

Single Audit

Year Ended December 31, 2021



Larimer County, Colorado

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

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1900 16th Street
Suite 300
Denver, CO 80202

T: 303.698.1883
E: info@rubinbrown.com
www.RubinBrown.com

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS CONSULTANTS

**Independent Auditors' Report
On Internal Control Over Financial
Reporting And On Compliance And Other
Matters Based On An Audit Of Financial
Statements Performed In Accordance With
*Government Auditing Standards***

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Larimer County, Colorado (the County), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 21, 2022.

Report On Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report On Compliance And Other Matters

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

Purpose Of This Report

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

RubinBrown LLP

June 21, 2022

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

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

Report On Compliance For Each Major Federal Program

Opinion On Each Major Federal Program

We have audited Larimer County, Colorado's (the County) compliance with the types of compliance requirements described in the Office of Management and Budget's *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2021. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis For Opinion On Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance). Our responsibility under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities For The Audit Of Compliance section of our report.

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

Responsibilities Of Management For Compliance

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

Auditors' Responsibilities For The Audit Of Compliance

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

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

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

- Obtain an understanding of the County’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County’s internal control over compliance. Accordingly, no such opinion is expressed.

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

Report On Internal Control Over Compliance

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

**Report On Schedule Of Expenditures Of Federal Awards Required By The
Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the County as of and for the year December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 21, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

RubinBrown LLP

June 21, 2022

LARIMER COUNTY, COLORADO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2021

Page 1 Of 4

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

Continued on next page

LARIMER COUNTY, COLORADO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2021

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

Continued on next page

LARIMER COUNTY, COLORADO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2021

Page 3 Of 4

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

Continued on next page

LARIMER COUNTY, COLORADO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2021

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

LARIMER COUNTY, COLORADO

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

December 31, 2021

1. General

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

2. Indirect Costs

The County has not elected to use the 10% de minimis indirect cost rate as allowed in the Uniform Guidance, Section 414.

LARIMER COUNTY, COLORADO

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

Section I - Summary Of Auditors' Results

Financial Statements

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

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified? yes none reported

Noncompliance material to financial statements noted?

yes no

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified? yes none reported

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

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

yes no

Identification of major federal programs:

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

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

\$2,201,492

Auditee qualified as low-risk auditee?

yes no

LARIMER COUNTY, COLORADO

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

Section II - Financial Statement Findings

None

Section III - Federal Award Findings And Questioned Costs

None

Summary Schedule of Prior Year Findings
For the Year Ended December 31, 2020

Finding 2020-001

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

CFDA 93.670: Supported Families Community Project

Federal Agency: U.S. Department of Health and Human Services
Pass-Through Entity: Not Applicable

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

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

Status: The County has implemented more thorough review processes for sole source requests and related documentation.