



Jefferson County

Single Audit Reports

December 31, 2022



Jefferson County
December 31, 2022

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Jefferson County

Schedule of Expenditures of Federal Awards

Year Ended December 31, 2022

Program Description	Federal Assistance Listing	Pass-through Entity, Identifying Number	Sub-totals by Pass-through Entity Identifying Number	Federal Expenditures	Clusters	Totals by Agency	Amounts Passed-Through to Subrecipients
DEPARTMENT OF AGRICULTURE							
Passed through Colorado Department of Human Services:							
Supplemental Nutrition Assistance Program (SNAP)	10.551	*	\$ 132,760		132,760 1		
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	*	3,089,217	3,221,977	3,089,217 1	\$ 3,221,977	\$ -
Passed through Colorado State Department of Health and Environment:							
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	WIC FFY2021	1,098,750				
	10.557	BPPC FFY2021	80,056				
	10.557	Non-Cash Value	3,307,766	4,486,552		4,486,552	
		CFDA 10.557 Subtotal:		160,797		160,797	
Child and Adult Care Food Program	10.558	*		40,894	40,894 2	40,894	
Passed through Colorado Department of Local Affairs:							
Secure Payments for States and Counties Containing Federal Land-National Forest Payments	10.605	*					
TOTAL: DEPARTMENT OF AGRICULTURE						\$ 7,910,220	\$ -
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							
Direct Funding:							
Community Development Block Grants/Entitlement Grants	14.218		1,341,635		1,341,635 3		
COVID-19 Community Development Block Grants/Entitlement Grants	14.218		284,383	1,626,018	284,383 3	1,626,018	1,626,018
		CFDA 14.218 Subtotal:		75,778		75,778	
HOME Investment Partnerships Program	14.239						
TOTAL: DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						102,262	-
DEPARTMENT OF JUSTICE							
Direct Funding:							
State Criminal Alien Assistance Program SCAAP	16.606		102,262	102,262		102,262	
DNA Backlog Reduction Program FY 2020-2022	16.741		49,621				
DNA Backlog Reduction Program FY 2021-2023	16.741		134,079	183,700		183,700	
		CFDA 16.741 Subtotal:		221,109		221,109	
Second Chance Act Prisoner Reentry Initiative	16.812						
Equitable Sharing Program	16.922		431,069	431,069		431,069	
Equitable Sharing Program-Sheriff	16.922						
TOTAL: DEPARTMENT OF JUSTICE						1,701,796	1,626,018
						\$ 1,701,796	\$ 1,701,796

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Schedule of Expenditures of Federal Awards

Year Ended December 31, 2022

Program Description	Federal Assistance Listing	Pass-through Entity, Identifying Number	Sub-totals by Pass-through Entity, Identifying Number	Federal Expenditures	Clusters	Totals by Agency	Amounts Passed Through to Subrecipients
DEPARTMENT OF JUSTICE (continued)							
Passed through Colorado Department of Public Safety/Division of Criminal Justice:							
Crime Victim Assistance	16.575	*	107,751				
Sheriff Crime Victim Assistance (VOCA)	16.575	*	400,726				
Victim Advocacy VRA Crimes			CFDA 16.575 Subtotal:	508,477		508,477	-
Crime Victim Compensation Grant	16.576	19VCI		225,000		225,000	-
Violence Against Women Formula Grants							
District Attorney-VAWA	16.588	*	91,331				
District Attorney-Sexual Assault Rapid Response	16.588	*	42,684				
			CFDA 16.588 Subtotal	134,015		134,015	-
Passed through City of Lakewood							
Edward Byrne Memorial Justice Assistance Grant	16.738	*	14,674			14,674	-
Edward Byrne Justice Grant Formula 5							
TOTAL: DEPARTMENT OF JUSTICE						\$ 1,820,306	\$ -
DEPARTMENT OF TREASURY							
Direct Funding:							
COVID-19 CORONAVIRUS State and Local Fiscal Recovery Funds	21.027		7,107,476				
Passed through Colorado State Department of Health and Environment:							
COVID-19 American Rescue Plan Act (ARPA)	21.027	*	838,410				
COVID-19 CHAPP OUI3 Syringe Access	21.027	*	7,979				
COVID-19 CHAPP OUI7 PWID Outreach	21.027	*	41,401				
COVID-19 PWID EDUCATION	21.027	*	8,285				
Passed through Colorado Department of Labor and Employment							
COVID-19 CWDC Upskilling	21.027	*	485,673				
COVID-19 Innovation Grant	21.027	*	24,930				
COVID-19 Career Navigation and Coaching Staff	21.027	*	4,345				
COVID-19 FFY22 Sector Partnership Convener	21.027	*	4,171				
Passed through Colorado Department of Human Services							
COVID-19 State and Local Fiscal Recovery Funds	21.027	*	226,110				
COVID-19 SB21-137 Funds	21.027	22IHJA 171990/23IBEH 174458	113,763				
			CFDA 21.027 Subtotal	9,387,543		9,387,543	-
Passed through Colorado Department of Public Safety/Division of Criminal Justice:							
COVID-19 State and Local Fiscal Recovery Funds/American Rescue Plan Act	21.027	21-VCARPA292-01	425,000				
Passed through Colorado Department of Labor and Employment							
COVID-19 Emergency Rental Assistance ERA1 & ERA 2	21.023	*	10,443,640			10,443,640	-
Passed through Colorado Department of Human Services							
COVID-19 Coronavirus Relief Fund	21.019	*	(2,001)			(2,001)	-
TOTAL: DEPARTMENT OF TREASURY						\$ 19,729,182	\$ -

The accompanying notes are an integral part of this Schedule.

Jefferson County

Schedule of Expenditures of Federal Awards

Year Ended December 31, 2022

DEPARTMENT OF LABOR	Federal Assistance Listing	Pass-through Entity, Identifying Number	Sub-totals by Pass-through Entity, Identifying Number	Federal Expenditures	Clusters	Totals by Agency	Amounts Passed-Through to Subrecipients
Direct Funding:							
Apprenticeship HUB	17.285		25,733				
State Apprenticeship Expansion	17.285		11,810				
			<u>(6,488)</u>				
Passed through Colorado Department of Labor and Employment			CFDA 17.285 Subtotal	31,055		31,055	
Apprenticeship USA Grants - CUWA	17.285	*					
Employment Service/Wagner-Peyser Funded Activities							
Wagner-Peyser Plan Year 19	17.207	*	(2,283)				
Wagner-Peyser Plan Year 2020	17.207	*	(32,531)				
Governor's Summer Job Hunt 21	17.207	*	42,037				
Wagner-Peyser Plan Year 2021	17.207	*	489,883				
Wagner-Peyser Plan Year 2022	17.207	*	204,989				
			<u>CFDA 17.207 Subtotal:</u>	702,095	4	702,095	
Disabled Veterans' Outreach Program (DVOP)	17.801	*	(3,176)				
FY20 Disabled Veterans Outreach Program	17.801	*	14,086				
FY21 Disabled Veterans Outreach Program	17.801	*	9,734				
FY22 Disabled Veterans Outreach Program	17.801	*	8,900				
			<u>CFDA 17.801 Subtotal:</u>	29,544	4	29,544	
WIOA Adult Program	17.258						
WIA/WIOA Adult Programs-Plan Year 2019	17.258	5226	(6,836)				
WIA/WIOA Adult Programs-Plan Year 2020	17.258	5226	6				
WIA/WIOA Adult Programs-Plan Year 2021	17.258	5226	115,450				
WIA/WIOA Adult Programs-Plan Year 2021	17.258	5226	47,084				
WIOA Adult Admin EDWTA PY23	17.258	5226	216,454				
WIA/WIOA Adult Programs-Plan Year 2021 ETDP	17.258	5226	105				
WIA/WIOA Adult Programs-Plan Year 2022 ETDP	17.258	5226	1,094				
WIA/WIOA Adult Admin-Plan Year 2021 PIF	17.258	5226	14,545				
WIOA Adult Admin EDW PY22	17.258	5226	79,224				
WIOA Adult Admin EDW PY22	17.258	5226	189,657				
WIOA Adult Admin EDW PY23	17.258	5226	53,881				
			<u>CFDA 17.258 Subtotal:</u>	710,664	5	710,664	
WIOA Youth Activities	17.259						
PY21 Youth Admin	17.259	*	23,126				
PY22 Youth Admin	17.259	*	57,354				
PY22 Youth	17.259	*	2,092				
PY21 Youth Out of School WE	17.259	*	221,448				
PY21 Youth In School WE	17.259	*	53,313				
PY22 Youth In School	17.259	*	145,560				
PY22 Youth In School	17.259	*	4,110				
PY21 Youth Out of School	17.259	*	62,704				
PY21 Youth Out of School	17.259	*	10,233				
WIA/WIOA Youth-Plan Year 2020	17.259	*	18,119				
WIA/WIOA Youth Admin/Out of School-Plan Year 2020	17.259	*	24,792				
Youth Work Experience-Plan Year 2019	17.259	*	(24,473)				
Youth Work Experience-Plan Year 2020	17.259	*	(27,861)				
Youth Work Experience-Plan Year 2022 - In School	17.259	*	7,239				
Youth Work Experience-Plan Year 2022 - Out of School	17.259	*	32,004				
			<u>CFDA 17.259 Subtotal:</u>	609,760	5	609,760	

The accompanying notes are an integral part of this Schedule.

