

# LARIMER COUNTY, COLORADO



**YEAR ENDED  
DECEMBER 31, 2019**



## SINGLE AUDIT

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**LARIMER COUNTY, COLORADO**  
*FEDERAL AWARDS REPORTS  
IN ACCORDANCE WITH THE  
SINGLE AUDIT ACT AND  
UNIFORM GUIDANCE  
DECEMBER 31, 2019*

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CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS CONSULTANTS

**Independent Auditors' 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***

Board of County Commissioners  
Larimer County, Colorado  
Fort Collins, Colorado

We 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, the business-type activities, each major fund and the aggregate remaining fund information of Larimer County, Colorado (the County), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 14, 2020.

**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) to determine the 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 determination of financial statement amounts. 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.

*RubinBrown LLP*

July 14, 2020





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CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS CONSULTANTS

**Independent Auditors' 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**

Board of County Commissioners  
Larimer County, Colorado  
Fort Collins, Colorado

**Report On Compliance For Each Major Federal Program**

We have audited Larimer County, Colorado's (the County) compliance with the types of compliance requirements described in the Office of Management and Budget's *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2019. The County's major federal programs are identified in the summary of auditors' 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.

***Auditors' Responsibility***

Our responsibility is to express an opinion on 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, Costs Principles and Audit Requirements for Federal Awards* (the 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 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 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 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, 2019.

**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 preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not 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 County's response to the internal control over compliance findings identified in our audit is described in the accompanying corrective action plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance, and accordingly, we express no opinion on the response.

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, the business-type activities, each major fund and the aggregate remaining fund information of the County as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated July 14, 2020, 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 basic 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 basic 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 basic 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 basic financial statements as a whole.

*RubinBrown LLP*

July 14, 2020

# LARIMER COUNTY, COLORADO

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2019

Page 1 Of 4

Federal or Pass-Through Grantor Program Title	Federal CFDA Number	Grant Number	2019 Expenditures	Expenditures to Subrecipients
<b>DEPARTMENT OF AGRICULTURE</b>				
<i>Direct funding</i>				
Canyon Lakes Ranger District Noxious Weed	10.000	18-PA-11021005-015	\$ 24,812	\$ -
<i>Pass-through funding</i>				
<b>State Department of Agriculture</b>				
Early Detection and Rapid Respond:				
Assault on the List A weeds	10.680	16-DG-11020000-019	44,900	-
Front Range Fuels Treatment Partnership	10.664	5314112-13	20,000	-
<b>State Department of Natural Resources</b>				
State Fire Assistance WUI Competitive Grant	10.664	5314112-16	22,569	-
Horsetooth Mtn/Chimney Front Range Fuels Treatment Partnership	10.664	5314409-1	31,058	-
Subtotal CFDA 10.664			73,627	-
<b>State Department of Human Services</b>				
			<i>SNAP Cluster</i>	
Food Assistance Administration	10.561	OM-OPSO-2019-0001	1,969,367	-
<i>Subtotal SNAP Cluster</i>			1,969,367	-
<b>State Department of Public Health and Environment</b>				
Special Supplemental Food Program for Women, Infants and Children (WIC)				
Women, Infants and Children (WIC) Breastfeeding	10.557	19FH1A112551	826,210	-
WIC Food Vouchers	10.557	20FH1A140929	33,771	-
	10.557	N/A	1,776,107	-
Subtotal CFDA 10.557			2,636,088	-
<b>Total Department of Agriculture</b>			4,748,794	-
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<i>Pass-through funding</i>				
<b>State Department of Human Services</b>				
		POIHGA202000001644 and POIHFA202000007321		
Coshi Grant	93.092		4,380	3,337
Special Programs for the Aging - Title III:				
<i>Aging Cluster</i>				
Area Plan Administration	93.044	16IHEAAAASC77141	136,811	-
Part B	93.044	16IHEAAAASC77141	281,207	128,881
Subtotal CFDA 93.044			418,018	128,881
Part C-1	93.045	16IHEAAAASC77141	305,313	305,313
Part C-2	93.045	16IHEAAAASC77141	308,941	308,941
Subtotal CFDA 93.045			614,254	614,254
Nutrition Services Incentive Program	93.053	16 IHEA AASC 77141	96,297	96,297
<i>Subtotal Aging Cluster</i>			1,128,569	839,432
Special Programs for the Aging - Title III VII Elder	93.041	16IHEAAAASC77141	1,860	-
Special Programs for the Aging - Title III Ombudsman	93.042	16IHEAAAASC77141	8,810	-
Special Programs for the Aging - Title III Part D	93.043	16IHEAAAASC77141	10,424	4,324
Special Programs for the Aging - Title III Part E	93.052	16IHEAAAASC77141	117,107	-
Child Support Enforcement:				
Child Support Enforcement: ARRA	93.090	N/A	28,071	-
Child Support Enforcement: Federal Income to Counties	93.563	N/A	2,210,793	-
Congregate Care Resiliency Opportunity Project	93.243	6U79SM063196-04M001	356,206	293,070
Title IV-E FC	93.658	OM-OPSO-2019-0001	3,840,277	104,550
			<i>Child Care and Development Fund Cluster</i>	
Child Care and Development Block Grant	93.575	OM-OPSO-2019-0001	1,529,993	-
Child Care	93.596	OM-OPSO-2019-0001	1,645,674	-
<i>Subtotal Child Care and Development Fund Cluster</i>			3,175,667	-

