Single Audit
Larimer County
Colorado

Year Ended
December 31, 2015
## Contents

<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Schedule Of Expenditures Of Federal Awards And Notes</td>
<td>7 - 10</td>
</tr>
<tr>
<td>Schedule Of Findings And Questioned Costs</td>
<td>11 - 14</td>
</tr>
</tbody>
</table>
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

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 (Larimer), as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise Larimer’s basic financial statements, and have issued our report thereon dated June 16, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Larimer’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 Larimer’s internal control. Accordingly, we do not express an opinion on the effectiveness of Larimer’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 Larimer’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 16, 2016
Independent Auditors’ Report On Compliance
For Each Major Federal Program; Report
On Internal Control Over Compliance And Report
On Schedule Of Expenditures Of Federal Awards
Required By The Uniform Guidance

Board of County Commissioners
Larimer County, Colorado

Report On Compliance For Each Major Federal Program

We have audited the Larimer County, Colorado’s (Larimer) compliance with the types of compliance requirements described in the Office of Management and Budget’s (OMB) OMB Compliance Supplement that could have a direct and material effect on each of Larimer’s major federal programs for the year ended December 31, 2015. Larimer’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 condition of its federal awards applicable to its federal programs.

Auditors’ Responsibility

Our responsibility is to express an opinion on compliance for each of Larimer’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 Larimer’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 Larimer's compliance.

**Opinion On Each Major Federal Program**

In our opinion, Larimer 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, 2015.

**Other Matters**

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2015-001. Our opinion on each major federal program is not modified with respect to this matter.

Larimer's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Larimer’s response was not subjected to the auditing procedures applied in the audit of compliance, and accordingly, we express no opinion on the response.

**Report On Internal Control Over Compliance**

Management of Larimer 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 Larimer'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 Larimer's internal control over compliance.
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2015-001, that we consider to be a significant deficiency.

Larimer’s response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Larimer’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 Larimer as of and for the year ended December 31, 2015, and have issued our report thereon dated June 16, 2016, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the 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 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 financial statements or to the 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 financial statements as whole.

RubinBrown LLP

June 16, 2016
<table>
<thead>
<tr>
<th>Federal or Pass-Through Grantor</th>
<th>Federal CFDA Number</th>
<th>Grant Number</th>
<th>Grant Period</th>
<th>2015 Expenditures</th>
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<td><strong>DEPARTMENT OF AGRICULTURE</strong></td>
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<td>PEST CONTROL:</td>
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<td>Canyon Lakes Ranger District Noxious Weed</td>
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<td>Early Detection and Rapid Respond:</td>
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<td>OPEN LANDS:</td>
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<td>Horsetooth Mountain Open Space Front Range Fuels Treatment Partnership</td>
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<tr>
<td><strong>HUMAN SERVICES:</strong></td>
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<tr>
<td>Food Assistance Administration</td>
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<td>OM-OPSO-2015-0001</td>
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<tr>
<td><strong>State Department of Public Health and Environment</strong></td>
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<td>HEALTH AND ENVIRONMENT:</td>
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<td><strong>Total Department of Agriculture</strong></td>
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**DEPARTMENT OF HEALTH AND HUMAN SERVICES**

**HUMAN SERVICES:**

| **No Place Like Home** | 93.605 | 90CF0051-02-02 | 09/13-09/15 | 238,909 |

**State Department of Human Services**

**Special Programs for the Aging - Title III:**

| Area Plan Administration | 93.044 | 16 IHEA AASC 77141 | 07/15-06/16 | 49,316 |
| Part B                   | 93.044 | 16 IHEA AASC 77141 | 07/15-06/16 | 210,709 |
| Part C-1                 | 93.045 | 16 IHEA AASC 77141 | 07/15-06/16 | 208,121 |
| Part C-2                 | 93.045 | 16 IHEA AASC 77141 | 07/15-06/16 | 217,593 |
| Part D                   | 93.043 | 16 IHEA AASC 77141 | 07/15-06/16 | 17,137 |
| Part E                   | 93.052 | 16 IHEA AASC 77141 | 07/15-06/16 | 75,619 |
| Ombudsman                | 93.042 | 16 IHEA AASC 77141 | 07/15-06/16 | 6,039 |
| Nutrition Services Incentive Program | 93.053 | 16 IHEA AASC 77141 | 07/15-06/16 | 85,729 |

