

Single Audit

Year Ended December 31, 2021



Larimer County, Colorado

LARIMER COUNTY, COLORADO
FEDERAL AWARDS REPORTS IN ACCORDANCE
WITH THE SINGLE AUDIT ACT
AND THE UNIFORM GUIDANCE
DECEMBER 31, 2021

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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, 2021, 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 21, 2022.

Report On 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) as a basis for designing 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 or significant deficiencies may exist that were not identified.

Report On 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 financial statements. 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 County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

RubinBrown LLP

June 21, 2022

**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

Opinion On 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, 2021. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the 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, 2021.

Basis For Opinion On Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance). Our responsibility under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities For The Audit Of Compliance section of our report.

We are required to be independent of the County and to meet our ethical responsibilities in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities Of Management For Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditors' Responsibilities For The Audit Of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards* and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards* and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report On 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 Auditors' Responsibilities For The Audit Of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 21, 2022, 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 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 21, 2022

LARIMER COUNTY, COLORADO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2021

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| Federal Grantor, Pass-Through Grantor, Program or Cluster Title | Federal AL Number | Grant Number | 2021 Expenditures | Expenditures to Subrecipients |
|---|-------------------------|----------------------|-------------------------------|-------------------------------------|
| <u>DEPARTMENT OF AGRICULTURE</u> | | | | |
| <i>Direct funding</i> | | | | |
| Noxious Weed Management | 10.000 | 18-PA-11021005-015 | \$ 101,536 | \$ - |
| SISK | 10.704 | 17-LE-11021000-020 | 25,000 | - |
| EWP August 2020 Fires Debris Removal and Bank Stabilization | 10.923 | NR218B05XXXXC003 | 1,156,771 | - |
| <i>Pass-through funding</i> | | | | |
| State Department of Agriculture | | | | |
| Early Detection and Rapid Respond: Watchlist Species Early Detection | 10.680 | 16-DG-11020000-020 | 38,896 | - |
