LARIMER COUNTY, COLORADO
FEDERAL AWARDS REPORTS
IN ACCORDANCE WITH THE
SINGLE AUDIT ACT AND
UNIFORM GUIDANCE
DECEMBER 31, 2018
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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, 2018, 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 7, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County’s internal control. Accordingly, we do not express an opinion on the effectiveness of the County’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance And Other Matters

As part of obtaining reasonable assurance about whether the County’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose Of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

June 7, 2019
Independent Auditors’ Report On Compliance
For Each Major Federal Program, Report
On Internal Control Over Compliance And Report
On The Schedule Of Expenditures Of Federal Awards
Required By The Uniform Guidance

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

Report On Compliance For Each Major Federal Program

We have audited Larimer County, Colorado’s (the County) compliance with the types of
compliance requirements described in the Office of Management and Budget’s OMB
Compliance Supplement that could have a direct and material effect on each of the
County’s major federal programs for the year ended December 31, 2018. The County’s
major federal programs are identified in the summary of auditors’ results section of the
accompanying schedule of findings and questioned costs.

Management’s Responsibility

Management is responsible for compliance with federal statutes, regulations and the
terms and conditions of its federal awards applicable to its federal programs.

Auditors’ Responsibility

Our responsibility is to express an opinion on compliance for each of the County’s major
federal programs based on our audit of the types of compliance requirements referred to
above. We conducted our audit of compliance in accordance with auditing standards
generally accepted in the United States of America; the standards applicable to
financial audits contained in Government Auditing Standards, issued by the
Comptroller General of the United States, and the audit requirements of Title 2
U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements,
Costs Principles and Audit Requirements for Federal Awards (the Uniform Guidance).
Those standards and the Uniform Guidance require that we plan and perform the audit
to obtain reasonable assurance about whether noncompliance with the types of
compliance requirements referred to above that could have a direct and material effect
on a major federal program occurred. An audit includes examining, on a test basis,
evidence about the County’s compliance with those requirements and performing such
other procedures as we considered necessary in the circumstances.
We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County’s compliance.

**Opinion On Each Major Federal Program**

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2018.

**Report On Internal Control Over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County’s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County’s internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, we identified certain deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2018-001 and 2018-002, that we consider to be significant deficiencies.

The County’s response to the internal control over compliance findings identified in our audit is described in the accompanying corrective action plan. The County’s response was not subjected to the auditing procedures applied in the audit of compliance, and accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.
Report On Schedule Of Expenditures Of Federal Awards Required By The Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the County as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements. We issued our report thereon dated June 7, 2019, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

RubinBrown LLP

June 7, 2019
## DEPARTMENT OF AGRICULTURE

### PEST CONTROL:
- Canyon Lakes Ranger District Noxious Weed
  - Program Title: Noxious Weed
  - CFDA Number: 18-PA-11021005-015
  - Grant Number: 005-015
  - Grant Period: 04/18-04/23
  - Expenditures: $50,504

### State Department of Agriculture
- Early Detection and Rapid Respond:
  - Assault on the List A weeds
    - CFDA Number: BDAA 18-1831
    - Grant Period: 05/18-12/18
    - Expenditures: $17,613
  - Assault on the List B weeds
    - CFDA Number: BDAA 18-1818
    - Grant Period: 05/18-12/18
    - Expenditures: $20,000

### State Department of Natural Resources
- OPEN LANDS:
  - Pinewood/Chimney Front Range Fuels Treatment Partnership
    - CFDA Number: 10.664 5314112-07
    - Grant Period: 03/15-09/18
    - Expenditures: $6,874
  - Horsetooth Mtn/Chimney Front Range Fuels Treatment Partnership
    - CFDA Number: 10.664 5314409-1
    - Grant Period: 12/17-12/20
    - Expenditures: $61,125

Subtotal CFDA 10.664: $67,999

### PEST CONTROL:
- Tamarisk removal in Big Thompson watershed
  - CFDA Number: PDAA20170000
  - Grant Period: 03/15-09/18
  - Expenditures: $7,613

### GENERAL/NATURAL DISASTER:
- Stagecoach River Restoration
  - CFDA Number: CTG11PDAA201800625
  - Grant Period: 12/16-02/18
  - Expenditures: $465,263

