

# Single Audit

Year Ended December 31, 2022



2022 Sky View Campground Project

Larimer County, Colorado



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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, 2022, 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 28, 2023.

**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 28, 2023

**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 as subject to audit in the Office of Management and Budget's *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, 2022. 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, 2022.

***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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 28, 2023, 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 28, 2023



# LARIMER COUNTY, COLORADO

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For The Year Ended December 31, 2022 Page 1 Of 4

Federal Grantor, Pass-Through Grantor, Program or Cluster Title	Federal AL Number	Grant Number	2022 Expenditures	Expenditures to Subrecipients
<b>DEPARTMENT OF AGRICULTURE</b>				
<i>Direct funding</i>				
Noxious Weed Management	10.000	18-PA-11021005-015	\$ 167,907	\$ -
SISK	10.704	22-LE-11021000-018	60,000	-
EWP August 2020 Fires Debris Removal and Bank Stabilization	10.923	NR218B05XXXXC003	4,706,503	-
<i>Pass-through funding</i>				
<b>State Department of Agriculture</b>				
Early Detection and Rapid Respond: Watchlist Species Early Detection	10.680	21-DG-11021600-009	25,046	-
<b>State Department of Human Services</b>				
			<i>SNAP Cluster</i>	
Food Assistance EBT	10.551	OM-CFO 2021-0001	29,238	-
Food Assistance Administration	10.561	OM-CFO 2021-0001	2,962,435	-
<b>Hunger Free Colorado</b>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	203CO401S2514, 233CO401S2514	12,522	-
Subtotal ALN 10.561			2,974,957	-
<i>Subtotal SNAP Cluster</i>			3,004,195	-
<b>State Department of Public Health and Environment</b>				
Special Supplemental Food Program for Women, Infants and Children (WIC)	10.557	2022*2353 OL 4-5,2023*2229	826,647	-
Women, Infants and Children (WIC) Breastfeeding	10.557	2022*2091 OL 3,2023*2207	59,789	-
WIC Food Vouchers (non-cash award)	10.557	N/A	1,985,893	-
Subtotal ALN 10.557			2,872,329	-
<b>Total Department of Agriculture</b>			<b>10,835,980</b>	<b>-</b>
<b>DEPARTMENT OF COMMERCE</b>				
<i>Direct funding</i>				
COVID-19 - COVID-19 EDA	11.307	05-79-06076	245,543	-
<b>Total Department of Commerce</b>			<b>245,543</b>	<b>-</b>
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<i>Direct funding</i>				
Congregate Care Resiliency Opportunity Project	93.243	6U79SM063196	43,100	43,100
Supported Families Community Project	93.670	90CA1863-03-01	746,454	91,590
<i>Pass-through funding</i>				
<b>State Department of Human Services</b>				
Special Programs for the Aging - Title III Ombudsman	93.042	21IHEA160187	17,642	-
			<i>Aging Cluster</i>	
Special Programs for the Aging - Title III Area Plan Administration	93.044	21IHEA160180	165,078	-
Special Programs for the Aging - Title III Part B	93.044	IHEA 149561, 160181, 171635	360,576	143,978
Subtotal ALN 93.044			525,654	143,978
Special Programs for the Aging - Title III Part C-1	93.045	21IHEA160182	319,585	285,987
Special Programs for the Aging - Title III Part C-2	93.045	21IHEA160183, 20IHEA 149561	263,639	120,100
COVID-19 - CARES - Office on Aging Consolidated Appropriation C2	93.045	20IHEA 167367	163,435	163,435
COVID-19 - CARES - Title III Part C-2	93.045	20IHEA 149561	37,790	17,894
Subtotal ALN 93.045			784,449	587,416
Nutrition Services Incentive Program	93.053	21IHEA160179	89,413	89,414
<i>Subtotal Aging Cluster</i>			1,399,516	820,808
			<i>Child Care and Development Fund Cluster</i>	
Child Care and Development Block Grant	93.575	OM-CFO 2022-0002	3,071,309	-
Child Care	93.596	OM-CFO-2022-011	2,018,519	-
<i>Subtotal Child Care and Development Fund Cluster</i>			5,089,828	-
COVID-19 - Chaffee Pandemic Funding	93.674	N/A	164,945	164,945
Title IV-E Independent Living	93.674	N/A	38,933	38,933
Subtotal ALN 93.674			203,878	203,878