Jefferson County

Schedule of Expenditures of Federal Awards

Year Ended December 31, 2022

Program Description	Federal Assistance Listing	Pass-through Entity, Identifying Number	Sub-totals by Pass-through Entity, Identifying Number	Federal Expenditures	Clusters	Totals by Agency	Amounts Passed-Through to Subrecipients
DEPARTMENT OF LABOR (continued)							
WIOA National Dislocated Worker Grants / WIA National Emergency Grants							
WIOA National Dislocated Worker Grants/WIA National Emergency Grants							
COVID-19 FY20 Emergency Recovery Grant WIOA DW	17.277	*	396,887				
COVID-19 FD20 Disaster Recovery Grant WIOA DW	17.277	*	468,222				
			<u>CFDA 17.277 Subtotal:</u>	865,109		865,109	
Unemployment Insurance							
Workforce Development FY 2020	17.225	*	2,882				
Workforce Development FY 2021	17.225	*	35,151				
Workforce Development FY 2022	17.225	*	23,873				
			<u>CFDA 17.225 Subtotal:</u>	61,906		61,906	
Trade Adjustment Assistance							
Workforce Development TAA-Plan Year 2019	17.245	*	(2,671)				
Workforce Development TAA-Plan Year 2020	17.245	*	26,342				
Workforce Development TAA-Plan Year 2021	17.245	*	6,199				
			<u>CFDA 17.245 Subtotal:</u>	29,870		29,870	
WIOA Dislocated Workers Formula Grants	17.278						
WIA/WIOA Dislocated Workers-Plan Year 2020	17.278	*	(9,655)				
WIA/WIOA Dislocated Workers-Plan Year 2021	17.278	*	432,376				
WIA/WIOA Dislocated Workers-Plan Year 2022	17.278	*	229,880				
WIA/WIOA Dislocated Worker Admin Plan Year 2022	17.278	*	64,498				
FY21 AD Enhanced Dislocated Worker	17.278	*	315				
WD-FY22 EDW	17.278	*	(2,257)				
WD PY21 Dislocated Worker ETDP	17.278	*	75,788				
WD PY21 Dislocated Worker ETDP	17.278	*	47,310				
WD 10% DW WIOA Evaluation FY2021	17.278	*	25,000				
WD 10% DW WIOA Evaluation FY2022	17.278	*	9,108				
			<u>CFDA 17.278 Subtotal:</u>	872,363	5	2,192,787	
Passed through City and County of Denver:							
TEC-P H-1B Job Training Grant	17.268	*	266,371			266,371	
TOTAL: DEPARTMENT OF LABOR				266,371		266,371	
				<u>\$</u>		<u>\$</u>	
						4,178,737	
						\$	

The accompanying notes are an integral part of this Schedule.

Jefferson County

Schedule of Expenditures of Federal Awards

Year Ended December 31, 2022

Program Description	Federal Assistance Listing	Pass-through Entity, Identifying Number	Sub-totals by Pass-through Entity, Identifying Number	Federal Expenditures	Clusters	Totals by Agency	Amounts Passed-Through to Subrecipients
DEPARTMENT OF TRANSPORTATION							
Direct Funding:							
Federal Aviation Administration	20.106		2,905,152	2,905,152		2,905,152	-
Airport Improvement Program	20.106		CFDA 20.106 Subtotal:				
Passed through Colorado Department of Transportation							
Highway Planning and Construction	20.205	18-HA1-XC00048/331001768	627,650	627,650	6	627,650	-
Click it or Ticket	20.616	*	17,723	17,723	7	17,723	-
Passed through Regional Air Quality Control							
State and Community Highway Safety	20.600	69A375300004020C00	40,392	40,392	7	40,392	-
CDDOT Speed Mitigation	20.600						
Passed through Office of Transportation Safety/Highway Safety Office							
State and Community Highway Safety	20.608	*	8,806	8,806		8,806	-
NHTSA Impaired Driving	20.608					8,806	-
TOTAL: DEPARTMENT OF TRANSPORTATION						\$ 3,598,723	\$ -
INSTITUTE FOR MUSEUM AND LIBRARY SERVICES							
Passed through Colorado Department of Education							
COVID-19 American Rescue Plan Act Library Collections 2022	45.310	LS-250198-OLS21	181,757	181,757		181,757	-
	45.310					181,757	-
DEPARTMENT OF ENVIRONMENTAL PROTECTION AGENCY							
Passed through Colorado Department of Health & Environment:							
Voluntary School and Child Care Lead Testing and Reduction Grant Program	66.444	JCPHWIIN0822/JCPHWIIN0922/JCPHWIIN1022	5,000	5,000		5,000	-
	66.444					5,000	-
DEPARTMENT OF HEALTH AND HUMAN SERVICES							
Direct Funding:							
Drug Free Communities	93.276		107,362	107,362		107,362	-
Head Start							
COVID-19 American Rescue Plan - Head Start	93.600		3,908,276				
Head Start - Emergency Supplemental Grant	93.600		140,169				
	93.600		64,597	4,113,042	8	4,113,042	4,113,042
			CFDA 93.600 Subtotal:			\$ 4,220,404	\$ -

Jefferson County

Schedule of Expenditures of Federal Awards

Year Ended December 31, 2022

Program Description	Federal Assistance Listing	Pass-through Entity, Identifying Number	Sub-totals by Pass-through Entity, Identifying Number	Federal Expenditures	Clusters	Totals by Agency	Amounts Passed-Through to Subrecipients
DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)							
Passed through Colorado Department of Health & Environment:							
Public Health Emergency Preparedness	93.069	C22PHPCONT	566,773			566,773	-
JCPH EP CORE	93.069	CR1	71,387			71,387	-
JCPH EP CRI			CFDA 93.069 Subtotal:	638,160		\$ 638,160	\$ -
Overdose to Action	93.136	*	92,564			92,564	-
Family Planning Services	93.217	L21FPP FY21	73,670			73,670	-
COVID-19 Immunization Cooperative Agreements	93.268	IMM-Core Services-H2IMMCONT	291,124				
COVID-19 Immunization Cooperative Agreements	93.268	IMM#2	27,134				
COVID-19 Immunization Cooperative Agreements	93.268	IMM#3	592,149			910,407	-
Emerging Infections Programs	93.317		CFDA 93.268 Subtotal:	910,407		\$ 1,076,641	\$ -
Pertussis	93.317	Pertussis-H2IEIPCONT	15,314			15,314	-
FoodNet	93.317	FoodNet-H2IEIPCONT	27,553			27,553	-
			CFDA 93.317 Subtotal:	42,867		\$ 42,867	\$ -
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	ELC 1	1,713,922			1,713,922	-
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	ELC 2	1,195,682			1,195,682	-
			CFDA 93.323 Subtotal:	2,909,604		\$ 2,909,604	\$ -
Public Health Emergency Response: Cooperative Agreement for Emergency Overdose Data to Action Grant	93.354	*	87,433			87,433	-
Preventive Health Services Sexually Transmitted Diseases Control Grants	93.977	Non-Cash Value	28,000			28,000	-
OPIOD STR							
HIV Prevention Activities CDHS HIV Syringe Access	93.977	E113 HIV	140,963				
HIV Prevention Activities CDHS E13 HCV Confirmatory Test	93.977	E133	317				
HIV Prevention Activities CDHS HIV Health care setting Category A	93.977	E102 Category A	39,957				
HIV Prevention Activities CDHS HIV PWID Outreach	93.977	E117 Outreach	46,125				
HIV Prevention Activities CDHS HIV HCV testing	93.977	E128 Testing	19,357				
			CFDA 93.977 Subtotal:	246,719		246,719	-

