



Federal Awards Reports in Accordance
with the Uniform Guidance
December 31, 2020

Summit County, Colorado

Independent Auditor’s Report on Internal Control over Financial Reporting
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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
Summit County, Colorado

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Summit County, Colorado as of December 31, 2020, and the related notes to the financial statements, which collectively comprise Summit County, Colorado’s (“County”) basic statements, and have issued our report thereon dated June 29, 2021.

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. 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 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 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.

The image shows a handwritten signature in cursive script that reads "Eide Sully LLP".

Denver, Colorado
June 29, 2021



Independent Auditor’s 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

To the Board of County Commissioners
Summit County, Colorado

Report on Compliance for Each Major Federal Program

We have audited Summit County, Colorado’s (“County”) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the County’s major federal programs for the year ended December 31, 2020. The County’s major federal programs are identified in the summary of auditor’s 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.

Auditor’s Responsibility

Our responsibility is to express an opinion on the compliance for each of the 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 compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County’s compliance.

Opinion on Each Major Federal Program

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, 2020.

Report on Internal Control over Compliance

Management of the 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 the 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 the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses 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, material weaknesses may exist that have not been identified.

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, business-type activities, each major fund, and the aggregate remaining fund information of Summit County, Colorado as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise Summit County, Colorado's basic financial statements. We issued our report thereon dated June 29, 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 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 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 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 financial statements as a whole.

Eide Bailly LLP

Denver, Colorado
June 29, 2021

Summit County, Colorado
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2020

Federal Grant/Program	Federal Financial Assistance Listing	Pass-through Entity Identifying Number	Total Federal Expenditures	Amounts Passed Through to Subrecipients
U.S. Department of Agriculture				
Passed through Colorado Department of Public Health and Environment				
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	2020*2230	\$ 127,031	\$ -
Special Supplemental Nutrition Program for Women, Infants and Children - non-cash assistance	10.557	*	<u>137,373</u>	<u>-</u>
Subtotal - Women, Infants and Children			264,404	-
Passed through Colorado Department of Human Services				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	*	<u>249,640</u>	<u>-</u>
Subtotal - SNAP Cluster			249,640	-
Passed through Colorado State Treasurer				
Schools and Roads - Grants to States	10.665	*	<u>797,992</u>	<u>398,996</u>
Total U.S. Department of Agriculture			<u>1,312,036</u>	<u>398,996</u>
U.S. Department of Commerce				
Passed through Northwest Colorado Council of Governments				
Covid 19 - Economic Adjustment Assistance	11.307	*	<u>10,000</u>	<u>-</u>
Total U.S. Department of Commerce			<u>10,000</u>	<u>-</u>
U.S. Department of Treasury				
Passed through Colorado Dept. of Local Affairs				
Covid 19 - Coronavirus Relief Fund	21.019	CVRF CM-006	3,312,503	-
Passed through Colorado Dept. of Public Health and Environment				
Covid 19 - Coronavirus Relief Fund	21.019	*	<u>272,251</u>	<u>-</u>
Total U.S. Department of Treasury			<u>3,584,754</u>	<u>-</u>
U.S. Environmental Protection Agency				
Passed through Colorado Dept. of Public Health and Environment				
Performance Partnership Grants	66.605	*	<u>8,414</u>	<u>-</u>
Total U.S. Environmental Protection Agency			<u>8,414</u>	<u>-</u>
U.S. Department of Housing and Urban Development				
Passed through Colorado Division of Housing				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	*	<u>80,615</u>	<u>80,615</u>
Total U.S. Department of Housing and Urban Development			<u>80,615</u>	<u>80,615</u>
U.S. Environmental Protection Agency				
Passed through Colorado Dept. of Public Health and Environment				
Performance Partnership Grants	66.605	*	<u>6,248</u>	<u>-</u>
Total U.S. Environmental Protection Agency			<u>6,248</u>	<u>-</u>
U.S. Election Assistance Commission				
Passed through State Election Division				
Help American Vote Act Election Security Award	90.404	*	<u>14,647</u>	<u>-</u>
Total U.S. Election Assistance Commission			<u>14,647</u>	<u>-</u>
U.S. Department of Health and Human Services:				
Direct Program				
Head Start Program	93.600		508,870	500,870
Head Start Program (Early Head Start)	93.600		<u>355,163</u>	<u>350,164</u>
Subtotal Head Start Program			864,033	851,034

Summit County, Colorado
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2020

