportunity Act (WIOA)
Cluster

93.563

Child Support Enforcement Title IV-D

93.575, 93.596

Child Care and Development Fund (CCDF) Cluster

93.659

Adoption Assistance

21.027

COVID-19 Coronavirus State And Local Fiscal
Recovery Funds

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

\$3,000,000

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, 2024

Section II - Financial Statement Findings

None noted.

Section III - Federal Award Findings And Questioned Costs

None noted.

EL PASO COUNTY, COLORADO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS For The Year Ended December 31, 2024

Finding No. 2023-001

Program/Type: Material Weakness

Condition: There was one construction payment application where work was performed during the year but had not been accrued and recorded during the year-end close process.

Status: Corrective action was taken.

Finding No. 2023-002

Program/Type: Significant Deficiency: Schedule Of Federal Awards (SEFA) - Control Finding

Condition: The SEFA was understated by a construction invoice that was not accrued as of year-end. A portion of those expenditures were included under a federal grant program.

Status: Corrective action was taken.