

PUEBLO COUNTY

SINGLE AUDIT REPORT



FOR THE YEAR ENDING
December 31, 2020

**PUEBLO COUNTY, COLORADO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2020**

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	1
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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 Pueblo County Commissioners
Pueblo County, Colorado

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Pueblo County, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise Pueblo County's basic financial statements, and have issued our report thereon dated September 27, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Pueblo 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.

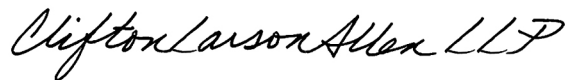
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Pueblo County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Broomfield, Colorado
September 27, 2021



**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 Pueblo County Commissioners
Pueblo County, Colorado

Report on Compliance for Each Major Federal Program

We have audited Pueblo County's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Pueblo County's major federal programs for the year ended December 31, 2020. Pueblo County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Pueblo County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain 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 Pueblo 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 on compliance for each major federal program. However, our audit does not provide a legal determination of Pueblo County's compliance.

Opinion on Each Major Federal Program

In our opinion, Pueblo County complied, in all material respects, with the types of 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, 2020.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2020-001. Our opinion on each major federal program is not modified with respect to these matters.

Pueblo County's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs and corrective action plan. Pueblo County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of Pueblo County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Pueblo County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Pueblo 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 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.

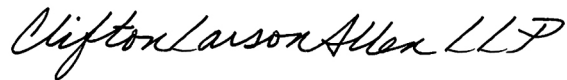
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2020-001, that we consider to be a significant deficiency.

Pueblo County's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned cost and corrective action plan. Pueblo County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 Pueblo County as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise Pueblo County's basic financial statements. We issued our report thereon dated September 27, 2021, 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.



CliftonLarsonAllen LLP

Broomfield, Colorado
February 21, 2022

PUEBLO COUNTY, COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2020

<u>FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE</u>	<u>FEDERAL ASSISTANCE LISTING NUMBER</u>	<u>PASS-THROUGH ENTITY'S IDENTIFYING NUMBER</u>	<u>PASS-THROUGH TO SUBRECIPIENTS</u>	<u>TOTAL FEDERAL EXPENDITURES</u>
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
Passed through Colorado Department of Human Services -				
Supplemental Nutrition Assistance Program Cluster -				
State Administrative Matching Grants for				
Supplemental Nutrition Assistance Program	10.561			1,871,863
Supplemental Nutrition Assistance Enhanced Workfare	10.551			215,324
Total SNAP Cluster				<u>2,087,187</u>
Food Distribution Cluster -				
Commodity Supplemental Food Program (Admin)	10.565			135,373
Commodity Supplemental Food Program (Commodities - Non-Cash)	10.565			424,432
Passed through Care & Share -				
Emergency Food Assistance Program (Administrative Costs)	10.568			10,000
Emergency Food Assistance Program (Food Commodities - Non-Cash)	10.569			1,516,182
Total Food Distribution Cluster				<u>2,085,987</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE				<u>4,173,174</u>
 <u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
Passed through Colorado Department of Local Affairs -				
Emergency Solutions Grant	14.231	H0ESG19932		60,492
Passed through City of Pueblo, Colorado -				
Community Development Block Grant	14.218	CD1310, F09CDB09084		27,452
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				<u>87,944</u>
 <u>U.S. DEPARTMENT OF JUSTICE</u>				
Direct Assistance -				
Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-0651		51,564
Federal Forfeiture Funds	16.922			22,007
Passed through Colorado Department of Public Safety				
Division of Criminal Justice -				
Crime Victim Assistance (DA)	16.575	2014-VA-GX-0002		29,624
Crime Victim Assistance (Sheriff)	16.575	2018-VA-19-156-10		94,989
Passed through City of Pueblo, Colorado -				
Edward Byrne Memorial Justice Assistance Grant	16.738	2019-DJ-19-01-38-1		79,755
TOTAL U.S. DEPARTMENT OF JUSTICE				<u>277,939</u>

PUEBLO COUNTY, COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONT'D)
YEAR ENDED DECEMBER 31, 2020

