PROWERS COUNTY
SINGLE AUDIT PACKAGE

Financial Statement and
Report of Independent Auditor
For the Year Ended December 31, 2014

PROWERS COUNTY
SINGLE AUDIT PACKAGE
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December 31, 2014

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Paul D. Miller CPA, LLC.
Certified Public Accountant

INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Prowers County, Colorado

Report on Schedule of Expenditures of Federal Awards

I have audited the accompanying Schedule of Expenditures of Federal Awards for the Prowers County, Colorado for the year ended December 31, 2014.

Management's Responsibility

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

Auditor's Responsibility

My responsibility is to express an opinion on the Schedule of Expenditures of Federal Awards based on my audit.

I conducted my audit 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the Schedule of Expenditures of Federal Awards is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedule of Expenditures of Federal Awards. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the Schedule of Expenditures of Federal Awards presents fairly, in all material respects, the expenditures of federal awards of Prowers County, Colorado in accordance with accounting principles generally accepted in the United States of America.

Paul D. Miller, CPA, LLC

Grand Junction, CO

May 22, 2015

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PROWERS COUNTY
Schedule of Expenditures of Federal Awards
For The Year Ended December 31, 2014

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	AGENCY OR PASS- THROUGH NUMBER		FEDERAL DISBURSEMENTS/ EXPENDITURES
DEPARTMENT OF HEALTH & HUMAN SERVICES				
Promoting Safe & Stable Families	93.556	CO Dept. of Human Services		18,409
CCDF Cluster:				
TANF- Colo Works	93.558	CO Dept. of Human Services	*	674,734
Child Support Enforcement	93.563	CO Dept. of Human Services		134,627
IV-D 115 Grant	93.564	CO Dept. of Human Services		7,835
Low-Income Home energy Assistance (LEAP)	93.568	CO Dept. of Human Services	*	327,752
CCDF-Child Care Mandatory & Matching Funds	93.575	CO Dept. of Human Services		10,173
CCDF-Child Care Mandatory & Matching Funds	93.596	CO Dept. of Human Services		267,845
Title IV-B Child Care	93.645	CO Dept. of Human Services		10,437
Title IV-E Foster Care	93.658	CO Dept. of Human Services		240,745
Title IV-E Adoption	93.659	CO Dept. of Human Services		56,048
Title XX Block Grant	93.667	CO Dept. of Human Services		86,138
Title XIX Medicaid	93.778	CO Dept. of Human Services		292,046
Federal Adjustment	93.xxx	CO Dept. of Human Services		(183)
Subtotal CO Dept. of Human Services				2,126,606
Public Health Emergency Preparedness	93.069	CO Dept of Public Health & Environment		13,742
TB Grant	93.116	CO Dept of Public Health & Environment		527
Childhood Immunization Grant	93.268	CO Dept of Public Health & Environment		15,674
MIECHV	93.505	CO Dept of Public Health & Environment		37,385
Emergency Preparedness & Response	93.741	CO Dept of Public Health & Environment		3,344
Maternal & Child Health Services Block Grant	93.994	CO Dept of Public Health & Environment		8,256
CHAPS Program	93.991	CO Dept of Public Health & Environment		5,000
Subtotal CO Dept. of Public Health & Environment				83,928
Total US Department of Health & Human Services				2,210,534
Community Services Block Grant	93.044	LAVAA		35,265
Community Services Block Grant	93.569	Dept. of Local Affairs		38,713
Subtotal Dept. of Local Affairs				73,978
Single Entry Point	93.778	Health Care Policy & Fin.		211,224
Subtotal Health Care Policy & Finance				211,224
US DEPARTMENT OF TRANSPORTATION				
Formula Gants for Other Than Urbanized Areas	20.509	Colo. Dept. of Transportation		134,881
Subtotal US Department of Transportation				134,881
US DEPARTMENT OF AGRICULTURE				
Women, Infant, & Children	10.557	CO Dept of Public Health & Environment		93,034
WIC Non-Cash Assistance	10.557	CO Dept of Public Health & Environment		335,455
Breastfeeding Supportive Community Grant	10.578	CO Dept of Public Health & Environment		6,230
		TOTAL WIC		434,719
Child & Adult Care Food Program	10.558	CO Dept of Public Health & Environment		54,694
Food Stamp Administration	10.561	CO Dept. of Human Services		128,701
				183,395
Subtotal US Department of Agriculture				618,114
US ENVIRONMENTAL PROTECTION AGENCY				
Radon Grant	66.809	CO Dept of Public Health & Environment		8,369
Subtotal US Environmental Protection Agency				8,369
US DEPARTMENT OF HOMELAND & EMERGENCY MANAGEMENT				
Emergency Management Performance Grant	97.042	Co Depart. Of Public Safety		9,290
Subtotal US Department of Security & Emergency Management				9,290
PASS-THRU FUNDS:				
TEFAP Commodities	10.569	+ Colorado Department of Human Services		85,561
Community Development Block Grant/ State's Programs	14.228	+ South Eastern Colorado Enterprise Development		69,963
Subtotal Pass-Thru Funds				155,524
TOTAL FEDERAL FINANCIAL ASSISTANCE				$ 3,421,914