**Aging and Disability Resource Center**

| 93.779 | OE IHA AGADI200012 | 10/15-09/16 | 38,085 |

**Title IV-E FC**

| 93.658 | OM-OPSO-2015-0001 | 07/15-06/15 | 3,948,257 |

**Child Support Enforcement:**

| Federal Income to Counties | 93.563 | OM-OPSO-2015-0001 | 01/15-12/15 | 1,950,243 |

**IV-E Guardianship Assistance**

| 93.090 | OM-OPSO-2015-0001 | 01/15-12/15 | 27,655 |

**Medicare Enrollment Assistance Program**

| 93.071 | IHA ASUA 1400017 | 10/15-09/16 | 39,504 |

**Child Care**

| 93.596 | OM-OPSO-2015-0001 | 07/15-06/16 | 2,093,140 |

**Family Preservation**

| 93.556 | - | 07/15-06/15 | 74,722 |

**Colorado Works**

| 93.558 | OM-OPSO-2015-0001 | 07/15-06/16 | 6,212,969 |

**Title IV-E Independent Living**

| 93.674 | CAN-2015G994415 | 07/15-06/16 | 108,421 |

**Community Services Block Grant (Title XX)**

| 93.667 | OM-OPSO-2015-0001 | 07/15-06/16 | 298,180 |

**Child Welfare Services-Maintenance Assistance:**

| Title IV-B | 93.645 | OM-OPSO-2015-0001 | 07/15-06/16 | 89,927 |
| Medicaid Title XIX | 93.778 | OM-OPSO-2015-0001 | 07/15-06/16 | 1,994,574 |
| Low-Income Energy Assistance Program (LEAP) | 93.568 | OM-OPSO-2015-0001 | 07/15-06/16 | 2,370,506 |
| IV-E Adoption | 93.659 | OM-OPSO-2015-0001 | 07/15-06/16 | 384,286 |
| Child Care and Development Block Grant | 93.575 | OM-OPSO-2015-0001 | 07/15-06/16 | 403,302 |

Total: 21,142,943

Continued on next page
**LARIMER COUNTY, COLORADO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
Year Ended December 31, 2015

<table>
<thead>
<tr>
<th>State Department of Local Affairs</th>
<th>Human Services:</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Community Services Block Grant: Health and Human Services</strong></td>
<td>93.569</td>
</tr>
</tbody>
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**State Department of Health Care Policy & Financing**  
**Health and Environment:**  
Healthy Communities Outreach and Case Management:  
- Medical Assistance Program - EPSDT  
  93.778 | CMS24571 | 07/14-06/15 | 40,557  
- Medical Assistance Program - EPSDT  
  93.778 | 2016000000000000005 | 07/15-06/16 | 41,188 |

**State Department of Health and Human Services**  
**Money Follows the Person (CCT)**  
93.791 | 2015001864 | 12/12-11/15 | 57,261  
**Single Entry Point**  
93.778 | 14-55365OL3 | 07/15-06/16 | 819,075 |