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# LARIMER COUNTY, COLORADO

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2022

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Federal Grantor, Pass-Through Grantor, Program or Cluster Title	Federal AL Number	Grant Number	2022 Expenditures	Expenditures to Subrecipients
Special Programs for the Aging - Title III VII Elder	93.041	21IHEA160186	\$ 6,643	\$ -
Special Programs for the Aging - Title III Part D	93.043	21IHEA160184	8,896	3,922
COVID-19 - ADRC Grant	93.048	PO,IHEA,202000013749	36,716	-
Special Programs for the Aging - Title III Part E	93.052	21IHEA160185, 20IHEA 149561	198,397	-
Child Support Enforcement: ARRA	93.090	N/A	39,425	-
Coshi Grant	93.092	POIHFA202100006491	11,240	11,240
Family Preservation	93.556	22IHIA 170687	293,232	219,671
Colorado Works	93.558	OM-CFO 2022-0002	7,785,350	-
Child Support Enforcement: Federal Income to Counties	93.563	N/A	2,729,405	-
Low-Income Energy Assistance Program (LEAP)	93.568	OM-FEA2021-0004	7,518	-
Child Welfare Services-Maintenance Assistance: Title IV-B	93.645	OM-CFO 2021-0001	178,697	-
Title IV-E FC	93.658	OM-CFO 2022-0002	4,597,417	-
IV-E Adoption	93.659	OM-CFO 2021-0001	408,403	-
Community Services Block Grant (Title XX)	93.667	OM-CFO 2022-0002	1,713,722	-
COVID-19 - COVID Relief Fund	93.747	N/A	57,788	-
<b>State Department of Local Affairs</b>				
Community Services Block Grant: Health and Human Services	93.569	CMS#106892	312,903	278,690
COVID-19 - Community Services Block Grant: CARES	93.569	CMS#161465	86,640	85,654
Subtotal ALN 93.569			399,543	364,344
<b>State Department of Health Care Policy &amp; Financing</b>				
Office on Aging Colorado Choice Transitions	93.791	20-139138	16,171	-
			<i>Medicaid Cluster</i>	
Title XIX Medicaid - Single Entry Point	93.778	NA	1,222,499	-
Medicaid Title XIX	93.778	OM-CFO 2021-0001	3,270,060	-
Subtotal ALN 93.778			4,492,559	-
<i>Subtotal Medicaid Cluster</i>			4,492,559	-
<b>State Department of Public Health and Environment</b>				
Public Health Emergency Preparedness	93.069	2022*0074 #4, 2023*0158 Amend #5	332,064	-
EPR-Communicable Disease Investigation	93.116	U4U	5,000	-
Family Planning Services	93.217	2021*0279 OL 3-6, Amendment #1	155,160	-
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	2020*3017 OL 1	24,963	-
Maternal and Child Health Services Block Grant to the States	93.994	2022*0906, 2022*0906 OL 1	209,595	-
Immunization Cooperative Agreements	93.268	2021*3507 #4 2022*3192 Amend #5	98,059	-
COVID-19 - Immunization Cooperative Agreements	93.268	PO,FHJA,2021*10291	106,381	-
COVID-19 - Immunization Cooperative Agreements	93.268	PO,FHJA,2022*3001	342,164	-
Subtotal ALN 93.268			546,604	-
COVID-19 - Epidemiological and Laboratory Capacity for Infectious Diseases (ELC)	93.323	PO,FHJA,2021*10516	2,313,958	-
COVID-19 -Covid Vaccines #2	93.354	PO.FHJA,2021*6264	12,368	-
CDC Supplemental Workforce	93.354	2022*9756	94,316	-
Subtotal ALN 93.354			106,684	-
Preventive Health and Health Services Block Grant	93.991	N/A	4,100	-
<b>Total Department of Health and Human Services</b>			<b>34,179,668</b>	<b>1,758,553</b>
<b>DEPARTMENT OF HOMELAND SECURITY</b>				
<i>Pass-through funding</i>				
<b>State Department of Public Safety</b>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters):				
2013 Flood Disaster	97.036	14-D4145-014B	3,554,993	-
COVID-19 - COVID19 Emergency Protective Measures	97.036	21-D4498-0030	191,231	-
Subtotal ALN 97.036			3,746,224	-
<b>Total Department of Homeland Security</b>			<b>3,746,224</b>	<b>-</b>