Continued on next page

# LARIMER COUNTY, COLORADO

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2019

Page 2 Of 4

Federal or Pass-Through Grantor Program Title	Federal CFDA Number	Grant Number	2019 Expenditures	Expenditures to Subrecipients
Family Preservation	93.556	17 IHIA 97823	\$ 125,278	\$ 125,278
Low-Income Energy Assistance Program (LEAP)	93.568	OM-FEA2018-0014	113	-
Child Welfare Services-Maintenance Assistance: Title IV-B	93.645	OM-OPSO-2019-0001	142,030	-
IV-E Adoption	93.659	OM-OPSO-2019-0001	285,857	-
Community Services Block Grant (Title XX)	93.667	OM-OPSO-2019-0001	1,672,081	40,625
Supported Families Community Project	93.670	90CA1863-01-00	36,346	-
Title IV-E Independent Living	93.674	N/A	86,120	85,120
			<i>TANF Cluster</i>	
Colorado Works	93.558	OM-OPSO-2019-0001	6,543,209	-
<i>Subtotal TANF Cluster</i>			6,543,209	-
<b>State Department of Local Affairs</b>				
			<i>477 Cluster</i>	
Community Services Block Grant: Health and Human Services	93.569	CMS106892	386,813	62,581
<i>Subtotal 477 Cluster</i>			386,813	62,581
<b>State Department of Health Care Policy &amp; Financing</b>				
No Wrong Door	93.048	17-98628	47,438	-
Medicare Enrollment Assistance Program	93.071	POGG1-SFAA-202000002474	23,877	-
Medical Assistance Program - EPSDT	93.767	20160000000000000015	16,231	-
			<i>Medicaid Cluster</i>	
Medical Assistance Program - EPSDT	93.778	20160000000000000015	68,172	-
Single Entry Point	93.778	19-110333A1	1,075,102	-
Medicaid Title XIX	93.778	OM-OPSO-2019-0001	2,641,008	-
<i>Subtotal CFDA 93.778</i>			3,784,282	-
<i>Subtotal Medicaid Cluster</i>			3,784,282	-
Money Follows the Person (CCT)	93.791	20-139138	7,767	-
<b>State Department of Public Health and Environment</b>				
Bioterrorism Public Health Preparedness	93.069	CT 2020*254	322,339	-
Tuberculosis Control Program	93.116	109266 2020*0131	10,630	-
Family Planning	93.217	19 FHHA 128120	162,792	-
Immunization Action Plan (CDC)	93.268	19 FHHA 108891 2020*090	92,318	-
Infertility/Chlamydia Prevention Project	93.977	19FHHA121505	23,100	-
Maternal and Child Health Services Block Grant:				
Maternal and Child Health Services Block Grant: Opioid	93.991	18 FAAAA 97472	10,992	-
Prenatal	93.994	19FHHA112158	93,168	-
Children and Adolescents	93.994	19FHHA112158	53,717	-
Care Coordination	93.994	19FHHA112158	79,029	-
<i>Subtotal CFDA 93.994</i>			225,914	-
<b>Association of Food and Drug Officials (AFDO)</b>				
Managed Retail Program	93.103	G-T-1910-07889	2,917	-
<b>Total Department of Health and Human Services</b>			<b>24,890,608</b>	<b>1,558,317</b>