**State Department of Public Health and Environment**  
**Health and Environment:**  
Ebola Phase I - Infectious Disease Planning  
93.069 | FHJA2010000000000053 | 04/15-06/15 | 5,000  
Ebola Phase I - Infectious Disease Planning  
93.069 | FHJA20160000000000977 | 07/15-06/16 | 7,550  
Bioterrorism Public Health Preparedness  
93.074 | EPR1568453 | 07/14-06/15 | 123,240  
Bioterrorism Public Health Preparedness  
93.074 | EPR1619995 | 07/15-06/16 | 128,488  
Tuberculosis Control Program  
93.116 | EPI1678833 | 07/15-06/16 | 3,750  
Tuberculosis Control Program  
93.116 | EPI1576221 | 07/14-06/15 | 3,750  
Family Planning  
93.217 | PSD1567006 | 07/14-06/15 | 84,973  
Family Planning  
93.217 | PSD1681521 | 07/15-06/16 | 68,331  
Immunization Action Plan (CDC)  
93.268 | EPI1574633 | 01/15-12/15 | 123,240  
VFC Compliance and AFIX Site Visits  
93.266 | 15FHAH76737 | 03/15-12/15 | 7,212  
Public Health Improvement Process  
93.758 | 2BOT201000000007 | 10/15-09/16 | 10,000  
Infertility Prevention Project  
93.977 | EPI1573957 | 01/15-12/15 | 19,446  
Maternal and Child Health Services Block Grant:  
93.994 |
| Care Coordination | MCH1571945 | 10/14-09/15 | 22,920  
| Care Coordination | MCH1682151 | 10/15-09/16 | 8,221  
| Children and Adolescents | MCH1571945 | 10/14-09/15 | 60,032  
| Children and Adolescents | MCH1682151 | 10/15-09/16 | 17,120  
| Prenatal | MCH1571945 | 10/14-09/15 | 91,980  
| Prenatal | MCH1682151 | 10/15-09/16 | 31,197 |

Total Department of Health and Human Services: 23,161,036

**DEPARTMENT OF HOMELAND SECURITY**  
**State Department of Public Safety**

**General:**  
Hazard Mitigation Grant  
97.039 | DR-4145-CO | 01/15-03/17 | 34,515  
Homeland Security Grant  
97.067 | 14SHS16NER | 09/15-08/16 | 22,928  
Homeland Security Grant  
97.067 | 15SHS16NER | 09/15-08/18 | 73,983 |

Total Department of Homeland Security: 9,934,604

**DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT**  
**State Department of Local Affairs**  
**Human Services:**  
Community Development Block Grant: Home Investment  
14.239 | H2CDB12041 | 01/12-06/15 | 8,000  
Community Development Block Grants Disaster Recovery:  
14.269 |

Continued on next page
# Schedule of Expenditures of Federal Awards

## Larimer County, Colorado

**Schedule of Expenditures of Federal Awards**

**Year Ended December 31, 2015**

### Federal or Pass-Through Grantor

<table>
<thead>
<tr>
<th>Program Title</th>
<th>CFDA Number</th>
<th>Grant Number</th>
<th>Grant Period</th>
<th>Expenditures</th>
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<tbody>
<tr>
<td>Infrastructure Local Share PW#330</td>
<td>D5DR1-10-12</td>
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<td>Watershed Resilience Pilot Program-Big Thompson River</td>
<td>F5DR2WC15001</td>
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<td>15,496</td>
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<tr>
<td>Watershed Resilience Pilot Program-Little Thompson River</td>
<td>F5DR2WC15008</td>
<td>2015</td>
<td>6,263</td>
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<tr>
<td>Total Department of Housing and Urban Development</td>
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<td>858,207</td>
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### Department of Interior

**Parks:**

- Pinewood Reservoir Recreation Facilities
  - CFDA Number: 15.524
  - Grant Number: R13AC60028
  - Grant Period: 09/13-06/15
  - Expenditures: $74,339

- Integrated Pest Management Plan for Noxious Weeds
  - CFDA Number: 15.524
  - Grant Number: R15AC00034
  - Grant Period: 01/15-09/19
  - Expenditures: $25,040

**Total Department of Interior:** 99,379

### Department of Justice

**State Department of Public Safety:**

- **General:**
  - Victim of Crime Act
    - CFDA Number: 16.575
    - Grant Number: 2014-VA-14-003117-08
    - Grant Period: 01/15-12/15
    - Expenditures: $81,031
  - Victim of Crime Act
    - CFDA Number: 16.575
    - Grant Number: 2015-VA-14-009029-08
    - Grant Period: 01/15-12/15
    - Expenditures: $29,600
  - Diversion for Juveniles who sexually offend
    - CFDA Number: 16.738
    - Grant Number: 2013-DJ-15-006893-02-1
    - Grant Period: 10/15-09/16
    - Expenditures: $10,321