Jefferson County

Schedule of Expenditures of Federal Awards

Year Ended December 31, 2022

Program Description	Federal Assistance Listing	Pass-through Entity, Identifying Number	Sub-totals by Pass-through Entity, Identifying Number	Federal Expenditures	Clusters	Totals by Agency	Amounts Passed-Through to Subrecipients
DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)							
Passed through Colorado Department of Health & Environment:							
HIV Prevention Activities CDHS STD Biomedical Prevention Services	93,940	4C07 STD	71,054	71,054		71,054	-
Maternal and Child Health Services Block Grant to the States	93,994	L21MCH LPHE/LPHC	342,463	342,463		342,463	-
Passed through Colorado Department of Human Services:							
Guardianship Assistance Grant	93,090	*	48,922	48,922		48,922	-
Promoting Safe and Stable Families	93,556	*	11,763	11,763		11,763	-
Temporary Assistance for Needy Families (TANF)	93,558	*	9,612,083	9,612,083		9,612,083	-
Child Support Enforcement	93,563	*		3,430,105		3,430,105	-
Low-Income Home Energy Assistance	93,568	*		16,720		16,720	-
Child Care and Development Block Grant	93,575	*	5,002,129	5,002,129		5,002,129	-
Child Care and Development Block Grant	93,575	*	194,985	194,985		194,985	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93,596	*	3,573,845	3,573,845	9	8,770,959	-
Stephanie Tubbs Jones Child Welfare Services Program: Title IV-B - Child Care Foster Care-Title IV-E	93,645	*	259,964	259,964		259,964	-
Adoption Assistance	93,658	*	5,800,217	5,800,217		5,800,217	-
Social Services Block Grant (Title XX)	93,659	*	1,803,420	1,803,420		1,803,420	-
Chafee Foster Care Independence Program	93,667	*	2,210,427	2,210,427		2,210,427	-
COVID-19 Chafee Foster Care Independence Program	93,674	*		75,674		75,674	-
COVID-19 Elder Abuse Prevention Interventions Program	93,674	*		158,389		158,389	-
	93,747	*		1,716		1,716	-
Passed through Health Care Policy and Finance:							
Medical Assistance Program:							
SEP - Options for Long Term Care	93,778	21-160384	1,377,831	1,377,831	10	4,360,198	-
Medicaid: Title XIX	93,778	*	2,982,367	2,982,367	10	4,360,198	-
Passed through Colorado Department of Local Affairs:							
Community Services Block Grant	93,569	*	523,385	651,643		651,643	-
COVID-19 Community Services Block Grant	93,569	*	128,258				-
TOTAL: DEPARTMENT OF HEALTH AND HUMAN SERVICES			CFDA 93,569 Subtotal:	651,643		651,643	-
						\$ 46,875,545	\$ -

The accompanying notes are an integral part of this Schedule.

Jefferson County

Schedule of Expenditures of Federal Awards

Year Ended December 31, 2022

Program Description	Federal Assistance Listing	Pass-through Entity Identifying Number	Sub-totals by Pass-through Entity Identifying Number	Federal Expenditures	Clusters	Totals by Agency	Amounts Passed-Through to Subrecipients
DEPARTMENT OF HOMELAND SECURITY							
Passed through City and County of Boulder	97.036	*	1,924	1,924		1,924	-
Disaster Grant Public Assistance - Marshall Fire	97.036						
Passed through Colorado Division of Homeland Security & Emergency Management							
Emergency Management Performance Grants	97.042	*		89,784		89,784	-
Passed through City and County of Denver, Office of Emergency Management							
Urban Area Security Initiative (UASI)	97.067	*	83,000	83,000		83,000	-
TOTAL: DEPARTMENT OF HOMELAND SECURITY							
EXECUTIVE OFFICE OF THE PRESIDENT							
Direct Funding:							
High Intensity Drug Trafficking Areas Program							
Office of National Drug Control Policy							
High Intensity Drug Trafficking Areas Program (HIDTA)	95.001		192,041	192,041		192,041	-
TOTAL: EXECUTIVE OFFICE OF THE PRESIDENT							
TOTAL: JEFFERSON COUNTY FEDERAL EXPENDITURES							
				\$ 86,369,015	\$ 25,743,279	\$ 86,369,015	\$ 1,701,796

* Pass-through Entity Identifying Number NOT AVAILABLE

Cluster Legend:

- 1 SNAP Cluster
- 2 Forest Service Schools and Roads Cluster
- 3 CDBG-Entitlement Grants Cluster
- 4 Employment Service Cluster
- 5 WIOA Cluster
- 6 Highway Planning and Construction Cluster
- 7 Highway Safety Cluster
- 8 Head Start Cluster
- 9 CCDF Cluster
- 10 Medicaid Cluster

Jefferson County
Notes to the Schedule of Expenditures of Federal Awards
Year Ended December 31, 2022

General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the Jefferson County, Colorado primary government (the County). The County’s reporting entity is defined in Note 1 to the County’s general-purpose financial statements. All federal financial assistance received by the primary government directly from federal agencies, as well as federal financial assistance passed through other government agencies, including the State of Colorado, is included on the schedule.

Note 1: Basis of Presentation

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal award activity of Jefferson County under programs of the federal government for the year ended December 31, 2022. 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* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Jefferson County, it is not intended to and does not present the financial position, changes in net position or cash flows of Jefferson County. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements.

Jefferson County, Colorado, received federal awards both directly from federal agencies and indirectly through pass-through entities. Federal financial assistance provided to a sub-recipient is treated as an expenditure when it is paid to the sub-recipient.

Governmental fund types account for the County’s federal grant activity. Expenditures reported on the Schedule are reported on the accrual basis of accounting, except for the following programs which are reported in the schedule of expenditures of federal awards in a manner prescribed by the State of Colorado:

Cluster/Program	Federal Assistance Listing Number
SNAP Cluster	10.551 & 10.561
Temporary Assistance for Needy Families (TANF)	93.558
Promoting Safe and Stable Families	93.556
Child Support Enforcement	93.563
CCDF Cluster	93.575 & 93.596
Foster Care Title IV-E	93.658
Stephanie Tubbs Jones Child Welfare Services Program	93.645
Adoption Assistance	93.659
Social Services Block Grant	93.667
Chafee Foster Care Independence Program	93.674
COVID-19 Elder Abuse Prevention Intervention Program (CRF)	93.747
Guardianship Assistance	93.090
Medicaid Cluster	93.778

Jefferson County
Notes to the Schedule of Expenditures of Federal Awards
December 31, 2022

Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Jefferson County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 2: Federal Financial Assistance Listing

Federal Financial Assistance Listing is managed and administered by the General Services Administration, formerly known as the Catalog of Federal Domestic Assistance (CFDA).

Note 3: Noncash Programs

Certain federal financial assistance programs do not involve cash awards to the County. Of the federal expenditures presented in the accompanying schedule of federal awards, noncash award programs include the following:

10.557	WIC Food Vouchers	\$	3,307,765
93.977	Chlamydia Tests	\$	28,000

Note 4: Human Service Programs

The County’s Department of Human Services operates several federally funded human services programs where benefits are provided to qualified citizens. The benefit distribution method consists of participants receiving benefits using a state-maintained electronic banking card (EBT) instead of the County’s cash disbursements. The Colorado Department of Human Services provided total EBT authorizations to qualified citizens in the County, in the amount of \$159,650,087 of which \$130,061,990 is the federal share. The revenue and expenditures associated with these federal programs are not recognized in the County’s basic financial statements or in the Schedule.



1801 California Street, Suite 2900 / Denver, CO 80202

P 303.861.4545 / F 303.832.5705

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**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***

Independent Auditor's Report

Board of Commissioners
Jefferson County
Jefferson 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 (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Jefferson County (the County), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated September 29, 2023, which contained an emphasis of matter paragraph regarding a change in accounting principle.

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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2022-001 and 2022-002 to be material weaknesses.

Board of Commissioners
Jefferson County

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2022-003 and 2022-004 to be significant deficiencies.

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*.

Jefferson County's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County's responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the other auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on the responses.

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.

FORVIS, LLP

Denver, Colorado
September 29, 2023



1801 California Street, Suite 2900 / Denver, CO 80202

P 303.861.4545 / F 303.832.5705

forvis.com

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

Independent Auditor's Report

Board of Commissioners
Jefferson County
Jefferson County, Colorado

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited Jefferson County's compliance with the types of compliance requirements identified as subject to audit in the *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, 2022. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Qualified Opinion on CCDF Cluster

In our opinion, except for the noncompliance described in the "Basis for Qualified and Unmodified Opinions" section of our report, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the CCDF Cluster for the year ended December 31, 2022.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, Jefferson 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 other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2022.