- (1) Fox Creek EWP#2
  - CFDA Number: 10.923 68-8B05-17-209
  - Grant Period: 09/17-12/17
  - Expenditures: $50,230

Subtotal CFDA 10.923: $515,493

### State Department of Human Services
- **Food Assistance Administration**
  - CFDA Number: OM-OPSO-2018-0004
  - Grant Period: 07/18-06/19
  - Expenditures: $2,178,842

### State Department of Public Health and Environment
- **Special Supplemental Food Program for Women, Infants and Children (WIC)**
  - CFDA Number: 10.557 18FHLA104032
  - Grant Period: 10/17-09/18
  - Expenditures: $655,678

- Women, Infants and Children (WIC) Breastfeeding
  - CFDA Number: 10.557 18FHLA112145
  - Grant Period: 10/18-09/19
  - Expenditures: $7,847

- WIC Food Vouchers
  - CFDA Number: N/A
  - Grant Period: 01/18-12/18
  - Expenditures: $1,934,290

Subtotal CFDA 10.557: $2,861,535

### DEPARTMENT OF HEALTH AND HUMAN SERVICES

#### State Department of Human Services
- **Special Programs for the Aging - Title III:**
  - Area Plan Administration
    - CFDA Number: 93.044 16HEAAAASC77141
    - Grant Period: 07/18-06/19
    - Expenditures: $86,882

  - Part B
    - CFDA Number: 93.044 16HEAAAASC77141
    - Grant Period: 07/18-06/19
    - Expenditures: $210,696

Subtotal CFDA 93.044: $297,578

- Part C-1
  - CFDA Number: 93.045 16HEAAAASC77141
  - Grant Period: 07/18-06/19
  - Expenditures: $233,123

- Part C-2
  - CFDA Number: 93.045 16HEAAAASC77141
  - Grant Period: 07/18-06/19
  - Expenditures: $217,488

Subtotal CFDA 93.045: $450,611

- Nutrition Services Incentive Program
  - CFDA Number: 93.053 CSBG27
  - Grant Period: 07/18-06/19
  - Expenditures: $4,264,480

Subtotal Aging Cluster: $826,461

### Child Support Enforcement:
- Federal Income to Counties
  - CFDA Number: 93.035
  - Grant Period: 07/18-06/19
  - Expenditures: $12,200

- ARRA
  - CFDA Number: 93.035
  - Grant Period: 07/18-06/19
  - Expenditures: $91,765

- Medicare Enrollment Assistance Program
  - CFDA Number: 93.035
  - Grant Period: 07/18-06/19
  - Expenditures: $11,823

Subtotal CFDA 93.040: $4,266,273

### Child Care and Development Block Grant
- Child Care
  - CFDA Number: 93.575 OM-OPSO-2018-0004
  - Grant Period: 07/18-06/19
  - Expenditures: $1,956,192

- Child Care and Development Fund Cluster
  - CFDA Number: 93.596 OM-OPSO-2018-0004
  - Grant Period: 07/18-06/19
  - Expenditures: $1,387,260

Subtotal Child Care and Development Fund Cluster: $3,383,452

See the notes to schedule of expenditures of federal awards.
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<tr>
<th>Program Title</th>
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<th>Grant Number</th>
<th>Grant Period</th>
<th>2018 Expenditures Subrecipients</th>
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<td>** Family Preservation</td>
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<td>** IV-E Adoption</td>
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<td>HEALTH AND ENVIRONMENT:</td>
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<td>Healthy Communities Outreach and Case Management:</td>
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<td>Medical Assistance Program - EPSDT</td>
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<td>** Single Entry Point</td>
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<td>** Money Follows the Person (MFP)</td>
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<td>HEALTH AND ENVIRONMENT:</td>
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<td>Bioterrorism Public Health Preparedness</td>
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<td>Tuberculosis Control Program</td>
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<td>Family Planning</td>
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<td>Immunization Action Plan (CDC)</td>
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<td>Immunization Action Plan (CDC)</td>
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<td>19FHJA108891</td>
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<td>VFC Compliance and AFIX Site Visits</td>
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<td>Maternal and Child Health Services Block Grant:</td>
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<td>Care Coordination</td>
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<td>18FHIA103772</td>
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<td>Children and Adolescents</td>
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<td>Children and Adolescents</td>
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<td>Prenatal</td>
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<td>Food Inspection Software and Database Redevelopment</td>
<td>93.103</td>
<td>G-MP-1709-05216</td>
<td>01/18-12/18</td>
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<td>Retail Food Plan Review Improvement</td>
<td>93.103</td>
<td>G-SP-1709-5365</td>
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<td>Retail Food Staff Training</td>
<td>93.103</td>
<td>G-T-1709-05182</td>
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<td>Subtotal CFDA 93.103</td>
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### DEPARTMENT OF HOMELAND SECURITY

