

# Single Audit

Year Ended December 31, 2023



Larimer County, Colorado

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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, 2023, 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 26, 2024.

**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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2023-001 we consider to be a significant deficiency.

### **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*.

### **County's Response To Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the findings identified in our audit and described in the accompanying Schedule Of Findings And Questioned Costs. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **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 26, 2024

**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, 2023. 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, 2023.

***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, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 26, 2024, 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 26, 2024



# LARIMER COUNTY, COLORADO

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2023

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Federal Grantor, Pass-Through Grantor, Program or Cluster Title	Federal AL Number	Grant Number	2023 Expenditures	Expenditures to Subrecipients
<b>DEPARTMENT OF AGRICULTURE</b>				
<i>Direct funding</i>				
Noxious Weed Management	10.000	23-PA-11021000-020	\$ 70,014	\$ -
SISK	10.704	22-LE-11021000-018	43,272	-
EWP August 2020 Fires Debris Removal and Bank Stabilization	10.923	NR218B05XXXXC003	2,653,344	-
<i>Pass-through funding</i>				
<b>State Department of Agriculture</b>				
CDA Disaster Relief	10.680	22-DG-11021600-014	13,000	-
CDA Early Detection & Rapid Response	10.680	22-DG-11021600-008	36,700	-
Subtotal ALN 10.680			49,700	-
<b>State Department of Human Services</b>				
			<i>SNAP Cluster</i>	
Food Assistance EBT	10.551	OM-CFO 2021-0001	29,224	-
Food Assistance Administration	10.561	OM-CFO 2021-0001	3,384,211	-
<b>Hunger Free Colorado</b>				
Supplemental Nutrition Assistance Program	10.561	203CO401S2514, 233CO401S2514	10,647	-
Subtotal ALN 10.561			3,394,858	-
Subtotal SNAP Cluster			3,424,082	-
<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	899,003	-
Women, Infants and Children (WIC) Breastfeeding	10.557	2022*2091 OL 3,2023*2207	64,429	-
WIC Food Vouchers (non-cash award)	10.557	N/A	2,694,643	-
Subtotal ALN 10.557			3,658,075	-
<b>Total Department of Agriculture</b>			<b>9,898,487</b>	<b>-</b>
<b>DEPARTMENT OF COMMERCE</b>				
<i>Direct funding</i>				
COVID-19 - COVID-19 EDA	11.307	05-79-06076	271,711	-
<b>Total Department of Commerce</b>			<b>271,711</b>	<b>-</b>
<b>DEPARTMENT OF EDUCATION</b>				
<i>Pass-through funding</i>				
<b>State Department of Labor and Employment</b>				
Disability Program Navigator	84.126	CT KAVA 2023*2614(7595)	46,332	-
<b>Total Department of Education</b>			<b>46,332</b>	<b>-</b>
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<i>Direct funding</i>				
Supported Families Community Project	93.670	90CA1863-05-00	598,604	109,325
<i>Pass-through funding</i>				
<b>State Department of Human Services</b>				
COVID-19 - OOA CARES - Title III VII Ombudsman	93.042	21IHEA160179	30,598	-
			<i>Aging Cluster</i>	
Special Programs for the Aging - Title III Area Plan Administration	93.044	21IHEA160179	227,843	-
Special Programs for the Aging - Title III Part B	93.044	21IHEA160179	590,105	424,695
COVID-19 - Office on Aging ARPA Grant B	93.044	20IHEA 171635	151,395	-
Subtotal ALN 93.044			969,343	424,695
Special Programs for the Aging - Title III Part C-1	93.045	21IHEA160179	321,042	321,042
Special Programs for the Aging - Title III Part C-2	93.045	21IHEA160179	426,695	426,695
COVID-19 - Office on Aging ARPA GrantC1	93.045	20IHEA 171635	97,295	56,630
COVID-19 - CARES - Office on Aging Consolidated Appropriation C2	93.045	20IHEA 171635	3,152	3,152
Subtotal ALN 93.045			848,184	807,519
Nutrition Services Incentive Program	93.053	21IHEA160179	79,041	79,042
Subtotal Aging Cluster			1,896,568	1,311,220

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# LARIMER COUNTY, COLORADO

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For The Year Ended December 31, 2023 Page 2 Of 4