Basis for Qualified and Unmodified Opinions

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 (*Government Auditing Standards*); 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* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the "Auditor's Responsibilities for the Audit of Compliance" section of our report.

Board of Commissioners
Jefferson County

We are required to be independent of the County and to meet our other 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.

Matter Giving Rise to Qualified Opinion on CCDF Cluster

As described in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding Assistance Listing No. 93.596 and 93.575 CCDF Cluster as described in finding number 2022-005 for Eligibility.

Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

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.

Auditor's 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.

Other Matter

The results of our auditing procedures disclosed an other instances 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 2022-006. Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the County’s responses to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County’s responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses. The County is responsible for preparing a corrective action plan to address each audit finding included in our auditor’s report. The County’s corrective action plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the “Auditor’s 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness and a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-005 to be a material weakness.

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. We consider the deficiency in internal

Board of Commissioners
Jefferson County

control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-006 to be a significant deficiency.

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.

Government Auditing Standards requires the auditor to perform limited procedures on the County's responses to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses. The County is responsible for preparing a corrective action plan to address each audit finding included in our auditor's report. The County's corrective action plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Jefferson County (the County), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We have issued our report thereon dated September 29, 2023, which contained unmodified opinions on those financial statements and included an "Emphasis of Matter" paragraph for a change in an accounting principle. 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.

FORVIS,LLP

Denver, Colorado
September 29, 2023

Jefferson County
Schedule of Findings and Questioned Costs
Year Ended December 31, 2022

Section I – Summary of Auditor’s Results

Financial Statements

1. Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified Qualified Adverse Disclaimer

2. Internal control over financial reporting:

Significant deficiency(ies) identified? Yes None reported

Material weakness(es) identified? Yes No

3. Noncompliance material to the financial statements noted? Yes No

Federal Awards

4. Internal control over major federal awards programs:

Significant deficiency(ies) identified? Yes None reported

Material weakness(es) identified? Yes No

5. Type of auditor’s report issued on compliance for major federal program(s):

Unmodified Qualified Adverse Disclaimer
All other programs CCDF Cluster

6. Any audit findings disclosed that are required to be reported by 2 CFR 200.516(a)? Yes No

Jefferson County
Schedule of Findings and Questioned Costs (continued)
Year Ended December 31, 2022

7. Identification of major federal programs:

Cluster/Program	Federal Assistance Listing Number
COVID-19 Emergency Rental Assistance	21.023
COVID-19 – Coronavirus State and Local Fiscal Recovery Fund (ARPA)	21.027
Airport Improvement Program	20.106
Child Support Enforcement	93.563
CCDF Cluster	93.575 & 93.596
Medicaid Cluster	93.778
COVID-19 – Epidemiology and Laboratory Capacity for Infectious Diseases	93.323
Temporary Assistance for Needy Families (TANF)	93.558

8. Dollar threshold used to distinguish between Type A and Type B programs: \$2,591,071.

9. Auditee qualified as a low-risk auditee? Yes No

Jefferson County
Schedule of Findings and Questioned Costs (continued)
Year Ended December 31, 2022

Section II – Financial Statement Findings

Reference Number	Finding
2022-001	<p>Finding: Management Override of Internal Controls</p> <p>Criteria or Specific Requirement: Management is responsible for establishing and maintaining effective internal controls over financial reporting. Effective internal controls are an important component of a system that helps ensure transactions are recorded timely and in the proper reporting period, thereby providing accurate financial data. Even though internal control over financial reporting may appear to be well-designed and effective, controls that are otherwise effective can be overridden by management in every entity.</p> <p>Under Colorado law, each district attorney’s (DA) office throughout the State holds a unique relationship with the County under which it operates. While at times it may appear that the DA’s office may be completely independent of the County, the two are intertwined in that the employees within the DA’s office (excluding the District Attorney position) are County employees and paid by the County, and the operations of the DA’s office is included within the financial reporting of the County. Therefore there is an expectation that established County policies and procedures would apply to the District Attorney’s office.</p> <p>Condition: During our review of internal controls, we noted that the DA’s office established a procurement card (P-card) outside of the normal County process. In addition, the DA’s office prepared an “internal invoice” when requesting payment of the P-card transactions and requested a check be cut for the P-card charges and provided to the DA’s office. The DA’s office then deposited that check into the cash account utilized by the DA’s office and the DA’s office paid the vendor directly. This internal invoice did not constitute proper support for the P-card transactions and while account payable questioned this process, accounts payable ultimately did process the internal invoice and printed the check.</p> <p>Effect: Internal controls in place over accounts payable and procurement cards were not followed, thus exposing the County to additional risks.</p> <p>Cause: The DA’s office is aware of the County’s policies and procedures but given the unique relationship between the DA’s office and the County, believed these policies did not apply, and choose not to follow the established policies and procedures. While accounts payable initially questioned the request for payment, ultimately accounts payable accepted the supporting documentation and printed the check for the DA’s office.</p> <p>Identification as a Repeat Finding: Not applicable.</p> <p>Recommendation: Because management is primarily responsible for the design, implementation, and maintenance of internal control, organizations are always exposed to the danger of management override of controls, whether the organization is publicly held, private, not-for-profit, or governmental.</p> <p>We recommend that a formal written understanding be developed between the County and the DA’s office, specifically addressing the established controls and an agreement by the DA’s office to follow such controls. Furthermore, we recommend increased training and</p>

Jefferson County
Schedule of Findings and Questioned Costs (continued)
Year Ended December 31, 2022

Reference Number	Finding
	<p>understanding of the applicable controls for the accounts payable function to ensure only transactions with appropriate support are paid. Lastly we recommend the audit committee, Board of County Commissioners and senior management continue to stress the importance of adherence to internal controls to help ensure the proper tone at the top continues to be set by the County.</p> <p>Views of Responsible Officials: We agree with the finding. See separate report for planned corrective actions.</p>

Jefferson County
Schedule of Findings and Questioned Costs (continued)
Year Ended December 31, 2022

Reference Number	Finding
2022-002	<p>Finding: IT Segregation of Duties</p> <p>Criteria or Specific Requirement: Segregation of duties is the assignment of various steps in a process to different people. The intent behind doing so is to eliminate instances in which someone could engage in theft or other fraudulent activities by having an excessive amount of control over a process. The County utilizes Aumentum application for its property tax valuation and collection.</p> <p>Condition: During testing, it was noted that there are individuals within the Assessors and Treasurers office, including an elected official, with Administrator access to the Aumentum application and also perform financial functions within the application. In addition, there was no formally documented review of Aumentum users and their permissions in 2022 or documented support for removal of access.</p> <p>Effect: Without segregation of duties and proper complimentary or compensating controls, unilateral actions may be taken within the application which could result in error or fraud.</p> <p>Cause: The County did not have effective complimentary or compensating controls in place to address the lack of segregation of duties within the Aumentum application.</p> <p>Identification as a Repeat Finding: Not applicable.</p> <p>Recommendation: We recommend that duties are segregated within the application, and individuals who do not require administrative access are removed from the role. Additionally, we recommend that all users and their permissions are reviewed and that this process is documented and retained. Finally, we recommend that formal documentation of outcomes is created and retained to document the termination process of a user within Aumentum.</p> <p>Views of Responsible Officials: We agree with the finding. See separate report for planned corrective actions.</p>

Jefferson County
Schedule of Findings and Questioned Costs (continued)
Year Ended December 31, 2022