| State Department of Human Services | | | | |
| Food Assistance EBT | 10.551 | OM-CFO 2021-0001 | <i>SNAP Cluster</i> 26,458 | - |
| Food Assistance Administration | 10.561 | OM-CFO 2021-0001 | 2,529,388 | - |
| Hunger Free Colorado | | | | |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | 10.561 | 203CO401S2514 | 7,360 | - |
| Subtotal ALN 10.561 | | | 2,536,748 | - |
| Subtotal SNAP Cluster | | | 2,563,206 | - |
| State Department of Public Health and Environment | | | | |
| Special Supplemental Food Program for Women, Infants and Children (WIC) | 10.557 | 2021*2068, 2022*2353 | 800,503 | - |
| Women, Infants and Children (WIC) Breastfeeding | 10.557 | 2021*2068, 2022*2091 | 41,577 | - |
| WIC Food Vouchers (non-cash award) | 10.557 | N/A | 1,735,135 | - |
| Subtotal ALN 10.557 | | | 2,577,215 | - |
| Total Department of Agriculture | | | 6,462,624 | - |
| <u>DEPARTMENT OF COMMERCE</u> | | | | |
| <i>Direct funding</i> | | | | |
| COVID-19 - COVID-19 EDA | 11.307 | 05-79-06076 | 16,075 | - |
| Total Department of Commerce | | | 16,075 | - |
| <u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u> | | | | |
| <i>Direct funding</i> | | | | |
| Congregate Care Resiliency Opportunity Project | 93.243 | 6U79SM063196-04M001 | 416,229 | 353,396 |
| Supported Families Community Project | 93.670 | 90CA1863-02-00 | 522,306 | 86,496 |
| <i>Pass-through funding</i> | | | | |
| State Department of Human Services | | | | |
| Special Programs for the Aging - Title III Ombudsman | 93.042 | 21IHEA160179 | 5,719 | - |
| COVID-19 - OOA CARES - Title III VII Ombudsman | 93.042 | 20IHEA 149561 | 1,524 | 500 |
| Subtotal ALN 93.042 | | | 7,243 | 500 |
| <i>Aging Cluster</i> | | | | |
| Special Programs for the Aging - Title III Area Plan Administration | 93.044 | 21IHEA160179 | 176,207 | - |
| Special Programs for the Aging - Title III Part B | 93.044 | 21IHEA160179 | 312,833 | 80,874 |
| COVID-19 - CARES - Title III Part B | 93.044 | 20IHEA 149561 | 64,412 | 62,715 |
| Subtotal ALN 93.044 | | | 553,452 | 143,589 |
| Special Programs for the Aging - Title III Part C-1 | 93.045 | 21IHEA160179 | 275,532 | 250,386 |
| Special Programs for the Aging - Title III Part C-2 | 93.045 | 21IHEA160179 | 220,744 | 134,928 |
| COVID-19 - CARES - Title III Part C-2 | 93.045 | 20IHEA 149561 | 384,753 | 384,747 |
| Subtotal ALN 93.045 | | | 881,029 | 770,061 |
| Nutrition Services Incentive Program | 93.053 | 21IHEA160179 | 84,597 | 84,597 |
| Subtotal Aging Cluster | | | 1,519,078 | 998,247 |
| <i>Child Care and Development Fund Cluster</i> | | | | |
| Child Care and Development Block Grant | 93.575 | OM-CFO 2021-0001 | 1,612,585 | - |
| Child Care | 93.596 | OM-CFO 2021-0001 | 2,574,926 | - |
| Subtotal Child Care and Development Fund Cluster | | | 4,187,511 | - |
| COVID-19 - Chaffee Pandemic Funding | 93.674 | N/A | 36,754 | - |
| Title IV-E Independent Living | 93.674 | N/A | 127,938 | 96,604 |
| Subtotal ALN 93.674 | | | 164,692 | 96,604 |

