

Single Audit

Year ended December 31, 2017



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LARIMER
COUNTY

**Larimer County,
Colorado**



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LARIMER COUNTY, COLORADO
*FEDERAL AWARDS REPORTS
IN ACCORDANCE WITH THE
SINGLE AUDIT ACT AND
UNIFORM GUIDANCE
DECEMBER 31, 2017*

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**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, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 15, 2018.

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

June 15, 2018

**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 the 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, 2017. 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, 2017.

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, 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 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, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 15, 2018, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. 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

June 15, 2018

LARIMER COUNTY, COLORADO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2017

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Federal or Pass-Through Grantor Program Title	Federal CFDA Number	Grant Number	Grant Period	2017 Expenditures	Expenditures to Subrecipients
<u>DEPARTMENT OF AGRICULTURE</u>					
PEST CONTROL:					
* Canyon Lakes Ranger District Noxious Weed	10.000	12-PA-11021005-043	10/12-12/17	\$ 102,418	\$ -
State Department of Agriculture					
Early Detection and Rapid Respond:					
Assault on the List A weeds	10.680	BDAA201700...0964	05/17-12/17	16,938	-
Assault on the List B weeds	10.000	BDAA201700...0950	05/17-12/17	16,601	-
State Department of Natural Resources					
OPEN LANDS:					
Pinewood/Chimney Front Range Fuels Treatment Partnership	10.664	5314112-07	03/15-09/18	61,626	-
Hermit Park Front Range Fuels Treatment Partnership	10.664	5314112-08	02/15-06/17	25,000	-
Subtotal CFDA 10.664				86,626	-
PEST CONTROL:					
Tamarisk removal in Big Thompson watershed	10.000	PDAA201700...0387	09/16-06/18	28,329	-
GENERAL/NATURAL DISASTER:					
Stagecoach River Restoration	10.923	CTGG1PDAA2018000625	12/16-02/18	244,228	-
EWP for West Creek and Fox Creek	10.923	68-8B05-16-216	09/16-06/17	1,502,003	-
EWP for North Fork	10.923	68-8B05-16-216	02/17-06/17	678,870	-
Subtotal CFDA 10.923				2,425,101	-
State Department of Human Services					
HUMAN SERVICES:					
** Food Assistance Administration	10.561	OM-OPSO-2017-0004	07/17-06/18	1,892,388	-
State Department of Public Health and Environment					
HEALTH AND ENVIRONMENT:					
Special Supplemental Food Program for Women, Infants and Children (WIC)	10.557	17FHFLA93379	10/16-09/17	646,966	-
Special Supplemental Food Program for Women, Infants and Children (WIC)	10.557	18FHFLA104032	10/17-09/18	226,173	-
Women, Infants and Children (WIC) Breastfeeding	10.557	17FHFLA92944	10/16-09/17	22,861	-
Women, Infants and Children (WIC) Breastfeeding	10.557	18FHFLA104006	10/17-09/18	8,140	-
WIC Food Vouchers	10.557	-	01/17-12/17	2,030,169	-
Subtotal CFDA 10.557				2,934,309	-
Total Department of Agriculture				7,502,710	-
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>					
State Department of Human Services					
HUMAN SERVICES:					
** Special Programs for the Aging - Title III:				<i>Aging Cluster</i>	
Area Plan Administration	93.044	16 IHEA AASC 77141	07/17-06/18	79,045	-
Part B	93.044	16 IHEA AASC 77141	07/17-06/18	189,534	53,519
Subtotal CFDA 93.044				268,579	53,519
Part C-1	93.045	16 IHEA AASC 77141	07/17-06/18	202,555	202,555
Part C-2	93.045	16 IHEA AASC 77141	07/17-06/18	190,220	190,220
Subtotal CFDA 93.045				392,775	392,775
Nutrition Services Incentive Program	93.053	16 IHEA AASC 77141	10/16-09/17	49,716	49,716
Subtotal Aging Cluster				711,070	496,010
Part D	93.043	16 IHEA AASC 77141	07/17-06/18	10,844	7,806
Part E	93.052	16 IHEA AASC 77141	07/17-06/18	85,611	-
VII Elder	93.041	16 IHEA AASC 77141	07/17-06/18	2,079	-
Ombudsman	93.042	16 IHEA AASC 77141	07/17-06/18	9,469	-
No Wrong Door	93.048	17-98628	08/17-06/18	32,000	-
** Cogregate Care Resiliency Opportunity Project	93.243	6U79SM063196-02M001	09/17-09/18	408,467	389,213
** Aging and Disability Resource Center	93.779	16 IHEA AASC 77141	10/15-09/16	7,113	-
** Title IV-E FC	93.658	OM-OPSO-2017-0004	07/17-06/18	4,432,094	-
** Title IV-E FC Lump Sum	93.658	ABA03-01-I	07/17-06/18	5,353	-
Subtotal CFDA 93.658				4,437,447	-
** Child Support Enforcement:					
Federal Income to Counties	93.563	na	01/17-12/17	2,187,119	-
** ARRA	93.090	na	01/17-12/17	24,931	-
** Medicare Enrollment Assistance Program	93.071	POGGISIFAA20180000808	10/17-06/18	24,587	-
Subtotal Child Care and Development Fund Cluster				2,355,726	-
** Child Care and Development Block Grant	93.575	OM-OPSO-2017-0004	07/17-06/18	2,355,726	-
** Child Care	93.596	OM-OPSO-2017-0004	07/17-06/18	1,458,436	-
Subtotal Child Care and Development Fund Cluster				3,814,162	-

