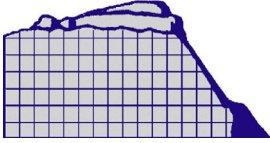


PROWERS COUNTY  
SINGLE AUDIT PACKAGE

Financial Statement and  
Report of Independent Auditor  
For the Year Ended December 31, 2021

PROWERS COUNTY  
SINGLE AUDIT PACKAGE  
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December 31, 2021

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Board of Commissioners'  
Prowers County, Colorado

**Report on Schedule of Expenditures of Federal Awards**

**Opinion**

I have audited the schedule of expenditures of federal awards of Prowers County, Colorado for the year ended December 31, 2021, and the related notes (the schedule).

In my opinion, the accompanying schedule of expenditures of federal awards presents fairly, in all material respects, the expenditures of federal awards of Prowers County, Colorado for the year ended December 31, 2021, in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinion**

I conducted my audit 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 Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedule section of my report.

I am required to be independent of Prowers County, Colorado and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

**Responsibilities of Management for the Schedule**

Management is responsible for the preparation and fair presentation of the schedule in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedule that is free from material misstatement, whether due to fraud or error.

**Auditor's Responsibilities for the Audit of the Schedule**

My objectives are to obtain reasonable assurance about whether the schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. 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 a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedule.

In performing an audit in accordance with GAAS, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule, 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 amounts and disclosures in the schedule.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Prowers County, Colorado's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that I identified during the audit.

*Paul D. Miller, CPA, LLC*

Grand Junction, CO

May 20, 2022

**PROWERS COUNTY**  
**Schedule of Expenditures of Federal Awards**  
**For The Year Ended December 31, 2021**

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL ASSISIANCE LISTING NUMBER	AGENCY OR PASS- THROUGH NUMBER	FEDERAL DISBURSEMENTS/ EXPENDITURES
<b>DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>			
CCDF Cluster:			
Child Care Mandatory & Matching Funds	93.575	CO Dept. of Human Services	\$ 268,791
Child Care Mandatory & Matching Funds	93.596	CO Dept. of Human Services	81,081
Total CCDF Cluster			<u>349,872</u>
Guardianship Assistance	93.090	CO Dept. of Human Services	1,417
Promoting Safe & Stable Families	93.556	CO Dept. of Human Services	28,162
TANF- Colo Works	93.558	CO Dept. of Human Services	* 562,419
Child Support Enforcement	93.563	CO Dept. of Human Services	149,391
Low-Income Home energy Assistance (LEAP)	93.568	CO Dept. of Human Services	27,138
Title IV-B Child Care	93.645	CO Dept. of Human Services	7,317
Title IV-E Foster Care	93.658	CO Dept. of Human Services	159,163
Title IV-E Adoption	93.659	CO Dept. of Human Services	35,310
Social Service Block Grant	93.667	CO Dept. of Human Services	43,483
Elder Abuse Prevention Intervention	93.747	CO Dept. of Human Services	1,331
Title XIX Medicaid	93.778	CO Dept. of Human Services	198,270
Subtotal CO Dept. of Human Services			<u>1,213,401</u>
Single Entry Point	93.778	# Health Care Policy & Fin.	238,720
Subtotal Health Care Policy & Finance			<u>238,720</u>
Public Health Emergency Preparedness	93.069	CO Dept. of Public Health & Environment	18,582
Injury Prevention, Control Research, State & Community Based Programs	93.136	CO Dept. of Public Health & Environment	30,000
Childhood Immunization Grant	93.268	CO Dept. of Public Health & Environment	33,273
Epidemiology & Lab Capacity for Infect. Diseases	93.323	CO Dept. of Public Health & Environment	87,531
National bioterrorism Hospital Preparedness	93.889	CO Dept. of Public Health & Environment	149,970
Preventives Health & Health Services Block Grant	93.991	CO Dept. of Public Health & Environment	11,000
Maternal & Child Health Services Block Grant	93.994	CO Dept. of Public Health & Environment	13,018
Subtotal CO Dept. of Public Health & Environment			<u>343,374</u>
Total US Department of Health & Human Services			<u>2,145,367</u>
Community Services Block Grant	93.044	LAVAA	8,448
Community Service Block Grant-Stephanie Tubbs Jones CWSP	93.569	Dept. of Local Affairs	29,088
Subtotal Dept. of Local Affairs			<u>37,536</u>
<b>US DEPARTMENT OF TRANSPORTATION</b>			
Formula Gants for Other Than Urbanized Areas	20.509	Colo. Dept. of Transportation	176,198
Subtotal US Department of Transportation			<u>176,198</u>
<b>US Department of Treasury</b>			
Coronavirus Relief Fund	21.019	CDOT	* 22,357
Coronavirus Relief Fund	21.019	CO Dept. of Human Services	* 2,418
Coronavirus Relief Fund	21.019	CO Dept. of Local Affairs	* 594,603
Coronavirus Relief Fund	21.019	CO Dept. of Local Affairs	* 44,461
Coronavirus Relief Fund	21.019	% CO Dept. of Public Health & Environment	(41,696)
Subtotal US Department of Treasury			<u>622,143</u>
<b>US DEPARTMENT OF AGRICULTURE</b>			
Women, Infant, & Children	10.557	CO Dept. of Public Health & Environment	125,854
WIC Non-Cash Assistance	10.557	CO Dept. of Public Health & Environment	260,677
		TOTAL WIC	<u>386,531</u>
Child & Adult Care Food Program	10.558	CO Dept. of Public Health & Environment	61,509
Food Stamp Administration	10.561	CO Dept. of Human Services	210,655
			<u>272,164</u>
Subtotal US Department of Agriculture			<u>658,695</u>
<b>US DEPARTMENT OF HOMELAND SECURITY</b>			
Emergency Management Performance Grant	97.042	CO Dept. of Public Health & Environment	17,000
<b>PASSED-THRU FUNDS:</b>			
TEFAP Commodities	10.569	+ Colorado Department of Human Services	157,008
SFOO Rehabilitation Program	14.228	+ CO Dept. of Local Affairs	9,668
Prowers County Business Loan Fund	14.228	+ CO Dept. of Local Affairs	400,000
Subtotal Passed-Thru Funds			<u>566,676</u>
		<b>TOTAL FEDERAL FINANCIAL ASSISTANCE</b>	<u>\$ 4,223,615</u>