Continued on next page

# LARIMER COUNTY, COLORADO

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2019

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Federal or Pass-Through Grantor Program Title	Federal CFDA Number	Grant Number	2019 Expenditures	Expenditures to Subrecipients
<b><u>DEPARTMENT OF HOMELAND SECURITY</u></b>				
<i>Pass-through funding</i>				
<b>State Department of Public Safety</b>				
Hazard Mitigation - Stream Monitoring Grant	97.039	MG4145093199	28,751	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters): 2013 Flood Disaster	97.036	14-D4145-014	1,530,683	-
<b>Total Department of Homeland Security</b>			<b>1,559,434</b>	<b>-</b>
<b><u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>				
<i>Pass-through funding</i>				
<b>State Department of Local Affairs</b>				
Community Development Block Grants Disaster Recovery: Resiliency Planning Grant	14.269	<i>CDBG-Disaster Recovery Grants-Pub. L. No. 113-2 Cluster</i> CDBG-DR P17-05	85,772	-
Lower Poudre Restoration at River Bluffs		CDBG-DR WI 18-112	822,647	-
<b>State Department of Public Safety</b>				
Community Development Block Grant Disaster Recovery: Bridge 19E	14.269	CDBGDR2-LAR-04	3,059,608	-
Subtotal CFDA 14.269			3,968,027	-
<i>Subtotal CDBG-Disaster Recovery Grants-Pub. L. No. 113-2 Cluster</i>			3,968,027	-
<b>Total Department of Housing and Urban Development</b>			<b>3,968,027</b>	<b>-</b>
<b><u>DEPARTMENT OF INTERIOR</u></b>				
<i>Direct funding</i>				
Integrated Pest Management Plan for Noxious Weeds	15.524	R15AC00034	21,005	-
<b>Total Department of Interior</b>			<b>21,005</b>	<b>-</b>
<b><u>DEPARTMENT OF JUSTICE</u></b>				
<i>Direct funding</i>				
Equitable Sharing Program	16.922	N/A	119,324	-
State Criminal Alien Assistance Program	16.606	N/A	78,988	-
<i>Pass-through funding</i>				
<b>State Department of Public Safety:</b>				
Victim of Crime Act	16.575	2018-VA-19-121-08	66,147	-
Victim of Crime Act	16.575	2016-VA-18-013593-08	220,478	-
Subtotal CFDA 16.575			286,625	-
Diversion for Juveniles Who Sexually Offend (JAG)	16.738	2017-DJ-17-02-22-3	33,441	-
<b>Total Department of Justice</b>			<b>518,378</b>	<b>-</b>

Continued on next page

# LARIMER COUNTY, COLORADO

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For The Year Ended December 31, 2019

