



BOARD OF COUNTY COMMISSIONERS

KIT CARSON COUNTY
PO BOX 160
BURLINGTON CO 80807-0160

PH: 719-346-8139 (304)
FX: 719-346-7242

Stan Hitchcock,
District 1 Commissioner
Cory Wall,
District 2 Commissioner
David Hornung,
District 3 Commissioner

**KIT CARSON COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2022**

Kit Carson County submits the following summary schedule of prior audit findings for the year ended December 31, 2022.

Audit period 2022

FINDINGS – FINANCIAL REPORTING

2022-001 Allowable Costs – ALN 21.027 COVID-19 Coronavirus State and Local Fiscal Recovery Funds

Responsible Party: Administration/Finance

Condition: The County paid 27 workers premium pay who it has classified as an exempt worker.

Views of responsible officials and planned corrective actions:

Explanation of Disagreement with Audit Finding: There is no disagreement with the audit findings.

Actions Planned in response to finding:

1. County had additional funds available in Other Allowable Costs to offset the premium pay to exempt workers.
2. County will not offer premium pay to employees classified as exempt.

Planned Completion Date: The above corrective action items were put into place as soon as deficiency was noted at the time of the financial audit.

2022-002 Procurement – ALN 21.027 COVID-19 Coronavirus State and Local Fiscal Recovery Funds

Responsible Party: Administration/Finance

Condition: The County purchased various equipment for over \$5,000 with a total cost of \$181,424. There was no documentation that the formal bid process was completed nor was there any documentation that, due to the nature of the purchase, this was a sole source purchase.

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Views of responsible officials and planned corrective actions:

Explanation of Disagreement with Audit Finding: There is no disagreement with the audit findings.

Actions Planned in response to finding:

1. All procurement bids for grants will be required to request bids from three (3) companies, if obtainable, regardless of previous bids. Where only one bid is received and no other providers are interested in bidding or where there are no additional providers who will service our remote area, a formal notation in the BOCC minutes will be noted.

Planned Completion Date: The above corrective action items were put into place as soon as deficiency was noted at the time of the financial audit.

2022-003 Procurement – ALN 21.027 COVID-19 Coronavirus State and Local Fiscal Recovery Funds

Responsible Party: Administration/Finance

Condition: The County did not perform any procedures to determine that SLFRF funds were not used to enter into contracts or subawards with parties that are debarred, suspended or otherwise excluded from participation in Federal assistance programs.

Views of responsible officials and planned corrective actions:

Explanation of Disagreement with Audit Finding: There is no disagreement with the audit findings.

Actions Planned in response to finding:

1. County will verify that the companies that were awarded grants are not debarred, suspended or otherwise excluded from participation in Federal assistance programs,
2. Continue to closely monitor all federal grant guidelines and comply with all requirements.

Planned Completion Date: The above corrective action items were put into place as soon as deficiency was noted at the time of the financial audit.

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We, the Kit Carson County Board of County Commissioners, hereby agree to the Actions set forth in the 2022 Single Audit Corrective Action Plan.

Signature –



David L. Hornung, Chairman



Stan Hitchcock, Commissioner



Cory Wall, Commissioner