**State Department of Public Safety**

**GENERAL:**

<table>
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<tr>
<th>Federal or Federal</th>
<th>Pass-Through Grant</th>
<th>Program Title</th>
<th>Grant Number</th>
<th>Grant Period</th>
<th>2018 Expenditures</th>
<th>to Subrecipients</th>
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Subtotal CFDA 97.067: $177,679

**GENERAL/NATURAL DISASTER:**

<table>
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<th>Federal or Federal</th>
<th>Pass-Through Grant</th>
<th>Program Title</th>
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<th>Grant Period</th>
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<td>97.039</td>
<td>MG4145067732</td>
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<td>12/15-03/18</td>
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Subtotal CFDA 97.039: $306,079

**VARIOUS FUNDS: B37**

<table>
<thead>
<tr>
<th>Federal or Federal</th>
<th>Pass-Through Grant</th>
<th>Program Title</th>
<th>Grant Number</th>
<th>Grant Period</th>
<th>2018 Expenditures</th>
<th>to Subrecipients</th>
</tr>
</thead>
<tbody>
<tr>
<td>CFDA</td>
<td>Grant</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(1) 2013 Flood Disaster</td>
<td>14-D4145-014</td>
<td>2013 Flood Disaster</td>
<td>09/13-09/20</td>
<td>$4,164,985</td>
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Total Department of Homeland Security: $4,648,743

### DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

**State Department of Local Affairs**

**HUMAN SERVICES:**

<table>
<thead>
<tr>
<th>Federal or Federal</th>
<th>Pass-Through Grant</th>
<th>Program Title</th>
<th>Grant Number</th>
<th>Grant Period</th>
<th>2018 Expenditures</th>
<th>to Subrecipients</th>
</tr>
</thead>
<tbody>
<tr>
<td>CFDA</td>
<td>Grant</td>
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</tr>
<tr>
<td>14.239</td>
<td>N/A</td>
<td>Community Development Block Grant: Home Investment</td>
<td>01/17-12/18</td>
<td>$8,000</td>
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</table>

**GENERAL/NATURAL DISASTER:**

<table>
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<tr>
<th>Federal or Federal</th>
<th>Pass-Through Grant</th>
<th>Program Title</th>
<th>Grant Number</th>
<th>Grant Period</th>
<th>2018 Expenditures</th>
<th>to Subrecipients</th>
</tr>
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<tbody>
<tr>
<td>CFDA</td>
<td>Grant</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>14.269</td>
<td>CDBG-DR-WI 17-119</td>
<td>Resilience Planning Grant</td>
<td>05/18-05/19</td>
<td>$154,123</td>
<td>-</td>
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<tr>
<td>14.269</td>
<td>CDBG-DR-WI 18-112</td>
<td>Stagecoach River Restoration</td>
<td>05/16-06/19</td>
<td>$151,381</td>
<td>-</td>
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<tr>
<td>14.269</td>
<td>CDBG-DR-WI 17-119</td>
<td>Lower Poudre Restoration at River Bluffs</td>
<td>12/16-07/18</td>
<td>$340,087</td>
<td>-</td>
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Subtotal CFDA 14.269: $1,783,187