Page 4 Of 4

Federal or Pass-Through Grantor Program Title	Federal CFDA Number	Grant Number	2019 Expenditures	Expenditures to Subrecipients
<b>DEPARTMENT OF LABOR</b>				
<i>Pass-through funding</i>				
<b>State Department of Labor and Employment</b>				
Workforce Investment Act (WIA) and Workforce Innovation & Opportunity Act (WIOA):				
			<i>Employment Service Cluster</i>	
WIOA Wagner-Peyser Base	17.207	ES30978-17-55-A-8	\$ 342,847	\$ -
Wagner-Peyser Governor's Summer Job Hunt	17.207	ES30978-17-55-A-8	41,000	-
Subtotal CFDA 17.207			383,847	-
Disabled Veterans Outreach Program	17.801	DV-31406-18-55-5-8	8,258	-
Local Veterans Employment Representative	17.801	DV-31406-18-55-5-8	8,258	-
Subtotal CFDA 17.801			16,516	-
<i>Subtotal Employment Service Cluster</i>			400,363	-
			<i>WIOA Cluster</i>	
Performance Incentive Grant	17.258	AA-28306-16-55-A-8	42,437	-
WIOA Adult	17.258	AA-30734-17-55-A-8	499,054	-
Subtotal CFDA 17.258			541,491	-
WIOA Youth Out of School	17.259	AA-30734-17-55-A-8	530,562	-
WIOA Youth In School	17.259	AA-30734-17-55-A-8	718	-
Subtotal CFDA 17.259			531,280	-
Sector Manufacturing	17.278	AA-28306-16-55-A-8	30,000	-
WIOA Dislocated Worker	17.278	AA-30734-17-55-A-8	521,881	-
Dislocated Worker Work Based Learning	17.278	AA-28306-15-55-A-8	4,896	-
Technical Assistance Work Based Learning	17.278	AA-28306-16-55-A-8	30,232	-
Career Services Initiative	17.278	AA-30734-17-55-A-8	55,309	-
High Performing Workforce Development Board	17.278	N/A	4,627	-
Subtotal CFDA 17.278			646,945	-
<i>Subtotal WIOA Cluster</i>			1,719,716	-
Reemployment Services and Eligibility Assessment	17.225	UA-31605-18-60-A-8	29,531	-
Trade Adjustment Act - Case Management	17.245	TA-30478-17-55-A	47,163	-
Apprenticeship	17.285	AP-30096-16-A-8	33,579	-
<b>City and County of Denver</b>				
Technology Employment in Colorado Partnership (TEC-P)	17.268	201520606	14,468	-
<b>Total Department of Labor</b>			2,244,820	-
<b>DEPARTMENT OF TRANSPORTATION</b>				
<i>Pass-through funding</i>				
<b>State Department of Transportation</b>				
			<i>Highway Planning and Construction Cluster</i>	
Longview Corridor Trail	20.205	16HA4XC00003	22,991	-
325 SH1 and CR54 Intersection	20.205	19-HA4-XC-00048	23,299	-
Congestion Mitigation and Air Quality	20.205	17-HTD-ZL-00032	96,000	-
Subtotal CFDA 20.205			142,290	-
<i>Subtotal Highway Planning and Construction Cluster</i>			142,290	-
<b>Total Department of Transportation</b>			142,290	-
<b>ENVIRONMENTAL PROTECTION AGENCY</b>				
<i>Pass-through funding</i>				
<b>State Department of Public Health and Environment</b>				
Air Pollution PM2.5	66.034	2018*100485	\$ 2,803	\$ -
<b>Colorado Water Resources &amp; Power Development Authority</b>				
			<i>Clean Water State Revolving Fund Cluster</i>	
(1) Western Mini	66.458	W16F370	82,701	-
<i>Subtotal Clean Water State Revolving Fund Cluster</i>			82,701	-
<b>Total Environmental Protection Agency</b>			85,504	-
<b>EXECUTIVE OFFICE OF THE PRESIDENT - OFFICE OF NATIONAL DRUG CONTROL POLICY</b>				
<i>Direct funding</i>				
High Intensity Drug Trafficking Areas Program	95.001	G19RM0048A	42,262	-
<b>Total Expenditures of Federal Awards</b>			\$ 38,221,122	\$ 1,558,317

# LARIMER COUNTY, COLORADO

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## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For The Year Ended December 31, 2019

### 1. Basis Of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Larimer County, Colorado (the County) for the year ended December 31, 2019 and is presented on the accrual basis of accounting. All federal awards received directly from federal agencies, as well as federal awards passed through other governmental agencies, are included on the schedule. The information in this schedule is presented in accordance with requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in preparation of, the basic financial statements.

### 2. Indirect Costs

The County has not elected to use the 10% de minimis indirect cost rate as allowed in the Uniform Guidance, Section 414.

### 3. Loan Balances

Loan balances outstanding from grant programs as of December 31, 2019 are:

(1) Wonderview	\$318,902
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The loan balance consists of federal and state monies; however, expenditure amounts reported in the schedule of expenditures of federal awards include only the federal portion.