<u>FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE</u>	<u>FEDERAL ASSISTANCE LISTING NUMBER</u>	<u>PASS-THROUGH ENTITY'S IDENTIFYING NUMBER</u>	<u>PASS-THROUGH TO SUBRECIPIENTS</u>	<u>FEDERAL EXPENDITURES</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
Passed through Colorado Department of Transportation - Highway Planning and Construction	20.205	15HA2 73574 ; 16-		50,657
	20.205	HA2-XC-00063; 16-		603,838
	20.205	HAZ-ZH-00146; ER-		538,512
	20.205	C020-041; ER-C020- 043; ER-C02-044		301,952
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				<u>1,494,959</u>
<u>U.S. DEPARTMENT OF ENERGY</u>				
Passed through Colorado Office of Energy Conservation - Weatherization Assistance for Low-Income Persons	81.042	CTGGI 19-115		423,854
TOTAL U.S. DEPARTMENT OF ENERGY				<u>423,854</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
Passed through Colorado Department of Human Services - Special Programs for the Aging -				
Title VII - Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041			2,239
Title VII - Chapter 2 - Long-Term Care Ombudsman Services for Older Individuals	93.042			12,140
Title III, Part D - Disease Prevention and Health Promotion Services	93.043		246	246
Aging Cluster -				
Title III, Part B - Grants for Supportive Services and Senior Centers	93.044		500,414	500,414
Title III, Part C - Nutrition Services	93.045		437,310	437,310
Nutrition Services Incentive Program (USDA)	93.053		12,415	12,415
Total Aging Cluster			<u>950,139</u>	<u>950,139</u>
Guardianship Assistance	93.090			105,817
Affordable Care Act - Personal Responsibility Education Program (PREP)	93.092			3,227
Affordable Care Act - ADRC	93.517		24,631	24,631
Promoting Safe & Stable Families	93.556			117,582
Temporary Assistance to Needy Families	93.558			10,174,870
COVID-19 Temporary Assistance to Needy Families	93.558			121,905
Title IV-D, Child Support Enforcement	93.563			2,075,327
Low-Income Home Energy Assistance Cluster-				
Low-Income Home Energy Assistance (DSS)	93.568			4,371,180
COVID-19 Low-Income Home Energy Assistance	93.568			1,190,827
Passed through Colorado Office of Energy Conservation - Low-Income Home Energy Assistance (HHS)	93.568			466,137
Total Low-Income Home Energy Assistance Cluster				<u>6,028,144</u>
Passed through Colorado Department of Human Services - Child Care Cluster -				
Child Care & Development Block Grant	93.575	Not available		2,103,504
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	L15CSBG37		473,074
COVID-19 Child Care & Development Block Grant	93.575			60,012
Total Child Care Cluster				<u>2,636,590</u>
Child Welfare Services-State Grants Title IV-B	93.645	Not available		95,973
Foster Care - Title IV-E	93.658	Not available		2,394,958
Adoption Assistance	93.659	Not available		1,228,686
Social Services Block Grant - Title XX	93.667	Not available		543,056
COVID-19 Social Services Block Grant - Title XX	93.667	Not available		13,899
Chafee Foster Care Independence Program	93.674	Not available		88,295

PUEBLO COUNTY, COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONT'D)
YEAR ENDED DECEMBER 31, 2020

<u>FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE</u>	<u>FEDERAL ASSISTANCE LISTING NUMBER</u>	<u>PASS-THROUGH ENTITY'S IDENTIFYING NUMBER</u>	<u>PASS-THROUGH TO SUBRECIPIENTS</u>	<u>FEDERAL EXPENDITURES</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Cont'd)</u>				
Passed through Colorado Department of Health Care Policy and Financing - Medicaid Cluster				
Medical Assistance Program (Healthy Communities Outreach and Case Management Program)-EPSDT	93.778		106,050	144,523
Single Entry Point, Medical Assistance Program	93.778	19-110375, 19- 110375A1		622,847
Title XIX, Medicaid Medical Assistance Program	93.778			2,952,445
Total Medicaid Cluster				<u>3,719,815</u>
Passed through Colorado Department of Local Affairs -				
Community Services Block Grant	93.569			156,363
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>1,081,066</u>	<u>30,493,902</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
Passed through Colorado Department of Emergency Management -				
Chemical Stockpile Emergency Preparedness	97.040	14CSEP14PC & 15CSEP15PC & 16CSEP16PC & 17CSEP18PC		3,578,122
Homeland Security Grant	97.067	15SH16SR		162,452
Emergency Management Performance Grant	97.042	19EM-20-46		72,000
Passed through State of Colorado				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4998-DR		200,635
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				<u>4,013,209</u>
<u>U.S. DEPARTMENT OF THE TREASURY</u>				
Passed through Colorado Department of Local Affairs				
COVID-19 Coronavirus Relief Fund	21.019	CVRF CM-056	1,468,099	6,542,178
TOTAL U.S. DEPARTMENT OF THE TREASURY				<u>6,542,178</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 1,081,066</u>	<u>\$ 47,507,159</u>

PUEBLO COUNTY, COLORADO
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2020

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Pueblo County, Colorado (the County) under programs of the federal government for the year ended December 31, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following cost principles contained in the Uniform Guidance and/or OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement, except for Assistance Listing 21.019, which follows criteria determined by the Department of Treasury for allowability of costs.

NOTE 3 - INDIRECT COST RATE

The County has elected not to use the 10 percent *de minimus* indirect cost rate allowed under the Uniform Guidance.