**Total Department of Justice:** 120,952

### Department of Labor

**State Department of Labor and Employment**

**Workforce Center:**

- Workforce Investment Act (WIA) and Workforce Innovation & Opportunity Act (WIOA):
  - Wagner-Peyser Base/Business Events
    - CFDA Number: 17.207
    - Grant Period: 2015
    - Expenditures: $606,046
  - Wagner-Peyser Employment Support Fund
    - CFDA Number: 17.207
    - Grant Period: 2015
    - Expenditures: $427,790
  - Wagner-Peyser Governor's Summer Job Hunt
    - CFDA Number: 17.207
    - Grant Period: 2015
    - Expenditures: $41,000
  - Unemployment Insurance
    - CFDA Number: 17.225
    - Grant Period: 2015
    - Expenditures: $16,564
  - Trade Adjustment Act - Case Management
    - CFDA Number: 17.245
    - Grant Period: 2015
    - Expenditures: $50,430
  - Champ Initiative
    - CFDA Number: 17.245
    - Grant Period: 2015
    - Expenditures: $9,356
  - WIA Adult
    - CFDA Number: 17.259
    - Grant Period: 2015
    - Expenditures: $820,691
  - Youth Initiative
    - CFDA Number: 17.259
    - Grant Period: 2015
    - Expenditures: $1,000
  - WIA Youth Out of School
    - CFDA Number: 17.259
    - Grant Period: 2015
    - Expenditures: $580,952
  - WIOA Youth Out of School
    - CFDA Number: 17.259
    - Grant Period: 2015
    - Expenditures: $12,341
  - WIA Youth Ecorps Out of School
    - CFDA Number: 17.259
    - Grant Period: 2015
    - Expenditures: $4,127
  - WIA Youth Corps Out of School
    - CFDA Number: 17.259
    - Grant Period: 2015
    - Expenditures: $184,664
  - WIA Youth In School
    - CFDA Number: 17.259
    - Grant Period: 2015
    - Expenditures: $13,997
  - WIOA Youth In School
    - CFDA Number: 17.259
    - Grant Period: 2015
    - Expenditures: $1,010
  - H-1B Technical Skills Training
    - CFDA Number: 17.268
    - Grant Period: 2015
    - Expenditures: $8,115
  - Disaster Emergency Grant NEG-Flood
    - CFDA Number: 17.277
    - Grant Period: 2015
    - Expenditures: $60,448
  - Disaster Emergency Grant CORPS
    - CFDA Number: 17.277
    - Grant Period: 2015
    - Expenditures: $143,980
  - WIA Sector
    - CFDA Number: 17.277
    - Grant Period: 2015
    - Expenditures: $6,288
  - 25% Discretionary Dislocated Worker
    - CFDA Number: 17.278
    - Grant Period: 2015
    - Expenditures: $3,678
  - WIA Dislocated Worker
    - CFDA Number: 17.278
    - Grant Period: 2015
    - Expenditures: $521,125
  - UI Pilot
    - CFDA Number: 17.278
    - Grant Period: 2015
    - Expenditures: $71,597
  - HIRE for Colorado
    - CFDA Number: 17.278
    - Grant Period: 2015
    - Expenditures: $35,093
  - Disabled Veterans Outreach Program
    - CFDA Number: 17.801
    - Grant Period: 2015
    - Expenditures: $9,050
  - Veterans Workforce Investment Program
    - CFDA Number: 17.802
    - Grant Period: 2015
    - Expenditures: $16,723
  - Local Veterans Employment Representative
    - CFDA Number: 17.804
    - Grant Period: 2015
    - Expenditures: $9,750