**LARIMER COUNTY, COLORADO**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For The Year Ended December 31, 2019**

**Section I - Summary Of Auditors' Results**

**Financial Statements**

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with accounting principles generally accepted in the United States of America:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	_____ yes	_____ <input checked="" type="checkbox"/> no
Significant deficiency(ies) identified?	_____ yes	_____ <input checked="" type="checkbox"/> none reported
Noncompliance material to financial statements noted?	_____ yes	_____ <input checked="" type="checkbox"/> no

**Federal Awards**

Internal control over major federal programs:

Material weakness(es) identified?	_____ yes	_____ <input checked="" type="checkbox"/> no
Significant deficiency(ies) identified?	_____ yes	_____ <input checked="" type="checkbox"/> none reported

Type of auditors' report issued on compliance for major federal programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

\_\_\_\_\_ yes      \_\_\_\_\_  no

Identification of major federal programs:

<u>CFDA No.</u>	<u>Name Of Federal Program Or Cluster</u>
10.557	Supplemental Nutrition Program for Women, Infants and Children (WIC)
93.658	Title IV-E FC
93.667	Community Services Block Grant (Title XX)
93.778	Medicaid Cluster
14.269	CDBG-Disaster Recovery Grants - Pub.L. No. 113-2 Cluster
93.044, 93.045, 93.053	Aging Cluster

Dollar threshold used to distinguish between Type A and Type B programs:      \$1,146,634

Auditee qualified as low-risk auditee?       yes      \_\_\_\_\_ no

**LARIMER COUNTY, COLORADO**

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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (*CONTINUED*)**  
**For The Year Ended December 31, 2019**

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**Section II - Financial Statement Findings**

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None

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**Section III - Federal Award Findings And Questioned Costs**

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None

**Summary Schedule of Prior Year Findings**  
For the Year Ended December 31, 2018

**Finding 2018-001**

**Procurement, Suspension and Debarment  
Significant Deficiency, Internal Control over Compliance**

**CFDA's 17.258, 17.259, 17.278: WIOA Cluster**

***Federal Agency:*** U.S. Department of Labor

***Pass-Through Entity:*** Colorado Department of Labor and Employment

***Criteria Or Specific Requirement:*** Per the Procurement, Suspension, and Debarment compliance requirement, when procuring property and services, awarded entities must follow the procurement standards set out at 2 CFR Sections 200.318 through 200.326. Each procurement made using federal funds must comply with the guidance outline within the Uniform Guidance. The County is expected to have internal controls over the procurement process that ensure that all purchases using federal funds are procured in the proper purchasing method set by 2 CFR Sections 200.318 through 200.326.

Sole source procurements must adhere to the standards set forth in 2 C.F.R. Section 200.320(f) to be in compliance with the requirements outlined by the Uniform Guidance. Documented evidence of this justification and the conditions that rose to the sole source requirement must be included for the procurement to be in line with the requirements of the grant.

***Status:*** The County has put into place a more rigorous review process for sole source requests and related documentation.

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**Finding 2018-002**

**Procurement, Suspension and Debarment  
Significant Deficiency, Internal Control over Compliance**

**CFDA 97.036: Disaster Grants - Public Assistance (Presidentially Declared Disasters)**

***Federal Agency:*** U.S. Department of Homeland Security  
***Pass-Through Entity:*** Colorado State Department of Public Safety

***Criteria Or Specific Requirement:*** Per the Procurement, Suspension, and Debarment compliance requirement, when procuring property and services, awarded entities must follow the procurement standards set out at 2 CFR Sections 200.318 through 200.326. Each procurement made using federal funds must comply with the guidance outline within the Uniform Guidance. The County is expected to have internal controls over the procurement process that ensure that all purchases using federal funds are procured in the proper purchasing method set by 2 CFR Sections 200.318 through 200.326.

Per the Uniform Guidance for Procurement, Suspension, and Debarment, nonfederal entities are prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred or whose principals are suspended or debarred. “Covered transactions” include those procurement contracts for goods and services awarded under a nonprocurement transaction (e.g., grant or cooperative agreement) that are expected to equal or exceed \$25,000 or meet certain other specified criteria. When a nonfederal entity enters into a covered transaction with an entity at a lower tier, the nonfederal entity must verify that the entity is not suspended or debarred or otherwise excluded. This verification may be accomplished by checking the Excluded Parties List System (EPLS) maintained by the General Services Administration, collecting a certification from the entity or adding a clause or condition to the covered transaction with that entity (2 CFR Section 180.300).

***Status:*** The County has updated policies and procedures to state that suspension/debarment checks for procurement transactions and contracts should be done for vendors of all types, including state agencies and other governmental entities. The County has communicated this update to all accountants and/or responsible personnel.