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LARIMER COUNTY, COLORADO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2021

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| Federal Grantor, Pass-Through Grantor, Program or Cluster Title | Federal AL Number | Grant Number | 2021 Expenditures | Expenditures to Subrecipients |
|--|-------------------------|------------------------------------|-------------------------|-------------------------------------|
| Special Programs for the Aging - Title III VII Elder | 93.041 | 21IHEA160179 | \$ 707 | \$ - |
| Special Programs for the Aging - Title III Part D | 93.043 | 21IHEA160179 | 5,712 | - |
| ADRC Grant | 93.048 | PO,IHEA,202000013749 | 13,894 | - |
| Special Programs for the Aging - Title III Part E | 93.052 | 21IHEA160179 | 112,620 | - |
| Child Support Enforcement: ARRA | 93.090 | N/A | 34,016 | - |
| Coshi Grant | 93.092 | POIHFA202100006491 | 15,968 | 15,968 |
| Family Preservation | 93.556 | 6 21IHIA 162120 | 120,114 | 120,114 |
| Colorado Works | 93.558 | OM-CFO 2021-0001 | 6,882,071 | - |
| Child Support Enforcement: Federal Income to Counties | 93.563 | N/A | 1,814,572 | - |
| Low-Income Energy Assistance Program (LEAP) | 93.568 | OM-FEA2021-0004 | 82,016 | - |
| Child Welfare Services-Maintenance Assistance: Title IV-B | 93.645 | OM-CFO 2021-0001 | 143,528 | - |
| Title IV-E FC | 93.658 | OM-CFO 2021-0001 | 3,577,062 | - |
| IV-E Adoption | 93.659 | OM-CFO 2021-0001 | 308,793 | - |
| Community Services Block Grant (Title XX) | 93.667 | OM-CFO 2021-0001 | 1,327,228 | 35,957 |
| COVID-19 - COVID Relief Fund | 93.747 | N/A | 4,385 | - |
| State Department of Local Affairs | | | | |
| Community Services Block Grant: Health and Human Services | 93.569 | CMS#106892 | 354,350 | 267,931 |
| COVID-19 - Community Services Block Grant: CARES | 93.569 | 161465 | 186,398 | 184,454 |
| Subtotal ALN 93.569 | | | 540,748 | 452,385 |
| State Department of Health Care Policy & Financing | | | | |
| Medicare Enrollment Assistance Program | 93.071 | POGG1,SFAA,202000002474 | 657 | - |
| | | | <i>Medicaid Cluster</i> | |
| Single Entry Point | 93.778 | 21-160387 | 1,131,404 | - |
| Medicaid Title XIX | 93.778 | OM-CFO 2021-0001 | 2,856,989 | - |
| Subtotal ALN 93.778 | | | 3,988,393 | - |
| <i>Subtotal Medicaid Cluster</i> | | | 3,988,393 | - |
| State Department of Public Health and Environment | | | | |
| Public Health Emergency Preparedness | 93.069 | CT 2020*254 Amendments 2, 4 | 285,226 | - |
| Family Planning Services | 93.217 | 2021*0279 Option Letters 1-4 | 166,804 | - |
| COVID-19 - Public Health Emergency Response Cooperative Agreement | | | | |
| for Emergency Response: Public Health Crisis Response | 93.354 | PO,FHJA,202000010690 | 39,181 | - |
| Sexually Transmitted Diseases (STD) Prevention and Control Grants | 93.977 | 2020*3017 Amendment #2 | 21,760 | - |
| Preventive Health and Health Services Block Grant | 93.991 | N/A | - | - |
| Maternal and Child Health Services Block Grant to the States | 93.994 | 2019*2285 Option Letter #1 | 211,550 | - |
| Immunization Cooperative Agreements | 93.268 | 2020*3411 Opt 2-3, 2021*3507 Opt 4 | 116,674 | - |
| COVID-19 - Immunization Cooperative Agreements | 93.268 | PO,FHJA,202100006264 | 82,756 | - |
| COVID-19 - Immunization Cooperative Agreements | 93.268 | PO,FHJA,202100010291 | 647,113 | - |
| Subtotal ALN 93.268 | | | 846,543 | - |
| COVID-19 - Epidemiological and Laboratory Capacity for | | | | |
| Infectious Diseases (ELC) | 93.323 | PO,FHJA,2020000013618 | 2,461,148 | - |
| COVID-19 - Epidemiological and Laboratory Capacity for | | | | |
| Infectious Diseases (ELC) | 93.323 | PO,FHJA,202100010516 | 299,405 | - |
| Subtotal ALN 93.323 | | | 2,760,553 | - |
| Total Department of Health and Human Services | | | 30,121,160 | 2,159,667 |
| DEPARTMENT OF HOMELAND SECURITY | | | | |
| <i>Pass-through funding</i> | | | | |
| State Department of Public Safety | | | | |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters): | | | | |
| 2013 Flood Disaster | 97.036 | 14-D4145-014B | 5,609,239 | - |
| COVID-19 - COVID19 Emergency Protective Measures | 97.036 | 21-D4498-0030 | 248,661 | - |
| 2020 Fires | 97.036 | 21-D481-LRMR | 4,320,731 | - |
| Subtotal ALN 97.036 | | | 10,178,631 | - |
| 2019 Emergency Management Performance Grant (EMPG) Special Project | 97.042 | 19EM-20-86 | 25,000 | - |
| 2018 Pre-Disaster Mitigation Program | 97.047 | 18DM20LAR | 65,349 | - |
| Total Department of Homeland Security | | | 10,268,980 | - |

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LARIMER COUNTY, COLORADO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2021