Reference Number	Finding
2022-003	<p>Finding: Schedule of Expenditures of Federal Awards Preparation</p> <p>Criteria or Specific Requirement: In accordance with 2 Part 200.510, auditees receiving federal funds must prepare an annual Schedule of Expenditures of Federal Awards (SEFA) detailing the value and type of federal assistance received each year. The federal Office of Management and Budget issues instructions on how to prepare this schedule. Key information to be reported includes the federal assistance listing number provided in the federal awards/subaward agreements and associated expenditures incurred in the fiscal year. At the County, the SEFA is prepared by the Department of Finance based on information from the accounting system and additional information provided by the various departments receiving federal funds.</p> <p>Condition: The County does not have adequate internal controls to ensure the SEFA accurately reports all federal assistance the County receives.</p> <p>Context: We identified the following issues noted below which resulted in multiple iterations of the SEFA to be provided as part of the audit.</p> <ol style="list-style-type: none"> (1) A secondary review is not performed over the SEFA after being compiled by the senior financial analyst. (2) Three instances in which federal awards were reported under the incorrect federal assistance listing number. (3) One instance in which a federal award was incorrectly excluded from SEFA. (4) One instance in which a federal award as listed on the SEFA did not agree to the supporting expenditure detail. <p>Effect: The federal government and pass-through entities rely on the SEFA information to be reported accurately. In addition, accurate SEFA information is relied upon by the auditors in order to perform the major program determination utilized to select the federal programs subjected to single audit procedures.</p> <p>Cause: Grant management at the County is decentralized and thus departments are responsible for providing the required information to the County’s Department of Finance to facilitate the preparation of the SEFA. The Department of Finance was not provided up-to-date grant agreements with accurate funding information, including federal assistance listing numbers and pass-through identifying numbers.</p> <p>Identification as a Repeat Finding: Not applicable.</p> <p>Recommendation: We recommend that the County implement additional controls over grants in the Workday system over grants to allow for a more automated system of tracking federal expenditures. Additionally, we recommend that only allowable expenditures be posted to grant accounts. Finally, we recommend that a secondary review process be implemented over the SEFA.</p>

Jefferson County
Schedule of Findings and Questioned Costs (continued)
Year Ended December 31, 2022

Reference Number	Finding
	<p>Views of Responsible Officials: We agree with the finding. See separate report for planned corrective actions.</p>

Jefferson County
Schedule of Findings and Questioned Costs (continued)
Year Ended December 31, 2022

Reference Number	Finding
2022-004	<p>Finding: Financial Information Preparation</p> <p>Criteria or Specific Requirement: The County is required to maintain controls that facilitate and support the preparation of financial statements and related footnote disclosures in accordance with generally accepted accounting principles. Additionally, accounting tasks such as cross-checks and reviews play a key role in proving the accuracy of accounting data and financial information that comprise year-end financial statements and other financial reports on a timely basis.</p> <p>Condition: During our review of the financial information, we encountered numerous issues with the timeliness and/or accuracy of the information provided. Multiple requests to responsible departments to provide and correct information were required to be made during the audit process. Additionally, we noted the following:</p> <ol style="list-style-type: none"> (1) The County made approximately 50 entries after the trial balances were provided for the audit. (2) The full amount of the investment loss on pooled cash and investment account was not allocated to the applicable funds participating in the pool. An audit adjustment of \$1.7 million was proposed and the County elected to pass on recording. (3) Capital asset additions recorded by the County were incorrectly stated. Audit adjustments of \$1.3 million were proposed and the County elected to pass on recording. (4) During our review of capital asset disposals, it was noted that the County had disposed of approximately 40 assets in previous years, but had not removed the assets from the County's records. No audit adjustment was proposed as all items were fully depreciated. (5) The County incorrectly overstated the amount owed to others within the Treasurer's Custodial Fund. An audit adjustment of \$1.1 million was proposed and the County elected to pass on recording. (6) Numerous errors were identified within the cash flow statement which resulted in the cash flow calculation needing to be recomputed. (7) The County incorrectly understated accounts payable within the general fund based on a review of various invoices paid in 2023. An audit adjustment of \$0.6 million was proposed and the County elected to pass on recording. <p>Effect: The errors detected above and lack of detailed review resulted in the necessity to recomplete the financial information, which in turn led to significant delays in completing the audit and reporting to the Audit Committee, within the agreed upon timeline.</p>

Jefferson County
Schedule of Findings and Questioned Costs (continued)
Year Ended December 31, 2022

Reference Number	Finding
	<p>Cause: From our observations and inquiries of management, the Finance Department appears to spend a great deal of time correcting errors in the accounting system and re-working financial information largely due to decentralization of accounting functions throughout departments, the setup of the Workday System, and staff turnover.</p> <p>Recommendation: We recommend that the County examine its current process over financial reporting and strengthen its existing policies and procedures to help ensure transactions are initially recorded timely and accurately. In addition, the County should consider either internal or external solutions for the financial statements and notes preparation. Finally, training should also continue for all Finance Department staff with responsibility over financial reporting and implement cross-training to limit the impact of turnover within the Department.</p> <p>Views of Responsible Officials: The County agrees with the finding. See separate report for planned corrective actions.</p>

Jefferson County
Schedule of Findings and Questioned Costs (continued)
Year Ended December 31, 2022

Section III – Federal Award Findings and Questioned Costs

Reference Number	Finding
2022-005	<p>Finding: Eligibility</p> <p>Federal Assistance Listing No. 93.575 Child Care and Development Block Grant 93.596 Child Care Mandatory and Matching Funds of the Child Care and Development Fund (CCDF Cluster) Department of Health and Human Services, Passed-through Colorado Department of Human Services Award Number – None Provided, Award Year 2022</p> <p>Criteria: The CCDF Cluster allows States to design rules and regulations which Counties must follow when administering the program. The State Colorado Child Care Assistance Program (CCCAP) requirements are detailed in the Code of Colorado Regulations Department of Human Services Income Maintenance (Volume 3) 9 CCR 2503-9. Section 3.905.1- Low Income Child Care Eligibility within 9 CCR 2503-9 details the income requirements the County shall follow when determining eligibility income for the household. In addition, Section 3.911.1 details additional County Responsibilities for Colorado Works Child Care the county will act within five (5) business days of receipt of a referral from Colorado Works for new or ongoing child care. Finally, information provided to the County for the processing of benefits should be accurately input into State’s Child Care Automated Tracking System (CHATS) and agree to supporting documentation include in the case file.</p> <p>Condition: We noted the following issues in the 40 cases tested:</p> <ol style="list-style-type: none"> (1) Four instances in which income was incorrectly calculated based on information maintained in case file. (2) One instance in which there was inadequate documentation to support eligibility determination within the case file. (3) One instance in which the Colorado Works Referral form was not processed timely. (4) Two instances in which the County’s eligibility authorization notes for the period selected did not agree with CHATS. (5) Two instances in which there were inconsistencies between case file and State CHATS system. <p>Questioned Costs: Questioned costs were unable to be determined.</p> <p>Context: We tested 40 individuals who received CCCAP assistance for the year ended December 31, 2022 and noted the issues described above. The tested population covered benefits issued of \$286,511. The total population included benefits issued of approximately \$10.9 million to just over 1,700 individuals. A non-statistical sampling methodology was used to select the sample.</p>

Jefferson County
Schedule of Findings and Questioned Costs (continued)
Year Ended December 31, 2022

Reference Number	Finding
	<p>Effect: The State’s CHATS system may be determining eligibility and allocating benefits based on incorrect, incomplete, or outdated data.</p> <p>Cause: Case reviews did not identify and resolve issues noted above in the conditions section.</p> <p>Identification as a Repeat Finding: 2021-002 and 2020-002.</p> <p>Recommendation: We recommend that the County continue to strengthen the internal controls surrounding the eligibility process specifically continuing the use and monitoring of case reviews to help identify potential areas for additional training.</p> <p>Views of Responsible Officials: We agree with the finding. See separate report for planned corrective actions.</p>

Jefferson County
Schedule of Findings and Questioned Costs (continued)
Year Ended December 31, 2022

Reference Number	Finding
2022-006	<p>Finding: Eligibility</p> <p>CFDA No. 93.558 TANF Cluster Department of Health and Human Services, Award Number – None Provided, Award Year 2022 Passed-through Colorado Department of Human Services</p> <p>Criteria: Jefferson County Human Services (JCHS) is required to investigate and verify information on applications and redeterminations, as part of determining eligibility. JCHS is also required to process applications and redeterminations for benefits timely and ensure that benefits are only issued for periods of eligibility. In addition, JCHS is required to comply with Code of Colorado Regulations (CCR) section 3.608.4 regarding assessing noncompliance on cases. This CCR details that counties shall impose sanctions or closures for demonstrable evidence on all Colorado Works applicants or participants who fail to comply with the terms and conditions of his or her Colorado Works Individualized Plan (IP) without good cause. County departments must follow the state prescribed non-compliance process to include the conciliation process, sanctioning a participant, and closing a case for demonstrable evidence.</p> <p>Condition: We noted the following issues in the 25 cases tested:</p> <ol style="list-style-type: none"> (1) One instance in which JCHS could not provide a copy of the participant’s Colorado Works Individualized Plan (IP), however case comments indicated an IP was completed. (2) One instance in which the Initial Assessment was not completed timely. (3) One instance in which JCHS did not properly cure the sanction after the client began complying with Colorado Works eligibility requirements. (4) One instance in which case comments were missing to support the action of JCHS eligibility technician. <p>Questioned Costs: Questioned costs were unable to be determined.</p> <p>Context: We tested 25 individuals who received Colorado Works assistance for the year ended December 31, 2022 and noted the issues described above. The tested population covered benefits issued of approximately \$180,000. The total population included benefits issued of approximately \$7 million to approximately 1,800 individuals. A non-statistical sampling methodology was used to select the sample.</p> <p>Effect: The state’s CBMS system may be determining eligibility and allocating benefits based on incorrect, incomplete, or outdated data. Ultimately, by not having the appropriate controls in place regarding the above requirements, benefits could be provided to ineligible applicants, denied to eligible applicants, or benefits paid for an ineligible period or an incorrect amount.</p> <p>Cause: Case reviews did not identify and resolve issues noted above in conditions.</p>