**STATE DEPARTMENT OF PUBLIC SAFETY**

<table>
<thead>
<tr>
<th>Federal or Federal</th>
<th>Pass-Through Grant</th>
<th>Program Title</th>
<th>Grant Number</th>
<th>Grant Period</th>
<th>2018 Expenditures</th>
<th>to Subrecipients</th>
</tr>
</thead>
<tbody>
<tr>
<td>CFDA</td>
<td>Grant</td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>14.269</td>
<td>CDBGDR2-LAR-04</td>
<td>Infrastructure Local Share FHWA/FEMA Fish Creek Road</td>
<td>09/16-09/18</td>
<td>$446,062</td>
<td>-</td>
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<td>14.269</td>
<td>CDBGDR2-LAR-11</td>
<td>Stagecoach Bridge</td>
<td>01/17-04/18</td>
<td>$629,677</td>
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Subtotal CFDA 14.269: $1,791,187

### DEPARTMENT OF INTERIOR

**PARKS:**

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<tr>
<th>Federal or Federal</th>
<th>Pass-Through Grant</th>
<th>Program Title</th>
<th>Grant Number</th>
<th>Grant Period</th>
<th>2018 Expenditures</th>
<th>to Subrecipients</th>
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<tr>
<td>CFDA</td>
<td>Grant</td>
<td></td>
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<tr>
<td>15.524</td>
<td>R16AC00128</td>
<td>Carter Lake South Shore Campgrounds</td>
<td>03/16-04/18</td>
<td>$125,270</td>
<td>-</td>
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<tr>
<td>15.524</td>
<td>R15AC00034</td>
<td>Integrated Pest Management Plan for Noxious Weeds</td>
<td>01/15-09/19</td>
<td>$23,186</td>
<td>-</td>
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Total Department of Interior: $148,456

### DEPARTMENT OF JUSTICE

**GENERAL:**

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<thead>
<tr>
<th>Federal or Federal</th>
<th>Pass-Through Grant</th>
<th>Program Title</th>
<th>Grant Number</th>
<th>Grant Period</th>
<th>2018 Expenditures</th>
<th>to Subrecipients</th>
</tr>
</thead>
<tbody>
<tr>
<td>CFDA</td>
<td>Grant</td>
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</tr>
<tr>
<td>16.738</td>
<td>2017-DJ-BX-0785</td>
<td>Edward Byrne Memorial Justice Assistance Grant (JAG) Program</td>
<td>01/16-09/20</td>
<td>$46,919</td>
<td>-</td>
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</tr>
<tr>
<td>16.582</td>
<td>17-023</td>
<td>Nat'l Crime Victims Rights Week Community Awareness (NAVAA)</td>
<td>12/17-06/18</td>
<td>$2,670</td>
<td>2,670</td>
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Subtotal CFDA 16.575: $218,418

**STATE DEPARTMENT OF PUBLIC SAFETY:**

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<th>Federal or Federal</th>
<th>Pass-Through Grant</th>
<th>Program Title</th>
<th>Grant Number</th>
<th>Grant Period</th>
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<tbody>
<tr>
<td>CFDA</td>
<td>Grant</td>
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<td></td>
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<tr>
<td>16.575</td>
<td>2015-VA-16-013593-08</td>
<td>Victim of Crime Act</td>
<td>01/18-12/18</td>
<td>$152,358</td>
<td>-</td>
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<tr>
<td>16.575</td>
<td>2016-VA-18-013542-08</td>
<td>Victim of Crime Act</td>
<td>01/18-12/18</td>
<td>$58,060</td>
<td>-</td>
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</table>

Total Department of Justice: 426,358

Continued on next page

See the notes to schedule of expenditures of federal awards.
## DEPARTMENT OF LABOR

### State Department of Labor and Employment

**WORKFORCE CENTER:**

- Workforce Investment Act (WIA) and Workforce Innovation & Opportunity Act (WIOA):
  - **WIOA Wagner-Peyser Base**
    - CFDA: 17.207
    - Grant: ES0978-17-55-A-8
    - Period: 07/17-06/19
    - Expenditures: $444,853
  - **Wagner-Peyser Governor's Summer Job Hunt**
    - CFDA: 17.207
    - Grant: ES0978-17-55-A-8
    - Period: 01/18-12/18
    - Expenditures: $41,001

Subtotal CFDA 17.207

- **Disabled Veterans Outreach Program**
  - CFDA: 17.801
  - Grant: N/A
  - Period: 2018
  - Expenditures: $8,258

- **Local Veterans Employment Representative**
  - CFDA: 17.801
  - Grant: N/A
  - Period: 2018
  - Expenditures: $8,258