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| Federal Grantor, Pass-Through Grantor, Program or Cluster Title | Federal AL Number | Grant Number | 2021 Expenditures | Expenditures to Subrecipients |
|--|-------------------------|--------------------|----------------------|-------------------------------------|
| DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | | |
| <i>Pass-through funding</i> | | | | |
| State Department of Local Affairs | | | | |
| Community Development Block Grant (LHOP) | 14.228 | HICDB21055-167507 | \$ 17,940 | \$ - |
| <i>Community Development Block Grant Disaster Recovery Grants (CDBG-DR) Cluster</i> | | | | |
| Community Development Block Grant (CR44H) - Disaster Recovery | 14.269 | CDBGDR3-LAR-12 | 2,436,248 | - |
| Community Development Block Grant (CR47) - Disaster Recovery | 14.269 | CDBGDR-LAR-01CR47 | 356,734 | - |
| Subtotal ALN 14.269 | | | 2,792,982 | - |
| <i>Subtotal Community Development Block Grant Disaster Recovery Grants (CDBG-DR) Cluster</i> | | | 2,792,982 | - |
| Total Department of Housing and Urban Development | | | 2,810,922 | - |
| DEPARTMENT OF INTERIOR | | | | |
| <i>Direct funding</i> | | | | |
| Aquatic Invasive Species | 15.517 | R19AC00049 | 270,500 | - |
| Skyview Campground Project | 15.524 | R21AP10220-00 | 329,500 | - |
| Total Department of Interior | | | 600,000 | - |
| DEPARTMENT OF JUSTICE | | | | |
| <i>Direct funding</i> | | | | |
| Equitable Sharing Program | 16.922 | N/A | 249,390 | - |
| COVID-19 - Coronavirus Emergency Supplemental Funding Program | 16.034 | 2020-VD-BX-0128 | 139,048 | - |
| <i>Pass-through funding</i> | | | | |
| State Department of Public Safety | | | | |
| COVID-19 - Coronavirus Emergency Supplemental Funding Program | | | | |
| Remote Work Readiness Project | 16.034 | 2020-VD-20-8-40 | 102,685 | - |
| COVID-19 - Coronavirus Emergency Supplemental Funding Program | 16.034 | 2020-VD-20-8-36 | 191,541 | - |
| Subtotal ALN 16.034 | | | 433,274 | - |
| Victim of Crime Act | 16.575 | 2020-VA-21-484-08 | 232,038 | - |
| Victim of Crime Act | 16.575 | 2020-VA-19-121-08 | 23,477 | - |
| Subtotal ALN 16.575 | | | 255,515 | - |
| Total Department of Justice | | | 938,179 | - |
| DEPARTMENT OF LABOR | | | | |
| <i>Pass-through funding</i> | | | | |
| State Department of Labor and Employment | | | | |
| <i>Employment Service Cluster</i> | | | | |
| Workforce Innovation & Opportunity Act (WIOA): | | | | |
| WIOA Wagner-Peyser Base | 17.207 | ES-35332-20-55-A-8 | 637,846 | - |
| Wagner-Peyser Governor's Summer Job Hunt | 17.207 | ES-35332-20-55-A-8 | 43,000 | - |
| Subtotal ALN 17.207 | | | 680,846 | - |
| Disabled Veterans Outreach Program | 17.801 | DV-35784-21-55-5-8 | 4,774 | - |
| Local Veterans Employment Representative | 17.801 | DV-34261-20-55-5-8 | 4,774 | - |
| Subtotal ALN 17.801 | | | 9,548 | - |
| <i>Subtotal Employment Service Cluster</i> | | | 690,394 | - |
| <i>WIOA Cluster</i> | | | | |
| WIOA Adult | 17.258 | AA-34758-20-55-A-8 | 468,598 | - |
| WIOA Youth Out of School | 17.259 | AA-34758-20-55-A-8 | 480,139 | - |
| WIOA In School Youth Grant | 17.259 | AA-34758-20-55-A-8 | 5,224 | - |
| Performance Incentive Grant | 17.259 | AA-33219-19-55-A-8 | 23,415 | - |
| Subtotal ALN 17.259 | | | 508,778 | - |
| WIOA Dislocated Worker | 17.278 | AA-34758-20-55-A-8 | 446,177 | - |
| <i>Subtotal WIOA Cluster</i> | | | 1,423,553 | - |
| Reemployment Services and Eligibility Assessment | 17.225 | UI-34486-20-60-A-8 | 30,194 | - |
| Trade Adjustment Act - Case Management | 17.245 | TA-34434-20-55-A-8 | 44,783 | - |

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LARIMER COUNTY, COLORADO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2021