Jefferson County
Schedule of Findings and Questioned Costs (continued)
Year Ended December 31, 2022

Reference Number	Finding
	<p>Identification as a Repeat Finding: Not applicable.</p> <p>Recommendation: We recommend that the County continue to strengthen the internal controls surrounding the eligibility process specifically continuing the use and monitoring of case reviews to help identify potential areas for additional training.</p> <p>Views of Responsible Officials: We agree with the finding. See separate report for planned corrective actions.</p>

Jefferson County
Summary Schedule of Prior Audit Findings
Year Ended December 31, 2022

Reference Number	Summary of Finding	Status
2021-001	Restatement and Material Audit Adjustments Recommendation: The prior auditor recommended the County continue to improve controls surrounding the performance and approvals of reconciliations of account balances and transaction classes to the financial statements. Design of the controls in place needs to be improved to allow for reconciliations at the department level to be successful, including verification that transactions were appropriately reflected in the financial statements.	Partially Implemented. See 2022-004
2021-002 and 2020-002	93.575 Child Care and Development Block Grant 93.596 Child Care Mandatory and Matching Funds of the Child Care and Development Fund (CCDF Cluster) Recommendation: The prior auditor recommended the County implement additional expectations to encourage caseworkers to verify the inputs into CHATS are correct. The County should also utilize tools such as a checklist to ensure all required documentation is included and accurate within case files.	Partially Implemented. See 2022-005
2021-003	93.659 Adoption Assistance Title IV-E Recommendation: The prior auditor recommended the County implement controls which include a review of rates entered in the system to the signed contracts to ensure accurate subsidy payments.	Implemented
2021-004	17.277 Emergency Recovery Grant WIOA DW and Disaster Recovery Grant WIOA DW Recommendation: The prior auditor recommended the County implement controls which include a review of reports required to be submitted to the State to documented approvals, timely and accurate completion and submission of all required reporting documents.	Implemented

CORRECTIVE ACTION PLAN

FISCAL YEAR OF FINDING: 2022

AUDITOR FINDING: 2022-001 (Material Weakness) – Management Override of Internal Controls.

During our review of internal controls, we noted that the DA's office established a procurement card (P-card) outside of the normal County process. In addition, the DA's office prepared an "internal invoice" when requesting payment of the P-card transactions and requested a check be cut for the P-card charges and provided to the DA's office. The DA's office then deposited that check into the cash account utilized by the DA's office and the DA's office paid the vendor directly. This internal invoice did not constitute proper support for the P-card transactions and while accounts payable questioned this process, accounts payable ultimately did process the internal invoice and printed the check.

Recommendation: Because management is primarily responsible for the design, implementation, and maintenance of internal control, Organizations are always exposed to the danger of management override of controls, whether the Organization is publicly held, private, not-for-profit, or governmental.

Specifically, we recommend that a formal Intergovernmental Agreement be developed and entered into between the County and the DA's office, specifically addressing the established controls and an agreement to follow such controls. Furthermore, we recommend increased training and understanding of the applicable controls for the accounts payable function to ensure only transactions with appropriate support are paid. Lastly, we recommend the Jefferson County audit committee, Board of Jefferson County Commissioners and Jefferson County senior management continue to stress the importance of adherence to internal controls to help ensure the proper tone at the top continues to be set by the County.

CLIENT PLANNED ACTION:

Since the Colorado Constitution and interpreting case law confirm that the District Attorney is a separate governmental office that is independent of county operations. Under Colorado law, counties are required to provide funding and support the reasonable and necessary operating expenses of the DA's Office. C.R.S. §20-1-302; 20-1-303. This funding obligation, however, does not eliminate or diminish the independence of the DA's Office granted to it by the Colorado Constitution. See *Anderson*, 529 P.2d at 4 (recognizing the DA is a state officer independent of county administrations). Historically, in Jefferson County, there has been a difference of opinion and practice between the County and the DA, dating back multiple administrations, regarding the applicability of County policy on the DA's Office. Because the DA's Office utilizes the County's services, including accounting and payroll, the County has an expectation that established County financial policies and procedures apply to the DA's Office moving forward and will work to clarify the relationship in writing to avoid these issues in the future.

Accounting is taking a multi-faceted approach to improving internal controls to mitigate possible management override. This includes training for Accounting staff, training for DA's Office staff, establishing a common understanding of responsibilities that County staff have regarding processing financial transactions which includes creating an IGA or memorandum of understanding that defines which county policies and procedures must be followed by the DA's Office if operating under the County's EIN. Additionally, efforts to improving

workday functionality to require more fields be populated, improving workday functionality to improve approval flows for certain transactions, communicating with Procurement and Legal to improve workflow and examine transactions to ensure we are complying with all the relevant policies, procedures, statutes, regulations and guidelines without hindering the functionality of the DA's Office. Accounting has identified additional areas where direction and training should be improved, including adding examples of backup documentation to each transaction's workday job aid (in progress 08/20/23). Additionally, Accounting will be hosting a NEW year-end training for department financial staff and relevant members of the DA's Office, that will cover expectations of good internal controls and provide an opportunity to hear from a broad audience on what pain points they experience so that we can support them in processing the correction transaction the first time.

CLIENT RESPONSIBLE PARTY:

Heather Frizzell, Finance Director
Alexis King, District Attorney

COMPLETION DATE:

December 2023

CORRECTIVE ACTION PLAN

FISCAL YEAR OF FINDING: 2022

AUDITOR FINDING:

2022-002 Finding: IT Segregation of Duties

Criteria or Specific Requirement: The segregation of duties is the assignment of various steps in a process to different people. The intent behind doing so is to eliminate instances in which someone could engage in theft or other fraudulent activities by having an excessive amount of control over a process. The County utilizes Aumentum application for its property tax valuation and collection.

Condition: During testing, it was noted that there are individuals within the Assessors and Treasurers office, including an elected official, with administrator access to the within the Aumentum application and also perform financial functions within the application. In addition, there was no formally documented review of Aumentum users and their permissions in 2022.

Effect: Without segregation of duties and proper complimentary or compensating controls, unilateral actions may be taken within the application which could result in error or fraud.

Cause: The County did not have effective complimentary or compensating controls in place to address these segregation of duties issues within the Aumentum application.

Recommendation: We recommend that duties are segregated within the application, and individuals who do not require administrative access are removed from the role. Additionally, we recommend that all users and their permissions are reviewed and that this process and what was reviewed is documented and retained.

CLIENT PLANNED ACTION:

In response to the audit recommendation, the following details are presented for the enhancement of Assessor User Security within the Aumentum software. The plan encompasses three primary components: The completion and documentation of an initial review of user accounts resulting in the removal of unnecessary admin rights, the implementation of the Employee Off-boarding Process, and the introduction of an Annual User Account Review. Below is a breakdown of the outlined response:

1. Completed User Account Review of Administrative Roles:

A person granted Aumentum Administrative permissions has effectively carried out the review and eliminated roles from individuals who are not involved in administrative tasks. Users have been appropriately segregated into roles that align with their specific required functions.

2. Employee Off-boarding Process:

Account Lock: Upon an employee's departure from the Assessor's Office, immediate action will be taken to lock their Aumentum user account. This measure is aimed at preventing any further access to the system using their credentials.

Role Removal: The responsibility of revoking roles connected to the account of the departing employee lies with authorized Aumentum Administrative personnel. This procedure ensures that the user no longer has access or the ability to any functions within the Aumentum platform.

2. Annual User Account Review:

Identification: Annually, the Assessor's Office will conduct a thorough review to identify Aumentum user accounts linked to employees who either left the organization or underwent role changes.

Audit: Each identified account will undergo a comprehensive audit to verify the proper implementation of account locking and role removal as stipulated in the off-boarding process.