Subtotal CFDA 17.801

Subtotal Employment Service Cluster

- **Total Employment Service Cluster**
  - CFDA: 17.207
  - Grant: N/A
  - Period: 2018
  - Expenditures: $502,370

- **10% Adult Evaluation and Continuing Improvement**
  - CFDA: 17.258
  - Grant: N/A
  - Period: 2018
  - Expenditures: $9,030

- **Performance Incentive Grant**
  - CFDA: 17.258
  - Grant: AA-28306-16-55-A-8
  - Period: 01/18-09/18
  - Expenditures: $44,265

- **WIOA Adult**
  - CFDA: 17.258
  - Grant: AA-30734-17-55-A-8
  - Period: 10/17-06/19
  - Expenditures: $483,010

Subtotal CFDA 17.258

- **WIOA Youth Out of School**
  - CFDA: 17.259
  - Grant: AA-30734-17-55-A-8
  - Period: 07/16-06/19
  - Expenditures: $525,236

- **WIOA Youth In School**
  - CFDA: 17.259
  - Grant: AA-30734-17-55-A-8
  - Period: 07/16-06/19
  - Expenditures: $1,799

Subtotal CFDA 17.259

- **Sector Manufacturing**
  - CFDA: 17.278
  - Grant: AA-28306-16-55-A-8
  - Period: 09/17-09/18
  - Expenditures: $23,417

- **Sector Health**
  - CFDA: 17.278
  - Grant: AA-28306-16-55-A-8
  - Period: 09/17-09/18
  - Expenditures: $22,000

- **WIOA Dislocated Worker**
  - CFDA: 17.278
  - Grant: AA-30734-17-55-A-8
  - Period: 10/17-06/19
  - Expenditures: $527,030

- **Continuing Improvements Management**
  - CFDA: 17.278
  - Grant: N/A
  - Period: 2018
  - Expenditures: $253,039

- **Youth Work Based Learning**
  - CFDA: 17.278
  - Grant: N/A
  - Period: 2018
  - Expenditures: $12,503

- **Adult Work Based Learning**
  - CFDA: 17.278
  - Grant: N/A
  - Period: 04/17-06/19
  - Expenditures: $24,224

- **Dislocated Worker Work Based Learning**
  - CFDA: 17.278
  - Grant: AA-28306-15-55-A-8
  - Period: 04/17-06/19
  - Expenditures: $44,329

- **Layoff Reserve**
  - CFDA: 17.278
  - Grant: AA-28306-15-55-A-8
  - Period: 08/17-12/18
  - Expenditures: $100,000

- **Technical Assistance Work Based Learning**
  - CFDA: 17.278
  - Grant: AA-28306-15-55-A-8
  - Period: 08/14-05/19
  - Expenditures: $34,268

- **Career Services Initiative**
  - CFDA: 17.278
  - Grant: N/A
  - Period: 2018
  - Expenditures: $38,216

- **High Performing Workforce Development Board**
  - CFDA: 17.278
  - Grant: N/A
  - Period: 04/17-06/19
  - Expenditures: $1,264

Subtotal CFDA 17.278

Subtotal WIOA Cluster

- **Trade Adjustment Act - Case Management**
  - CFDA: 17.245
  - Grant: TA-30478-17-55-A
  - Period: 10/17-09/19
  - Expenditures: $39,801

- **Reemployment Services and Eligibility Assessment**
  - CFDA: 17.225
  - Grant: UA-31605-18-60-A-8
  - Period: 04/18-12/18
  - Expenditures: $7,337

- **WIA Sector**
  - CFDA: 17.277
  - Grant: N/A
  - Period: 2018
  - Expenditures: $70,458

- **Apprenticeship**
  - CFDA: 17.285
  - Grant: AP-30096-16-A-8
  - Period: 04/18-04/19
  - Expenditures: $6,261

**City and County of Denver**

- **Technology Employment in Colorado Partnership (TEC-P)**
  - CFDA: 17.268
  - Grant: 201520606
  - Period: 2018
  - Expenditures: $257,354