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| Federal Grantor, Pass-Through Grantor, Program or Cluster Title | Federal AL Number | Grant Number | 2021 Expenditures | Expenditures to Subrecipients |
|---|-------------------------|--|----------------------|-------------------------------------|
| City and County of Denver TEC-P Grant | 17.268 | OEDEV-202157826-00 | \$ 56,724 | \$ - |
| Total Department of Labor | | | 2,369,146 | - |
| <u>DEPARTMENT OF TRANSPORTATION</u> | | | | |
| <i>Pass-through funding</i> | | | | |
| State Department of Transportation | | | | |
| | | <i>Highway Planning and Construction Cluster</i> | | |
| US 287 & 57th St Sidewalks | 20.205 | 20-HA4-XC-03092 | 37,915 | - |
| Horsetooth Reservoir and Carter Lake | 20.205 | 6982AF-21-K-500003 | 405,017 | - |
| Subtotal ALN 20.205 | | | 442,932 | - |
| Subtotal Highway Planning and Construction Cluster | | | 442,932 | - |
| Total Department of Transportation | | | 442,932 | - |
| <u>ENVIRONMENTAL PROTECTION AGENCY</u> | | | | |
| <i>Pass-through funding</i> | | | | |
| State Department of Public Health and Environment | | | | |
| Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act | 66.034 | 2018*100485, Amendments 3-6 | 3,300 | - |
| Total Environmental Protection Agency | | | 3,300 | - |
| <u>EXECUTIVE OFFICE OF THE PRESIDENT - OFFICE OF NATIONAL DRUG CONTROL POLICY</u> | | | | |
| <i>Direct funding</i> | | | | |
| High Intensity Drug Trafficking Areas Program | 95.001 | G21RM0048A | 111,366 | - |
| Total Executive Office of the President - Office of National Drug Control Policy | | | 111,366 | - |
| <u>UNITED STATES DEPARTMENT OF THE TREASURY</u> | | | | |
| <i>Direct funding</i> | | | | |
| COVID-19 - Emergency Rental Assistance Program 1 | 21.023 | 1505-0266 | 10,661,536 | 10,579,558 |
| COVID-19 - Emergency Rental Assistance Program 2 | 21.023 | 1505-0270 | 1,515,000 | 1,515,000 |
| Subtotal ALN 21.023 | | | 12,176,536 | 12,094,558 |
| COVID-19 - Coronavirus State and Local Fiscal Recovery Funds | 21.027 | 1505-0271 | 6,698,293 | - |
| <i>Pass-through funding</i> | | | | |
| State Department of Labor and Employment | | | | |
| COVID-19 - CWDC Upskilling | 21.027 | SLFRP0126 | 123,498 | - |
| State Department of Public Health and Environment | | | | |
| COVID-19 - Coronavirus State and Local Fiscal Recovery Funds | 21.027 | PO,FAA,202200006757 | 221,687 | - |
| Subtotal ALN 21.027 | | | 7,043,478 | - |
| State Department of Human Services | | | | |
| COVID-19 - COVID Relief Fund - Human Service programs | 21.019 | N/A | 141,858 | - |
| Total United States Department of the Treasury | | | 19,238,374 | 12,094,558 |
| Total Expenditures of Federal Awards | | | \$ 73,383,058 | \$ 14,254,225 |

LARIMER COUNTY, COLORADO

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

December 31, 2021

1. General

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) presents the activity of all federal award programs of the County. The information in this Schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance). Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in the preparation of, the financial statements. The accompanying Schedule is presented using the modified accrual basis of accounting, which is described in Note 1 to the financial statements of the County.

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.

LARIMER COUNTY, COLORADO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For The Year Ended December 31, 2021

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 generally accepted accounting principles:

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 Number | Name Of Federal Program Or Cluster |
|------------------------|---|
| 96.558 | Temporary Assistance for Needy Families (TANF) |
| 93.563 | Child Support Enforcement |
| 17.258, 17.259, 17.278 | WIOA Cluster |
| 21.027 | COVID-19 – Coronavirus State and Local Fiscal Recovery Funds |
| 93.323 | COVID-19 – Epidemiological and Laboratory Capacity |
| 21.023 | Emergency Rental Assistance Program |
| 97.036 | Disaster Grants – Public Assistance (Presidentially Declared Disasters) |

Dollar threshold used to distinguish between type A and type B programs:

\$2,201,492

Auditee qualified as low-risk auditee?

☒ yes ☐ no

LARIMER COUNTY, COLORADO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (*CONTINUED*)
For The Year Ended December 31, 2021

Section II - Financial Statement Findings

None

Section III - Federal Award Findings And Questioned Costs

None

Summary Schedule of Prior Year Findings

For the Year Ended December 31, 2020

Finding 2020-001

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

CFDA 93.670: Supported Families Community Project

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

Pass-Through Entity: Not Applicable

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 implemented more thorough review processes for sole source requests and related documentation.