Clean-Up: In the event of any anomalies or oversights identified during the off-boarding process, the necessary actions will be taken to rectify them. This includes addressing incorrectly locked accounts or roles that were not removed as required.

The primary goal of these actions is to strengthen the security of the Aumentum system and eliminate any potential vulnerabilities. By implementing procedures such as account locking, role revocation, and consistent reviews, the Assessor's Office is dedicated to mitigating security risks and ensuring the security of the data. This proactive strategy emphasizes the Assessor's office's commitment to preserving the integrity of the Aumentum system and preventing any instances of theft or fraudulent activities.

CLIENT RESPONSIBLE PARTY:

Dora Williams, Compliance and Reporting Manager – Assessor's Department

COMPLETION DATE:

8/29/2023

CORRECTIVE ACTION PLAN

FISCAL YEAR OF FINDING: 2022

AUDITOR FINDING: 2022-003 Finding: Schedule of Expenditures of Federal Awards Preparation

Identification as a Repeat Finding: Not applicable.

Recommendation: We recommend that the County implement additional controls within the Workday system over grants to allow for a more automated system of tracking federal expenditures. Additionally, we recommend that only allowable expenditures be posted to grant accounts. Finally, we recommend that a secondary review process be implemented over the SEFA.

Views of Responsible Officials: We agree with the finding. See separate report for planned corrective actions.

Finding Criteria or Specific Requirement: In accordance with 2 Part 200.510, auditees receiving federal funds must prepare an annual Schedule of Expenditures of Federal Awards (SEFA) detailing the value and type of federal assistance received each year. The federal Office of Management and Budget issues instructions on how to prepare this schedule. Key information to be reported includes the federal assistance listing number provided in the federal awards/subaward agreements and associated expenditures incurred in the fiscal year. At the County, the SEFA is prepared by the Department of Finance based on information from the accounting system and additional information provided by the various departments receiving federal funds.

Condition: The County does not have adequate internal controls to ensure the SEFA accurately reports all federal assistance the County receives.

Context: We identified the following issues noted below which resulted in multiple iterations of the SEFA to be provided as part of the audit.

- (1) A secondary review is not performed by the SEFA after being compiled by senior financial analyst.
- (2) Three instances in which federal awards were reported under the incorrect federal assistance listing number.
- (3) One instance in which a federal award was incorrectly excluded from SEFA
- (4) One instance in which a federal award as listed on the SEFA which did not agree to the supporting expenditure detail

Effect: The federal government and pass-through entities rely on the SEFA information to be reported accurately. In addition, accurate SEFA information is relied upon by the auditors in order to perform the major program determination utilized to select the federal programs subjected to single audit procedures.

Cause: Grant management at the County is decentralized and thus departments are responsible for providing the required information to the County's Department of Finance to facilitate the preparation of the SEFA. The Department of Finance was not provided up-to-date grant agreements with accurate funding information, including federal assistance listing numbers and pass-through identifying numbers.

CLIENT PLANNED ACTION:

In July 2023, Finance staff began a review of current Workday configuration related to the Grants Module. This included hiring a consultant with expertise in Workday, grants management, large entities, and SEFA reporting. Jefferson County core group included staff from Finance, Human Services and Information Technology. Additional staff joined the project at relevant points, including: budget, central grants team, departments: Public Health and Sheriff. Jefferson County staff shared audit findings with consultant starting the project with SEFA requirements.

The consultant immediately identified some simple data fields clean up that we could do to improve reporting for 2023. The consultant also immediately identified improvements for reporting to aid program managers with grant financial management. Data clean up and reporting changes have already been made in workday production as no change review was required.

The consultant is currently building the recommendation for proposed changes to transaction level fund setup in the fund hierarchy that will allow us to see the funding source easily for all grants, and will distinguish between Federal, State, and Other.

The consultant is recommending that ALL departments across the county be required to use the Award functionality in Workday. This will drive all the setup and worktag usage that will enable visibility into the expenditure side of grants. Currently, Jefferson County relies on the revenue side to do SEFA reporting. In theory, on an annual basis grant revenue should equal grant expenditures. Currently, the County cannot reconcile this efficiently. The proposal to require the same process for ALL departments would enable the County to see both sides and ensure accurate SEFA reporting.

For 2023, Finance staff will add additional staff review of SEFA (Senior Financial Analyst + Accounting Operations Manager). The County will continue its confirmation of the Final SEFA with department staff and other processes to confirm accuracy for reporting. For 2023, Public Health and Human Services programs that include unknown Federal and State splits for reimbursement will be left of preliminary SEFA and added after final reports are available. For 2023 SEFA, improved reporting will be available for Finance to confirm Federal expenditures because of recommendations provided by the consultant.

CLIENT RESPONSIBLE PARTY:

Lauren Miremont, Manager of Accounting Operations

COMPLETION DATE:

Ongoing, expected implementation early 2024

**JEFFERSON COUNTY CHILD CARE ASSISTANCE PROGRAM
CORRECTIVE ACTION PLAN**

FISCAL YEAR OF FINDING: 2022

AUDITOR FINDING: 2022-005 Eligibility.

We noted the following issues in the 40 cases tested:

1. Four instances in which income was incorrectly calculated based on information maintained in case file.
2. One instance in which there was inadequate documentation to support eligibility determination within the case file.
3. One instance in which the Colorado Works Referral form was not processed timely.
4. Two instances in which the County' eligibility authorization notes for the period selected did not agree to CHATS.

Recommendation: We recommend that the County continue to strengthen the internal controls surrounding the eligibility process, specifically continuing the use and monitoring of case reviews to help identify potential areas for additional training.

CLIENT PLANNED ACTION:

Jefferson County agrees with the findings. There continues to be improvement each year in the overall findings, which demonstrates that the strategies previously implemented had the desired impact. However, the continued findings require additional action steps.

Jefferson County will continue and implement the following actions to address and prevent future errors.

- The CCAP supervisor will continue reviewing available reports in CHATS to target untimely closures and follow up on potential erroneous case closures. Reports include the RE301, RE224, and RE115. Any case needing action will be assigned for completion within 5 business days and reviewed to ensure corrections were completed.
- Monthly case reviews will continue, at three levels, to assess case and payment accuracy.
 - The Jeffco Human Services Internal Quality Assurance (IQA) team will review 1% of the caseload monthly, utilizing the state mandated list.
 - The State Program Integrity Office will review cases monthly to monitor case and payment accuracy.
 - CCAP Supervisor and/or Lead Worker will review cases as follows:
 - The CCAP Supervisor will complete a minimum of two case reviews per worker per month. The number and type of review may be adjusted based on individual staff performance. Income and parent fee calculations will be targeted using the primary activity report in CHATS. The Lead Worker will fulfill this function if the Supervisor is out of the office.
 - 5% of all applications and redeterminations will be reviewed by the CCAP Supervisor or Lead Worker prior to approval. Jefferson County's Internal Auditor has also been trained on the eligibility process and may review cases prior to approval to support the team. Eligibility Specialists will utilize a pre-authorization checklist when

submitting the selected cases for review. The checklist was developed and implemented to assist workers in accurately entering and checking their data entry and eligibility determination. New CCAP Eligibility Specialists will have 100% of cases reviewed prior to approval until accuracy rates reach 95%, at which point pre-authorization reviews will be reduced incrementally based on performance.

- All responses to IQA or State Program Integrity regarding corrections or resolutions to cases will be documented and provided to the CCAP Supervisor/Program Manager within 2-5 business days, depending on the identified deadline, and will include screen shots verifying corrections prior to submittal.
- Monthly meetings between the Division Director, Program Integrity Manager, Program Integrity Supervisor, Quality Assurance Supervisor, CCAP Program Manager, and CCAP Supervisor will continue in order to discuss performance and progress related to quality assurance and program integrity. Prior to the meeting, the Internal Quality Assurance (IQA) team will provide monthly reports for review and analysis. During the meetings, data and trends will be reviewed utilizing the aforementioned reports, which include error type, accuracy, and error increase/reduction over the year. In addition, training needs for staff will be discussed based on the supervisory, Internal Quality Assurance (IQA), and State level review findings and monitoring strategies will be developed to address areas of concern.
- Monthly review data is incorporated into all individual and leadership performance milestones. Milestones are the county's employee performance management system. Continued errors or lack of progress and improvement will be addressed via the county Employee Relations coaching and disciplinary framework.
- Effective January 1, 2023, Jefferson County launched an updated model for service delivery and workload management utilizing an internal system, GenApp. The utilization of GenApp:
 - Improved document storage,
 - Increased oversight related to workload and timeliness as all pending actions can be viewed by type, date received and due date,
 - Simplified workload coverage due to employee leave or vacancies,
 - Removed inconsistencies in customer service,
 - Improved available reports.
- The Colorado Works Referral inbox has been prioritized by the CCAP Supervisor/Lead Worker for review and timely completion.
- Supplementary income training will be developed and delivered starting in October 2023 and continue on a quarterly basis to provide a review of income rules, calculation, common errors, and answer questions.