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# LARIMER COUNTY, COLORADO

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2022

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Federal Grantor, Pass-Through Grantor, Program or Cluster Title	Federal AL Number	Grant Number	2022 Expenditures	Expenditures to Subrecipients
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<i>Pass-through funding</i>				
<b>State Department of Local Affairs</b>				
Community Development Block Grant (LHOP)	14.228	HICDB21055-167507	\$ 41,861	\$ -
<b>State Department of Public Safety</b>				
<i>Community Development Block Grant Disaster Recovery Grants (CDBG-DR) Cluster</i>				
Community Development Block Grant (CR44H) - Disaster Recovery	14.269	CDBGDR3-LAR-12	89,867	-
Community Development Block Grant (CR47) - Disaster Recovery	14.269	CDBGDR-LAR-01CR47	585,759	-
Subtotal ALN 14.269			<u>675,626</u>	<u>-</u>
<i>Subtotal Community Development Block Grant Disaster Recovery Grants (CDBG-DR) Cluster</i>			<u>675,626</u>	<u>-</u>
<b>Total Department of Housing and Urban Development</b>			<b>717,487</b>	<b>-</b>
<b>DEPARTMENT OF INTERIOR</b>				
<i>Direct funding</i>				
Satanka Bay ANS Shelter	15.517	R22AP00492-001	7,961	-
Inlet Bay Waterline	15.524	R20AC00108	820	-
<b>Total Department of Interior</b>			<b>8,781</b>	<b>-</b>
<b>DEPARTMENT OF JUSTICE</b>				
<i>Direct funding</i>				
Equitable Sharing Program	16.922	N/A	163,635	-
<i>Pass-through funding</i>				
<b>State Department of Public Safety</b>				
COVID-19 - Coronavirus Emergency Supplemental Funding Program				
Remote Work Readiness Project	16.034	2020-VD-20-8-40	56,617	-
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-0209	15,495	-
Subtotal ALN 16.034			<u>72,112</u>	<u>-</u>
Victim of Crime Act	16.575	V2-GX/-0050/-0027/-0024	78,562	-
Victim Witness Services	16.575	2020-VA-21-484-08	294,263	-
Victim of Crime Act	16.575	2020-VA-21-550-08	192,328	-
Subtotal ALN 16.575			<u>565,153</u>	<u>-</u>
SCAAP - State Criminal Alien Assistance	16.606	NA	234,902	-
Restoring/Improving Video Observation & Evidence at LCCC	16.738	2020-MU-BX-0029	153,517	-
<b>Total Department of Justice</b>			<b>1,189,319</b>	<b>-</b>
<b>DEPARTMENT OF LABOR</b>				
<i>Pass-through funding</i>				
<b>State Department of Labor and Employment</b>				
<i>Employment Service Cluster</i>				
Workforce Innovation & Opportunity Act (WIOA):				
WIOA Wagner-Peyser Base	17.207	ES-36744-21-55-A-8	668,134	-
Wagner-Peyser Governor's Summer Job Hunt	17.207	ES-36744-21-55-A-8	43,000	-
Subtotal ALN 17.207			<u>711,134</u>	<u>-</u>
Disabled Veterans Outreach Program	17.801	DV-35784-21-55-5-8	9,852	-
<i>Subtotal Employment Service Cluster</i>			<u>720,986</u>	<u>-</u>
<i>WIOA Cluster</i>				
WIOA Adult	17.258	AA-36361-21-55-A-8	703,888	-
Performance Incentive Grant	17.258	AA-34758-20-55-A-8	18,182	-
Subtotal ALN 17.258			<u>722,070</u>	<u>-</u>
WIOA Youth Out of School	17.259	AA36361E10	536,068	-
WIOA In School Youth Grant	17.259	AA36361E10	1,598	-
Subtotal ALN 17.259			<u>537,666</u>	<u>-</u>
WIOA Dislocated Worker	17.278	AA-34758-20-55-A-8	517,864	-
WIOA WFD Eval & Continuation	17.278	AA-34758-20-55-A-8	41,414	-
Subtotal ALN 17.278			<u>559,278</u>	<u>-</u>
<i>Subtotal WIOA Cluster</i>			<u>1,819,014</u>	<u>-</u>

