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Management
Pueblo Department of Public Health and Environment
Pueblo, Colorado

In planning and performing our audit of the financial statements of Pueblo Department of Public Health and Environment (the Department) as of and for the year ended December 31, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered the entity'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control.

However, during our audit we became aware of a deficiency in internal control other than significant deficiencies and material weaknesses and other matters that is an opportunity to strengthen your internal control and improve the efficiency of your operations. Our comment and suggestion regarding this matter is summarized below. A separate communication dated June 17, 2025, contains our written communication of a material weakness in the entity's internal control. This letter does not affect our report on the financial statements dated June 17, 2025.

W9 Forms
During our audit, we identified a deficiency in the entity's procedures for obtaining W9 forms from vendors. Specifically, it was observed during control testing over general disbursements that the Department could not produce W9 forms for three vendors tested. We recommend that the entity establish a formal policy mandating the collection of W9 forms from all vendors prior to the issuance of payments. The policy should encompass the following elements:

- Providing training to staff members on the significance of obtaining W9 forms and the implications of non-compliance.
- Implementing a checklist or system to ensure W9 forms are consistently received and filed before payments are processed.
- Conducting periodic reviews to ensure adherence to the policy and promptly address any inconsistencies.

We will review the status of this comment during our next audit engagement. We have already discussed these comments and suggestions with various entity personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

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This communication is intended solely for the information and use of management, Board of Health, and others within the entity, and is not intended to be, and should not be, used by anyone other than these specified parties.

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Denver, Colorado
June 17, 2025