Federal Grantor, Pass-Through Grantor, Program or Cluster Title	Federal AL Number	Grant Number	2023 Expenditures	Expenditures to Subrecipients
<i>Child Care and Development Fund Cluster</i>				
Child Care and Development Block Grant	93.575	OM-CFO 2023-0001	\$ 3,331,617	\$ -
Child Care	93.596	OM-CFO-2022-011	1,466,570	-
<i>Subtotal Child Care and Development Fund Cluster</i>			<u>4,798,187</u>	<u>-</u>
Title IV-E Independent Living	93.674	N/A	83,695	83,695
Special Programs for the Aging - Title III VII Elder	93.041	21IHEA160179	2,533	-
Special Programs for the Aging - Title III Part D	93.043	21IHEA160179	16,526	16,526
Special Programs for the Aging - Title III Part E	93.052	21IHEA160179	360,797	-
Child Support Enforcement: ARRA	93.090	N/A	29,819	-
Coshi Grant	93.092	PO, IHGA,202100006491	5,723	5,723
Family Preservation	93.556	22IHIA 170687	228,019	192,190
Colorado Works TANF	93.558	OM-CFO 2023-0001	6,880,725	-
Child Support Enforcement: Federal Income to Counties	93.563	N/A	2,990,735	-
Low-Income Energy Assistance Program (LEAP)	93.568	OM-FEA2021-0004	24,578	-
Child Welfare Services-Maintenance Assistance: Title IV-B	93.645	OM-CFO 2023-0001	216,819	-
Title IV-E FC	93.658	OM-CFO 2023-0001	5,517,244	-
IV-E Adoption	93.659	OM-CFO 2023-0001	487,221	-
Community Services Block Grant (Title XX)	93.667	OM-CFO 2023-0001	1,744,709	-
COVID-19 - COVID Relief Fund	93.747	N/A	43,588	-
<b>State Department of Local Affairs</b>				
COVID-19 - Community Services Block Grant: CARES	93.569	CMS#106892	393,693	251,298
<b>State Department of Health Care Policy &amp; Financing</b>				
Office on Aging Colorado Choice Transitions	93.791	20-139138	2,653	-
<i>Medicaid Cluster</i>				
Title XIX Medicaid - Single Entry Point	93.778	21-160387	1,291,786	-
Medicaid Title XIX	93.778	OM-CFO 2023-0001	4,541,784	-
<i>Subtotal ALN 93.778</i>			<u>5,833,570</u>	<u>-</u>
<i>Subtotal Medicaid Cluster</i>			<u>5,833,570</u>	<u>-</u>
<b>State Department of Public Health and Environment</b>				
Public Health Emergency Preparedness	93.069	2022*0074 #4, 2023*0158 Amend #5	254,001	-
EPR-Communicable Disease Investigation	93.116	U4U 2023*8199	12,000	-
Family Planning Services	93.217	2021*0279 OL 3-6, Amendment #1	101,386	-
CDC Infrastructure	93.967	23 FAA 0030	8,421	-
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	2020*3017 OL 1	29,926	-
Maternal and Child Health Services Block Grant to the States	93.994	2022*0906, 2022*0906 OL 1	212,817	-
Immunization Cooperative Agreements	93.268	2021*3507 #4 2022*3192 #5	144,057	-
COVID-19 - Immunization Cooperative Agreements	93.268	PO,FHJA,2022*3001	127,237	-
<i>Subtotal ALN 93.268</i>			<u>271,294</u>	<u>-</u>
COVID-19 - Epidemiological and Laboratory Capacity for Infectious Diseases (ELC)	93.323	PO,FHJA,2021*10516	1,050,259	-
COVID-19 - Epidemiological and Laboratory Capacity for Infectious Diseases (ELC)	93.323	PO,FHJA,2024*2287	268,292	-
<i>Subtotal ALN 93.323</i>			<u>1,318,551</u>	<u>-</u>
CDC Workforce RFA	93.354	PO,FAAA,202400006127	12,527	-
CDC Supplemental Workforce	93.354	2022*9756	47,157	-
<i>Subtotal ALN 93.354</i>			<u>59,684</u>	<u>-</u>
CHAPS OPHP LPHA PBG project	93.991	PO, FAAA, 2023*4842	17,000	-
<b>Total Department of Health and Human Services</b>			<b>34,471,684</b>	<b>1,969,977</b>