**Total Department of Labor:** 3,671,813

Continued on next page
### DEPARTMENT OF TRANSPORTATION

**State Department of Transportation**

<table>
<thead>
<tr>
<th>Program Title</th>
<th>Federal CFDA Number</th>
<th>Grant Number</th>
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<th>Expenditures</th>
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<td>ROAD AND BRIDGE:</td>
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<td>20.205</td>
<td>12-HA436014</td>
<td>11/11-11/16</td>
<td>3,116,218</td>
</tr>
<tr>
<td>Bridge Replacement No 50-0.2-17</td>
<td>20.205</td>
<td>13-HA446009</td>
<td>07/12-07/17</td>
<td>177,564</td>
</tr>
<tr>
<td>Emergency Flood Repairs</td>
<td>20.205</td>
<td>14-HA464552</td>
<td>04/14-04/19</td>
<td>1,306,940</td>
</tr>
<tr>
<td>Bridge Replacement No 3-0.2-50</td>
<td>20.205</td>
<td>15-HA474406</td>
<td>12/14-12/19</td>
<td>70,737</td>
</tr>
<tr>
<td>SH 14 at Greensfield Ct. Intersection</td>
<td>20.205</td>
<td>15-HA471425</td>
<td>10/14-10/19</td>
<td>13,309</td>
</tr>
<tr>
<td><strong>Total Department of Transportation</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>4,684,768</strong></td>
</tr>
</tbody>
</table>

### ENVIRONMENTAL PROTECTION AGENCY

**State Department of Public Health and Environment**

<table>
<thead>
<tr>
<th>Program Title</th>
<th>Federal CFDA Number</th>
<th>Grant Number</th>
<th>Grant Period</th>
<th>Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>HEALTH AND ENVIRONMENT:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Air Pollution PM2.5</td>
<td>66.034</td>
<td>AIR1568606</td>
<td>07/14-06/15</td>
<td>$228</td>
</tr>
<tr>
<td>Air Pollution PM2.5</td>
<td>66.034</td>
<td>AIR1680451</td>
<td>07/15-06/16</td>
<td>229</td>
</tr>
<tr>
<td><strong>Total Environmental Protection Agency</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>457</strong></td>
</tr>
</tbody>
</table>

**Colorado Water Resources & Power Development Authority**

**IMPROVEMENT DISTRICT CONSTRUCTION:**

<table>
<thead>
<tr>
<th>Program Title</th>
<th>Federal CFDA Number</th>
<th>Grant Number</th>
<th>Grant Period</th>
<th>Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>River Glen Estates</td>
<td>66.458</td>
<td>W13F313</td>
<td>01/15-12/15</td>
<td>435,237</td>
</tr>
<tr>
<td>Berthoud Estates</td>
<td>66.458</td>
<td>W14F332</td>
<td>01/15-12/15</td>
<td>93,969</td>
</tr>
<tr>
<td>Fish Creek</td>
<td>66.468</td>
<td>D14F331</td>
<td>01/15-12/15</td>
<td>52,662</td>
</tr>
<tr>
<td><strong>Total Environmental Protection Agency</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>581,868</strong></td>
</tr>
</tbody>
</table>

**Total Expenditures of Federal Awards**

$48,402,592

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.

3. Loan Balances as of 12/31/15:

<table>
<thead>
<tr>
<th>Program Name</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>River Glen</td>
<td>1,125,666</td>
</tr>
<tr>
<td>Berthoud Estates</td>
<td>951,638</td>
</tr>
<tr>
<td>Fish Creek</td>
<td>312,348</td>
</tr>
</tbody>
</table>

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, 2015 and is presented on the accrual basis of accounting. All federal awards received directly from federal agencies, as well as federal awards passed through other governmental agencies, are included on the schedule. The information in this schedule is presented in accordance with requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in preparation of, the basic financial statements.