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LARIMER COUNTY, COLORADO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2017

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Federal or Pass-Through Grantor Program Title	Federal CFDA Number	Grant Number	Grant Period	2017 Expenditures	Expenditures to Subrecipients
** Family Preservation	93.556	18HIA103333	10/17-09/18	\$ 107,535	\$ 107,535
** Title IV-E Independent Living	93.674	na	10/17-09/18	100,154	100,154
** Community Services Block Grant (Title XX)	93.667	OM-OPSO-2017-0004	07/17-06/18	1,905,905	-
** Child Welfare Services-Maintenance Assistance: Title IV-B	93.645	OM-OPSO-2017-0004	07/17-06/18	98,812	-
				<i>Medicaid Cluster</i>	
** Medicaid Title XIX	93.778	OM-OPSO-2017-0004	07/17-06/18	2,435,976	-
** Low-Income Energy Assistance Program (LEAP)	93.568	OM FEA 2017-0010	10/17-09/18	1,490,151	-
** IV-E Adoption	93.659	OM-OPSO-2017-0004	07/17-06/18	347,587	-
				<i>TANF Cluster</i>	
** Colorado Works	93.558	OM-OPSO-2017-0004	07/17-06/18	6,078,464	-
State Department of Local Affairs					
HUMAN SERVICES:					
** Community Services Block Grant: Health and Human Services	93.569	L12CSBG27	03/15-09/18	320,603	56,418
State Department of Health Care Policy & Financing					
HEALTH AND ENVIRONMENT:					
Healthy Communities Outreach and Case Management:				<i>Medicaid Cluster</i>	
Medical Assistance Program - EPSDT	93.778	201600000000000015A1	07/16-06/17	51,908	-
Medical Assistance Program - EPSDT	93.778	201600000000000015A2	07/17-06/18	40,957	-
HUMAN SERVICES:					
** Single Entry Point	93.778	14-55365OL4	07/17-06/18	854,304	-
Subtotal CFDA 93.778				<i>Subtotal Medicaid Cluster</i>	947,169
** Money Follows the Person (CCT)	93.791	2015001864OL2	07/17-06/18	41,637	-
State Department of Public Health and Environment					
HEALTH AND ENVIRONMENT:					
Ebola Phase II - Infectious Disease Planning	93.069	17FHJA93455	09/16-03/17	17,786	-
Bioterrorism Public Health Preparedness	93.069	17FHJA86722	07/16-06/17	138,248	-
Bioterrorism Public Health Preparedness	93.069	18FHJA97177	07/17-06/18	135,833	-
Subtotal CFDA 93.069				291,867	-
Tuberculosis Control Program	93.116	18FHHA98978	07/17-06/18	7,500	-
Family Planning	93.217	17FHHA94818	07/16-06/17	96,130	-
Family Planning	93.217	18FHHA99241	07/17-06/18	50,505	-
Subtotal CFDA 93.217				146,635	-
Immunization Action Plan (CDC)	93.268	17FHHA96758	04/17-06/18	53,799	-
VFC Compliance and AFIX Site Visits	93.268	17FHHA97076	04/16-03/17	500	-
VFC Compliance and AFIX Site Visits	93.268	18FHHA103663	04/17-06/18	1,150	-
Subtotal CFDA 93.268				55,449	-
Public Health Improvement Process	93.758	FAAA201700004152	10/16-09/17	15,500	-
Infertility Prevention Project	93.283	17FHHA20150183	01/17-12/17	8,841	-
Maternal and Child Health Services Block Grant:					
Care Coordination	93.994	17FHHA92831	10/16-09/17	73,574	-
Children and Adolescents	93.994	17FHHA92831	10/16-09/17	40,481	-
Children and Adolescents	93.994	18FHHA103772	10/17-09/18	13,382	-
Prenatal	93.994	17FHHA92831	10/16-09/17	82,416	-
Prenatal	93.994	18FHHA103772	10/17-09/18	13,500	-
Subtotal CFDA 93.994				223,353	-
Total Department of Health and Human Services				26,378,037	1,157,136
DEPARTMENT OF HOMELAND SECURITY					
State Department of Public Safety					
GENERAL:					
Homeland Security Grant	97.067	15SHS16NER	09/15-08/18	149,413	-
Homeland Security Grant	97.067	16SHS17NER	08/16-08/19	147,248	-
Homeland Security Grant	97.067	16SHS18NER	09/17-03/20	29,780	-
Subtotal CFDA 97-067				326,441	-
GENERAL/NATURAL DISASTER:					
Hazard Mitigation - Crystal Lakes Wildfire Mitigation Project	97.039	MG4145067732	11/15-03/18	28,588	-
VARIOUS FUNDS:					
Disaster Grants - Public Assistance (Presidentially Declared Disasters):					
(1) 2013 Flood Disaster	97.036	14-D4145-014	09/13-09/20	2,170,696	-
Total Department of Homeland Security				2,525,725	-
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
State Department of Local Affairs					
HUMAN SERVICES:					
** Community Development Block Grant: Home Investment	14.239	na	01/17-12/18	5,333	-