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# LARIMER COUNTY, COLORADO

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2023

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Federal Grantor, Pass-Through Grantor, Program or Cluster Title	Federal AL Number	Grant Number	2023 Expenditures	Expenditures to Subrecipients
Disaster Grants - Public Assistance (Presidentially Declared Disasters): 2013 Flood Disaster	97.036	14-D4145-014B	\$ 8,558	\$ -
Climate Smart and Future Ready/Hazard Mitigation Grant Program	97.039	2022 HMGP 4581	240,798	-
<b>Total Department of Homeland Security</b>			<b>249,356</b>	<b>-</b>
Community Development Block Grant (LHOP)	14.228	HICDB21055-167507	41,859	41,859
<b>Total Department of Housing and Urban Development</b>			<b>41,859</b>	<b>41,859</b>
<b>DEPARTMENT OF INTERIOR</b>				
<i>Direct funding</i>				
Satanka Bay ANS Shelter	15.517	R22AP00492-001	8,629	-
Admin Office Connectivity	15.524	R23AP00482-00	25,508	-
<b>Total Department of Interior</b>			<b>34,137</b>	<b>-</b>
<b>DEPARTMENT OF JUSTICE</b>				
<i>Direct funding</i>				
Equitable Sharing Program	16.922	N/A	178,204	-
<i>Pass-through funding</i>				
<b>State Department of Public Safety</b>				
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-0209	95,878	-
Victim of Crime Act	16.575	V2-GX/-0050/-0027/-0024	74,200	-
Victim Witness Services	16.575	2022-VA-23-257-08	236,776	-
Victim of Crime Act	16.575	2022-VA-23-173-08	262,025	-
Subtotal ALN 16.575			<u>573,001</u>	<u>-</u>
SCAAP - State Criminal Alien Assistance	16.606	NA	81,410	-
Restoring/Improving Video Observation & Evidence at LCCC	16.738	2020-MU-BX-0029	2,950	-
Diversion and Juvenile Victim Advocate	16.738	2022-DJ-23-07-52-1	10,762	-
Subtotal ALN 16.738			<u>13,712</u>	<u>-</u>
<b>Total Department of Justice</b>			<b>942,205</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 Grant	17.207	ES-38720-22-55-A-8	534,424	-
WIOA Governor's Summer Job Hunt	17.207	ES-38720-22-55-A-8	43,000	-
Subtotal ALN 17.207			<u>577,424</u>	<u>-</u>
JVSG Consolidated DVOP/LVER Combo	17.801	23555DV000011	10,427	-
Subtotal Employment Service Cluster			<u>587,851</u>	<u>-</u>
<i>WIOA Cluster</i>				
WIOA Adult	17.258	AA-38519-22-55-A-8	497,664	-
Performance Incentive Grant	17.258	AA-36361-21-55-A-8	28,415	-
Subtotal ALN 17.258			<u>526,079</u>	<u>-</u>
WIOA Youth Out of School	17.259	AA-38519-22-55-A-8	649,739	-
WIOA In School Youth Grant	17.259	AA36361E10	75,051	-
Subtotal ALN 17.259			<u>724,790</u>	<u>-</u>
WIOA Dislocated Worker	17.278	AA-38519-22-55-A-8	628,431	-
WIOA Dislocated Worker Transfer to Adult Grant	17.278	AA-38519-22-55-A-8	273,478	-
WIOA WFD Eval & Continuation	17.278	AA-36361-21-55-A-8	21,621	-
Subtotal ALN 17.278			<u>923,530</u>	<u>-</u>
Subtotal WIOA Cluster			<u>2,174,399</u>	<u>-</u>

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# LARIMER COUNTY, COLORADO

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2023

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Federal Grantor, Pass-Through Grantor, Program or Cluster Title	Federal AL Number	Grant Number	2023 Expenditures	Expenditures to Subrecipients
Reemployment Services and Eligibility Assessment	17.225	23A60UR000001	\$ 36,233	\$ -
COVID-19 - Quest Disaster Recovery Grant	17.277	DW-39216-22-60-A-8	474,996	-
Trade Adjustment Act - Case Management	17.245	TA-38670-22-55-A-8	28,181	-
<b>City and County of Denver</b>				
TEC-P Grant	17.268	OEDEV-202157826-00	248,121	-
<b>Total Department of Labor</b>			<b>3,549,781</b>	<b>-</b>
<b>DEPARTMENT OF TRANSPORTATION</b>				
<i>Pass-through funding</i>				
<b>State Department of Transportation</b>				
US 287 & 57th St Sidewalks	20.205	20-HA4-XC-03092	22,446	-
SH1 and CR54 Intersection	20.205	19-HA4-XC-00048	100,046	-
Hwy 34/ Glade Rd Signal	20.205	23-HA4-XC-00112	63,258	-
Subtotal ALN 20.205			185,750	-
<b>Total Department of Transportation</b>			<b>185,750</b>	<b>-</b>
<b>ENVIRONMENTAL PROTECTION AGENCY</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 5-6 2023*0438	4,280	-
Radon	66.032	NA	3,285	-
<b>Total Environmental Protection Agency</b>			<b>7,565</b>	<b>-</b>
<b>EXECUTIVE OFFICE OF THE PRESIDENT - OFFICE OF NATIONAL DRUG CONTROL POLICY</b>				
<i>Direct funding</i>				
High Intensity Drug Trafficking Areas Program	95.001	G23RM0048A	299,877	-
<b>Total Executive Office of the President - Office of National Drug Control Policy</b>			<b>299,877</b>	<b>-</b>
<b>DEPARTMENT OF THE TREASURY</b>				
<i>Direct funding</i>				
COVID-19 - Emergency Rental Assistance Program 2	21.023	1505-0270	32,298	-
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	1505-0271	676,339	45,881
<i>Pass-through funding</i>				
<b>State Department of Labor and Employment</b>				
COVID-19 - CWDC Upskilling	21.027	SLFRP0126	599,777	-
COVID-19 - Career Navigation and Coaching Staff	21.027	SLFRP0126	98,505	-
COVID-19 - Innovation Grant	21.027	SLFRP0126	774,579	704,163
COVID-19 - STEP	21.027	SLFRP0126	28,220	-
<b>State Department of Public Health and Environment</b>				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	2022*6757	253,970	-
<b>State Department of Public Safety</b>				
Victim Assistance and Law Enforcement (VALE) Grant	21.027	23LV08-07	101,000	-
<b>State Department of Personnel and Administration</b>				
FY23 Adult Diversion/Correction Treatment Award	21.027	N/A	149,803	-
<b>State Department of Human Services</b>				
COVID-19 - Colorado Works Program	21.027	N/A	438,988	-
SB-196 Competency Court Services	21.027	LSFRP0126	36,267	-
<b>State Department of Transportation</b>				
COVID-19 - Highway Planning and Construction	21.027	23-HA4-XC-00088	26,350	-
Subtotal ALN 21.027			3,183,798	750,044
<b>Total United States Department of the Treasury</b>			<b>3,216,096</b>	<b>750,044</b>
<b>Total Expenditures of Federal Awards</b>			<b>\$ 53,214,840</b>	<b>\$ 2,761,880</b>