**Total Department of Labor**

### DEPARTMENT OF TRANSPORTATION

**State Department of Transportation**

**OPEN LANDS:**

- **Highway Planning and Construction Cluster**
  - Longview Corridor Trail
    - CFDA: 20.205
    - Grant: 16HA4XC00003
    - Period: 11/15-11/20
    - Expenditures: $977,009

**ROAD AND BRIDGE:**

- **SH 14 at Greensfield Ct. Intersection**
  - CFDA: 20.205
  - Grant: 15HA471425
  - Period: 10/14-10/19
  - Expenditures: $1,596,000

- **Big Thompson at CR 19E**
  - CFDA: 20.205
  - Grant: 15HA4X00310
  - Period: 09/15-09/20
  - Expenditures: $72,100

- **Larimer County Canal at CR 9**
  - CFDA: 20.205
  - Grant: 15HA4X00312
  - Period: 09/15-09/20
  - Expenditures: $500,370

- **Emergency Flood Repairs**
  - CFDA: 20.205
  - Grant: 14HA464552
  - Period: 04/14-04/19
  - Expenditures: $2,249,188

**FLEET:**

- **Congestion Mitigation and Air Quality**
  - CFDA: 20.205
  - Grant: 17-HTD-ZL-00032
  - Period: 08/16-12/19
  - Expenditures: $138,386

- **Congestion Mitigation and Air Quality**
  - CFDA: 20.205
  - Grant: 17-HTD-ZL-00135
  - Period: 01/17-12/18
  - Expenditures: $360,137

**Total Department of Transportation**

Continued on next page

See the notes to schedule of expenditures of federal awards.
## LARIMER COUNTY, COLORADO

### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**For The Year Ended December 31, 2018**

**Page 5 Of 5**

<table>
<thead>
<tr>
<th>Federal or Pass-Through Grantor</th>
<th>Program Title</th>
<th>CFDA Number</th>
<th>Grant Number</th>
<th>Grant Period</th>
<th>Expenditures to Subrecipients</th>
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</thead>
<tbody>
<tr>
<td><strong>ENVIRONMENTAL PROTECTION AGENCY</strong></td>
<td>State Department of Public Health and Environment</td>
<td>HEALTH AND ENVIRONMENT:</td>
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<tr>
<td></td>
<td>Air Pollution PM2.5</td>
<td>66.034</td>
<td>18FAA100485</td>
<td>07/17-06/18</td>
<td>$7,881</td>
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<tr>
<td></td>
<td>Air Pollution PM2.5</td>
<td>66.034</td>
<td>18FAA100485</td>
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<td>4,247</td>
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<td>Subtotal CFDA 66.034</td>
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<td>12,128</td>
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<tr>
<td><strong>Colorado Water Resources &amp; Power Development Authority</strong></td>
<td>*** IMPROVEMENT DISTRICT CONSTRUCTION:</td>
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<tr>
<td></td>
<td>Wonderview</td>
<td>66.458</td>
<td>W17F391</td>
<td>01/18-12/18</td>
<td>123,208</td>
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<tr>
<td><strong>EXECUTIVE OFFICE OF THE PRESIDENT - OFFICE OF NATIONAL DRUG CONTROL POLICY</strong></td>
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<tr>
<td></td>
<td><strong>GENERAL:</strong></td>
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<td></td>
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<td></td>
</tr>
<tr>
<td></td>
<td>* High Intensity Drug Trafficking Areas Program</td>
<td>95.001</td>
<td>G18RM0048A</td>
<td>01/18-12/19</td>
<td>147,564</td>
</tr>
</tbody>
</table>

**Total Environmental Protection Agency** 135,336 -

**Total Expenditures of Federal Awards** 46,299,601 $ 1,539,028 $

Explanatory Notes:
* Direct Federal Assistance Programs.
** Federal Share Computed Using Percentages Provided by the State Department of Human Services.
(1) The expenditures for these grants include expenditures from prior years.
*** Loan Balances as of 12/31/18
Wonderview $ 318,902

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

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Larimer County, Colorado, for the year ended December 31, 2018 and is presented on the accrual basis of accounting. All federal awards received directly from federal agencies, as well as federal awards passed through other governmental agencies, are included on the schedule. The information in this schedule is presented in accordance with requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in preparation of, the basic financial statements.