Federal Grant/Program	Federal Financial Assistance Listing	Pass-through Entity Identifying Number	Total Federal Expenditures	Amounts Passed Through to Sub-Recipients
Passed through Colorado Dept. of Public Health and Environment				
Covid-19- Public Health Emergency Response: Coop Agreement for Emergency Response: Public Health Crisis Response	93.354	*	65,230	-
Immunization Cooperative Agreements	93.268	19 FHHA 109517	12,085	-
Public Health Emergency Preparedness	93.069	CT 2020*280	122,639	-
Covid-19 - Epidemiology & Lab Capacity for Infectious Diseases	93.323	*	95,075	-
Maternal & Child Health Services Block Grant	93.994	*	19,429	-
Passed through Colorado Dept. of Human Services				
Guardianship Assistance	93.090	*	1,636	-
Temporary Assistance for Needy Families (TANF Cluster)	93.558	*	327,182	-
Child Support Enforcement	93.563	*	169,341	-
Low-Income Home Energy Assistance	93.568	*	2,268	-
Promoting Safe and Stable Families	93.556	*	116,190	-
Child Care Cluster				
Child Care and Development Block Grant	93.575	*	309,474	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	*	139,065	-
Subtotal - Child Care Cluster			<u>448,539</u>	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	*	7,051	-
Foster Care Title IV-E	93.658	*	164,570	-
Adoption Assistance	93.659	*	9,552	-
Social Services Block Grant	93.667	*	89,442	-
Passed through Colorado Department of Health Care Policy & Financing				
Medical Assistance Program (Medicaid Cluster)	93.778	*	240,705	-
Passed through Colorado Department of Education				
Immunization Cooperative Agreements	93.268	*	140,425	-
Passed through Colorado Dept. of Local Affairs				
Community Services Block Grant	93.569	CTGG1 NLAA 2018*158	40,977	-
Passed through State Office of Behavioral Health				
Covid 19 - Public Health and Social Services Emergency Fund	93.003	20-IHJA-14783	19,380	-
Total U.S. Department of Health and Human Services			<u>2,955,749</u>	<u>851,034</u>
U.S. Department of Transportation:				
Passed through Colorado Dept. of Transportation:				
Formula Grants for Other Than Urbanized Areas-Section 5311	20.509	20-HTR-ZL-03095	630,120	-
Buses & Bus Facilities Formula, Competitive & Low or No Emissions Programs	20.526	19-HTR-ZL-00208	2,430,412	-
Non-Metropolitan Planning & Research	20.505	19-HTR-ZL-00193	37,113	-
Covid 19 -Formula Grants for Rural Areas and Tribal Transit Pgms	20.509	20-HTR-ZL-03220	3,091,004	-
Total U.S. Department of Transportation			<u>6,188,649</u>	-

Summit County, Colorado
 Schedule of Expenditures of Federal Awards
 Year Ended December 31, 2020

Federal Grant/Program	Federal Financial Assistance Listing	Pass-through Entity Identifying Number	Total Federal Expenditures	Amounts Passed Through to Sub-Recipients
U.S. Department of Homeland Security				
Passed through Colorado Dept. of Local Affairs				
Hazard Mitigation Grant	97.039	19EM-20-88	13,661	-
Emergency Management Performance Grants	97.042	20EM-21-53	<u>100,000</u>	<u>-</u>
Total U.S. Department of Homeland Security			<u>113,661</u>	<u>-</u>
Total Federal Grants/Programs			<u>\$ 14,274,773</u>	<u>\$ 1,330,645</u>

* Pass-through identification number not available

Note A - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of Summit County, Colorado (the County) under programs of the federal government for the year ended December 31, 2020. The information 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 B - Significant Accounting Policies

Governmental fund types account for the County's federal grant activity. Therefore, expenditures reported in the schedule are reported on the modified accrual basis – when they become a demand on current available financial resources, except for subrecipient expenditures, which are reported on the cash basis. When applicable, such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note C - Indirect Cost Rate

The County does not draw for indirect administrative expenses and has not elected to use the 10% de minimus cost rate.

Section I – Summary of Auditor’s Results

FINANCIAL STATEMENTS

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major program:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516:	No

Identification of major programs:

Name of Federal Program	CFDA Number
Formula Grants for Rural Areas	20.509
Coronavirus Relief Fund	21.019
Temporary Assistance for Needy Families	93.558
Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	No

Section II – Financial Statement Findings

None Noted

Section III – Federal Award Findings and Questioned Costs

None noted