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LARIMER COUNTY, COLORADO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2017

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Federal or Pass-Through Grantor Program Title	Federal CFDA Number	Grant Number	Grant Period	2017 Expenditures	Expenditures to Subrecipients
GENERAL:					
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 P16-022		06/16-02/18 \$ 349,623	\$ -
State Department of Public Safety					
Community Development Block Grant Disaster Recovery:	14.269				
GENERAL/NATURAL DISASTER:					
(1) Infrastructure Local Share FHWA/FEMA Fish Creek Road		CDBGDR2-LAR-04	10/16-03/18	169,821	-
(1) Infrastructure Local Share PW#1210 and PW#1212		CDBGDR2-LAR-06	09/16-12/17	886,441	-
ROAD AND BRIDGE:					
(1) Infrastructure Local Share PW#1210 and PW#1212		CDBGDR2-LAR-06	09/16-12/17	410,498	-
GENERAL/NATURAL DISASTER:					
Stagecoach Bridge	14.269	CDBGDR2-LAR-11	01/17-04-18	143,919	-
Subtotal CFDA 14.269		<i>Subtotal CDBG-Disaster Recovery Grants-Pub.L. No. 113-2 Cluster</i>		1,960,302	-
Total Department of Housing and Urban Development				1,965,635	-
DEPARTMENT OF INTERIOR					
PARKS:					
* Carter Lake South Shore Campgrounds	15.524	R16AC00128	03/16-04/18	158,162	-
* Integrated Pest Management Plan for Noxious Weeds	15.524	R15AC00034	01/15-09/19	24,860	-
Total Department of Interior				183,022	-
DEPARTMENT OF JUSTICE					
GENERAL:					
Nat'l Crime Victims' Rights Week Community Awareness (NAVAA)	16.582	17-023	01/17-06/17	3,245	3,245
State Department of Public Safety:					
Victim of Crime Act	16.575	2015-VA-16-013593-08	01/17-12/17	148,295	-
Victim of Crime Act	16.575	2015-VX-15-009569-08	05/16-04/17	2,685	-
Victim of Crime Act	16.575	2015-VA-6-013542-08	01/17-12/17	50,685	-
Subtotal CFDA 16.575				201,665	-
Diversion for Juveniles who sexually offend (JAG)	16.738	2016-DJ-16-013781-02-2	10/16-09/17	37,157	-
CRIMINAL JUSTICE SERVICES:					
Second Chance Act Reentry Initiative	16.812	2013-SM-BX-001	01/17-12/17	22,900	-
Total Department of Justice				264,967	3,245
DEPARTMENT OF LABOR					
State Department of Labor and Employment					
WORKFORCE CENTER:					
Workforce Investment Act (WIA) and Workforce Innovation & Opportunity Act (WIOA):					
<i>Employment Service Cluster</i>					
WIOA Wagner-Peyser Base	17.207	-	2017	311,711	-
Wagner-Peyser Governor's Summer Job Hunt	17.207	-	2017	41,000	-
Subtotal CFDA 17.207				352,711	-
Disabled Veterans Outreach Program	17.801	-	2017	7,000	-
Local Veterans Employment Representative	17.801	-	2017	7,000	-
Subtotal CFDA 17.801				14,000	-
<i>Subtotal Employment Service Cluster</i>				366,711	-
<i>WIOA Cluster</i>					
10% Adult Evaluation and Continuing Improvement	17.258	AA-26769-15-55-A-8	04/14-06/18	2,430	-
WIOA Adult	17.258	-	2017	564,475	-
Subtotal CFDA 17.258				566,905	-
WIOA Youth Out of School	17.259	-	2017	495,034	-
WIOA Youth In School	17.259	-	2017	1,690	-
Subtotal CFDA 17.259				496,724	-
Sector Manufacturing	17.278	AA-28306-16-55-A-8	2017	21,942	-
Sector Health	17.278	AA-28306-16-55-A-8	2017	30,650	-
WIOA Dislocated Worker	17.278	-	2017	510,863	-
HIRE for Colorado	17.278	-	2017	560	-
Continuing Improvements Management	17.278	AA-28306-16-55-A-8	04/17-12/17	2,498	-
WIOA 5% Regional Planning	17.278	-	2017	5,904	-
WIOA 10% Funds - National Convening	17.278	AA-28306-16-55-A-8	03/17-06/17	750	-
WIOA 10% Funds - Local Plan Innovation	17.278	AA-25343-TCO	05/17-06/17	8,000	-
Subtotal CFDA 17.278				581,167	-
<i>Subtotal WIOA Cluster</i>				1,644,796	-
Trade Adjustment Act - Case Management	17.245	TA-28040-16-55-A-8	10/16-06/18	19,368	-
Performance Incentive Grant	17.245	-	2017	18,666	-
Subtotal CFDA 17.245				38,034	-