# LARIMER COUNTY, COLORADO

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## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

December 31, 2023

### 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, 2023**

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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      x   no
- Significant deficiency(ies) identified?              x   yes        none reported

Noncompliance material to financial statements noted?

    yes      x   no

**Federal Awards**

Internal control over major federal programs:

- Material weakness(es) identified?                        yes      x   no
- Significant deficiency(ies) identified?                yes      x   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      x   no

Identification of major federal programs:

<b>AL Number</b>	<b>Name Of Federal Program Or Cluster</b>
10.551, 10.561	Supplemental Nutrition Assistance Program (SNAP) Cluster
93.575, 93.595	Childcare Development Fund (CCDF) Cluster
93.044, 93.045, 93.053	Aging Cluster
93.667	Social Services Block Grant
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds
17.277	COVID-19 - WIOA National Dislocated Worker Grants / WIA
	National Emergency Grants
93.323	COVID-19 - Epidemiological and Laboratory Capacity for Infectious Diseases

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

\$3,000,000

Auditee qualified as low-risk auditee?

  x   yes        no

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## LARIMER COUNTY, COLORADO

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### SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)* For The Year Ended December 31, 2023

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#### Section II - Financial Statement Findings

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##### **Finding 2023-001 - Cash And Payables Reconciliation**

###### ***Significant Deficiency***

***Criteria Or Specific Requirement:*** The County is responsible for establishing and implementing a system of internal accounting control that will prevent or detect and correct errors in a timely manner related to financial reporting, including those around the cash reconciliation and payables process at or near the end of the fiscal year.

***Condition:*** There were two entries noted as a result of audit work performed in which the County had overstated cash and payable balances for payments that had already cleared the appropriate bank accounts within the year.

***Context:*** The entries included equal and offsetting amounts of cash and accounts payable that totaled \$7,769,813, which affected two funds within the County.

***Effect:*** Without proper controls over the year-end bank reconciliation process and review that the appropriate journal entries have been booked related to that process, errors may go undetected by management and not be corrected in a timely manner.

***Cause:*** The County has developed an internal control framework. While the County has implemented some of the processes, turnover at several key positions allowed for these adjustments to be posted in the wrong period and thereby overstated balances at year end.

***Identification As A Repeat Finding:*** No

***Recommendation:*** We recommend that the County strengthen the processes within the internal control framework surrounding the review bank reconciliations and entries made as result of those reconciliation, to determine that all amounts of cash that have cleared within the fiscal year are appropriately adjusted for, and the related payables are relieved.

***Views Of Responsible Officials And Planned Corrective Action:*** The County agrees with the finding and has put together a correction action plan for the finding. See corrective action plan included in this report.

**LARIMER COUNTY, COLORADO**

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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)***  
**For The Year Ended December 31, 2023**

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

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None



## CORRECTIVE ACTION PLAN

For the Year Ended December 31, 2023

### **Finding 2023-001**

***Personnel Responsible for Corrective Action:*** Lorrie Lopez, Controller

***Anticipated Completion Date:*** December 31, 2024

### ***Corrective Action Plan:***

The County will strengthen its year-end processes around the review of reconciliations and entries at the end of the fiscal year to determine that all amounts are recorded in the correct year.