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# LARIMER COUNTY, COLORADO

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2022

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Federal Grantor, Pass-Through Grantor, Program or Cluster Title	Federal AL Number	Grant Number	2022 Expenditures	Expenditures to Subrecipients
Reemployment Services and Eligibility Assessment	17.225	UI-35934-21-60-A-8	\$ 68,590	\$ -
Trade Adjustment Act - Case Management	17.245	TA-34434-20-55-A-8	56,101	-
<b>City and County of Denver</b>				
TEC-P Grant	17.268	OEDEV-202157826-00	160,639	-
<b>Total Department of Labor</b>			<b>2,825,330</b>	<b>-</b>
<b><u>DEPARTMENT OF TRANSPORTATION</u></b>				
<i>Pass-through funding</i>				
<b>State Department of Transportation</b>				
		<i>Highway Planning and Construction Cluster</i>		
US 287 & 57th St Sidewalks	20.205	20-HA4-XC-03092	52,520	-
SH1 and CR54 Intersection	20.205	19-HA4-XC-00048	364,665	-
Subtotal ALN 20.205			417,185	-
<i>Subtotal Highway Planning and Construction Cluster</i>			417,185	-
<b>Total Department of Transportation</b>			<b>417,185</b>	<b>-</b>
<b><u>ENVIRONMENTAL PROTECTION AGENCY</u></b>				
<i>Pass-through funding</i>				
<b>State Department of Public Health and Environment</b>				
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	2018*100485 Amend #s5-6 2023*0438	3,792	-
Radon	66.032	NA	3,424	-
Lead Testing Program	66.444	2022_LarimerCounty_P2_010	1,163	-
<b>Total Environmental Protection Agency</b>			<b>8,379</b>	<b>-</b>
<b><u>EXECUTIVE OFFICE OF THE PRESIDENT - OFFICE OF NATIONAL DRUG CONTROL POLICY</u></b>				
<i>Direct funding</i>				
High Intensity Drug Trafficking Areas Program	95.001	G22RM0048A	91,644	-
<b>Total Executive Office of the President - Office of National Drug Control Policy</b>			<b>91,644</b>	<b>-</b>
<b><u>UNITED STATES DEPARTMENT OF THE TREASURY</u></b>				
<i>Direct funding</i>				
COVID-19 - Emergency Rental Assistance Program 1	21.023	1505-0266	296,598	217,467
COVID-19 - Emergency Rental Assistance Program 2	21.023	1505-0270	9,626,741	9,611,802
Subtotal ALN 21.023			9,923,339	9,829,269
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	1505-0271	45,018,082	425,545
<i>Pass-through funding</i>				
<b>State Department of Labor and Employment</b>				
COVID-19 - CWDC Upskilling	21.027	SLFRP0126	753,406	-
COVID-19 - Career Navigation and Coaching Staff	21.027	SLFRP0126	25,779	-
COVID-19 - Innovation Grant	21.027	SLFRP0126	141,822	128,929
<b>State Department of Public Health and Environment</b>				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	PO,FAA,202200006757	291,552	-
<b>State Department of Public Safety</b>				
COVID-19 - Victim Assistance & Law Enforcement (VALE) Grant	21.027	22LV0807	49,750	-
<b>State Department of Personnel and Administration</b>				
COVID-19 - FY23 Adult Diversion/Correction Treatment Award	21.027	N/A	70,020	-
<b>State Department of Human Services</b>				
COVID-19 - Colorado Works Program	21.027	N/A	205,354	-
Subtotal ALN 21.027			46,555,765	554,474
<b>Total United States Department of the Treasury</b>			<b>56,479,104</b>	<b>10,383,743</b>
<b>Total Expenditures of Federal Awards</b>			<b>\$ 110,744,644</b>	<b>\$ 12,142,296</b>

# LARIMER COUNTY, COLORADO

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## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

December 31, 2022

### 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, 2022**

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

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**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
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
93.778	Medicaid Cluster
93.658	Foster Care Title IV-E
21.027	COVID-19 – Coronavirus State and Local Fiscal Recovery Funds
21.023	COVID-19 – Emergency Rental Assistance Program
10.923	Emergency Watershed Protection Program

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

\$3,000,000

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, 2022**

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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