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LARIMER COUNTY, COLORADO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2017

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Federal or Pass-Through Grantor Program Title	Federal CFDA Number	Grant Number	Grant Period	2017 Expenditures	Expenditures to Subrecipients
Reemployment Services and Eligibility Assessment	17.225	UI-30207-17-60-A-8	01/17-12/17	\$ 11,300	\$ -
WIA Sector	17.277	-	2017	228,063	-
WIOA Technical Assistance Training	17.281	MI-27239-15-60-A-8	09/17-10/17	2,400	-
Apprenticeship	17.285	AP-30096-16-A-8	04/17-03/18	7,355	-
City and County of Denver					
Technology Employment in Colorado Partnership (TEC-P)	17.268	201520606	2017	226,971	-
Total Department of Labor				2,525,630	-

DEPARTMENT OF TRANSPORTATION

State Department of Transportation

OPEN LANDS:

Highway Planning and Construction Cluster

Colorado Front Range Trail	20.205	15HA4XC00116	11/15-06/18	456,000	-
ROAD AND BRIDGE:					
Bridge Replacement No 3-0.2-50	20.205	15HA474406	12/14-12/19	463,620	-
SH 14 at Greensfield Ct. Intersection	20.205	15HA471425	10/14-10/19	(2,659)	-
Big Thompson at CR 19E	20.205	15H4XC00130	09/15-09/20	84,132	-
Larimer County Canal at CR 9	20.205	15H4XC00132	09/15-09/20	45,340	-
VARIOUS FUNDS:					
Emergency Flood Repairs	20.205	14HA464552	04/14-04/19	6,885,391	-
FLEET:					
Congestion Mitigation and Air Quality	20.205	17-HTD-ZL-00032	08/16-12-19	53,614	-
Total Department of Transportation				Subtotal Highway Planning and Construction Cluster	7,985,438

ENVIRONMENTAL PROTECTION AGENCY

State Department of Public Health and Environment

HEALTH AND ENVIRONMENT:

Air Pollution PM2.5	66.034	17FAA90221	07/16-06/17	1,149	-
Air Pollution PM2.5	66.034	18FAA100485	07/17-06/18	1,213	-
Subtotal CFDA 66.034				2,362	-

Colorado Water Resources & Power Development Authority

*** IMPROVEMENT DISTRICT CONSTRUCTION:

Clean Water State Revolving Fund Cluster

Berthoud Estates 1	66.458	W14F332	03/17-12/17	600,934	-
Berthoud Estates 2	66.458	W16F367	01/17-12/17	130,718	-
Western Mini	66.458	W16F370	01/17-12/17	463,415	-
				Subtotal Clean Water State Revolving Fund Cluster	1,195,067
Total Environmental Protection Agency				1,197,429	-

Total Expenditures of Federal Awards	\$ 50,528,593	\$ 1,160,381
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Explanatory Notes:

* Direct Federal Assistance Programs.