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**NOTE 1: BASIS OF PRESENTATION**

Note: The accompanying schedule of expenditures of federal awards includes the federal grant activity of Prowers County under programs of the federal government for the year ended December 31, 2019, and is presented on the accrual basis of accounting. 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).

Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

The 10% de Minimis rule is not used.

\* Denotes Major Program

+ Pass thru funds to a sub-recipient

# Sub-award contract number 21-160394 & 21-160394A1

% Funds returned to Treasury not spent on time

PROWERS COUNTY  
 Schedule of Findings and Questioned Costs And  
 Prior Years Findings and Questioned Costs  
 For the Year Ended December 31, 2021

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued: UNMODIFIED

Internal control over financial reporting:

Material weakness identified. NONE NOTED

Significant deficiency identified  
that is not considered material  
weaknesses? NONE NOTED

Noncompliance material to financial  
Statements noted? NONE NOTED

Federal Awards

Internal control over major programs:  
Material weakness identified. NONE NOTED

Significant deficiency identified  
that is not considered material  
weaknesses? NONE NOTED

Type of auditor’s report issued: UNMODIFIED

Any auditing findings that are  
required to be reported in  
accordance with the Uniform Guidance NONE NOTED

Identification of major program:

93.558	CCDF-TANF-Colorado Works
20.019	COVID

Dollar threshold used to distinguish between  
Type A and Type B programs \$750,000

Auditee qualified as low risk auditee. YES

PROWERS COUNTY  
Schedule of Findings and Questioned Costs And  
Prior Years Findings and Questioned Costs  
For the Year Ended December 31, 2021

SECTION II – FINANCIAL STATEMENT FINDINGS  
NONE NOTED

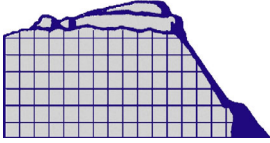
SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS  
NONE NOTED

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

NONE

## REPORTS





Paul D. Miller CPA, LLC.

Certified Public Accountant

INDEPENDENT AUDITOR'S 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*

To the Board of County Commissioners'  
Prowers County, Lamar, Colorado

I 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, each major fund, and the aggregate remaining fund information of Prowers County, Department of Human Services, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise Prowers County Department of Human Services' basic financial statements, and have issued my report thereon dated May 22, 2022

**Report on Internal Control over Financial Reporting**

In planning and performing my audit of the financial statements, I considered Prowers County's Department of Human Services 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 my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Prowers County's Department of Human Services internal control. Accordingly, I do not express an opinion on the effectiveness of Prowers County's Department of Human Services' 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.

My 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 my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, 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 Prowers County Department of Human Services' financial statements are free from material misstatement, I 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 my audit, and accordingly, I do not express such an opinion. The results of my 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 my 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.

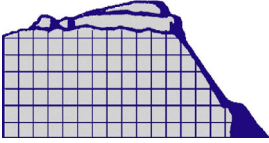
*Paul D. Miller, CPA, LLC*

Grand Junction, CO  
May 20, 2022

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Paul D. Miller, C.P.A.  
[pauldmiller@live.com](mailto:pauldmiller@live.com)

P.O. Box 4595 ▪ Grand Junction, Colorado 81502 ▪ (970) 261-3971



Paul D. Miller CPA, LLC.

Certified Public Accountant

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of County Commissioners'  
Prowers County, Lamar, Colorado

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

I have audited Prowers County's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Prowers County's major federal programs for the year ended December 31, 2021. Prowers County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In my opinion, Prowers 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, 2021.

***Basis for Opinion on Each Major Federal Program***

I conducted my 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). My responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of my report.

I am required to be independent of Prowers County, Colorado and to meet my other ethical responsibilities, in accordance with relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion on compliance for each major federal program. My audit does not provide a legal determination of Prowers County, Colorado'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 Prowers County, Colorado's federal programs.

***Auditor's Responsibilities for the Audit of Compliance***

My 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 Prowers County's compliance based on my 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 generally accepted auditing standards, *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 Prowers County, Colorado's compliance with the requirements of each major federal program as a whole.

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Paul D. Miller, C.P.A.  
[pauldmiller@live.com](mailto:pauldmiller@live.com)

P.O. Box 4595 ■ Grand Junction, Colorado 81502 ■ (970) 261-3971

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, I:

- 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 Prowers County, Colorado's compliance with the compliance requirements referred to above and performing such other procedures as I considered necessary in the circumstances.
- Obtain an understanding of Prowers County, Colorado'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 Prowers County, Colorado's internal control over compliance. Accordingly, no such opinion is expressed.

I am 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 I 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

*Paul D. Miller, CPA, LLC*

Grand Junction, CO

May 20, 2022