Larimer County has not elected to use the 10% de minimis indirect cost rate as allowed in the Uniform Guidance, section 414.
Section I - Summary Of Auditors’ Results

Financial Statements

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

- Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? yes
- Significant deficiency(ies) identified? yes
- Noncompliance material to financial statements noted? yes

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? yes
- Significant deficiency(ies) identified? yes

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

Identification of major federal programs:

<table>
<thead>
<tr>
<th>CFDA No.</th>
<th>Name Of Federal Program Or Cluster</th>
</tr>
</thead>
<tbody>
<tr>
<td>17.258, 17.259, 17.278</td>
<td>WIOA Cluster</td>
</tr>
<tr>
<td>93.558</td>
<td>Temporary Assistance for Needy Families (TANF) Cluster</td>
</tr>
<tr>
<td>93.563</td>
<td>Child Support Enforcement</td>
</tr>
<tr>
<td>97.036</td>
<td>Disaster Grants - Public Assistance (Presidentially Declared Disasters)</td>
</tr>
</tbody>
</table>

Dollar threshold used to distinguish between Type A and Type B programs: $1,388,988

Auditee qualified as low-risk auditee? yes
Finding 2018-001

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

CFDA’s 17.258, 17.259, 17.278: WIOA Cluster

Federal Agency: U.S. Department of Labor
Pass-Through Entity: Colorado Department of Labor and Employment

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

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

Condition: The County procured services with a vendor using a sole source designation without having documented adequate evidence of the conditions surrounding the procurement as required under the procurement policy requirements set forth by the Uniform Guidance.

Cause: The County’s controls over the procurement function did not detect the lack of adequate documentation for this procurement compliance item and therefore was not designed properly to identify and correct this oversight.
Effect: The County could procure a contract that should have been a competitive process, and therefore potentially overpaid on the contract.

Questioned Costs: Not applicable

Context: One transaction out of a non-statistical sample of five transactions was lacking adequate documentation supporting its procurement being in compliance the Uniform Guidance.

Identification As A Repeat Finding: N/A

Recommendation: RubinBrown recommends updating the procurement controls to include reviews of proper documentation of sole source procurements, in order to be in compliance with the Uniform Guidance.

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.
Finding 2018-002

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

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

Pass-Through Entity: Colorado State Department of Public Safety

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

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

Condition: The County procured services with a vendor under a covered transaction via a cooperative agreement, without having documented evidence of verifying that the vendor was not suspended or debarred with the EPLS system prior to entering into the covered transaction. The vendor was not debarred as of the inception of the covered transaction; however, the control did not detect the potential lack of verification by the County before entering into this transaction with the vendor.
Cause: The County’s controls over the suspension and debarment function did not detect the lack of documentation for this compliance item and therefore was not designed properly to identify and correct this oversight.

Effect: The County may enter into a covered transaction with a suspended or debarred vendor.

Questioned Costs: Not applicable

Context: One transaction was selected for testing for procurement process, as this was the only vendor used under the grant. This transaction was lacking documentation supporting its procurement being in compliance the Uniform Guidance.

Identification As A Repeat Finding: N/A

Recommendation: RubinBrown recommends updating its controls to include reviews of proper documentation of suspension and debarment in cooperative agreements, along with its normal procurement process, in order to be in compliance with the Uniform Guidance.

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.
CORRECTIVE ACTION PLAN
For the Year Ended December 31, 2018

Finding 2018-001

*Personnel Responsible for Corrective Action:* Larimer County Purchasing

*Anticipated Completion Date:* December 31, 2019

*Corrective Action Plan:*

The County has put into place a more rigorous review process for sole source requests and related documentation.
CORRECTIVE ACTION PLAN
For the Year Ended December 31, 2018

Finding 2018-002

Personnel Responsible for Corrective Action: Larimer County Finance Department

Anticipated Completion Date: December 31, 2019

Corrective Action Plan:

It is the County’s policy to verify that vendors are not suspended or debarred by checking the Excluded Parties List System (EPLS) for all procurement transactions and contracts. Due to the unique nature of this intergovernmental agreement between the County and a State of Colorado department, an EPLS verification was not done on the State department. Going forward, an EPLS verification will be done on all vendors regardless of vendor type, including governmental entities.