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE 1: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Prowers County, Colorado and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

* Major Programs
\+ Pass thru funds to a sub-recipient

PROWERS COUNTY
Schedule of Findings and Questioned Costs And
Prior Years Findings and Questioned Costs
For the Year Ended December 31, 2014

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements	
Type of auditor's report issued:	UNMODIFIED
Internal control over financial reporting:	
Material weakness identified?	NO
Significant deficiency identified that is not considered material weaknesses?	NO
Noncompliance material to financial Statements noted?	NO
Federal Awards	
Internal control over major programs:	
Material weakness identified?	NO
Significant deficiency identified that is not considered material weaknesses?	NO
Type of auditor's report issued:	UNMODIFIED
Any auditing findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133	NO
Identification of major program:	
93.558	CCDF-TANF-Colorado Works
93.568	LEAP
Dollar threshold used to distinguish between type A and type B programs	$300,000
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, 2014

SECTION II – FINANCIAL STATEMENT FINDINGS

NONE

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE

SCHEDULE OF PRIOIR YEAR FINDINGS AND QUESTIONED COSTS

NONE

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 information of Prowers County Department of Social Services, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise Prowers County Department of Social Service's basic financial statements, and have issued my report thereon dated May 22, 2015.

Internal Control over Financial Reporting

In planning and performing my audit of the financial statements, I considered Prowers County, Department of social Service's internal control over financial reporting (internal control) to determine the 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, Department of Social Service's internal control. Accordingly, I do not express an opinion on the effectiveness of Prowers County, Department of Social Service'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.

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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Prowers County, Department of Social Service's 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 determination of financial statement amounts. 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

May 22, 2015

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

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

Report on Compliance for Each Major Federal Program

I have audited Prowers County's compliance with the types of compliance requirements described in the *OMB Circular A-133 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, 2014. 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.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

My responsibility is to express an opinion on compliance for each of County's major federal programs based on my audit of the types of compliance requirements referred to above. 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I 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 Prowers County's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances.

I believe that my audit provides a reasonable basis for my opinion on compliance for each major federal program. However, my audit does not provide a legal determination of Prowers County's compliance.

Opinion on Each Major Federal Program

In my opinion, Prowers County, Lamar, Colorado 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, 2014.

Report on Internal Control over Compliance

Management of Prowers 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 my audit of compliance, I considered Prowers 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 OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of Prowers County's internal control over compliance.

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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 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.

My 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. I did not identify any deficiencies in internal control over compliance that I 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 my testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Paul D. Miller, CPA LLC

Grand Junction, CO

May 22, 2015