**PUEBLO COUNTY, COLORADO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2020**

Section I – Summary of Auditors’ Results

Financial Statements

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
3. Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? x yes _____ none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? x yes _____ no

Identification of Major Federal Programs

Assistance Listing Number(s)	Name of Federal Program or Cluster
97.040	Chemical Stockpile Emergency Preparedness
93.575, 93.596	Child Care and Development Fund Cluster
21.019	COVID-19 Coronavirus Relief Fund
93.568	Low-Income Home Energy Assistance
93.778	Medical Assistance Program

Dollar threshold used to distinguish between Type A and Type B programs: \$ 1,425,215

Auditee qualified as low-risk auditee? _____ yes x no

**PUEBLO COUNTY, COLORADO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2020**

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Section III – Findings and Questioned Costs – Major Federal Programs

2020-001

Federal agency: Department of Homeland Security

Federal program title: Chemical Stockpile Emergency Preparedness

CFDA Number: 97.040

Pass-Through Agency: Colorado Department of Emergency Management

Pass-Through Number(s): 14CESP14PC, 15CESP15PC, 16CESP16PC, and 17CESP18PC

Award Period: June 17, 2020 - September 30, 2021

Type of Finding: Significant Deficiency in Internal Control over Compliance, Noncompliance, Other Matters

Criteria or specific requirement: 2020 Compliance Supplement requires that procurement of goods and services are made in compliance with the provisions of the Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and that no subaward, contract, or agreement for purchases of goods or services is made with any debarred or suspended party.

Condition: County purchasing office did not check the System for Award Management (SAM) for vendor disbarment or suspension prior to purchase or contract approval.

Questioned costs: None

Context: CLA sampled 5 of 13 vendors. No vendor sampled had been checked for suspension or debarment prior to purchase or contract approval.

Cause: Lack of internal controls over suspension and debarment procedures.

Effect: Potential that payment of federal dollars to vendor who is suspended or debarred from receiving federal dollars.

Repeat Finding: No

Recommendation: CLA recommends implementing systematic tracking process for verifying all vendors have been reviewed within the System for Award Management (SAM) prior to payment approval.

Views of responsible officials: There is no disagreement with the audit finding.



PUEBLO COUNTY

C O L O R A D O

BOARD OF COUNTY COMMISSIONERS

Epimenio Griego
District 1

Garrison M. Ortiz
District 2

Chris Wiseman
District 3

PUEBLO COUNTY SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS YEAR ENDED DECEMBER 31, 2020

Pueblo County respectfully submits the following summary schedule of prior audit findings for the year ended December 31, 2020
Audit period: 2019

The findings from the prior audit's schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the prior year.

FINDINGS—FINANCIAL STATEMENT AUDIT

2019 – 001 Year-end Adjustments

Condition: This finding was related to internal control and completeness over the process of posting year-end adjustments.

Status: This was not a repeat finding during the 2020 fiscal year audit.

2019 – 002 Capital Lease and Related Capital Outlay

Condition: This finding was related to a misstatement which was corrected as part of the 2019 audit over lease proceeds.

Status: This was not a repeat finding during the 2020 fiscal year audit.

2019 – 003 Procurement

Condition: This finding was related to internal controls over procurement and purchasing procedures.

Status: This was not a repeat finding during the 2020 fiscal year audit.

2019 – 004 Marijuana Licensing Fees

Condition: This finding was related to the collection of Marijuana Licensing Fees.

Status: This was not a repeat finding during the 2020 fiscal year audit.

FINDINGS— FEDERAL AWARD PROGRAMS AUDITS

2019-005 Allowable Costs/Principles

Condition: This finding was a significant deficiency over allowable cost principals stating there was a lack of internal control over compliance.

Status: This was not a repeat finding for the 2020 fiscal year audit.

2019 – 006 Eligibility

Condition: This was related to a material weakness over eligibility.

Status: This was not a repeat finding for the 2020 fiscal year audit.

Questions regarding this schedule, please call Ashley Huggins at 719-583-4411.



PUEBLO COUNTY

C O L O R A D O

BOARD OF COUNTY COMMISSIONERS

Epimenio Griego
District 1

Garrison M. Ortiz
District 2

Chris Wiseman
District 3

PUEBLO COUNTY, COLORADO CORRECTIVE ACTION PLAN YEAR ENDED DECEMBER 31, 2020

Pueblo County, Colorado respectfully submits the following corrective action plan for the year ended December 31, 2020

Audit period: 2020

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS—FINANCIAL STATEMENT AUDIT

None

FINDINGS—FEDERAL AWARD PROGRAMS AUDITS

Department of Homeland Security

- 2020-001 Chemical Stockpile Emergency Preparedness – Assistance Listing No. 97.040
Recommendation: CLA recommends implementing a systematic tracking process for verifying all vendors have been reviewed within the System for Award Management (SAM) prior to payment approval.
Explanation of disagreement with audit finding: There is no disagreement with the audit finding.
Action taken in response to finding: Pueblo County's current process is for any departmental contract to prepare a contract checklist. In order to correct the issue noted in the 2020 single audit finding Pueblo County will change the contract checklist to include the additional parameter of checking the System for Award Management (SAM) prior to contract approval for all grant related contracts.
This step will be completed by the Budget and Finance Office during the checklist process. The Budget and Finance Office is currently a user of SAM and will be able to utilize the system for verification.
The form will be changed through the County Attorney's office and will be completed in the first quarter of 2022.
Name(s) of the contact person(s) responsible for corrective action: Ashley Huggins, Director of Budget and Finance
Planned completion date for corrective action plan: March 31, 2022.

Questions regarding this plan, please call Ashley Huggins at 719-583-4411.