CLIENT RESPONSIBLE PARTY:

Tara Noble (Program Manager) and Monie Salgado (CCAP Supervisor)

COMPLETION DATE:

October 2023

**JEFFERSON COUNTY COLORADO WORKS PROGRAM
CORRECTIVE ACTION PLAN**

FISCAL YEAR OF FINDING: 2022

AUDITOR FINDING: 2022-006 Eligibility.

We noted the following issues in the 25 cases tested:

1. One instance in which JCHS could not provide copy of the participant's Colorado Works Individualized Plan (IP), however case comments indicated an IP was completed.
2. One instance in which the Initial Assessment was not completed timely.
3. One instance in which JCHS did not properly cure the sanction after the client began complying with Colorado Works eligibility requirements.
4. One instance in which case comments were missing to support action of JCHS eligibility technician.

CLIENT PLANNED ACTION:

Jefferson County agrees with the findings and has taken or plans to take the following steps to address the errors. The findings were caused by workers on both the eligibility and workforce teams so varying measures will be implemented based on the finding and responsible team.

Jefferson County will continue and implement the following actions to address and prevent future findings.

- **Eligibility Team Actions**
 - Beginning in August 2023, new processes were implemented for Colorado Works, which will improve timeliness, customer service, and increase staff program knowledge:
 - Prioritizing Colorado Works applications for interview scheduling within 3 business days,
 - Restructuring teams to create an intake and ongoing team to better meet timeliness measures,
 - Offering Colorado Works training in the fall of 2023,
 - Completed hiring for all vacant positions.
 - Additional training will be provided by the end of October 2023 to include:
 - Continue to emphasize the importance of clearing the compliance screen in CBMS when processing new applications during new worker training,
 - Providing a training alert requiring that all staff who process Colorado Works cases check the compliance screen as part of the intake process,
 - Provide coaching to the eligibility worker who processed the case.
 - The sanction that was improperly advanced was reversed and appropriate case note entered on August 31, 2023.
- **Workforce Development Team Actions**
 - In addition to the State and Internal Quality Assurance reviews, Colorado Works Supervisors and/or Lead Workers will review cases as follows:
 - Complete a minimum of two case reviews per worker per month. The number and type of review may be adjusted based on individual staff performance. The Lead Worker will fulfill this function if the Supervisor is out of the office or as needed to

support the team. Areas of focus will include but are not limited to timely case comments, active Individual Plans, and CBMS data entry.

- Updated standards implemented in July 2022 requiring documents be uploaded into the document storage system, GenApp, within 7 days.
- Training delivered during new employee onboarding and starting in May 2023, offered on a quarterly basis for document uploading and best practices.
- Finding related to missing case note was corrected on August 23, 2023.

CLIENT RESPONSIBLE PARTY:

CW Eligibility Team:

Amy Brown (Program Manager), Stephanie Reese (Program Manager) and Jennifer Martinez (Quality Assurance & Systems Administrator)

CW Workforce Development Team:

Tara Noble (Program Manager), Kathryn Boyd-Cordova (CW Supervisor), and Erin Encinias (CW Supervisor)

COMPLETION DATE:

September 2023

Summary Schedule of Prior
Audit Findings Year Ended
December 31, 2022

Reference Number	Summary of Finding
2021-002	Finding: Allowable Costs and Allowable Activities; Eligibility Material Non-Compliance Material Weakness in Internal Control over Compliance

Status: Corrective action partially implemented.

The County actions implemented or revised to address findings and prevent future errors:

- To address compliance related to timely case closures, the following processes were implemented:
 - Supervisor reviewed the pending report available in CHATS (RE301) on a bi-weekly basis to identify and follow up on case closures.
 - Effective January 1, 2023, Jefferson County launched an updated model for service delivery and workload management utilizing an internal system, GenApp. The utilization of GenApp:
 - Improved document storage,
 - Increased oversight related to workload and timeliness as all pending actions can be viewed by type, date received and due date,
 - Simplified workload coverage due to employee leave or vacancies,
 - Removed inconsistencies in customer service,
 - Improved available reports.
- Case reviews were completed monthly, at three levels, to assess case and payment accuracy.
 - The Jeffco Human Services Internal Quality Assurance (IQA) team reviewed 1% of the caseload monthly, pulling from the state list.
 - The State Program Integrity Office reviewed a random pull of cases monthly beginning July 2022.
 - The CCCAP Supervisor conducted a combination of progressive, targeted, and full case reviews, following up with individual and team training as needed. A minimum of two cases per worker per month were reviewed by the supervisor. Due to staffing shortages in early 2022, the Jeffco Human Services Internal Quality Assurance team pulled additional cases through August 2022 to meet this action item.
 - The CCCAP Supervisor identified at least one case per worker with income and reviewed income and parent fee calculations.
 - Beginning October 1, 2022, 5% of all applications and redeterminations were reviewed prior to approval to ensure accuracy and identify individual and team training needs. A pre-authorization checklist was developed and implemented for workers to utilize when processing cases. New CCAP employees had 100% of cases reviewed prior to approval until accuracy rates reached 95%, at which point pre-authorization reviews were reduced incrementally.

- CHATS functionality was updated in March 2022 to address parent fee errors. All discrepancies were cleared prior to processing the case. This system update reduced the risk for parent fee attachment errors.
- Monthly meetings between the Division Director, Program Integrity Manager, Quality Assurance Supervisor, CCAP Program Manager, CCAP Supervisor, and Program Integrity Supervisor were held to discuss performance and progress related to quality assurance, as well as identify error trends and training needs. Prior to the meetings, the Internal Quality Assurance (IQA) Supervisor provided monthly reports for review and analysis that included detailed accuracy and error data.
- Monthly review data was incorporated into all individual and leadership performance milestones, which are the county's employee performance management system. Continued errors or lack of progress and improvement by individual staff were addressed via the county Employee Relations coaching and disciplinary framework.

Summary Schedule of Prior Audit Findings Year
Ended December 31, 2022

Reference
Number Summary of Finding

**2021-003 Finding: Allowable Costs and Allowable Activities
 Significant Deficiency in Internal Control over Compliance**

We recommend the County implement controls which include a review of rates entered in the system to the signed contracts to ensure accurate subsidy payments.

Status: Corrective action implemented. In March 2022, Supervisor Bright implemented a process of using the county developed and owned Child Welfare Application Timesaver system to review and confirm that the subsidy amount entered in the Comprehensive Child Welfare Information System (CCWIS) matched the amount in the signed contract before it was approved it for processing.

Client Responsible Party: Roxanne Sabin, Program Manager and Madison Bright, Supervisor

Completion Date: March 2022

September 8, 2023

FORVIS
1801 California St.
UNIT 2900
Denver, CO 80202

Corrective Action Plan: As the program was being implemented local areas and CDLE were identifying processes while providing services. Some tracking tools, mechanisms and procedures were revised accordingly as issues were identified. All issues were resolved and reported accurately to CDLE.

While all reports were reviewed by the program manager prior to submission to the state, new processes were implemented (prior to the audit) to capture the approvals electronically and store the approvals for future reference. Additionally, several elements in the reports that generated this audit finding of 'significant deficiency' have not been required since May 2021. CDLE only requires the quarterly narrative reporting and ceased requiring enrollment and fiscal reporting by local areas. All customer enrollment information is stored in Connecting Colorado (statewide Labor Exchange and case management system) and all fiscal information is stored in the CLEAR state financial system. Since May 2021 the state relies on these two systems for this information.

Status: Corrective action implemented. All reports were reviewed by the program manager prior to submission to the state, new processes were implemented to capture the approvals electronically and store the approvals for future reference. The policy and compliance coordinator monitors and audits the file during each grant reporting period to ensure internal practices are followed.

Responsible Individuals 2021: Amanda Hoffa, Program Manager & Lisa Kukreja, Supervisor

Current responsible individuals 2023: Esther Adams, Supervisor, Lisa Kukreja, Program Manager, Jill Howard, Policy and Compliance Coordinator

Completion Date: 2022

Kat Douglas

Kat Douglas, Director
Housing, Economic and Employment Services