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended December 31, 2015

Section I - Summary Of Auditors’ Results

Financial Statements

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

Internal control over financial reporting:
- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified? yes none reported
- Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major federal programs:
- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified? yes none reported

Type of auditors’ report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? yes no

Identification of major federal programs:

<table>
<thead>
<tr>
<th>CFDA No.</th>
<th>Name Of Federal Program Or Cluster</th>
</tr>
</thead>
<tbody>
<tr>
<td>93.558</td>
<td>Temporary Assistance for Needy Families (TANF)</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) (FEMA)</td>
</tr>
<tr>
<td>17.258</td>
<td>Workforce Investment Act (WIA)/Workforce Innovation and Opportunity Act (WIOA) Adult Program</td>
</tr>
<tr>
<td>17.259</td>
<td>Workforce Investment Act (WIA)/Workforce Innovation and Opportunity Act (WIOA) Youth Activities</td>
</tr>
<tr>
<td>17.278</td>
<td>Workforce Investment Act (WIA)/Workforce Innovation and Opportunity Act (WIOA) Dislocated Workers</td>
</tr>
</tbody>
</table>

Dollar threshold used to distinguish between Type A and Type B programs: $1,452,078

Auditee qualified as low-risk auditee? yes no
Section II - Financial Statement Findings

There were no findings related to the audit of the Larimer County financial statements that are required to be reported under Government Auditing Standards.

Section III - Federal Award Findings And Questioned Costs

Finding 2015-001

Significant Deficiency, Internal Control Over Compliance

CFDA 17.258, 17.259, 17.278 - WIA 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, 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 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 does not have a control in place to verify purchases with vendors in excess of $25,000 are not suspended or debarred.

Questioned Costs: Not applicable.

Context: No payments were made to debarred vendors; however, some program personnel were unaware of the requirement to perform debarment searches. The County Purchasing Department performed verification on some vendors, but the procedures were not consistently applied with respect to debarment searches.
**Effect:** The County could be out of compliance with Procurement, Suspension, and Debarment compliance requirements.

**Cause:** There is not a control in place at the program level to identify vendors with program transactions in excess of $25,000 and to verify potential vendors are not debarred.

**Recommendation:** We recommend program management implement internal policies to identify vendors where transactions will likely exceed $25,000 and route through the Purchasing Department to ensure appropriate contracts and contract file documentation is in place.

**Contact Person:** Mary Betters

**Views Of Responsible Officials And Planned Corrective Action:** The Larimer County Workforce Center will establish an internal review periodically to determine the cumulative expenditure threshold of our vendors for the calendar year. At this time, we will review expenditures quarterly. Should an entity near the $25,000 threshold, we will perform a review in the System for Award Management (SAM) database to ensure that the party is not on the Excluded Parties List System and thus debarred for federal.

We will also research the potential for adding language to our vendor authorizations regarding the disbarment prohibition.
Finding 2014-1

CFDA 93.568 Low-Income Housing Energy Assistance (LEAP)

Pass-Through Agency: Colorado Department of Human Services

Criteria: Eligibility - In determining eligibility of households for energy assistance, income must be accurately entered into the LEAP system.

Views Of Responsible Officials And Planned Corrective Action:
Management agrees - An employer letter may be used for verification of income (ongoing, terminated, or new) when the applicant is unable to provide the verification. In this specific case, the final pay check showing gross pay of $558.62 was contained in the file and should have been used. The purpose of the employer letter was to verify the last day of employment. Additional training on how to treat terminated income will be provided to all LEAP technicians.

Auditor Response: Resolved.

Finding 2014-2

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

Pass-Through Agency: Colorado Department of Public Safety

Criteria: Procurement - Federal standards at 44 CFR 13.36 require the County to perform procurement transactions in a manner providing full and open competition, including affirmative steps to assure the use of minority firms and women’s business enterprises when possible, except under certain circumstances. One allowable circumstance is when a public exigency or emergency exists that will not permit a delay for competitive solicitation.

Views Of Responsible Officials And Planned Corrective Action:
Management agrees - While the contract in question was bid out using full and open competition, the County did not incorporate affirmative steps to ensure the use of minority business and women’s business enterprises. The County is now taking affirmative steps to ensure minority businesses and women’s business enterprises have an opportunity to bid on FEMA projects.

Auditor Response: Resolved.