** Federal Share Computed Using Percentages Provided by the State Department of Human Services.

(1) The expenditures for these grants include expenditures from prior years.

*** Loan Balances as of 12/31/17:

Berthoud Estates 1	\$	904,042
Berthoud Estates 2	\$	1,028,063
Western Mini	\$	1,520,022

Loan balances consist of Federal and State monies; however, expenditure amounts reported above include only the Federal portion.

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Larimer County, Colorado, for the year ended December 31, 2017 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.

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

LARIMER COUNTY, COLORADO

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended December 31, 2017**

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	✓_____ no
Significant deficiency(ies) identified?	_____ yes	✓_____ none reported
Noncompliance material to financial statements noted?	_____ yes	✓_____ no

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified?	_____ yes	✓_____ no
Significant deficiency(ies) identified?	_____ yes	✓_____ 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:

CFDA No.	Name Of Federal Program Or Cluster
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
10.923	Emergency Watershed Protection Program
20.205	Highway Planning and Construction
93.575, 93.596	Child Care Development Fund Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$1,515,858

Auditee qualified as low-risk auditee? ✓_____ yes _____ no

LARIMER COUNTY, COLORADO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (*CONTINUED*)
For The Year Ended December 31, 2017

Section II - Financial Statement Findings

None

Section III - Federal Award Findings And Questioned Costs

None



LARIMER COUNTY

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Summary Schedule of Prior Year Findings For the Year Ended December 31, 2016

Finding 2016-001

Eligibility

Significant Deficiency On Internal Control Over Compliance

CFDA 93.658 - Foster Care Title IV-E (Title IV-E)

Federal Agency: U.S. Department of Health and Human Services

Federal Award Identification Number: OM-OPSO-2016-0006

Pass-Through Entity: Colorado Department of Human Services

Criteria Or Specific Requirement: The County is responsible for establishing internal controls over eligibility data to ensure recipients are in compliance with requirements of the grant.

Status: The County has updated their procedures during the current year to include documented review over eligibility determinations for IV-E case files.



Summary Schedule of Prior Year Findings
For the Year Ended December 31, 2016

Finding 2016-002

Special Tests

Significant Deficiency On Internal Control Over Compliance

CFDA 93.658 - Foster Care Title IV-E (Title IV-E)

Federal Agency: U.S. Department of Health and Human Services

Federal Award Identification Number: OM-OPSO-2016-0006

Pass-Through Entity: Colorado Department of Human Services

Criteria Or Specific Requirement: Title IV-E agencies establish payment rates for maintenance payments (e.g., payments to foster parents, child care institutions or directly to youth). Payment rates may also be established for Title IV-E administrative expenditures (e.g., payments to child placement agencies or other contractors, which may be either subrecipients or vendors) and for other services. Payment rates must provide for proper allocation of costs between Foster Care maintenance payments, administrative expenditures and other services in conformance with the cost principles. The Title IV-E agency's plan approved by ACF must provide for periodic review of payment rates for Foster Care maintenance payments at reasonable, specific, time-limited periods established by the Title IV-E agency to assure the rate's continuing appropriateness for the administration of the Title IV-E program (42 USC 671(a)(11); 45 CFR Section 1356.21(m)(1); 45 CFR Section 1356.60(a)(1) and (c)). The County is responsible for establishing controls over the rates charged for all types of Foster Care cases, including kinship maintenance rates.

Status: The County has updated its procedures to include a review of exception reports from the payment system, which is performed monthly.



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Summary Schedule of Prior Year Findings
For the Year Ended December 31, 2016

Finding 2016-003

Allowable Costs
Significant Deficiency On Internal Control Over Compliance

CFDA 93.667 - SSBG, 93.778 - Medicaid, 10.557 - WIC

Federal Agency: U.S. Department of Health and Human Services

Federal Award Identification Number: OM-OPSO-2016-0006, 16FHLA82511
16FHLA82511, 16FHLA82272, 17FHLA92944

Pass-Through Entity: Colorado Department of Human Services

Criteria Or Specific Requirement: The County is responsible for verifying employment eligibility to comply with employment laws and to support allowed costs charged to federal programs.

Status: The County has implemented a periodic review of their payroll forms to ensure that documentation of compliance with employment laws is maintained.